

LIBERTY STEAM CHARTER SCHOOL
BALANCE SHEET

FY 2026-2027

PERIOD ENDING: 09/30/2026

100 GENERAL FUND

ASSETS

ASSETS

100-000-101-3000-00 CASH DONATIONS	14.56
100-000-101-5000-00 CASH FIRST CITIZENS	1,455,789.50
100-000-120-0000-00 ACCOUNTS RECEIVABLE LSC FOUNDATION	6,865.29
100-000-132-0000-00 DUE TO FROM SR	-6,373.81
100-000-133-0000-00 Due to from EIA	-27,251.66
100-000-134-0000-00 DUE FROM DEBT SERVICE	-306,126.61
100-000-135-0000-00 DUE TO FROM BF	1,372,805.73
100-000-136-0000-00 DUE TO/FROM FS	-73,321.51
100-000-137-0000-00 DUE FROM PUPIL ACTIVITY	-1,175,890.72
100-000-139-0000-00 Due To From 900	30,000.00
100-000-192-0000-00 PREPAID EXPENSES	66,134.70
TOTAL ASSETS	<u>1,342,645.47</u>

LIABILITIES & EQUITY

LIABILITIES

100-000-402-1000-00 CREDIT CARD	-6,932.30
100-000-454-0000-00 401 K	-703.04
100-000-456-0001-00 HEALTH	-69,432.44
100-000-456-0010-00 MISC	155.83
100-000-456-0014-00 AFLAC	2,166.55
100-000-460-0000-00 ACCURED PAYROLL	596,970.47
TOTAL LIABILITIES	<u>522,225.07</u>

EQUITY

100 CURRENT FUND BALANCE	-363,201.34
100-000-704-0000-00 FUND BALANCE	1,183,621.74
TOTAL EQUITY	<u>820,420.40</u>

TOTAL LIABILITIES & FUND EQUITY	<u>1,342,645.47</u>
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FY 2026-2027

PERIOD ENDING: 09/30/2026

203 IDEA

ASSETS

ASSETS

203-000-131-0000-00 DUE TO FROM GF	4,067.93
203-000-147-0000-00 DUE FROM FED GOVT	-4,067.93
TOTAL ASSETS	<u>0.00</u>
TOTAL LIABILITIES & FUND EQUITY	<u>0.00</u>

LIBERTY STEAM CHARTER SCHOOL
BALANCE SHEET

FY 2026-2027

PERIOD ENDING: 09/30/2026

212 EXTENDED SCHOOL YEAR

ASSETS

ASSETS

212-000-131-0000-00 DUE TO GF	3,003.00
TOTAL ASSETS	<u>3,003.00</u>

EQUITY

212 CURRENT YEAR FUND BALANCE	3,003.00
TOTAL EQUITY	<u>3,003.00</u>

TOTAL LIABILITIES & FUND EQUITY	<u>3,003.00</u>
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LIBERTY STEAM CHARTER SCHOOL
BALANCE SHEET

FY 2026-2027

PERIOD ENDING: 09/30/2026

326 SCIENCE KIT REFURB

ASSETS

ASSETS

326-000-131-0000-00 DUE TO GF	2,205.46
TOTAL ASSETS	<u>2,205.46</u>

EQUITY

326 CURRENT YEAR FUND BALANCE	2,205.46
TOTAL EQUITY	<u>2,205.46</u>

TOTAL LIABILITIES & FUND EQUITY	<u>2,205.46</u>
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LIBERTY STEAM CHARTER SCHOOL
BALANCE SHEET

FY 2026-2027

PERIOD ENDING: 09/30/2026

332 National Board Certification

ASSETS

ASSETS

332-000-131-0000-00 Due to From GF	2,646.20
TOTAL ASSETS	<u>2,646.20</u>

EQUITY

332 CURRENT FUND BALANCE	2,646.20
TOTAL EQUITY	<u>2,646.20</u>

TOTAL LIABILITIES & FUND EQUITY	<u>2,646.20</u>
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377 TEACHER SUPPLY

ASSETS

ASSETS

377-000-131-0000-00 Due To From GF	22,400.00
TOTAL ASSETS	<u>22,400.00</u>

EQUITY

377 CURRENT FUND BALANCE	22,400.00
TOTAL EQUITY	<u>22,400.00</u>

TOTAL LIABILITIES & FUND EQUITY	<u>22,400.00</u>
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LIBERTY STEAM CHARTER SCHOOL
BALANCE SHEET

FY 2026-2027

PERIOD ENDING: 09/30/2026

400 DEBT SERVICE

ASSETS

ASSETS

400-000-131-0000-00 DUE TO FROM GF	306,126.61
TOTAL ASSETS	<u>306,126.61</u>

LIABILITIES & EQUITY

LIABILITIES

400-000-410-1000-00 LOAN FIRST CITIZENS	306,126.61
TOTAL LIABILITIES	<u>306,126.61</u>

TOTAL LIABILITIES & FUND EQUITY	<u>306,126.61</u>
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FY 2026-2027

PERIOD ENDING: 09/30/2026

501 ELEMENTARY ACADEMY

ASSETS

ASSETS

501-000-131-0000-00 DUE TO FROM GF	-1,248,501.75
TOTAL ASSETS	<u>-1,248,501.75</u>

EQUITY

501 CURRENT YEAR FUND BALANCE	-1,030,477.52
501-000-704-0000-00 FUND BALANCE	-218,024.23
TOTAL EQUITY	<u>-1,248,501.75</u>

TOTAL LIABILITIES & FUND EQUITY	<u>-1,248,501.75</u>
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LIBERTY STEAM CHARTER SCHOOL
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FY 2026-2027

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505 PA FLOORING AND PAVING CONSTRUCTION

ASSETS

ASSETS

505-000-131-0000-00 DUE TO GF	-124,303.98
TOTAL ASSETS	<u>-124,303.98</u>

EQUITY

505 CURRENT YEAR FUND BALANCE	-56,878.88
505-000-704-0000-00 FUND BALANCE	-67,425.10
TOTAL EQUITY	<u>-124,303.98</u>
TOTAL LIABILITIES & FUND EQUITY	<u>-124,303.98</u>

LIBERTY STEAM CHARTER SCHOOL
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600 FOOD SERVICE

ASSETS

ASSETS

600-000-131-0000-00 DUE TO/FROM GF 73,321.51

600-000-147-0000-00 DUE FROM FED 114,468.15

TOTAL ASSETS 187,789.66

LIABILITIES & EQUITY

LIABILITIES

600-000-474-0000-00 STUDENTS / ADULTS DEPOSITS 2,956.57

TOTAL LIABILITIES 2,956.57

EQUITY

600 CURRENT FUND BALANCE -3,703.45

600-000-704-0000-00 FUND BALANCE 188,536.54

TOTAL EQUITY 184,833.09

TOTAL LIABILITIES & FUND EQUITY 187,789.66

LIBERTY STEAM CHARTER SCHOOL
BALANCE SHEET

FY 2026-2027

PERIOD ENDING: 09/30/2026

701 PARENT PAY

ASSETS

ASSETS

701-000-131-0000-00 DUE TO GENERAL FUND	-2,640.01
TOTAL ASSETS	<u>-2,640.01</u>

EQUITY

701 CURRENT YEAR FUND BALANCE	-2,640.01
TOTAL EQUITY	<u>-2,640.01</u>

TOTAL LIABILITIES & FUND EQUITY	<u>-2,640.01</u>
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702 SCHOOL FUND

ASSETS

ASSETS

702-000-131-0000-00 DUE TO GF	710,237.38
TOTAL ASSETS	<u>710,237.38</u>

EQUITY

702 CURRENT YEAR FUND BALANCE	8,878.75
702-000-704-0000-00 FUND BALANCE	701,358.63
TOTAL EQUITY	<u>710,237.38</u>
TOTAL LIABILITIES & FUND EQUITY	<u>710,237.38</u>

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FY 2026-2027

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705 SUNSHINE CLUB

ASSETS

ASSETS

705-000-131-0000-00 DUE TO GF	492.60
TOTAL ASSETS	<u>492.60</u>

EQUITY

705-000-704-0000-00 FUND BALANCE	492.60
TOTAL EQUITY	<u>492.60</u>

TOTAL LIABILITIES & FUND EQUITY	<u>492.60</u>
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706 STEP TEAM

ASSETS

ASSETS

706-000-131-0000-00 DUE TO FROM GF	4,003.75
TOTAL ASSETS	<u>4,003.75</u>

EQUITY

706-000-704-0000-00 FUND BALANCE STEP TEAM	4,003.75
TOTAL EQUITY	<u>4,003.75</u>

TOTAL LIABILITIES & FUND EQUITY	<u>4,003.75</u>
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LIBERTY STEAM CHARTER SCHOOL
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FY 2026-2027

PERIOD ENDING: 09/30/2026

780 ATI

ASSETS

ASSETS

780-000-130-0000-00 DUE TO FROM GF	50,000.00
TOTAL ASSETS	<u>50,000.00</u>

EQUITY

780 CURRENT YEAR FUND BALANCE	50,000.00
TOTAL EQUITY	<u>50,000.00</u>

TOTAL LIABILITIES & FUND EQUITY	<u>50,000.00</u>
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LIBERTY STEAM CHARTER SCHOOL
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781 FIDELITY INVESTMENT GRANT

ASSETS

ASSETS

781-000-130-0000-00 DUE TO FROM GF	100,000.00
TOTAL ASSETS	<u>100,000.00</u>

EQUITY

781 CURRENT YEAR FUND BALANCE	100,000.00
TOTAL EQUITY	<u>100,000.00</u>

TOTAL LIABILITIES & FUND EQUITY	<u>100,000.00</u>
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790 YASS GRANT

ASSETS

ASSETS

790-000-131-0000-00 DUE TO FROM GF	159,297.00
TOTAL ASSETS	<u>159,297.00</u>

EQUITY

790-000-704-0000-00 FUND BALANCE	159,297.00
TOTAL EQUITY	<u>159,297.00</u>

TOTAL LIABILITIES & FUND EQUITY	<u>159,297.00</u>
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791 YASS LOAN

ASSETS

ASSETS

791-000-130-0000-00 DUE TO FROM GF	154,500.00
TOTAL ASSETS	<u>154,500.00</u>

EQUITY

791 CURRENT YEAR FUND BALANCE	154,500.00
TOTAL EQUITY	<u>154,500.00</u>

TOTAL LIABILITIES & FUND EQUITY	<u>154,500.00</u>
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917 TEACHER SUPPLY

ASSETS

ASSETS

917-000-131-0000-00 DUE TO GF	-30,000.00
TOTAL ASSETS	<u>-30,000.00</u>

EQUITY

917 CURRENT YEAR FUND BALANCE	-30,000.00
TOTAL EQUITY	<u>-30,000.00</u>

TOTAL LIABILITIES & FUND EQUITY	<u>-30,000.00</u>
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