

Evergreen Community Charter School

Balance Sheet

As of June 30, 2025

	Jun 30, 25	Jun 30, 24
ASSETS		
Current Assets		
Checking/Savings		
New CD	50,000	50,000
0100 - NBT New Operating Account	523,067	424,801
0111 - Scholarship CD	3,241	3,741
0140 - New Grant Account	9,038	13,391
Total Checking/Savings	585,346	491,934
Accounts Receivable		
0145 - Accounts Receivable	103,989	49,331
Total Accounts Receivable	103,989	49,331
Other Current Assets		
0109 - Undeposited Funds	12,355	0
0181 - Prepaid Expenses	15,274	15,274
0191 - Security Deposit	9,000	9,000
Total Other Current Assets	36,628	24,274
Total Current Assets	725,963	565,538
TOTAL ASSETS	725,963	565,538
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
0461 - Accrued Payroll	66,668	66,668
0462 - Payroll Liabilities		
0462.1 - PSERS employee	-4,228	-5,810
0464 - EMS	210	158
0465 - Local	3,147	2,332
0466 - PA WH	0	36
0467 - PSERS - Employer's	41,230	47,071
0468 - SUI	215	159
0462 - Payroll Liabilities - Other	17,818	8,130
Total 0462 - Payroll Liabilities	58,391	52,077
0480 - Grant - Deferred Revenue		
0481 - Grant (energy)-Deferred Revenue	7,113	7,113
Total 0480 - Grant - Deferred Revenue	7,113	7,113
Total Other Current Liabilities	132,171	125,858
Total Current Liabilities	132,171	125,858
Total Liabilities	132,171	125,858
Equity		
0799 - Net Assets	50,621	50,621
0800 - Retained Earnings	382,194	204,355
0820 - Restricted Fund Balance	6,866	6,866
Net Income	154,111	177,838
Total Equity	593,792	439,681
TOTAL LIABILITIES & EQUITY	725,963	565,538

Evergreen Community Charter School

Profit & Loss

July 2024 through June 2025

	Jul '24 - Jun 25	Jul '23 - Jun 24
Ordinary Income/Expense		
Income		
1 · Donation	237	0
6620 · Lunch Income	5,658	4,634
6740 · Family Ski Field Trip In	30,309	35,797
6741 · Field Trip Income	5,656	5,001
6742 · Movement In	3,790	4,609
6743 · Ski Program Income	11,903	11,618
6744 · Student Purchase In		
6750 · Yearbook Income	0	1,993
6744 · Student Purchase In - Other	3,232	3,944
Total 6744 · Student Purchase In	3,232	5,937
6746 · Theater In	766	885
6760 · Prom	1,794	672
6890 · Tuition	1,537,049	1,604,960
6891 · Tuition - Special Ed	752,237	475,548
6892 · Tuition Adjustment	27,951	0
6920 · Contributions Income	900	7,000
7030 · Other Income	3,951	16,680
7330 · Reimburse Exp - SHARRS	0	1,530
7504 · Reimbursement-IU20	12,293	10,636
7599 · Reimburse Exp - School Nurse	180	0
8200 · Federal Grants Pass-thru State	33,502	32,587
8390.1 · Ready to Learn Grant	2,887	4,349
8799 · Reimbursement ARRA (Special Ed	880	0
Total Income	2,435,174	2,222,443
Expense		
MH Grant	-367	0
School Safety Grant	550	0
1100111 · Wages - Regular Ed	838,125	668,286
1100210 · Insurance		
1100211 · Health Insurance	168,032	127,899
1100212 · Dental Insurance	14,748	8,977
1100214 · Vision	2,246	1,784
1100210 · Insurance - Other	5,045	4,068
Total 1100210 · Insurance	190,070	142,728
1100221 · FICA	88,976	47,508
1100230 · PSERS Expenses	267,059	227,936
1100433 · Automobile Expense	0	0
1100442 · Copy Machine	611	630
1100529 · Insurance - Work Comp	8,066	8,319
1100540 · Advertising	0	239
1100640 · Instructional Supplies	29,224	16,116
1100761 · Teaching Equipment	10,150	6,973
1100810 · Bank Service Charges	1,834	937
1100841 · Membership Dues	2,477	2,394
1200000 · Special Ed Expenses		
1200111 · Payroll Exp Wages - Spec Ed	153,943	139,550
1200210 · Insurance - spec ed		
1200211 · Health Insurance-Spec Ed	32,905	20,449
1200212 · Dental Insurance-spec ed	0	2,007
1200214 · Vision Insurance-spec ed	256	414
1200210 · Insurance - spec ed - Other	2,531	0
Total 1200210 · Insurance - spec ed	35,692	22,870
1200221 · FICA-Spec Ed	0	10,676
1200230 · PSERS Expense-Spec Ed	52,703	47,551
1200523 · Insurance - special ed	0	244
1200000 · Special Ed Expenses - Other	1,500	7,319
Total 1200000 · Special Ed Expenses	243,838	228,210

Evergreen Community Charter School
Profit & Loss
July 2024 through June 2025

	Jul '24 - Jun 25	Jul '23 - Jun 24
2380111 · Adminisitrative Salaries	171,019	157,079
2380210 · Insurance - admin		
2380211 · Health Insurance - admin	25,957	15,757
2380212 · Dental Insurance - Admin	0	1,394
2380214 · Vision Ins - Admin	513	286
Total 2380210 · Insurance - admin	26,471	17,437
2380221 · FICA - Admin	0	12,093
2380230 · Administrative PSERS	58,495	38,139
2380440 · FICA -Nurse	0	3,539
2390330 · Professional Fees		
2390329 · Consulting	0	17,725
2390331 · Legal Fees	8,961	4,943
2390332 · Accounting	21,862	26,506
2390330 · Professional Fees - Other	20,736	13,587
Total 2390330 · Professional Fees	51,558	62,761
2390550 · Printing and Reproduction	45	0
2390611 · Graduation	3,117	2,617
2390612 · Supplies		
2390614 · Office		
2390610 · Office Supplies	1,215	442
2390614 · Office - Other	0	-122
Total 2390614 · Office	1,215	320
2390612 · Supplies - Other	4,485	3,129
Total 2390612 · Supplies	5,700	3,450
2390613 · Postage and Delivery	962	559
2400210 · Health Insurance-Nurse	0	12,194
2400230 · PSERS ER Expense - Nurse	0	15,728
2620111 · O&M Wages	0	59,795
2620211 · O&M Health Benefits	0	14,872
2620221 · O&M FICA	0	4,574
2620230 · O&M PSERS	0	20,546
2620400 · Repairs		
2390432 · Equipment Repairs	50	0
2620432 · Computer Repairs	10,111	11,086
Total 2620400 · Repairs	10,161	11,086
2620401 · Utilities		
2620424 · Water	250	0
2620401 · Utilities - Other	6,405	5,869
Total 2620401 · Utilities	6,655	5,869
2620441 · Rent	180,000	180,000
3100571 · Lunches	6,645	6,547
3200501 · Family Ski Trip Out	30,766	36,918
3200502 · Field Trip	5,432	5,510
3200503 · Movement	3,936	5,135
3200504 · Ski Program out	12,122	10,768
3200505 · Theater	1,275	0
3200506 · Yearbook	0	3,010
3200507 · School Sponsored Athletics	24,468	1,152
3200610 · Student Purchase out	1,631	2,952
Total Expense	2,281,063	2,044,605
Net Ordinary Income	154,111	177,838
Net Income	154,111	177,838

Evergreen Community Charter School
Balance Sheet
As of July 31, 2025

	Jul 31, 25	Jul 31, 24
ASSETS		
Current Assets		
Checking/Savings		
New CD	50,000	50,000
0100 · NBT New Operating Account	396,773	309,800
0111 · Scholarship CD	3,241	3,741
0140 · New Grant Account	9,038	10,324
Total Checking/Savings	459,053	373,865
Accounts Receivable		
0145 · Accounts Receivable	391,820	235,318
Total Accounts Receivable	391,820	235,318
Other Current Assets		
0109 · Undeposited Funds	12,355	0
0181 · Prepaid Expenses		
0192 · Unemployment Deposit	733	733
0181 · Prepaid Expenses - Other	14,540	14,540
Total 0181 · Prepaid Expenses	15,274	15,274
0191 · Security Deposit	9,000	9,000
Total Other Current Assets	36,628	24,274
Total Current Assets	887,501	633,458
TOTAL ASSETS	887,501	633,458
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
0461 · Accrued Payroll	66,668	66,668
0462 · Payroll Liabilities		
0462.1 · PSERS employee	-8,566	-6,533
0464 · EMS	246	194
0465 · Local	3,767	2,879
0467 · PSERS - Employer's	21,386	43,863
0468 · SUI	257	37
0462 · Payroll Liabilities - Other	16,443	8,130
Total 0462 · Payroll Liabilities	33,533	48,570
0480 · Grant - Deferred Revenue		
0481 · Grant (energy)-Deferred Revenue	7,113	7,113
Total 0480 · Grant - Deferred Revenue	7,113	7,113
Total Other Current Liabilities	107,314	122,351
Total Current Liabilities	107,314	122,351
Total Liabilities	107,314	122,351
Equity		
0799 · Net Assets	50,621	50,621
0800 · Retained Earnings	536,305	382,194
0820 · Restricted Fund Balance	6,866	6,866
Net Income	186,394	71,426
Total Equity	780,186	511,106
TOTAL LIABILITIES & EQUITY	887,501	633,458

Evergreen Community Charter School
Profit & Loss
July 2025

	Jul 25	Jul 24
Ordinary Income/Expense		
Income		
6741 · Field Trip Income	0	0
6760 · Prom	0	0
6890 · Tuition	205,053	133,179
6891 · Tuition - Special Ed	127,939	52,498
6892 · Tuition Adjustment	-12,104	27,951
6920 · Contributions Income	0	400
7030 · Other Income	0	160
Total Income	320,889	214,188
Expense		
School Safety Grant	0	0
1100111 · Wages - Regular Ed	36,618	30,627
1100210 · Insurance		
1100211 · Health Insurance	17,022	10,722
1100212 · Dental Insurance	1,250	1,166
1100214 · Vision	189	166
1100210 · Insurance - Other	0	349
Total 1100210 · Insurance	18,461	12,403
1100221 · FICA	4,663	4,096
1100230 · PSERS Expenses	10,736	10,413
1100433 · Automobile Expense	0	0
1100640 · Instructional Supplies	1,251	2,814
1100761 · Teaching Equipment	3,033	6,035
1100810 · Bank Service Charges	5	5
1100841 · Membership Dues	88	37
1200000 · Special Ed Expenses		
1200111 · Payroll Exp Wages - Spec Ed	11,552	10,749
1200210 · Insurance - spec ed		
1200211 · Health Insurance-Spec Ed	1,395	13,560
1200212 · Dental Insurance-spec ed	0	0
1200214 · Vision Insurance-spec ed	37	0
1200210 · Insurance - spec ed - Other	0	36
Total 1200210 · Insurance - spec ed	1,432	13,596
1200230 · PSERS Expense-Spec Ed	3,916	3,655
Total 1200000 · Special Ed Expenses	16,900	27,999
2380111 · Adminsitrative Salaries	12,781	12,172
2380210 · Insurance - admin		
2380211 · Health Insurance - admin	1,624	3,040
2380212 · Dental Insurance - Admin	0	0
2380214 · Vision Ins - Admin	43	42
Total 2380210 · Insurance - admin	1,667	3,081
2380230 · Administrative PSERS	4,333	4,139
2390330 · Professional Fees		
2390331 · Legal Fees	177	462
2390332 · Accounting	864	0
2390330 · Professional Fees - Other	93	93
Total 2390330 · Professional Fees	1,134	555
2390611 · Graduation	0	103
2390612 · Supplies		
2390614 · Office		
2390610 · Office Supplies	255	0
Total 2390614 · Office	255	0
2390612 · Supplies - Other	0	118
Total 2390612 · Supplies	255	118

Evergreen Community Charter School
Profit & Loss
July 2025

	Jul 25	Jul 24
2390613 · Postage and Delivery	0	68
2620401 · Utilities	455	455
2620441 · Rent	15,000	15,000
3200502 · Field Trip	0	0
3200505 · Theater	0	0
3200507 · School Sponsored Athletics	7,055	12,642
3200610 · Student Purchase out	61	0
Total Expense	134,495	142,762
Net Ordinary Income	186,394	71,426
Net Income	186,394	71,426