

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

Accrual Basis

	Aug 31, 25	Aug 31, 24
ASSETS		
Current Assets		
Checking/Savings		
New CD	51,674	51,674
0100 · NBT New Operating Account	427,607	521,841
0111 · Scholarship CD	3,424	3,924
0140 · New Grant Account	9,510	6,873
Total Checking/Savings	492,215	584,313
Accounts Receivable		
0145 · Accounts Receivable	261,590	78,515
Total Accounts Receivable	261,590	78,515
Other Current Assets		
0109 · Undeposited Funds	15,440	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	39,714	24,274
Total Current Assets	793,519	687,101
TOTAL ASSETS	793,519	687,101
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
0411 · Due to other governments		
0490 · Due to PMSD	12,642	12,642
Total 0411 · Due to other governments	12,642	12,642
0461 · Accrued Payroll	70,267	70,267
0462 · Payroll Liabilities		
0462.1 · PSERS employee	4,503	6,532
0463 · 941	8,534	8,313
0464 · EMS	104	102
0465 · Local	1,618	1,438
0466 · PA WH	1,143	1,102
0467 · PSERS - Employer's	28,081	52,139
0468 · SUI	111	100
0462 · Payroll Liabilities - Other	15,934	8,127
Total 0462 · Payroll Liabilities	60,028	77,853
0480 · Grant - Deferred Revenue		
0481 · Grant (energy)-Deferred Revenue	13,391	13,391
Total 0480 · Grant - Deferred Revenue	13,391	13,391
Total Other Current Liabilities	156,328	174,153
Total Current Liabilities	156,328	174,153
Total Liabilities	156,328	174,153
Equity		
0799 · Net Assets	50,621	50,621

Evergreen Community Charter School
Balance Sheet

As of August 31, 2025

Accrual Basis

	Aug 31, 25	Aug 31, 24
0800 - Retained Earnings	498,695	378,591
0820 - Restricted Fund Balance	3,924	3,924
Net Income	83,951	79,812
Total Equity	637,191	512,948
TOTAL LIABILITIES & EQUITY	793,519	687,101

Evergreen Community Charter School

Profit & Loss

August 2025

Accrual Basis

	Aug 25	Aug 24
Ordinary Income/Expense		
Income		
6620 · Lunch Income	80	0
6741 · Field Trip Income	0	0
6760 · Prom	0	0
6890 · Tuition	120,074	134,603
6891 · Tuition - Special Ed	79,187	53,329
6892 · Tuition Adjustment	5,140	0
7030 · Other Income	0	160
8200 · Federal Grants Pass-thru State	0	33,502
8390.1 · Ready to Learn Grant	-5,751	0
Total Income	198,731	221,594
Expense		
School Safety Grant	0	0
1100111 · Wages - Regular Ed	61,351	54,729
1100210 · Insurance		
1100211 · Health Insurance	14,652	14,289
1100212 · Dental Insurance	1,250	1,166
1100214 · Vision	189	171
1100210 · Insurance - Other	0	159
Total 1100210 · Insurance	16,091	15,785
1100221 · FICA	7,485	6,817
1100230 · PSERS Expenses	18,334	18,656
1100442 · Copy Machine	0	0
1100640 · Instructional Supplies	4,647	4,217
1100761 · Teaching Equipment	335	307
1100810 · Bank Service Charges	5	5
1100841 · Membership Dues	134	54
1200000 · Special Ed Expenses		
1200111 · Payroll Exp Wages - Spec Ed	17,328	16,123
1200210 · Insurance - spec ed		
1200211 · Health Insurance-Spec Ed	2,676	4,736
1200212 · Dental Insurance-spec ed	0	0
1200214 · Vision Insurance-spec ed	55	0
1200210 · Insurance - spec ed - Other	0	37
Total 1200210 · Insurance - spec ed	2,731	4,773
1200230 · PSERS Expense-Spec Ed	5,874	5,482
1200000 · Special Ed Expenses - Other	1,710	1,500
Total 1200000 · Special Ed Expenses	27,643	27,878
2260329 · Instruction and curriculum devl	107	0
2380111 · Administrative Salaries	19,171	18,258
2380210 · Insurance - admin		
2380211 · Health Insurance - admin	1,696	1,515
2380212 · Dental Insurance - Admin	0	0
2380214 · Vision Ins - Admin	43	43
Total 2380210 · Insurance - admin	1,739	1,558
2380230 · Administrative PSERS	6,499	6,208
2390330 · Professional Fees		
2390331 · Legal Fees	45	0
2390332 · Accounting	369	5,531
2390330 · Professional Fees - Other	1,050	159
Total 2390330 · Professional Fees	1,464	5,690
2390611 · Graduation	80	0

Evergreen Community Charter School
Profit & Loss
August 2025

Accrual Basis

	Aug 25	Aug 24
2390612 · Supplies		
2390614 · Office		
2390610 · Office Supplies	9	382
Total 2390614 · Office	9	382
2390612 · Supplies - Other	0	533
Total 2390612 · Supplies	9	915
2390613 · Postage and Delivery	79	80
2620401 · Utilities		
2620424 · Water	0	250
2620401 · Utilities - Other	456	455
Total 2620401 · Utilities	456	705
2620441 · Rent	0	15,000
3200505 · Theater	0	0
3200610 · Student Purchase out	0	0
Total Expense	165,628	176,861
Net Ordinary Income	33,102	44,733
Net Income	<u>33,102</u>	<u>44,733</u>

Evergreen Community Charter School

Profit & Loss

July through August 2025

Accrual Basis

	Jul - Aug 25	Jul - Aug 24
Ordinary Income/Expense		
Income		
6620 · Lunch Income	80	0
6741 · Field Trip Income	0	0
6760 · Prom	0	0
6890 · Tuition	238,334	231,435
6891 · Tuition - Special Ed	158,375	105,827
6892 · Tuition Adjustment	-6,963	27,951
6920 · Contributions Income	0	400
7030 · Other Income	0	320
8200 · Federal Grants Pass-thru State	0	33,502
8390.1 · Ready to Learn Grant	-5,751	0
Total Income	384,074	399,435
Expense		
School Safety Grant	0	0
1100111 · Wages - Regular Ed	97,968	85,356
1100210 · Insurance		
1100211 · Health Insurance	31,674	25,010
1100212 · Dental Insurance	2,500	2,332
1100214 · Vision	378	337
1100210 · Insurance - Other	0	508
Total 1100210 · Insurance	34,552	28,188
1100221 · FICA	12,148	10,913
1100230 · PSERS Expenses	29,071	29,069
1100433 · Automobile Expense	0	0
1100442 · Copy Machine	0	0
1100640 · Instructional Supplies	5,898	7,031
1100761 · Teaching Equipment	3,367	6,342
1100810 · Bank Service Charges	10	10
1100841 · Membership Dues	221	91
1200000 · Special Ed Expenses		
1200111 · Payroll Exp Wages - Spec Ed	28,880	26,872
1200210 · Insurance - spec ed		
1200211 · Health Insurance-Spec Ed	4,071	18,296
1200212 · Dental Insurance-spec ed	0	0
1200214 · Vision Insurance-spec ed	91	0
1200210 · Insurance - spec ed - Other	0	72
Total 1200210 · Insurance - spec ed	4,163	18,368
1200230 · PSERS Expense-Spec Ed	9,790	9,136
1200000 · Special Ed Expenses - Other	1,710	1,500
Total 1200000 · Special Ed Expenses	44,543	55,877
2260329 · Instruction and curriculum devl	107	0
2380111 · Adminisitrative Salaries	31,952	30,430
2380210 · Insurance - admin		
2380211 · Health Insurance - admin	3,320	4,555
2380212 · Dental Insurance - Admin	0	0
2380214 · Vision Ins - Admin	86	84
Total 2380210 · Insurance - admin	3,406	4,640
2380230 · Administrative PSERS	10,832	10,346
2390330 · Professional Fees		
2390331 · Legal Fees	222	462
2390332 · Accounting	1,232	5,531
2390330 · Professional Fees - Other	1,143	252
Total 2390330 · Professional Fees	2,597	6,245
2390611 · Graduation	80	103

Evergreen Community Charter School

Profit & Loss

July through August 2025

Accrual Basis

	Jul - Aug 25	Jul - Aug 24
2390612 · Supplies		
2390614 · Office		
2390610 · Office Supplies	264	382
Total 2390614 · Office	264	382
2390612 · Supplies - Other	0	651
Total 2390612 · Supplies	264	1,032
2390613 · Postage and Delivery	79	148
2620401 · Utilities		
2620424 · Water	0	250
2620401 · Utilities - Other	911	910
Total 2620401 · Utilities	911	1,160
2620441 · Rent	15,000	30,000
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	300,123	319,623
Net Ordinary Income	83,951	79,812
Net Income	83,951	79,812