

Evergreen Community Charter School

Balance Sheet

As of May 31, 2025

Accrual Basis

	May 31, 25	May 31, 24
ASSETS		
Current Assets		
Checking/Savings		
New CD	50,000	50,000
0100 - NBT New Operating Account	568,728	428,900
0111 - Scholarship CD	3,241	3,741
0140 - New Grant Account	582	14,014
Total Checking/Savings	622,551	497,656
Accounts Receivable		
0145 - Accounts Receivable	84,114	32,681
Total Accounts Receivable	84,114	32,681
Other Current Assets		
0109 - Undeposited Funds	12,355	0
0181 - Prepaid Expenses		
0192 - Unemployment Deposit	733	733
0181 - Prepaid Expenses - Other	14,540	14,872
Total 0181 - Prepaid Expenses	15,274	15,606
0191 - Security Deposit	9,000	9,000
2120 - Payroll Asset	0	-2,492
Total Other Current Assets	36,628	22,114
Total Current Assets	743,293	552,450
TOTAL ASSETS	743,293	552,450
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
0461 - Accrued Payroll	66,668	66,668
0462 - Payroll Liabilities		
0462.1 - PSERS employee	-1,275	-3,883
0464 - EMS	128	112
0465 - Local	1,927	1,687
0466 - PA WH	0	36
0467 - PSERS - Employer's	41,328	54,067
0468 - SUI	131	115
0462 - Payroll Liabilities - Other	15,259	7,743
Total 0462 - Payroll Liabilities	57,406	59,877
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	131,277	133,657
Total Current Liabilities	131,277	133,657
Total Liabilities	131,277	133,657
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	172,336	156,950
Total Equity	612,016	418,793
TOTAL LIABILITIES & EQUITY	743,293	552,450

Evergreen Community Charter School
Profit & Loss
May 2025

Accrual Basis

	May 25	May 24
Ordinary Income/Expense		
Income		
6620 • Lunch Income	475	497
6741 • Field Trip Income	1,609	1,408
6742 • Movement In	160	828
6744 • Student Purchase In		
6750 • Yearbook Income	0	1,522
6744 • Student Purchase In - Other	720	1,366
Total 6744 • Student Purchase In	720	2,886
6760 • Prom	-2,352	-2,742
6890 • Tuition	123,365	127,401
6891 • Tuition - Special Ed	63,749	39,400
6920 • Contributions Income	0	4,000
7030 • Other Income	1,603	0
Total Income	189,329	173,680
Expense		
School Safety Grant	0	0
1100111 • Wages - Regular Ed	69,622	59,706
1100210 • Insurance		
1100211 • Health Insurance	11,858	14,287
1100212 • Dental Insurance	1,250	1,166
1100214 • Vision	189	166
Total 1100210 • Insurance	13,297	15,619
1100221 • FICA	7,188	6,321
1100230 • PSERS Expenses	22,156	20,527
1100442 • Copy Machine	30	62
1100540 • Advertising	0	144
1100640 • Instructional Supplies	1,067	887
1100761 • Teaching Equipment	144	39
1100810 • Bank Service Charges	516	142
1100841 • Membership Dues	641	92
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	1,202
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	1,237
1200230 • PSERS Expense-Spec Ed	3,916	3,655
Total 1200000 • Special Ed Expenses	16,900	15,641
2380111 • Administrative Salaries	12,781	12,172
2380210 • Insurance - admin		
2380211 • Health Insurance - admin	1,342	1,386
2380212 • Dental Insurance - Admin	0	0
2380214 • Vision Ins - Admin	43	42
Total 2380210 • Insurance - admin	1,384	1,428
2380230 • Administrative PSERS	4,333	4,139
2390330 • Professional Fees		
2390329 • Consulting	0	6,670
2390331 • Legal Fees	692	1,237
2390332 • Accounting	847	450
2390330 • Professional Fees - Other	2,924	1,473
Total 2390330 • Professional Fees	4,463	9,829
2390550 • Printing and Reproduction	45	0
2390611 • Graduation	1,464	1,087

Evergreen Community Charter School

Profit & Loss

May 2025

Accrual Basis

	May 25	May 24
2390612 · Supplies		
2390614 · Office		
2390610 · Office Supplies	95	100
Total 2390614 · Office	95	100
2390612 · Supplies - Other	361	117
Total 2390612 · Supplies	456	217
2390613 · Postage and Delivery	219	0
2620400 · Repairs		
2620432 · Computer Repairs	9,172	889
Total 2620400 · Repairs	9,172	889
2620401 · Utilities	456	455
2620441 · Rent	15,000	0
3100571 · Lunches	836	1,148
3200502 · Field Trip	1,808	1,506
3200503 · Movement	210	158
3200505 · Theater	0	0
3200610 · Student Purchase out	0	1,366
Total Expense	183,987	153,575
Net Ordinary Income	5,342	20,105
Net Income	5,342	20,105

Evergreen Community Charter School

Profit & Loss

July 2024 through May 2025

Accrual Basis

	Jul '24 - May 25	Jul '23 - May 24
Ordinary Income/Expense		
Income		
1 · Donation	237	0
6620 · Lunch Income	5,330	4,552
6740 · Family Ski Field Trip In	30,309	35,797
6741 · Field Trip Income	3,179	3,998
6742 · Movement In	3,790	4,609
6743 · Ski Program Income	11,903	11,618
6744 · Student Purchase In		
6750 · Yearbook Income	0	1,522
6744 · Student Purchase In - Other	3,232	3,801
Total 6744 · Student Purchase In	3,232	5,323
6745 · Theater In	-175	885
6760 · Prom	1,794	672
6890 · Tuition	1,413,685	1,477,558
6891 · Tuition - Special Ed	688,488	436,149
6892 · Tuition Adjustment	27,951	0
6920 · Contributions Income	400	7,000
7030 · Other Income	3,951	16,360
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	3,182	4,349
8799 · Reimbursement ARRA (Special Ed	880	0
Total Income	2,244,109	2,053,623
Expense		
MH Grant	-367	0
School Safety Grant	550	0
1100111 · Wages - Regular Ed	755,445	688,018
1100210 · Insurance		
1100211 · Health Insurance	154,481	128,347
1100212 · Dental Insurance	13,498	12,996
1100214 · Vision	2,057	1,837
1100210 · Insurance - Other	5,045	4,068
Total 1100210 · Insurance	175,080	147,248
1100221 · FICA	79,859	73,572
1100230 · PSERS Expenses	241,342	237,276
1100433 · Automobile Expense	0	0
1100442 · Copy Machine	611	630
1100529 · Insurance - Work Comp	8,056	8,319
1100540 · Advertising	0	239
1100640 · Instructional Supplies	21,801	13,818
1100761 · Teaching Equipment	10,150	6,849
1100810 · Bank Service Charges	1,829	554
1100841 · Membership Dues	2,300	1,607
1200000 · Special Ed Expenses		
1200111 · Payroll Exp Wages - Spec Ed	136,615	128,802
1200210 · Insurance - spec ed		
1200211 · Health Insurance-Spec Ed	30,763	22,468
1200212 · Dental Insurance-spec ed	0	0
1200214 · Vision Insurance-spec ed	219	83
1200210 · Insurance - spec ed - Other	2,531	296
Total 1200210 · Insurance - spec ed	33,513	22,846
1200230 · PSERS Expense-Spec Ed	46,629	43,896
1200000 · Special Ed Expenses - Other	1,500	7,319
Total 1200000 · Special Ed Expenses	218,457	202,863
2380111 · Administrative Salaries	151,848	144,907
2380210 · Insurance - admin		

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Profit & Loss

July 2024 through May 2025

Accrual Basis

	Jul '24 - May 25	Jul '23 - May 24
2380211 - Health Insurance - admin	22,578	22,212
2380212 - Dental Insurance - Admin	0	0
2380214 - Vision Ins - Admin	470	457
Total 2380210 - Insurance - admin	23,048	22,669
2380230 - Administrative PSERS	51,996	49,728
2390330 - Professional Fees		
2390329 - Consulting	0	17,725
2390331 - Legal Fees	7,956	4,556
2390332 - Accounting	21,218	24,031
2390330 - Professional Fees - Other	18,048	9,830
Total 2390330 - Professional Fees	47,222	56,142
2390550 - Printing and Reproduction	45	0
2390611 - Graduation	2,846	2,753
2390612 - Supplies		
2390614 - Office		
2390610 - Office Supplies	1,207	442
2390614 - Office - Other	0	-122
Total 2390614 - Office	1,207	320
2390612 - Supplies - Other	4,195	3,085
Total 2390612 - Supplies	5,401	3,405
2390613 - Postage and Delivery	889	491
2620400 - Repairs		
2390432 - Equipment Repairs	50	0
2620432 - Computer Repairs	19,400	11,041
Total 2620400 - Repairs	19,450	11,041
2620401 - Utilities		
2620424 - Water	250	0
2620401 - Utilities - Other	5,494	5,414
Total 2620401 - Utilities	5,744	5,414
2820441 - Rent	165,000	150,000
3100571 - Lunches	5,993	5,857
3200501 - Family Ski Trip Out	30,766	36,918
3200502 - Field Trip	2,979	4,850
3200503 - Movement	3,936	5,135
3200504 - Ski Program out	12,122	10,768
3200605 - Theater	1,275	0
3200506 - Yearbook	0	1,500
3200507 - School Sponsored Athletics	24,468	1,152
3200610 - Student Purchase out	1,631	2,952
Total Expense	2,071,774	1,896,673
Net Ordinary Income	172,336	156,950
Net Income	172,336	156,950