

Evergreen Community Charter School

Balance Sheet

Accrual Basis

As of December 31, 2024

	Dec 31, 24	Dec 31, 23
ASSETS		
Current Assets		
Checking/Savings		
New CD	50,000	50,000
0100 - NBT New Operating Account	445,535	308,788
0111 - Scholarship CD	3,741	3,741
0140 - New Grant Account	24,537	27,595
Total Checking/Savings	523,913	390,124
Accounts Receivable		
0145 - Accounts Receivable	-182,745	177,692
Total Accounts Receivable	-182,745	177,692
Other Current Assets		
0109 - Undeposited Funds	420,897	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	-2,242
Total Other Current Assets	445,170	22,363
Total Current Assets	786,338	590,179
TOTAL ASSETS	786,338	590,179
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
0461 - Accrued Payroll	66,668	66,668
0462 - Payroll Liabilities		
0462.1 - PSERS employee	-3,563	57
0464 - EMS	192	180
0465 - Local	2,772	2,780
0467 - PSERS - Employer's	43,621	61,187
0468 - SUI	206	189
0462 - Payroll Liabilities - Other	12,392	4,835
Total 0462 - Payroll Liabilities	55,620	69,229
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	129,401	143,010
Total Current Liabilities	129,401	143,010
Total Liabilities	129,401	143,010
Equity		
0799 - Net Assets	50,621	50,621
0800 - Retained Earnings	405,938	228,100
0820 - Restricted Fund Balance	8,866	8,866
Net Income	193,512	181,583
Total Equity	656,937	447,169
TOTAL LIABILITIES & EQUITY	786,338	590,179

Evergreen Community Charter School
Profit & Loss
December 2024

Accrual Basis

	Dec 24	Dec 23
Ordinary Income/Expense		
Income		
6620 · Lunch Income	430	400
6741 · Field Trip Income	0	140
6742 · Movement In	0	380
6743 · Skt Program Income	0	-289
6744 · Student Purchase In	1,104	1,724
6760 · Prom	187	0
6890 · Tuition	128,558	127,294
6891 · Tuition - Special Ed	67,716	42,466
7030 · Other Income	1,548	360
8390.1 · Ready to Learn Grant	0	4,549
Total Income	199,544	177,025
Expense		
MH Grant	0	0
1100111 · Wages - Regular Ed	82,471	71,102
1100210 · Insurance		
1100211 · Health Insurance	13,500	11,752
1100212 · Dental Insurance	1,250	1,166
1100214 · Vision	189	166
1100210 · Insurance - Other	0	0
Total 1100210 · Insurance	14,939	13,084
1100221 · FICA	8,171	7,270
1100230 · PSERS Expenses	25,331	24,195
1100640 · Instructional Supplies	1,979	876
1100761 · Teaching Equipment	0	197
1100810 · Bank Service Charges	137	5
1100841 · Membership Dues	60	189
1200000 · Special Ed Expenses		
1200111 · Payroll Exp Wages - Spec Ed	11,552	11,754
1200210 · Insurance - spec ed		
1200211 · Health Insurance-Spec Ed	804	2,183
1200212 · Dental Insurance-spec ed	0	0
1200214 · Vision Insurance-spec ed	37	0
1200210 · Insurance - spec ed - Other	783	36
Total 1200210 · Insurance - spec ed	1,624	2,218
1200230 · PSERS Expense-Spec Ed	4,405	3,996
Total 1200000 · Special Ed Expenses	17,581	17,969
2380111 · Administrative Salaries	12,781	12,172
2380210 · Insurance - admin		
2380211 · Health Insurance - admin	1,814	2,870
2380212 · Dental Insurance - Admin	0	0
2380214 · Vision Ins - Admin	43	42
Total 2380210 · Insurance - admin	1,857	2,912
2380230 · Administrative PSERS	4,822	4,480
2390330 · Professional Fees		
2390329 · Consulting	0	522
2390331 · Legal Fees	1,064	287
2390332 · Accounting	306	5,826
2390330 · Professional Fees - Other	885	700
Total 2390330 · Professional Fees	2,255	7,335
2390611 · Graduation	0	0
2390612 · Supplies		
2390614 · Office		
2390610 · Office Supplies	516	0
Total 2390614 · Office	516	0

Evergreen Community Charter School
Profit & Loss
December 2024

Accrual Basis

	Dec 24	Dec 23
2390612 · Supplies - Other	10	0
Total 2390612 · Supplies	526	0
2390613 · Postage and Delivery	73	66
2620400 · Repairs		
2620432 · Computer Repairs	114	248
Total 2620400 · Repairs	114	248
2620401 · Utilities	455	454
2620441 · Rent	15,000	30,000
3100571 · Lunches	687	671
3200501 · Family Ski Trip Out	0	0
3200502 · Field Trip	0	150
3200503 · Movement	898	497
3200504 · Ski Program out	219	10,768
3200505 · Theater	0	0
3200610 · Student Purchase out	515	1,357
Total Expense	190,870	205,997
Net Ordinary Income	8,673	-28,972
Net Income	8,673	-28,972

Evergreen Community Charter School

Balance Sheet

As of January 31, 2025

Accrual Basis

	Jan 31, 25	Jan 31, 24
ASSETS		
Current Assets		
Checking/Savings		
New CD	50,000	50,000
0100 · NBT New Operating Account	406,781	411,087
0111 · Scholarship CD	3,741	3,741
0140 · New Grant Account	22,692	25,383
Total Checking/Savings	483,215	490,212
Accounts Receivable		
0145 · Accounts Receivable	-177,727	92,286
Total Accounts Receivable	-177,727	92,286
Other Current Assets		
0109 · Undeposited Funds	420,897	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	445,170	22,114
Total Current Assets	750,658	604,812
TOTAL ASSETS	750,658	604,812
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
0461 · Accrued Payroll	66,668	66,668
0462 · Payroll Liabilities		
0462.1 · PSERS employee	-1,160	-73
0463 · 941	11,100	0
0464 · EMS	96	80
0465 · Local	1,328	893
0466 · PA WH	1,444	0
0467 · PSERS - Employer's	51,281	59,127
0468 · SUI	98	61
0462 · Payroll Liabilities - Other	14,666	4,723
Total 0462 · Payroll Liabilities	78,833	64,791
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	152,614	138,572
Total Current Liabilities	152,614	138,572
Total Liabilities	152,614	138,572
Equity		
0799 · Net Assets	50,621	50,621
0800 · Retained Earnings	405,938	228,100
0820 · Restricted Fund Balance	6,866	6,866
Net Income	134,619	180,453
Total Equity	598,044	466,040
TOTAL LIABILITIES & EQUITY	750,658	604,612

Evergreen Community Charter School
Profit & Loss
January 2025

Accrual Basis

	Jan 25	Jan 24
Ordinary Income/Expense		
Income		
6620 · Lunch Income	200	150
6740 · Family Ski Field Trip In	0	4,460
6742 · Movement In	1,238	531
6744 · Student Purchase In	511	0
6760 · Prom	150	-415
6890 · Tuition	125,036	127,294
6891 · Tuition - Special Ed	63,749	42,466
6920 · Contributions Income	0	3,000
7030 · Other Income	80	200
8390.1 · Ready to Learn Grant	-299	0
Total Income	190,665	177,687
Expense		
MH Grant	0	0
1100111 · Wages - Regular Ed	103,736	64,063
1100210 · Insurance		
1100211 · Health Insurance	20,367	10,635
1100212 · Dental Insurance	1,250	1,166
1100214 · Vision	189	166
1100210 · Insurance - Other	0	3,968
Total 1100210 · Insurance	21,806	15,935
1100221 · FICA	10,728	6,654
1100230 · PSERS Expenses	32,999	22,115
1100442 · Copy Machine	0	33
1100640 · Instructional Supplies	976	975
1100761 · Teaching Equipment	0	0
1100810 · Bank Service Charges	5	37
1100841 · Membership Dues	64	0
1200000 · Special Ed Expenses		
1200111 · Payroll Exp Wages - Spec Ed	17,328	10,749
1200210 · Insurance - spec ed		
1200211 · Health Insurance-Spec Ed	1,318	1,437
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	1,354	1,473
1200230 · PSERS Expense-Spec Ed	5,674	3,655
Total 1200000 · Special Ed Expenses	24,556	15,876
2380111 · Administrative Salaries	19,171	12,172
2380210 · Insurance - admin		
2380211 · Health Insurance - admin	2,210	1,630
2380212 · Dental Insurance - Admin	0	0
2380214 · Vision Ins - Admin	43	42
Total 2380210 · Insurance - admin	2,253	1,672
2380230 · Administrative PSERS	6,499	4,139
2390330 · Professional Fees		
2390329 · Consulting	0	261
2390331 · Legal Fees	0	488
2390332 · Accounting	504	428
2390330 · Professional Fees - Other	7,153	1,259
Total 2390330 · Professional Fees	7,657	2,436
2390611 · Graduation	0	0
2390612 · Supplies		
2390614 · Office		
2390610 · Office Supplies	0	0

Evergreen Community Charter School
Profit & Loss
January 2025

Accrual Basis

	Jan 25	Jan 24
Total 2390614 · Office	0	0
2390612 · Supplies - Other	808	395
Total 2390612 · Supplies	808	395
2390613 · Postage and Delivery	73	66
2620400 · Repairs		
2620432 · Computer Repairs	455	1,266
Total 2620400 · Repairs	455	1,266
2620401 · Utilities	940	873
2620441 · Rent	15,000	0
3100571 · Lunches	426	528
3200501 · Family Ski Trip Out	0	9,000
3200502 · Field Trip	0	40
3200503 · Movement	770	540
3200505 · Theater	0	0
3200610 · Student Purchase out	636	0
Total Expense	249,558	158,816
Net Ordinary Income	-58,893	18,870
Net Income	-58,893	18,870

Evergreen Community Charter School

Profit & Loss

Accrual Basis

July 2024 through January 2025

	Jul '24 - Jan 25	Jul '23 - Jan 24
Ordinary Income/Expense		
Income		
6620 · Lunch Income	2,425	2,115
6740 · Family Ski Field Trip In	0	4,460
6741 · Field Trip Income	810	1,790
6742 · Movement In	2,286	2,645
6743 · Ski Program Income	11,903	10,868
6744 · Student Purchase In	2,262	2,202
6760 · Prom	266	-215
6890 · Tuition	920,904	967,953
6891 · Tuition - Special Ed	437,607	278,550
6892 · Tuition Adjustment	27,951	0
6920 · Contributions Income	400	3,000
7030 · Other Income	2,348	8,340
7330 · Reimburse Exp - SHARRS	0	1,530
7599 · Reimburse Exp - School Nurse	180	0
8200 · Federal Grants Pass-thru State	33,502	32,587
8390.1 · Ready to Learn Grant	3,480	4,549
8799 · Reimbursement ARRA (Special Ed	880	0
Total Income	1,447,204	1,320,374
Expense		
MH Grant	-367	0
1100111 · Wages - Regular Ed	478,567	409,899
1100210 · Insurance		
1100211 · Health Insurance	102,510	77,674
1100212 · Dental Insurance	8,498	8,331
1100214 · Vision	1,300	1,173
1100210 · Insurance - Other	5,045	4,068
Total 1100210 · Insurance	117,353	91,246
1100221 · FICA	51,231	44,405
1100230 · PSERS Expenses	153,256	141,088
1100433 · Automobile Expense	0	0
1100442 · Copy Machine	393	568
1100529 · Insurance - Work Comp	7,440	7,942
1100640 · Instructional Supplies	17,607	10,715
1100761 · Teaching Equipment	10,006	1,079
1100810 · Bank Service Charges	680	331
1100841 · Membership Dues	1,074	909
1200000 · Special Ed Expenses		
1200111 · Payroll Exp Wages - Spec Ed	90,408	80,432
1200210 · Insurance - spec ed		
1200211 · Health Insurance-Spec Ed	25,663	16,292
1200212 · Dental Insurance-spec ed	0	0
1200214 · Vision Insurance-spec ed	73	83
1200210 · Insurance - spec ed - Other	965	154
Total 1200210 · Insurance - spec ed	26,701	16,528
1200230 · PSERS Expense-Spec Ed	31,164	27,450
1200000 · Special Ed Expenses - Other	1,500	7,319
Total 1200000 · Special Ed Expenses	149,773	131,729
2380111 · Administrative Salaries	100,725	90,132
2380210 · Insurance - admin		
2380211 · Health Insurance - admin	14,626	14,758
2380212 · Dental Insurance - Admin	0	0
2380214 · Vision Ins - Admin	299	290
Total 2380210 · Insurance - admin	14,925	15,048
2380230 · Administrative PSERS	34,666	31,105
2390330 · Professional Fees		
2390329 · Consulting	0	1,516

Evergreen Community Charter School
Profit & Loss

Accrual Basis

July 2024 through January 2025

	Jul '24 - Jan 25	Jul '23 - Jan 24
2390331 · Legal Fees	4,196	1,063
2390332 · Accounting	13,756	20,493
2390330 · Professional Fees - Other	9,844	4,273
Total 2390330 · Professional Fees	27,796	27,335
2390611 · Graduation	420	632
2390612 · Supplies		
2390614 · Office		
2390610 · Office Supplies	994	342
Total 2390614 · Office	994	342
2390612 · Supplies - Other	3,017	1,588
Total 2390612 · Supplies	4,011	1,930
2390613 · Postage and Delivery	524	355
2620400 · Repairs		
2620432 · Computer Repairs	569	7,503
Total 2620400 · Repairs	569	7,503
2620401 · Utilities		
2620424 · Water	250	0
2620401 · Utilities - Other	3,672	3,595
Total 2620401 · Utilities	3,922	3,595
2620441 · Rent	105,000	90,000
3100571 · Lunches	2,886	2,894
3200501 · Family Ski Trip Out	0	9,500
3200502 · Field Trip	749	2,181
3200503 · Movement	2,282	2,921
3200504 · Ski Program out	12,122	10,768
3200505 · Theater	1,020	0
3200506 · Yearbook	0	1,500
3200507 · School Sponsored Athletics	12,642	1,152
3200610 · Student Purchase out	1,324	1,457
Total Expense	1,312,585	1,139,921
Net Ordinary Income	134,619	180,453
Net Income	134,619	180,453