

Evergreen Community Charter School Balance Sheet

Accrual Basis

As of February 28, 2025

	Feb 28, 25	Feb 29, 24
ASSETS		
Current Assets		
Checking/Savings		
New CD	50,000	50,000
0100 - NBT New Operating Account	541,020	425,677
0111 - Scholarship CD	3,741	3,741
0140 - New Grant Account	15,217	17,915
Total Checking/Savings	609,978	497,333
Accounts Receivable		
0145 - Accounts Receivable	-150,330	100,085
Total Accounts Receivable	-150,330	100,085
Other Current Assets		
0109 - Undeposited Funds	425,738	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	450,012	22,114
Total Current Assets	909,660	619,533
TOTAL ASSETS	909,660	619,533
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
0461 - Accrued Payroll	66,668	66,668
0462 - Payroll Liabilities		
0462.1 - PSERS employee	-1,089	287
0463 - 941	11,173	0
0464 - EMS	160	120
0465 - Local	2,288	1,781
0466 - PA WH	1,453	0
0467 - PSERS - Employer's	46,683	59,273
0468 - SUI	164	121
0462 - Payroll Liabilities - Other	13,369	5,030
Total 0462 - Payroll Liabilities	74,201	66,613
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	147,982	140,393
Total Current Liabilities	147,982	140,393
Total Liabilities	147,982	140,393
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	298,253	193,553
Total Equity	761,678	479,139
TOTAL LIABILITIES & EQUITY	909,660	619,533

Evergreen Community Charter School
Profit & Loss
February 2025

Accrual Basis

	Feb 25	Feb 24
Ordinary Income/Expense		
Income		
6620 • Lunch Income	950	678
6740 • Family Ski Field Trip In	30,309	30,837
6741 • Field Trip Income	0	100
6742 • Movement In	430	288
6743 • Ski Program Income	0	750
6760 • Prom	642	15
6890 • Tuition	245,720	127,401
6891 • Tuition - Special Ed	59,782	39,400
7030 • Other Income	0	7,700
8390.1 • Ready to Learn Grant	-299	0
Total Income	337,535	207,169
Expense		
MH Grant	0	0
School Safety Grant	0	0
1100111 • Wages - Regular Ed	69,192	63,560
1100210 • Insurance		
1100211 • Health Insurance	15,378	10,268
1100212 • Dental Insurance	1,250	1,166
1100214 • Vision	189	166
Total 1100210 • Insurance	16,817	11,601
1100221 • FICA	7,155	6,616
1100230 • PSERS Expenses	22,016	22,279
1100442 • Copy Machine	0	0
1100529 • Insurance - Work Comp	616	0
1100640 • Instructional Supplies	2,181	843
1100761 • Teaching Equipment	0	5,272
1100810 • Bank Service Charges	5	42
1100841 • Membership Dues	64	436
1200000 • Special Ed Expenses		
1200111 • Payroll Exp Wages - Spec Ed	11,552	10,749
1200210 • Insurance - spec ed		
1200211 • Health Insurance-Spec Ed	1,583	1,315
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	2,402	1,351
1200230 • PSERS Expense-Spec Ed	3,916	3,655
Total 1200000 • Special Ed Expenses	17,870	15,754
2380111 • Administrative Salaries	12,781	12,172
2380210 • Insurance - admin		
2380211 • Health Insurance - admin	3,117	1,386
2380212 • Dental Insurance - Admin	0	0
2380214 • Vision Ins - Admin	43	42
Total 2380210 • Insurance - admin	3,160	1,428
2380230 • Administrative PSERS	4,333	4,139
2390330 • Professional Fees		
2390329 • Consulting	0	305
2390331 • Legal Fees	1,502	307
2390332 • Accounting	5,838	2,315
2390330 • Professional Fees - Other	1,935	793
Total 2390330 • Professional Fees	9,275	3,719
2390611 • Graduation	0	-16
2390612 • Supplies		
2390614 • Office		
2390610 • Office Supplies	0	0
2390614 • Office - Other	0	-122

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	Feb 25	Feb 24
Total 2390614 · Office	0	-122
2390612 · Supplies - Other	434	46
Total 2390612 · Supplies	434	-76
2620400 · Repairs		
2620432 · Computer Repairs	5,699	1,709
Total 2620400 · Repairs	5,699	1,709
2620401 · Utilities	456	454
2620441 · Rent	0	15,000
3100571 · Lunches	635	1,035
3200501 · Family Ski Trip Out	40	27,418
3200502 · Field Trip	80	210
3200503 · Movement	560	473
3200505 · Theater	0	0
3200610 · Student Purchase out	0	0
Total Expense	173,367	194,070
Net Ordinary Income	164,168	13,100
Net Income	164,168	13,100

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

Accrual Basis

	Jul '24 - Feb 25	Jul '23 - Feb 24
Ordinary Income/Expense		
Income		
8620 - Lunch Income	3,375	2,793
6740 - Family Ski Field Trip in	30,309	35,297
6741 - Field Trip Income	810	1,890
6742 - Movement In	2,716	2,933
6743 - Ski Program Income	11,903	11,618
6744 - Student Purchase In	2,262	2,202
6760 - Prom	907	-200
6890 - Tuition	1,166,625	1,095,354
6891 - Tuition - Special Ed	496,855	317,950
6892 - Tuition Adjustment	27,951	0
6920 - Contributions Income	400	3,000
7030 - Other Income	2,348	16,040
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	3,182	4,549
8799 - Reimbursement ARRA (Special Ed	880	0
Total Income	1,784,205	1,527,543
Expense		
MH Grant	-367	0
School Safety Grant	0	0
1100111 - Wages - Regular Ed	547,749	473,459
1100210 - Insurance		
1100211 - Health Insurance	117,887	87,943
1100212 - Dental Insurance	9,748	9,497
1100214 - Vision	1,490	1,339
1100210 - Insurance - Other	5,045	4,068
Total 1100210 - Insurance	134,169	102,847
1100221 - FICA	58,386	51,021
1100230 - PSERS Expenses	175,271	163,368
1100433 - Automobile Expense	0	0
1100442 - Copy Machine	393	568
1100529 - Insurance - Work Comp	8,056	7,942
1100640 - Instructional Supplies	19,788	11,558
1100761 - Teaching Equipment	10,006	6,352
1100810 - Bank Service Charges	685	373
1100841 - Membership Dues	1,138	1,345
1200000 - Special Ed Expenses		
1200111 - Payroll Exp Wages - Spec Ed	101,959	91,181
1200210 - Insurance - spec ed		
1200211 - Health Insurance-Spec Ed	27,246	17,607
1200212 - Dental Insurance-spec ed	0	0
1200214 - Vision Insurance-spec ed	110	83
1200210 - Insurance - spec ed - Other	1,748	189
Total 1200210 - Insurance - spec ed	29,104	17,879
1200230 - PSERS Expense-Spec Ed	35,080	31,105
1200000 - Special Ed Expenses - Other	1,500	7,319
Total 1200000 - Special Ed Expenses	167,644	147,483
2380111 - Administrative Salaries	113,505	102,304
2380210 - Insurance - admin		
2380211 - Health Insurance - admin	17,743	16,145
2380212 - Dental Insurance - Admin	0	0
2380214 - Vision Ins - Admin	342	332
Total 2380210 - Insurance - admin	18,085	16,476
2380230 - Administrative PSERS	38,998	35,243
2390330 - Professional Fees		

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Profit & Loss

Accrual Basis

July 2024 through February 2025

	Jul '24 - Feb 25	Jul '23 - Feb 24
2390329 · Consulting	0	1,821
2390331 · Legal Fees	5,698	1,361
2390332 · Accounting	19,595	22,807
2390330 · Professional Fees - Other	11,779	5,066
Total 2390330 · Professional Fees	37,071	31,055
2390811 · Graduation	420	616
2390812 · Supplies		
2390814 · Office		
2390810 · Office Supplies	994	342
2390814 · Office - Other	0	-122
Total 2390814 · Office	994	220
2390612 · Supplies - Other	3,452	1,634
Total 2390812 · Supplies	4,445	1,855
2390813 · Postage and Delivery	524	355
2620400 · Repairs		
2620432 · Computer Repairs	6,268	9,212
Total 2620400 · Repairs	6,268	9,212
2620401 · Utilities		
2620424 · Water	250	0
2620401 · Utilities - Other	4,127	4,050
Total 2620401 · Utilities	4,377	4,050
2620441 · Rent	105,000	105,000
3100571 · Lunches	3,522	3,929
3200501 · Family Ski Trip Out	40	36,918
3200502 · Field Trip	829	2,391
3200503 · Movement	2,842	3,394
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
3200510 · Student Purchase out	1,324	1,457
Total Expense	1,485,952	1,333,991
Net Ordinary Income	298,253	193,553
Net Income	298,253	193,553