

# Evergreen Community Charter School

## Balance Sheet

As of May 31, 2026

Accrual Basis

|                                              | May 31, 26     | May 31, 25     |
|----------------------------------------------|----------------|----------------|
| <b>ASSETS</b>                                |                |                |
| <b>Current Assets</b>                        |                |                |
| Checking/Savings                             |                |                |
| New CD                                       | 51,674         | 51,674         |
| 0100 · NBT New Operating Account             | 552,748        | 549,717        |
| 0111 · Scholarship CD                        | 3,924          | 3,924          |
| 0140 · New Grant Account                     | 88             | 10,337         |
| <b>Total Checking/Savings</b>                | <b>608,434</b> | <b>615,653</b> |
| Accounts Receivable                          |                |                |
| 0145 · Accounts Receivable                   | 44,606         | 84,953         |
| <b>Total Accounts Receivable</b>             | <b>44,606</b>  | <b>84,953</b>  |
| <b>Other Current Assets</b>                  |                |                |
| 0181 · Prepaid Expenses                      |                |                |
| 0192 · Unemployment Deposits                 | 733            | 733            |
| 0181 · Prepaid Expenses - Other              | 14,540         | 14,540         |
| <b>Total 0181 · Prepaid Expenses</b>         | <b>15,274</b>  | <b>15,274</b>  |
| 0191 · Security Deposit                      | 9,000          | 9,000          |
| <b>Total Other Current Assets</b>            | <b>24,274</b>  | <b>24,274</b>  |
| <b>Total Current Assets</b>                  | <b>677,314</b> | <b>724,880</b> |
| <b>TOTAL ASSETS</b>                          | <b>677,314</b> | <b>724,880</b> |
| <b>LIABILITIES &amp; EQUITY</b>              |                |                |
| <b>Liabilities</b>                           |                |                |
| <b>Current Liabilities</b>                   |                |                |
| Other Current Liabilities                    |                |                |
| 0411 · Due to other governments              |                |                |
| 0490 · Due to PMSD                           | 12,642         | 12,642         |
| <b>Total 0411 · Due to other governments</b> | <b>12,642</b>  | <b>12,642</b>  |
| 0461 · Accrued Payroll                       | 70,267         | 70,267         |
| 0462 · Payroll Liabilities                   |                |                |
| 0462.1 · PSERS employee                      | 4,211          | 9,320          |
| 0464 · EMS                                   | 136            | 128            |
| 0465 · Local                                 | 2,174          | 1,927          |
| 0467 · PSERS - Employer's                    | 3,772          | 39,561         |
| 0468 · SUI                                   | 149            | 131            |
| 0462 · Payroll Liabilities - Other           | 19,874         | 12,504         |
| <b>Total 0462 · Payroll Liabilities</b>      | <b>30,315</b>  | <b>63,571</b>  |
| 0480 · Grant - Deferred Revenue              |                |                |
| 0481 · Grant (energy)-Deferred Revenue       | 13,391         | 13,391         |
| <b>Total 0480 · Grant - Deferred Revenue</b> | <b>13,391</b>  | <b>13,391</b>  |
| <b>Total Other Current Liabilities</b>       | <b>126,615</b> | <b>159,871</b> |
| <b>Total Current Liabilities</b>             | <b>126,615</b> | <b>159,871</b> |
| <b>Total Liabilities</b>                     | <b>126,615</b> | <b>159,871</b> |
| <b>Equity</b>                                |                |                |
| 0799 · Net Assets                            | 50,621         | 50,621         |
| 0800 · Retained Earnings                     | 432,652        | 378,591        |
| 0820 · Restricted Fund Balance               | 3,924          | 3,924          |
| Net Income                                   | 63,502         | 131,872        |
| <b>Total Equity</b>                          | <b>550,699</b> | <b>565,009</b> |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>        | <b>677,314</b> | <b>724,880</b> |

# Evergreen Community Charter School

## Profit & Loss

Accrual Basis

May 2026

|                                       | May 26  |
|---------------------------------------|---------|
| Ordinary Income/Expense               |         |
| Income                                |         |
| 6620 · Lunch Income                   | 520     |
| 6741 · Field Trip Income              | 583     |
| 6744 · Student Purchase In            |         |
| 6750 · Yearbook Income                | 120     |
| Total 6744 · Student Purchase In      | 120     |
| 6760 · Prom                           | -2,975  |
| 6890 · Tuition                        | 177,685 |
| 6891 · Tuition - Special Ed           | 24,437  |
| Total Income                          | 200,371 |
| Expense                               |         |
| 1100111 · Wages - Regular Ed          | 80,689  |
| 1100210 · Insurance                   |         |
| 1100211 · Health Insurance            | 14,144  |
| 1100212 · Dental Insurance            | 1,434   |
| 1100214 · Vision                      | 214     |
| Total 1100210 · Insurance             | 15,792  |
| 1100221 · FICA                        | 8,127   |
| 1100230 · PSERS Expenses              | 25,965  |
| 1100442 · Copy Machine                | 13      |
| 1100640 · Instructional Supplies      | 842     |
| 1100761 · Teaching Equipment          | 0       |
| 1100810 · Bank Service Charges        | 10      |
| 1100841 · Membership Dues             | 750     |
| 1200000 · Special Ed Expenses         |         |
| 1200111 · Payroll Exp Wages - Spec Ed | 12,130  |
| 1200210 · Insurance - spec ed         |         |
| 1200211 · Health Insurance-Spec Ed    | 2,217   |
| 1200212 · Dental Insurance-spec ec    | 0       |
| 1200214 · Vision Insurance-spec ed    | 37      |
| Total 1200210 · Insurance - spec ec   | 2,253   |
| 1200230 · PSERS Expense-Spec Ed       | 4,137   |
| Total 1200000 · Special Ed Expenses   | 18,520  |
| 2380111 · Adminsitrative Salaries     | 13,420  |
| 2380210 · Insurance - admin           |         |
| 2380211 · Health Insurance - admin    | 1,849   |
| 2380212 · Dental Insurance - Admin    | 0       |
| 2380214 · Vision Ins - Admin          | 43      |
| Total 2380210 · Insurance - admin     | 1,892   |
| 2380230 · Administrative PSERS        | 4,549   |
| 2390330 · Professional Fees           |         |
| 2390331 · Legal Fees                  | 904     |
| 2390330 · Professional Fees - Other   | 4,103   |
| Total 2390330 · Professional Fees     | 5,008   |
| 2390611 · Graduation                  | 350     |
| 2620400 · Repairs                     |         |
| 2620432 · Computer Repairs            | 1,430   |
| Total 2620400 · Repairs               | 1,430   |
| 2620401 · Utilities                   | 456     |

Evergreen Community Charter School

Profit & Loss

Accrual Basis

May 2026

|                               | May 26  |
|-------------------------------|---------|
| 2620441 · Rent                | 15,000  |
| 3100571 · Lunches             | 585     |
| 3200610 · Student Purchase ou | 200     |
| Total Expense                 | 193,597 |
| Net Ordinary Income           | 6,774   |
| Net Income                    | 6,774   |

# Evergreen Community Charter School

## Profit & Loss

May 2026

Accrual Basis

|                                       | May 26  | May 25  |
|---------------------------------------|---------|---------|
| Ordinary Income/Expense               |         |         |
| Income                                |         |         |
| 6620 · Lunch Income                   | 520     | 475     |
| 6741 · Field Trip Income              | 583     | 1,609   |
| 6742 · Movement In                    | 0       | 160     |
| 6744 · Student Purchase In            |         |         |
| 6750 · Yearbook Income                | 120     | 0       |
| 6744 · Student Purchase In - Other    | 0       | 720     |
| Total 6744 · Student Purchase In      | 120     | 720     |
| 6760 · Prom                           | -2,975  | -2,352  |
| 6890 · Tuition                        | 177,685 | 123,365 |
| 6891 · Tuition - Special Ed           | 24,437  | 63,749  |
| 6920 · Contributions Income           | 0       | 500     |
| 7030 · Other Income                   | 0       | 2,103   |
| Total Income                          | 200,371 | 190,329 |
| Expense                               |         |         |
| 1100111 · Wages - Regular Ed          | 80,689  | 69,622  |
| 1100210 · Insurance                   |         |         |
| 1100211 · Health Insurance            | 14,144  | 11,858  |
| 1100212 · Dental Insurance            | 1,434   | 1,250   |
| 1100214 · Vision                      | 214     | 189     |
| Total 1100210 · Insurance             | 15,792  | 13,297  |
| 1100221 · FICA                        | 8,127   | 7,188   |
| 1100230 · PSERS Expenses              | 25,965  | 22,156  |
| 1100442 · Copy Machine                | 13      | 30      |
| 1100640 · Instructional Supplies      | 842     | 1,067   |
| 1100761 · Teaching Equipment          | 0       | 144     |
| 1100810 · Bank Service Charges        | 10      | 516     |
| 1100841 · Membership Dues             | 750     | 641     |
| 1200000 · Special Ed Expenses         |         |         |
| 1200111 · Payroll Exp Wages - Spec Ed | 12,130  | 11,552  |
| 1200210 · Insurance - spec ed         |         |         |
| 1200211 · Health Insurance-Spec Ed    | 2,217   | 1,395   |
| 1200212 · Dental Insurance-spec ec    | 0       | 0       |
| 1200214 · Vision Insurance-spec ed    | 37      | 37      |
| Total 1200210 · Insurance - spec ec   | 2,253   | 1,432   |
| 1200230 · PSERS Expense-Spec Ed       | 4,137   | 3,916   |
| Total 1200000 · Special Ed Expenses   | 18,520  | 16,900  |
| 2380111 · Adminsitrative Salaries     | 13,420  | 12,781  |
| 2380210 · Insurance - admin           |         |         |
| 2380211 · Health Insurance - admin    | 1,849   | 1,342   |
| 2380212 · Dental Insurance - Admir    | 0       | 0       |
| 2380214 · Vision Ins - Admin          | 43      | 43      |
| Total 2380210 · Insurance - admin     | 1,892   | 1,384   |
| 2380230 · Administrative PSERS        | 4,549   | 4,333   |
| 2390330 · Professional Fees           |         |         |
| 2390331 · Legal Fees                  | 904     | 692     |
| 2390332 · Accounting                  | 0       | 847     |
| 2390330 · Professional Fees - Other   | 4,103   | 2,924   |
| Total 2390330 · Professional Fees     | 5,008   | 4,463   |
| 2390550 · Printing and Reproduction   | 0       | 45      |
| 2390611 · Graduation                  | 350     | 1,464   |

# Evergreen Community Charter School

## Profit & Loss

May 2026

Accrual Basis

|                                | May 26  | May 25  |
|--------------------------------|---------|---------|
| 2390612 · Supplies             |         |         |
| 2390614 · Office               |         |         |
| 2390610 · Office Supplies      | 0       | 95      |
| Total 2390614 · Office         | 0       | 95      |
| 2390612 · Supplies - Other     | 0       | 361     |
| Total 2390612 · Supplies       | 0       | 456     |
| 2390613 · Postage and Delivery | 0       | 219     |
| 2620400 · Repairs              |         |         |
| 2620432 · Computer Repairs     | 1,430   | 9,172   |
| Total 2620400 · Repairs        | 1,430   | 9,172   |
| 2620401 · Utilities            | 456     | 456     |
| 2620441 · Rent                 | 15,000  | 15,000  |
| 3100571 · Lunches              | 585     | 836     |
| 3200502 · Field Trip           | 0       | 1,608   |
| 3200503 · Movement             | 0       | 210     |
| 3200610 · Student Purchase out | 200     | 0       |
| Total Expense                  | 193,597 | 183,987 |
| Net Ordinary Income            | 6,774   | 6,342   |
| Net Income                     | 6,774   | 6,342   |

# Evergreen Community Charter School

## Profit & Loss

Accrual Basis

July 2025 through May 2026

|                                       | Jul '25 - May 26 | Jul '24 - May 25 |
|---------------------------------------|------------------|------------------|
| Ordinary Income/Expense               |                  |                  |
| Income                                |                  |                  |
| 1 • Donation                          | 0                | 237              |
| 6620 • Lunch Income                   | 4,152            | 5,330            |
| 6740 • Family Ski Field Trip In       | 22,598           | 30,309           |
| 6741 • Field Trip Income              | 2,405            | 3,179            |
| 6742 • Movement In                    | 2,559            | 3,790            |
| 6743 • Ski Program Income             | 0                | 11,903           |
| 6744 • Student Purchase In            |                  |                  |
| 6750 • Yearbook Income                | 120              | 0                |
| 6744 • Student Purchase In - Other    | 1,191            | 3,232            |
| Total 6744 • Student Purchase In      | 1,311            | 3,232            |
| 6745 • Theater In                     | 795              | -175             |
| 6760 • Prom                           | 887              | 1,794            |
| 6890 • Tuition                        | 1,440,977        | 1,381,383        |
| 6891 • Tuition - Special Ed           | 787,481          | 689,082          |
| 6892 • Tuition Adjustment             | -43,711          | 27,951           |
| 6920 • Contributions Income           | 0                | 900              |
| 7030 • Other Income                   | 9,756            | 4,451            |
| 7330 • Reimburse Exp - SHARRS         | 2,908            | 0                |
| 7361 • School Safety Grant Revenue    | 5,222            | 0                |
| 7362 • MH Grant Revenue               | 1,600            | 5,774            |
| 7504 • Reimbursement-IU20             | 2,700            | 12,293           |
| 7599 • Reimburse Exp - School Nurse   | 183              | 180              |
| 8200 • Federal Grants Pass-thru State | 32,229           | 33,502           |
| 8390.1 • Ready to Learn Grant         | -8,053           | 3,182            |
| 8390.2 • Grants                       | 4,000            | 0                |
| 8799 • Reimbursement ARRA (Special Ed | 16,567           | 880              |
| Total Income                          | 2,286,565        | 2,219,176        |
| Expense                               |                  |                  |
| MH Grant                              |                  |                  |
| MH Grant Personnel                    | 4,450            | 333              |
| MH Grant Supplies and Operating       | 0                | 5,441            |
| Total MH Grant                        | 4,450            | 5,774            |
| PSERS EMPLOYEE PA                     | 14,166           | 0                |
| School Safety Grant                   |                  |                  |
| SSG Supplies and Operating Ex         | 2,700            | 0                |
| SSG Travel /Training                  | 0                | 1,062            |
| School Safety Grant - Other           | 4,160            | 0                |
| Total School Safety Grant             | 6,860            | 1,062            |
| 1100111 • Wages - Regular Ed          | 832,733          | 755,445          |
| 1100210 • Insurance                   |                  |                  |
| 1100211 • Health Insurance            | 177,566          | 154,481          |
| 1100212 • Dental Insurance            | 15,051           | 13,498           |
| 1100214 • Vision                      | 2,337            | 2,057            |
| 1100210 • Insurance - Other           | 14,894           | 5,045            |
| Total 1100210 • Insurance             | 209,849          | 175,080          |
| 1100221 • FICA                        | 87,935           | 79,859           |
| 1100230 • PSERS Expenses              | 267,071          | 241,342          |
| 1100433 • Automobile Expense          | 0                | 0                |
| 1100442 • Copy Machine                | 491              | 611              |
| 1100529 • Insurance - Work Comp       | 9,407            | 8,056            |
| 1100640 • Instructional Supplies      | 21,423           | 25,099           |
| 1100761 • Teaching Equipment          | 17,486           | 15,875           |
| 1100810 • Bank Service Charges        | 496              | 1,829            |
| 1100841 • Membership Dues             | 2,978            | 2,300            |
| 1200000 • Special Ed Expenses         |                  |                  |
| 1200111 • Payroll Exp Wages - Spec Ed | 144,147          | 136,615          |

# Evergreen Community Charter School

## Profit & Loss

Accrual Basis

July 2025 through May 2026

|                                            | Jul '25 - May 26 | Jul '24 - May 25 |
|--------------------------------------------|------------------|------------------|
| 1200210 · Insurance - spec ed              |                  |                  |
| 1200211 · Health Insurance-Spec Ed         | 28,461           | 30,763           |
| 1200212 · Dental Insurance-spec ec         | 0                | 0                |
| 1200214 · Vision Insurance-spec ed         | 420              | 219              |
| 1200210 · Insurance - spec ed - Other      | 0                | 2,531            |
| <b>Total 1200210 · Insurance - spec ec</b> | <b>28,881</b>    | <b>33,513</b>    |
| 1200230 · PSERS Expense-Spec Ed            | 50,002           | 46,829           |
| 1200000 · Special Ed Expenses - Other      | 1,710            | 1,500            |
| <b>Total 1200000 · Special Ed Expenses</b> | <b>224,739</b>   | <b>218,457</b>   |
| 2260329 · Instruction and curriculum dev   | 107              | 0                |
| 2380111 · Adminsitrative Salaries          | 159,440          | 151,848          |
| 2380210 · Insurance - admin                |                  |                  |
| 2380211 · Health Insurance - admin         | 29,441           | 22,578           |
| 2380212 · Dental Insurance - Admin         | 0                | 0                |
| 2380214 · Vision Ins - Admin               | 472              | 470              |
| <b>Total 2380210 · Insurance - admin</b>   | <b>29,913</b>    | <b>23,048</b>    |
| 2380230 · Administrative PSERS             | 54,584           | 51,996           |
| 2390330 · Professional Fees                |                  |                  |
| 2390329 · Consulting                       | 800              | 0                |
| 2390331 · Legal Fees                       | 6,354            | 7,956            |
| 2390332 · Accounting                       | 24,655           | 21,218           |
| 2390330 · Professional Fees - Other        | 16,849           | 17,536           |
| <b>Total 2390330 · Professional Fees</b>   | <b>48,658</b>    | <b>46,710</b>    |
| 2390550 · Printing and Reproductior        | 0                | 45               |
| 2390611 · Graduation                       | 1,863            | 2,846            |
| 2390612 · Supplies                         |                  |                  |
| 2390614 · Office                           |                  |                  |
| 2390610 · Office Supplies                  | 763              | 1,207            |
| 2390614 · Office - Other                   | 222              | 0                |
| <b>Total 2390614 · Office</b>              | <b>985</b>       | <b>1,207</b>     |
| 2390612 · Supplies - Other                 | 1,053            | 4,195            |
| <b>Total 2390612 · Supplies</b>            | <b>2,038</b>     | <b>5,401</b>     |
| 2390613 · Postage and Delivery             | 620              | 889              |
| 2620348 · Internet Provider                | 485              | 0                |
| 2620400 · Repairs                          |                  |                  |
| 2390432 · Equipment Repairs                | 0                | 50               |
| 2620432 · Computer Repairs                 | 16,718           | 19,400           |
| 2620400 · Repairs - Other                  | 5,267            | 0                |
| <b>Total 2620400 · Repairs</b>             | <b>21,985</b>    | <b>19,450</b>    |
| 2620401 · Utilities                        |                  |                  |
| 2620424 · Water                            | 384              | 250              |
| 2620401 · Utilities - Other                | 5,015            | 5,861            |
| <b>Total 2620401 · Utilities</b>           | <b>5,400</b>     | <b>6,111</b>     |

**Evergreen Community Charter School**  
**Profit & Loss**

Accrual Basis

July 2025 through May 2026

|                                      | Jul '25 - May 26 | Jul '24 - May 25 |
|--------------------------------------|------------------|------------------|
| 2620441 · Rent                       | 150,000          | 165,000          |
| 3100571 · Lunches                    | 4,706            | 5,993            |
| 3200501 · Family Ski Trip Out        | 22,621           | 30,766           |
| 3200502 · Field Trip                 | 2,524            | 2,979            |
| 3200503 · Movement                   | 3,484            | 3,936            |
| 3200504 · Ski Program out            | 0                | 12,122           |
| 3200505 · Theater                    | 1,020            | 1,275            |
| 3200507 · School Sponsored Athletics | 12,860           | 24,468           |
| 3200610 · Student Purchase out       | 671              | 1,631            |
| Total Expense                        | 2,223,063        | 2,087,304        |
| Net Ordinary Income                  | 63,502           | 131,872          |
| Net Income                           | 63,502           | 131,872          |