

**Evergreen Community Charter School
Balance Sheet**

As of April 30, 2026

Accrual Basis

	Apr 30, 26	Apr 30, 25
ASSETS		
Current Assets		
Checking/Savings		
New CD	51,674	51,674
0100 · NBT New Operating Account	590,775	518,971
0111 · Scholarship CD	3,924	3,924
0140 · New Grant Account	1,995	20,002
Total Checking/Savings	648,369	594,571
Accounts Receivable		
0145 · Accounts Receivable	16,579	105,209
Total Accounts Receivable	16,579	105,209
Other Current Assets		
0109 · Undeposited Funds	4,277	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	28,550	24,274
Total Current Assets	693,498	724,054
TOTAL ASSETS	693,498	724,054
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	4,189	10,532
0464 · EMS	302	288
0465 · Local	4,805	4,205
0467 · PSERS - Employer's	5,787	42,124
0468 · SU1	74	66
0462 · Payroll Liabilities - Other	19,287	11,874
Total 0462 · Payroll Liabilities	34,445	69,087
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	130,745	165,387
Total Current Liabilities	130,745	165,387
Total Liabilities	130,745	165,387
Equity		
0799 · Net Assets	50,621	50,621
0800 · Retained Earnings	432,652	378,591
0820 · Restricted Fund Balance	3,924	3,924
Net Income	75,556	125,530
Total Equity	562,754	558,667
TOTAL LIABILITIES & EQUITY	693,498	724,054

**Evergreen Community Charter School
Profit & Loss**

April 2026

Accrual Basis

	Apr 26
Ordinary Income/Expense	
Income	
6620 · Lunch Income	460
6741 · Field Trip Income	405
6742 · Movement In	220
6745 · Theater In	795
6760 · Prom	1,295
6890 · Tuition	120,922
6891 · Tuition - Special Ed	82,735
7030 · Other Income	0
8799 · Reimbursement ARRA (Special Ec	16,567
Total Income	223,399
Expense	
MH Grant	
MH Grant Personnel	350
Total MH Grant	350
1100111 · Wages - Regular Ed	80,454
1100210 · Insurance	
1100211 · Health Insurance	14,108
1100212 · Dental Insurance	1,434
1100214 · Vision	214
1100210 · Insurance - Other	1,773
Total 1100210 · Insurance	17,530
1100221 · FICA	8,109
1100230 · PSERS Expenses	25,776
1100640 · Instructional Supplies	1,360
1100761 · Teaching Equipment	9,210
1100810 · Bank Service Charges	178
1100841 · Membership Dues	291
1200000 · Special Ed Expenses	
1200111 · Payroll Exp Wages - Spec Ed	12,130
1200210 · Insurance - spec ed	
1200211 · Health Insurance-Spec Ed	2,118
1200212 · Dental Insurance-spec ec	0
1200214 · Vision Insurance-spec ed	37
Total 1200210 · Insurance - spec ec	2,155
1200230 · PSERS Expense-Spec Ed	4,237
Total 1200000 · Special Ed Expenses	18,522
2380111 · Adminsitrative Salaries	13,420
2380210 · Insurance - admin	
2380211 · Health Insurance - admin	1,728
2380212 · Dental Insurance - Admin	0
2380214 · Vision Ins - Admin	43
Total 2380210 · Insurance - admin	1,771
2380230 · Administrative PSERS	4,549
2390330 · Professional Fees	
2390331 · Legal Fees	592
2390332 · Accounting	1,469
2390330 · Professional Fees - Other	1,973
Total 2390330 · Professional Fees	4,034
2390611 · Graduation	538
2390612 · Supplies	
2390614 · Office	
2390610 · Office Supplies	118

Evergreen Community Charter School
Profit & Loss

April 2026

Accrual Basis

	<u>Apr 26</u>
Total 2390614 · Office	118
2390612 · Supplies - Other	<u>897</u>
Total 2390612 · Supplies	1,014
2390613 · Postage and Delivery	78
2620400 · Repairs	
2620432 · Computer Repairs	7,910
2620400 · Repairs - Other	<u>5,267</u>
Total 2620400 · Repairs	13,177
2620401 · Utilities	456
3100571 · Lunches	737
3200502 · Field Trip	581
3200503 · Movement	<u>150</u>
Total Expense	<u>202,283</u>
Net Ordinary Income	<u>21,116</u>
Net Income	<u><u>21,116</u></u>

Evergreen Community Charter School

Profit & Loss

April 2026

Accrual Basis

	Apr 26	Apr 25
Ordinary Income/Expense		
Income		
6620 · Lunch Income	460	1,010
6741 · Field Trip Income	405	465
6742 · Movement In	220	454
6744 · Student Purchase In	0	250
6745 · Theater In	795	-175
6760 · Prom	1,295	2,890
6890 · Tuition	120,922	129,896
6891 · Tuition - Special Ed	82,735	64,728
7030 · Other Income	0	0
8799 · Reimbursement ARRA (Special Ec	16,567	0
Total Income	223,399	199,518
Expense		
MH Grant		
MH Grant Personnel	350	0
Total MH Grant	350	0
School Safety Grant		
SSG Travel /Training	0	512
Total School Safety Grant	0	512
1100111 · Wages - Regular Ed	80,454	69,507
1100210 · Insurance		
1100211 · Health Insurance	14,108	11,948
1100212 · Dental Insurance	1,434	1,250
1100214 · Vision	214	189
1100210 · Insurance - Other	1,773	0
Total 1100210 · Insurance	17,530	13,387
1100221 · FICA	8,109	7,179
1100230 · PSERS Expenses	25,776	22,123
1100640 · Instructional Supplies	1,360	1,646
1100761 · Teaching Equipment	9,210	0
1100810 · Bank Service Charges	178	624
1100841 · Membership Dues	291	451
1200000 · Special Ed Expenses		
1200111 · Payroll Exp Wages - Spec Ed	12,130	11,552
1200210 · Insurance - spec ed		
1200211 · Health Insurance-Spec Ed	2,118	783
1200212 · Dental Insurance-spec ec	0	0
1200214 · Vision Insurance-spec ed	37	37
Total 1200210 · Insurance - spec ec	2,155	820
1200230 · PSERS Expense-Spec Ed	4,237	3,916
Total 1200000 · Special Ed Expenses	18,522	16,288
2380111 · Adminsitratve Salaries	13,420	12,781
2380210 · Insurance - admin		
2380211 · Health Insurance - admin	1,728	1,039
2380212 · Dental Insurance - Admin	0	0
2380214 · Vision Ins - Admin	43	43
Total 2380210 · Insurance - admin	1,771	1,082
2380230 · Administrative PSERS	4,549	4,333
2390330 · Professional Fees		
2390331 · Legal Fees	592	941
2390332 · Accounting	1,469	336
2390330 · Professional Fees - Other	1,973	2,733

Evergreen Community Charter School
Profit & Loss

April 2026

Accrual Basis

	<u>Apr 26</u>	<u>Apr 25</u>
Total 2390330 · Professional Fees	4,034	4,010
2390611 · Graduation	538	682
2390612 · Supplies		
2390614 · Office		
2390610 · Office Supplies	118	118
Total 2390614 · Office	118	118
2390612 · Supplies - Other	897	0
Total 2390612 · Supplies	1,014	118
2390613 · Postage and Delivery	78	73
2620400 · Repairs		
2620432 · Computer Repairs	7,910	2,017
2620400 · Repairs - Other	5,267	0
Total 2620400 · Repairs	13,177	2,017
2620401 · Utilities	456	456
2620441 · Rent	0	15,000
3100571 · Lunches	737	868
3200502 · Field Trip	581	230
3200503 · Movement	150	504
3200505 · Theater	0	255
3200507 · School Sponsored Athletics	0	11,826
3200610 · Student Purchase out	0	250
Total Expense	<u>202,283</u>	<u>186,200</u>
Net Ordinary Income	<u>21,116</u>	<u>13,317</u>
Net Income	<u><u>21,116</u></u>	<u><u>13,317</u></u>

**Evergreen Community Charter School
Profit & Loss**

July 2025 through April 2026

Accrual Basis

	Jul '25 - Apr 26	Jul '24 - Apr 25
Ordinary Income/Expense		
Income		
1 · Donation	0	237
6620 · Lunch Income	3,632	4,855
6740 · Family Ski Field Trip In	22,598	30,309
6741 · Field Trip Income	1,822	1,570
6742 · Movement In	2,559	3,630
6743 · Ski Program Income	0	11,903
6744 · Student Purchase In	1,191	2,512
6745 · Theater In	795	-175
6760 · Prom	3,862	4,146
6890 · Tuition	1,277,806	1,258,018
6891 · Tuition - Special Ed	767,358	625,332
6892 · Tuition Adjustmen	-43,711	27,951
6920 · Contributions Income	0	400
7030 · Other Income	9,756	2,348
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 Ec	16,567	880
Total Income	2,105,023	2,028,847
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	752,044	685,823
1100210 · Insurance		
1100211 · Health Insurance	163,422	142,623
1100212 · Dental Insurance	13,617	12,248
1100214 · Vision	2,124	1,868
1100210 · Insurance - Other	14,894	5,045
Total 1100210 · Insurance	194,057	161,783
1100221 · FICA	79,808	72,672
1100230 · PSERS Expenses	241,106	219,186
1100433 · Automobile Expense	0	0
1100442 · Copy Machine	478	581
1100529 · Insurance - Work Comp	9,407	8,056
1100640 · Instructional Supplies	20,581	24,032
1100761 · Teaching Equipment	17,486	15,731
1100810 · Bank Service Charges	486	1,314
1100841 · Membership Dues	2,228	1,659
1200000 · Special Ed Expenses		
1200111 · Payroll Exp Wages - Spec Ed	132,018	125,063
1200210 · Insurance - spec ed		
1200211 · Health Insurance-Spec Ed	26,244	29,368
1200212 · Dental Insurance-spec ec	0	0
1200214 · Vision Insurance-spec ed	384	183

**Evergreen Community Charter School
Profit & Loss**

July 2025 through April 2026

Accrual Basis

	Jul '25 - Apr 26	Jul '24 - Apr 25
1200210 · Insurance - spec ed - Other	0	2,531
Total 1200210 · Insurance - spec ec	26,628	32,082
1200230 · PSERS Expense-Spec Ed	45,865	42,913
1200000 · Special Ed Expenses - Other	1,710	1,500
Total 1200000 · Special Ed Expenses	206,220	201,558
2260329 · Instruction and curriculum dev	107	0
2380111 · Adminsitrative Salaries	146,020	139,067
2380210 · Insurance - admin		
2380211 · Health Insurance - admin	27,592	21,236
2380212 · Dental Insurance - Admir	0	0
2380214 · Vision Ins - Admin	429	427
Total 2380210 · Insurance - admin	28,021	21,664
2380230 · Administrative PSERS	50,035	47,663
2390330 · Professional Fees		
2390329 · Consulting	800	0
2390331 · Legal Fees	5,450	7,264
2390332 · Accounting	24,655	20,371
2390330 · Professional Fees - Other	12,745	14,612
Total 2390330 · Professional Fees	43,650	42,247
2390611 · Graduation	1,513	1,381
2390612 · Supplies		
2390614 · Office		
2390610 · Office Supplies	763	1,112
2390614 · Office - Other	222	0
Total 2390614 · Office	985	1,112
2390612 · Supplies - Other	1,053	3,834
Total 2390612 · Supplies	2,038	4,946
2390613 · Postage and Delivery	620	670
2620348 · Internet Provider	485	0
2620400 · Repairs		
2390432 · Equipment Repairs	0	50
2620432 · Computer Repairs	15,288	10,229
2620400 · Repairs - Other	5,267	0
Total 2620400 · Repairs	20,555	10,279
2620401 · Utilities		
2620424 · Water	384	250
2620401 · Utilities - Other	4,560	5,405
Total 2620401 · Utilities	4,944	5,655
2620441 · Rent	135,000	150,000
3100571 · Lunches	4,121	5,156
3200501 · Family Ski Trip Out	22,621	30,766
3200502 · Field Trip	2,524	1,371
3200503 · Movement	3,484	3,726
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	471	1,631
Total Expense	2,029,467	1,903,317
Net Ordinary Income	75,556	125,530
Net Income	75,556	125,530