

# Evergreen Community Charter School

## Balance Sheet

As of April 30, 2025

Accrual Basis

|                                              | Apr 30, 25     | Apr 30, 24     |
|----------------------------------------------|----------------|----------------|
| <b>ASSETS</b>                                |                |                |
| Current Assets                               |                |                |
| Checking/Savings                             |                |                |
| New CD                                       | 50,000         | 50,000         |
| 0100 · NBT New Operating Account             | 516,477        | 339,749        |
| 0111 · Scholarship CD                        | 3,741          | 3,741          |
| 0140 · New Grant Account                     | 10,246         | 15,413         |
| <b>Total Checking/Savings</b>                | <b>580,464</b> | <b>408,904</b> |
| Accounts Receivable                          |                |                |
| 0145 · Accounts Receivable                   | 102,766        | 102,384        |
| <b>Total Accounts Receivable</b>             | <b>102,766</b> | <b>102,384</b> |
| Other Current Assets                         |                |                |
| 0181 · Prepaid Expenses                      |                |                |
| 0192 · Unemployment Deposit                  | 733            | 733            |
| 0181 · Prepaid Expenses - Other              | 14,540         | 14,872         |
| <b>Total 0181 · Prepaid Expenses</b>         | <b>15,274</b>  | <b>15,606</b>  |
| 0191 · Security Deposit                      | 9,000          | 9,000          |
| 2120 · Payroll Asset                         | 0              | -2,492         |
| <b>Total Other Current Assets</b>            | <b>24,274</b>  | <b>22,114</b>  |
| <b>Total Current Assets</b>                  | <b>707,504</b> | <b>533,401</b> |
| <b>TOTAL ASSETS</b>                          | <b>707,504</b> | <b>533,401</b> |
| <b>LIABILITIES &amp; EQUITY</b>              |                |                |
| Liabilities                                  |                |                |
| Current Liabilities                          |                |                |
| Other Current Liabilities                    |                |                |
| 0461 · Accrued Payroll                       | 66,668         | 66,668         |
| 0462 · Payroll Liabilities                   |                |                |
| 0462.1 · PSERS employee                      | -63            | -3,980         |
| 0464 · EMS                                   | 288            | 266            |
| 0465 · Local                                 | 4,205          | 3,960          |
| 0467 · PSERS - Employer's                    | 43,889         | 53,661         |
| 0468 · SUI                                   | 66             | 57             |
| 0462 · Payroll Liabilities - Other           | 14,629         | 6,968          |
| <b>Total 0462 · Payroll Liabilities</b>      | <b>63,012</b>  | <b>60,932</b>  |
| 0480 · Grant - Deferred Revenue              |                |                |
| 0481 · Grant (energy)-Deferred Revenue       | 7,113          | 7,113          |
| <b>Total 0480 · Grant - Deferred Revenue</b> | <b>7,113</b>   | <b>7,113</b>   |
| <b>Total Other Current Liabilities</b>       | <b>136,793</b> | <b>134,713</b> |
| <b>Total Current Liabilities</b>             | <b>136,793</b> | <b>134,713</b> |
| <b>Total Liabilities</b>                     | <b>136,793</b> | <b>134,713</b> |
| 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                                   | 131,031        | 136,846        |
| <b>Total Equity</b>                          | <b>570,711</b> | <b>398,688</b> |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>        | <b>707,504</b> | <b>533,401</b> |

# Evergreen Community Charter School

## Profit & Loss

April 2025

Accrual Basis

|                                            | Apr 25         | Apr 24         |
|--------------------------------------------|----------------|----------------|
| <b>Ordinary Income/Expense</b>             |                |                |
| <b>Income</b>                              |                |                |
| 6620 · Lunch Income                        | 1,010          | 1,115          |
| 6741 · Field Trip Income                   | 465            | 700            |
| 6742 · Movement In                         | 454            | 443            |
| 6744 · Student Purchase In                 | 250            | 221            |
| 6745 · Theater In                          | -175           | 885            |
| 6760 · Prom                                | 2,890          | 2,752          |
| 6890 · Tuition                             | 125,305        | 127,401        |
| 6891 · Tuition - Special Ed                | 67,716         | 39,400         |
| 7030 · Other Income                        | 0              | 120            |
| 7504 · Reimbursement-IU20                  | 0              | 10,836         |
| 8390.1 · Ready to Learn Grant              | 0              | -200           |
| <b>Total Income</b>                        | <b>197,915</b> | <b>183,473</b> |
| <b>Expense</b>                             |                |                |
| School Safety Grant                        | 0              | 0              |
| 1100111 · Wages - Regular Ed               | 69,507         | 58,532         |
| 1100210 · Insurance                        |                |                |
| 1100211 · Health Insurance                 | 11,948         | 15,481         |
| 1100212 · Dental Insurance                 | 1,250          | 1,166          |
| 1100214 · Vision                           | 189            | 166            |
| 1100210 · Insurance - Other                | 0              | 0              |
| <b>Total 1100210 · Insurance</b>           | <b>13,387</b>  | <b>16,814</b>  |
| 1100221 · FICA                             | 7,179          | 6,231          |
| 1100230 · PSERS Expenses                   | 22,123         | 20,122         |
| 1100540 · Advertising                      | 0              | 0              |
| 1100640 · Instructional Supplies           | 1,646          | 931            |
| 1100761 · Teaching Equipment               | 0              | 458            |
| 1100810 · Bank Service Charges             | 624            | -15            |
| 1100841 · Membership Dues                  | 451            | 43             |
| 1200000 · Special Ed Expenses              |                |                |
| 1200111 · Payroll Exp Wages - Spec Ed      | 11,552         | 10,749         |
| 1200210 · Insurance - spec ed              |                |                |
| 1200211 · Health Insurance-Spec Ed         | 783            | 2,222          |
| 1200212 · Dental Insurance-spec ed         | 0              | 0              |
| 1200214 · Vision Insurance-spec ed         | 37             | 0              |
| 1200210 · Insurance - spec ed - Other      | 0              | 36             |
| <b>Total 1200210 · Insurance - spec ed</b> | <b>820</b>     | <b>2,257</b>   |
| 1200230 · PSERS Expense-Spec Ed            | 3,916          | 3,655          |
| <b>Total 1200000 · Special Ed Expenses</b> | <b>16,288</b>  | <b>16,661</b>  |
| 2380111 · Administrative Salaries          | 12,781         | 12,172         |
| 2380210 · Insurance - admin                |                |                |
| 2380211 · Health Insurance - admin         | 1,039          | 2,929          |
| 2380212 · Dental Insurance - Admin         | 0              | 0              |
| 2380214 · Vision Ins - Admin               | 43             | 42             |
| <b>Total 2380210 · Insurance - admin</b>   | <b>1,082</b>   | <b>2,971</b>   |
| 2380230 · Administrative PSERS             | 4,333          | 4,139          |
| 2390330 · Professional Fees                |                |                |
| 2390329 · Consulting                       | 0              | 9,235          |
| 2390331 · Legal Fees                       | 941            | 805            |
| 2390332 · Accounting                       | 336            | 459            |
| 2390330 · Professional Fees - Other        | 3,245          | 1,398          |
| <b>Total 2390330 · Professional Fees</b>   | <b>4,522</b>   | <b>11,896</b>  |
| 2390611 · Graduation                       | 682            | 1,050          |
| 2390612 · Supplies                         |                |                |
| 2390614 · Office                           |                |                |
| 2390610 · Office Supplies                  | 118            | 0              |

# Evergreen Community Charter School

## Profit & Loss

April 2025

Accrual Basis

|                                      | Apr 25  | Apr 24  |
|--------------------------------------|---------|---------|
| Total 2390614 · Office               | 118     | 0       |
| 2390612 · Supplies - Other           | 0       | 865     |
| Total 2390612 · Supplies             | 118     | 865     |
| 2390613 · Postage and Delivery       | 73      | 68      |
| 2620400 · Repairs                    |         |         |
| 2620432 · Computer Repairs           | 2,017   | 306     |
| Total 2620400 · Repairs              | 2,017   | 306     |
| 2620401 · Utilities                  | 456     | 455     |
| 2620441 · Rent                       | 15,000  | 30,000  |
| 3100571 · Lunches                    | 868     | 673     |
| 3200502 · Field Trip                 | 230     | 775     |
| 3200503 · Movement                   | 504     | 831     |
| 3200505 · Theater                    | 255     | 0       |
| 3200507 · School Sponsored Athletics | 11,826  | 0       |
| 3200610 · Student Purchase out       | 250     | 129     |
| Total Expense                        | 186,200 | 186,105 |
| Net Ordinary Income                  | 11,715  | -2,632  |
| Net Income                           | 11,715  | -2,632  |

# Evergreen Community Charter School

## Profit & Loss

July 2024 through April 2025

Accrual Basis

|                                            | Jul '24 - Apr 25 | Jul '23 - Apr 24 |
|--------------------------------------------|------------------|------------------|
| <b>Ordinary Income/Expense</b>             |                  |                  |
| <b>Income</b>                              |                  |                  |
| 1 - Donation                               | 237              | 0                |
| 6620 - Lunch Income                        | 4,855            | 4,055            |
| 6740 - Family Ski Field Trip In            | 30,309           | 35,797           |
| 6741 - Field Trip Income                   | 1,570            | 2,590            |
| 6742 - Movement In                         | 3,630            | 3,781            |
| 6743 - Ski Program Income                  | 11,903           | 11,618           |
| 6744 - Student Purchase In                 | 2,512            | 2,435            |
| 6745 - Theater In                          | -175             | 885              |
| 6760 - Prom                                | 4,146            | 3,414            |
| 6890 - Tuition                             | 1,276,363        | 1,350,157        |
| 6891 - Tuition - Special Ed                | 624,739          | 396,749          |
| 6892 - Tuition Adjustment                  | 27,951           | 0                |
| 6920 - Contributions Income                | 400              | 3,000            |
| 7030 - Other Income                        | 2,348            | 16,360           |
| 7330 - Reimburse Exp - SHARRS              | 0                | 1,530            |
| 7504 - Reimbursement-IJ20                  | 12,293           | 10,636           |
| 7599 - Reimburse Exp - School Nurse        | 180              | 0                |
| 8200 - Federal Grants Pass-thru State      | 33,602           | 32,587           |
| 8390.1 - Ready to Learn Grant              | 3,182            | 4,349            |
| 8799 - Reimbursement ARRA (Special Ed      | 880              | 0                |
| <b>Total Income</b>                        | <b>2,040,823</b> | <b>1,879,944</b> |
| <b>Expense</b>                             |                  |                  |
| MH Grant                                   | -367             | 0                |
| School Safety Grant                        | 550              | 0                |
| 1100111 - Wages - Regular Ed               | 685,823          | 628,313          |
| 1100210 - Insurance                        |                  |                  |
| 1100211 - Health Insurance                 | 164,628          | 114,060          |
| 1100212 - Dental Insurance                 | 12,248           | 11,830           |
| 1100214 - Vision                           | 1,868            | 1,671            |
| 1100210 - Insurance - Other                | 5,045            | 4,068            |
| <b>Total 1100210 - Insurance</b>           | <b>183,789</b>   | <b>131,628</b>   |
| 1100221 - FICA                             | 72,672           | 67,251           |
| 1100230 - PSERS Expenses                   | 219,186          | 216,749          |
| 1100433 - Automobile Expense               | 0                | 0                |
| 1100442 - Copy Machine                     | 581              | 568              |
| 1100529 - Insurance - Work Comp            | 8,056            | 8,319            |
| 1100540 - Advertising                      | 0                | 94               |
| 1100640 - Instructional Supplies           | 20,735           | 12,931           |
| 1100761 - Teaching Equipment               | 10,008           | 6,810            |
| 1100810 - Bank Service Charges             | 1,314            | 413              |
| 1100841 - Membership Dues                  | 1,659            | 1,515            |
| 1200000 - Special Ed Expenses              |                  |                  |
| 1200111 - Payroll Exp Wages - Spec Ed      | 125,063          | 118,053          |
| 1200210 - Insurance - spec ed              |                  |                  |
| 1200211 - Health Insurance-Spec Ed         | 29,368           | 21,266           |
| 1200212 - Dental Insurance-spec ed         | 0                | 0                |
| 1200214 - Vision Insurance-spec ed         | 183              | 83               |
| 1200210 - Insurance - spec ed - Other      | 2,531            | 260              |
| <b>Total 1200210 - Insurance - spec ed</b> | <b>32,082</b>    | <b>21,609</b>    |
| 1200230 - PSERS Expense-Spec Ed            | 42,913           | 40,241           |
| 1200000 - Special Ed Expenses - Other      | 1,500            | 7,319            |
| <b>Total 1200000 - Special Ed Expenses</b> | <b>201,558</b>   | <b>187,222</b>   |
| 2380111 - Adminisitrative Salaries         | 139,067          | 132,735          |
| 2380210 - Insurance - admin                |                  |                  |
| 2380211 - Health Insurance - admin         | 21,236           | 20,826           |
| 2380212 - Dental Insurance - Admin         | 0                | 0                |
| 2380214 - Vision Ins - Admin               | 427              | 415              |

# Evergreen Community Charter School

## Profit & Loss

July 2024 through April 2025

Accrual Basis

|                                      | Jul '24 - Apr 25 | Jul '23 - Apr 24 |
|--------------------------------------|------------------|------------------|
| Total 2380210 · Insurance - admin    | 21,664           | 21,241           |
| 2380230 · Administrative PSERS       | 47,663           | 45,590           |
| 2390330 · Professional Fees          |                  |                  |
| 2390329 · Consulting                 | 0                | 11,055           |
| 2390331 · Legal Fees                 | 7,264            | 3,318            |
| 2390332 · Accounting                 | 20,371           | 23,581           |
| 2390330 · Professional Fees - Other  | 15,124           | 8,357            |
| Total 2390330 · Professional Fees    | 42,759           | 46,312           |
| 2390611 · Graduation                 | 1,381            | 1,666            |
| 2390612 · Supplies                   |                  |                  |
| 2390614 · Office                     |                  |                  |
| 2390610 · Office Supplies            | 1,112            | 342              |
| 2390614 · Office - Other             | 0                | -122             |
| Total 2390614 · Office               | 1,112            | 220              |
| 2390612 · Supplies - Other           | 3,834            | 2,968            |
| Total 2390612 · Supplies             | 4,946            | 3,188            |
| 2390613 · Postage and Delivery       | 670              | 491              |
| 2620400 · Repairs                    |                  |                  |
| 2390432 · Equipment Repairs          | 50               | 0                |
| 2620432 · Computer Repairs           | 10,229           | 10,152           |
| Total 2620400 · Repairs              | 10,279           | 10,152           |
| 2620401 · Utilities                  |                  |                  |
| 2620424 · Water                      | 250              | 0                |
| 2620401 · Utilities - Other          | 5,038            | 4,959            |
| Total 2620401 · Utilities            | 5,288            | 4,959            |
| 2620441 · Rent                       | 150,000          | 150,000          |
| 3100571 · Lunches                    | 5,156            | 4,708            |
| 3200501 · Family Ski Trip Out        | 30,766           | 36,918           |
| 3200502 · Field Trip                 | 1,371            | 3,344            |
| 3200603 · Movement                   | 3,726            | 4,977            |
| 3200604 · Ski Program out            | 12,122           | 10,768           |
| 3200505 · Theater                    | 1,275            | 0                |
| 3200506 · Yearbook                   | 0                | 1,500            |
| 3200507 · School Sponsored Athletics | 24,468           | 1,152            |
| 3200610 · Student Purchase out       | 1,631            | 1,586            |
| Total Expense                        | 1,909,793        | 1,743,098        |
| Net Ordinary Income                  | 131,031          | 136,846          |
| Net Income                           | 131,031          | 136,846          |