



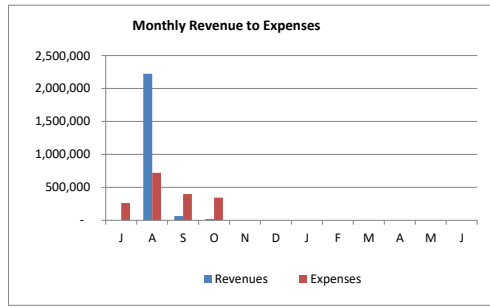
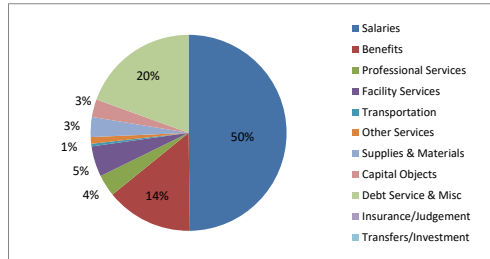
Financial Summary

as of October 31st, 2023

BUDGET REPORT EXPENSES RATIOS

33.3% Through The Year

	Year-to Date Actuals	Approved Budget	Forecast	% of Forecast
Enrollment		580	580	
Revenue				
1000 Local	\$ 28,140	\$ 100,000	\$ 101,365	28%
3000 State	\$ 2,270,834	\$ 4,533,604	\$ 4,549,264	50%
4000 Federal	\$ 3,302	\$ 181,343	\$ 298,342	1%
5000 Other	\$ -	\$ -	\$ -	#DIV/0!
Total Revenue	\$ 2,302,276	\$ 4,814,947	\$ 4,948,971	47%
Expenses				
100 Salaries	\$ 693,098	\$ 2,250,236	\$ 2,318,154	30%
200 Benefits	\$ 217,952	\$ 666,890	\$ 668,689	33%
310 Professional Services	\$ 51,967	\$ 238,748	\$ 166,948	31%
320 Facility Services	\$ 105,381	\$ 228,254	\$ 234,840	45%
340 Transportation	\$ 274	\$ 20,000	\$ 20,000	1%
350 Other Services	\$ 21,002	\$ 40,900	\$ 50,922	41%
400 Supplies & Materials	\$ 95,764	\$ 143,500	\$ 153,234	62%
500 Capital Objects	\$ 115,986	\$ 87,500	\$ 136,358	85%
600 Debt Service & Misc	\$ 439,619	\$ 906,570	\$ 906,570	48%
700 Insurance/Judgement	\$ -	\$ -	\$ -	#DIV/0!
800 Transfers/Investment	\$ -	\$ -	\$ -	#DIV/0!
Total Expenses	\$ 1,741,043	\$ 4,582,598	\$ 4,655,715	37%
Net Income from Operations	\$ 561,233	\$ 232,349	\$ 293,256	
Operating Margin		4.8%	5.9%	



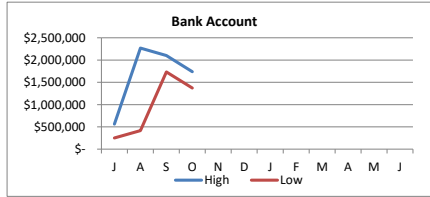
	Forecast	Goal
Operating Margin	5.9%	5.0%
Current Ratio	0.11	2.0+
Days Cash on Hand	67	60+
Debt to Asset Ratio	1.09	<0.9
Debt Service Coverage	1.33	1.40+
Debt Burden	18%	<18%

	*Idaho Min	Bond Covenant
Operating Margin	NA	NA
Current Ratio	1.10	NA
Days Cash on Hand	60	45
Debt to Asset Ratio	0.90	NA
Debt Service Coverage	1.10	1.10
Debt Burden	NA	NA

*Idaho Financial Performance Framework

CASH BALANCE SHEET *ENROLLMENT

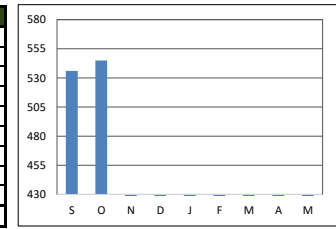
Month Ending Cash Balance	\$ 1,371,543
Days Cash on Hand	108



Assets:		
Cash		1,371,543
Accts Receivable		378,858
Assets		11,478,790
Deferred Outflows		886,275
		14,115,466
Liabilities:		
Accts Payable, payroll		1,213
Long term liabilities		15,344,724
Deferred Inflows		6,314
		15,352,251
Net Assets:		
		(1,236,785)

	S	O	N	D	J	F	M	A	M
K	74	73							
1	76	74							
2	74	70							
3	68	70							
4	49	53							
5	50	52							
6	52	54							
7	47	53							
8	46	46							
Total	536	545	0	0	0	0	0	0	0

* as of the end of the month





Actual as of October 31, 2023

Percentage of Year: 33.3%

	Previous Yr's Unaudited	Current Yr's Actuals	580 Students Approved Budget	Changes	580 Forecast	% of Forecast
Revenue						
1000 Local						
1510 Interest on Investments	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
1710 Fundraising Donations	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
1711 Kindergarten Tuition	\$ 52,800	\$ 23,775	\$ 100,000	\$ -	\$ 100,000	23.8%
1712 Yearbook	\$ 3,507	\$ -	\$ -	\$ -	\$ -	#DIV/0!
1920 General Donations	\$ 23,338	\$ 3,025	\$ -	\$ -	\$ -	#DIV/0!
1920 Foundation Donation	\$ 40,000	\$ -	\$ -	\$ 25	\$ 25	0.0%
1921 Playground Donations (Parent Crew)	\$ 1,174	\$ -	\$ -	\$ -	\$ -	#DIV/0!
1922 Outdoor Explorer	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
1923 Student Fundraisers	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
1924 Cross Country	\$ 388	\$ 1,340	\$ -	\$ 1,340	\$ 1,340	100.0%
1925 Ski Club	\$ 12,287	\$ -	\$ -	\$ -	\$ -	#DIV/0!
1926 Art Fund	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
1927 Dance	\$ 155	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total 1000:	\$ 133,649	\$ 28,140	\$ 100,000	\$ 1,365	\$ 101,365	27.8%
3000 State						
3110 State of Idaho Foundation Payments	\$ 2,805,414	\$ 2,204,291	\$ 3,947,514	\$ -	\$ 3,947,514	55.8%
3120 Transportation Support	\$ -	\$ -	\$ 10,184	\$ -	\$ 10,184	0.0%
3190 Other State Support/Special Distributions	\$ 477,724	\$ 50,883	\$ 575,906	\$ -	\$ 575,906	8.8%
3190 Securing Our Future Grant	\$ -	\$ 15,660	\$ -	\$ 15,660	\$ 15,660	100.0%
Total 3000:	\$ 3,283,138	\$ 2,270,834	\$ 4,533,604	\$ 15,660	\$ 4,549,264	49.9%
4000 Federal						
4510 Title I	\$ 26,537	\$ -	\$ 26,537	\$ 24,218	\$ 50,755	0.0%
4520 Title II	\$ 5,683	\$ -	\$ 5,683	\$ 4,610	\$ 10,293	0.0%
4540 Title IV	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	0.0%
4560 IDEA Preschool	\$ 2,796	\$ -	\$ 2,796	\$ -	\$ 2,796	0.0%
4560 IDEA Part B	\$ 64,664	\$ -	\$ 66,999	\$ -	\$ 66,999	0.0%
4560 Restraint & Seclusion Grant	\$ -	\$ -	\$ -	\$ 4,250	\$ 4,250	0.0%
4800 SRSA (REAP) Grant	\$ 44,328	\$ -	\$ 44,328	\$ -	\$ 44,328	0.0%
4800 Staff Premium Payments (ESSER)	\$ 39,315	\$ -	\$ -	\$ -	\$ -	#DIV/0!
4800 ARPA Act (ESSER III) 9.30.24	\$ 144,732	\$ -	\$ -	\$ 65,829	\$ 65,829	0.0%
4800 ERATE	\$ 9,420	\$ -	\$ -	\$ -	\$ -	#DIV/0!
4800 Cultivating Readers	\$ -	\$ -	\$ -	\$ 18,092	\$ 18,092	0.0%
4900 Medicaid Reimbursements	\$ 31,685	\$ 3,302	\$ 25,000	\$ -	\$ 25,000	13.2%
4890 CSP Grant	\$ 38,622	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total 4000:	\$ 417,782	\$ 3,302	\$ 181,343	\$ 116,999	\$ 298,342	1.1%
5000 Other Sources						
5100 Employee Retention Credit	\$ 650,628	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total 5000:	\$ 650,628	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total Revenue:	\$ 4,485,197	\$ 2,302,276	\$ 4,814,947	\$ 134,024	\$ 4,948,971	46.5%



	580 Students	580	
Previous Yr's Unaudited	Current Yr's Actuals	Approved Budget	% of Forecast

Expenses

	Previous Yr's Unaudited	Current Yr's Actuals	Approved Budget	Changes	Forecast	% of Forecast
100 Salaries						
111 School Administration	\$ 145,794	\$ 59,838	\$ 188,550	\$ -	\$ 188,550	31.7%
112 Teachers	\$ 1,149,356	\$ 452,045	\$ 1,428,745	\$ -	\$ 1,428,745	31.6%
113 Special Education	\$ 112,350	\$ 21,980	\$ 57,478	\$ 5,399	\$ 62,877	35.0%
114 Pupil Service Staff	\$ 89,750	\$ 41,067	\$ 194,677	\$ (38,023)	\$ 156,654	26.2%
116 Paraprofessionals (General)	\$ 97,971	\$ 37,545	\$ 153,864	\$ -	\$ 153,864	24.4%
117 Paraprofessionals (Sped)	\$ 62,272	\$ 10,433	\$ 39,078	\$ -	\$ 39,078	26.7%
118 Office Staff	\$ 116,856	\$ 37,833	\$ 124,414	\$ -	\$ 124,414	30.4%
119 Transportation Staff	\$ 29,178	\$ -	\$ 34,430	\$ (10,430)	\$ 24,000	0.0%
119 Security Staff	\$ -	\$ 6,922	\$ -	\$ 35,000	\$ 35,000	19.8%
119 Kitchen Staff	\$ -	\$ 4,801	\$ -	\$ 30,972	\$ 30,972	15.5%
119 Custodial Staff	\$ 1,507	\$ 200	\$ -	\$ 30,000	\$ 30,000	0.7%
120 Stipends	\$ 11,312	\$ 12,717	\$ 5,000	\$ 15,000	\$ 20,000	63.6%
190 Substitutes	\$ 54,250	\$ 7,717	\$ 24,000	\$ -	\$ 24,000	32.2%
Total 100:	\$ 1,870,596	\$ 693,098	\$ 2,250,236	\$ 67,918	\$ 2,318,154	29.9%
200 Benefits						
210 PERSI	\$ 221,559	\$ 84,811	\$ 278,734	\$ -	\$ 278,734	30.4%
220 FICA	\$ 141,953	\$ 50,519	\$ 170,616	\$ -	\$ 170,616	29.6%
240 Health Benefits	\$ 195,711	\$ 65,823	\$ 202,540	\$ -	\$ 202,540	32.5%
270 Worker's Compensation	\$ 12,505	\$ 16,799	\$ 15,000	\$ 1,799	\$ 16,799	100.0%
Total 200:	\$ 571,728	\$ 217,952	\$ 666,890	\$ 1,799	\$ 668,689	32.6%
300 Purchased Services						
312 Professional Development	\$ 12,030	\$ 5,631	\$ 18,000	\$ -	\$ 18,000	31.3%
313 Legal	\$ 528	\$ 70	\$ 2,500	\$ -	\$ 2,500	2.8%
314 Business Services	\$ 51,816	\$ 17,616	\$ 63,648	\$ (10,800)	\$ 52,848	33.3%
315 Technical Services	\$ 29,705	\$ 7,388	\$ 30,000	\$ -	\$ 30,000	24.6%
316 Audit Services	\$ 10,300	\$ 9,100	\$ 12,000	\$ (1,000)	\$ 11,000	82.7%
317 Special Education Services	\$ 131,469	\$ 8,957	\$ 40,000	\$ (10,000)	\$ 30,000	29.9%
317 Medicaid Match/Fees	\$ 12,962	\$ 3,205	\$ 16,000	\$ -	\$ 16,000	20.0%
318 Security Services	\$ 46,900	\$ -	\$ 50,000	\$ (50,000)	\$ -	#DIV/0!
319 Board Training	\$ 3,845	\$ -	\$ 6,600	\$ -	\$ 6,600	0.0%
320b Repairs & Maintenance	\$ 17,905	\$ 7,099	\$ 30,000	\$ -	\$ 30,000	23.7%
320c Landscaping & Snow Removal	\$ 14,596	\$ -	\$ 20,000	\$ -	\$ 20,000	0.0%
320d Custodial Services	\$ 75,419	\$ 18,695	\$ 60,000	\$ -	\$ 60,000	31.2%
320e Transportation Maintenance	\$ 6,413	\$ 1,500	\$ 6,000	\$ -	\$ 6,000	25.0%
320f Playground Expense	\$ 1,352	\$ 36,448	\$ 30,000	\$ 6,448	\$ 36,448	100.0%
322 Equipment Rental/Storage Rental	\$ 14,619	\$ 4,522	\$ 15,000	\$ -	\$ 15,000	30.1%
330 Utilities	\$ 42,614	\$ 16,725	\$ 47,000	\$ -	\$ 47,000	35.6%
335 Insurance (Property/Liability/D&O)	\$ 20,289	\$ 20,392	\$ 20,254	\$ 138	\$ 20,392	100.0%
340 Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
340 Field Trips	\$ 21,390	\$ 274	\$ 20,000	\$ -	\$ 20,000	1.4%
350 Communications	\$ 12,390	\$ 4,016	\$ 13,500	\$ 2,500	\$ 16,000	25.1%
355 Marketing	\$ 5,721	\$ 2,547	\$ 5,000	\$ -	\$ 5,000	50.9%
380 Travel (Training)	\$ 5,207	\$ 11,522	\$ 4,000	\$ 7,522	\$ 11,522	100.0%
391 Dues & Fees	\$ 102,012	\$ 1,917	\$ 5,000	\$ -	\$ 5,000	38.3%
391a Authorizer Fee	\$ 10,241	\$ -	\$ 11,000	\$ -	\$ 11,000	0.0%
392 Background Checks	\$ 1,612	\$ 1,000	\$ 2,400	\$ -	\$ 2,400	41.7%
Total 300:	\$ 651,335	\$ 178,624	\$ 527,902	\$ (55,192)	\$ 472,710	37.8%



	580 Students			580		
	Previous Yr's Unaudited	Current Yr's Actuals	Approved Budget	Changes	Forecast	% of Forecast
400 Supplies & Materials						
411 Instructional Supplies	\$ 8,442	\$ 13,291	\$ 10,000	\$ 3,291	\$ 13,291	100.0%
411 Special Education Supplies	\$ 1,644	\$ 2,936	\$ 2,500	\$ 436	\$ 2,936	100.0%
412 Office Supplies	\$ 17,458	\$ 12,799	\$ 15,000	\$ -	\$ 15,000	85.3%
413 School Event Supplies	\$ 2,113	\$ 200	\$ 5,000	\$ -	\$ 5,000	4.0%
414 Board Expenses	\$ 645	\$ -	\$ 1,000	\$ -	\$ 1,000	0.0%
415 Professional Development Supplies	\$ 579	\$ 883	\$ 1,000	\$ -	\$ 1,000	88.3%
416 Yearbook	\$ 2,555	\$ -	\$ -	\$ -	\$ -	#DIV/0!
417 Cross Country	\$ 300	\$ 682	\$ -	\$ 682	\$ 682	100.0%
418 Outdoor Explorer	\$ 4,582	\$ -	\$ -	\$ -	\$ -	#DIV/0!
419 Ski Club	\$ 11,072	\$ -	\$ -	\$ -	\$ -	#DIV/0!
420 Transportation Supplies (Fuel)	\$ 5,282	\$ 358	\$ 4,000	\$ -	\$ 4,000	9.0%
440 Curriculum	\$ 60,711	\$ 33,108	\$ 30,000	\$ 5,325	\$ 35,325	93.7%
450 Lunch Program Supplies	\$ 399	\$ 1,485	\$ 5,000	\$ -	\$ 5,000	29.7%
442 Software	\$ 21,129	\$ 15,787	\$ 30,000	\$ -	\$ 30,000	52.6%
490 Maintenance, Cleaning, Bus, Supplies	\$ 33,277	\$ 14,235	\$ 40,000	\$ -	\$ 40,000	35.6%
Total 400:	\$ 170,188	\$ 95,764	\$ 143,500	\$ 9,734	\$ 153,234	62.5%
500 Capital Objects						
552 Furniture & Fixtures	\$ 64,879	\$ 57,128	\$ 50,000	\$ 20,000	\$ 70,000	81.6%
553 Tech Related Hardware (Instructional)	\$ 45,734	\$ 39,359	\$ 30,000	\$ 9,359	\$ 39,359	100.0%
553 Tech Related Hardware (Staff)	\$ -	\$ -	\$ 7,500	\$ -	\$ 7,500	0.0%
554 Equipment/Other (Fence)	\$ 7,756	\$ 19,499	\$ -	\$ 19,499	\$ 19,499	100.0%
Total 500:	\$ 118,369	\$ 115,986	\$ 87,500	\$ 48,858	\$ 136,358	85.1%
600 Debt Service & Miscellaneous						
620 Bond Principal	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
610 Bond Interest	\$ 637,920	\$ 439,619	\$ 891,570	\$ -	\$ 891,570	49.3%
630 Bond Fees	\$ 24,023	\$ -	\$ 15,000	\$ -	\$ 15,000	0.0%
Total 600:	\$ 661,943	\$ 439,619	\$ 906,570	\$ -	\$ 906,570	48.5%
700 Insurance Judgement						
710 Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total 700:	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
800 Transfers/Investments						
850 Contingency Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total 800:	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total Expenses:	\$ 4,044,159	\$ 1,741,043	\$ 4,582,598	\$ 73,117	\$ 4,655,715	37.4%
Net Income:	\$ 441,038	\$ 561,233	\$ 232,349		\$ 293,256	5.93%