



# Financial Summary

as of July 31st, 2025

8.3% Through The Year

## BUDGET REPORT

Enrollment

Revenue

1000 Local  
3000 State  
4000 Federal  
5000 Other

**Total Revenue**

Expenses

100 Salaries  
200 Benefits  
310 Professional Services  
320 Facility Services  
340 Transportation  
350 Other Services  
400 Supplies & Materials  
500 Capital Objects  
600 Debt Service & Misc  
700 Insurance/Judgement  
800 Transfers/Investment

**Total Expenses**

Net Income from Operations

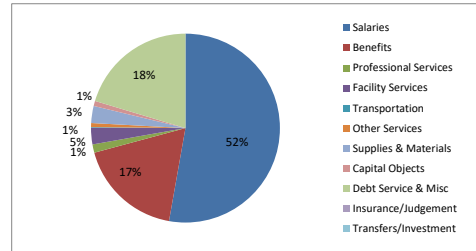
Operating Margin

	Year-to Date Actuals	Approved Budget	% of Budget	Forecast	% of Forecast
		567		567	
1000 Local	\$ 3,893	\$ 165,000	2%	\$ 165,000	2%
3000 State	\$ -	\$ 4,607,016	0%	\$ 4,607,016	0%
4000 Federal	\$ 3,947	\$ 234,108	2%	\$ 234,108	2%
5000 Other	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
<b>Total Revenue</b>	<b>\$ 7,840</b>	<b>\$ 5,006,124</b>	<b>0%</b>	<b>\$ 5,006,124</b>	<b>0%</b>
100 Salaries	\$ 207,878	\$ 2,613,866	8%	\$ 2,613,866	8%
200 Benefits	\$ 44,701	\$ 891,817	5%	\$ 891,817	5%
310 Professional Services	\$ 14,109	\$ 111,164	13%	\$ 70,440	20%
320 Facility Services	\$ 38,521	\$ 129,000	30%	\$ 140,960	27%
340 Transportation	\$ -	\$ 5,000	0%	\$ 5,000	0%
350 Other Services	\$ 875	\$ 28,600	3%	\$ 33,600	3%
400 Supplies & Materials	\$ 915	\$ 144,500	1%	\$ 144,500	1%
500 Capital Objects	\$ 2,327	\$ 48,000	5%	\$ 43,000	5%
600 Debt Service & Misc	\$ -	\$ 1,008,033	0%	\$ 1,008,033	0%
700 Insurance/Judgement	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
800 Transfers/Investment	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
<b>Total Expenses</b>	<b>\$ 309,326</b>	<b>\$ 4,979,980</b>	<b>6%</b>	<b>\$ 4,951,216</b>	<b>6%</b>
<b>Net Income from Operations</b>	<b>\$ (301,486)</b>	<b>\$ 26,144</b>		<b>\$ 54,908</b>	

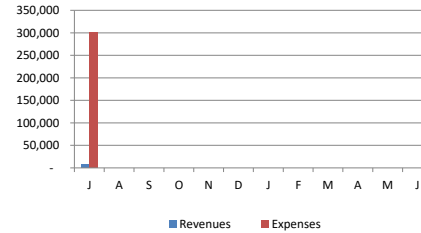
0.5%

1.1%

## EXPENSES



Monthly Revenue to Expenses



## RATIOS

Operating Margin  
Current Ratio  
Days Cash on Hand  
Debt to Asset Ratio  
Debt Service Coverage  
Debt Burden

	Forecast	Goal
Operating Margin	1.1%	5.0%
Current Ratio	0.02	2.0+
Days Cash on Hand	23	60+
Debt to Asset Ratio	1.23	<0.9
Debt Service Coverage	1.06	1.40+
Debt Burden	16%	<18%

Operating Margin  
Current Ratio  
Days Cash on Hand  
Debt to Asset Ratio  
Debt Service Coverage  
Debt Burden

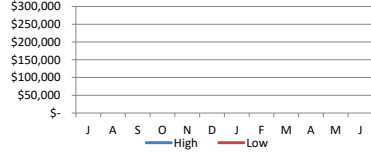
	*Idaho Min	Bond Covenant
Operating Margin	NA	NA
Current Ratio	1.10	NA
Days Cash on Hand	60	45
Debt to Asset Ratio	0.90	NA
Debt Service Coverage	1.10	1.10
Debt Burden	NA	NA

\*Idaho Financial Performance Framework

## CASH

Month Ending Cash Balance	\$ 38,854
Days Cash on Hand	3

Bank Account



## BALANCE SHEET

<b>Assets:</b>	Cash	38,854
	Accts Receivable	234,108
	Assets	11,313,199
	Deferred Outflows	846,232
		12,432,393
<b>Liabilities:</b>	Accts Payable, payroll	50,068
	Long term liabilities	15,282,228
	Deferred Inflows	-
		15,332,296
<b>Net Assets:</b>		(2,899,903)

## \*ENROLLMENT

	S	O	N	D	J	F	M	A	M
K									
1									
2									
3									
4									
5									
6									
7									
8									
Total	0	0	0	0	0	0	0	0	0

\* as of the end of the month

Created by Red Apple

