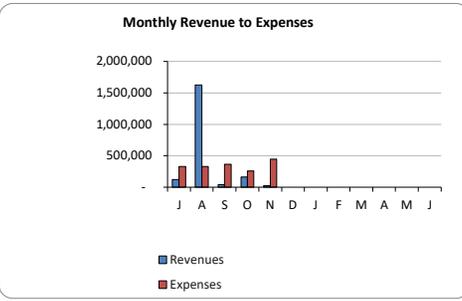
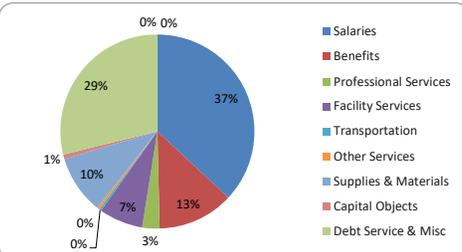


# Financial Summary

as of November 30, 20252

58.3% Through The Year **BUDGET REPORT** **EXPENSES** **RATIOS**

	Year-to Date Actuals	Approved Budget	% of Budget	Forecast	% of Forecast
Enrollment		567		432	
<b>Revenue</b>					
1000 Local	\$ 51,843	\$ 165,000	31%	\$ 80,235	65%
3000 State	\$ 1,549,187	\$ 4,607,016	34%	\$ 3,687,756	42%
4000 Federal	\$ -	\$ 249,306	0%	\$ 255,406	0%
5000 Other	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
<b>Total Revenue</b>	<b>\$ 1,601,030</b>	<b>\$ 5,021,322</b>	<b>32%</b>	<b>\$ 4,023,397</b>	<b>40%</b>
<b>Expenses</b>					
100 Salaries	\$ 646,399	\$ 2,595,698	25%	\$ 2,360,754	27%
200 Benefits	\$ 222,066	\$ 887,426	25%	\$ 793,949	28%
310 Professional Services	\$ 50,520	\$ 118,640	43%	\$ 132,497	38%
320 Facility Services	\$ 128,225	\$ 135,279	95%	\$ 132,260	97%
340 Transportation	\$ 6,456	\$ 5,000	129%	\$ 5,000	129%
350 Other Services	\$ 7,606	\$ 41,500	18%	\$ 33,600	23%
400 Supplies & Materials	\$ 170,287	\$ 178,000	96%	\$ 245,282	69%
500 Capital Objects	\$ 13,920	\$ 70,000	20%	\$ 30,300	46%
600 Debt Service & Misc	\$ 504,017	\$ 944,825	53%	\$ 1,008,033	50%
700 Insurance/Judgement	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
800 Transfers/Investment	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
<b>Total Expenses</b>	<b>\$ 1,749,495</b>	<b>\$ 4,976,368</b>	<b>35%</b>	<b>\$ 4,741,675</b>	<b>37%</b>
<b>Net Income from Operations</b>	<b>\$ (148,465)</b>	<b>\$ 44,954</b>		<b>\$ (718,278)</b>	
Operating Margin		<b>0.9%</b>		<b>-17.9%</b>	



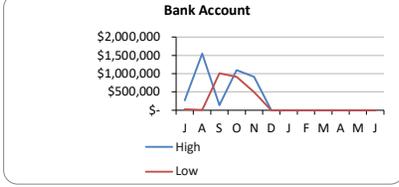
	Forecast	Goal
Operating Margin	-17.9%	5.0%
Current Ratio	0.17	2.0+
Days Cash on Hand	(12)	60+
Debt to Asset Ratio	1.02	<0.9
Debt Service Coverage	0.22	1.40+
Debt Burden	21%	<18%

	*Idaho Min	Bond Covenant
Operating Margin	3.0%	5%
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**

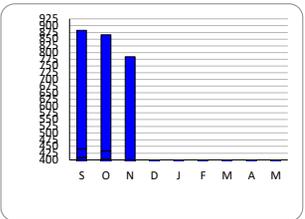
Month Ending Cash Balance	\$ 494,497
Days Cash on Hand	38



<b>Assets:</b>	Cash	494,497
	Accts Receivable	2,396,340
	Assets	11,313,199
	Deferred Outflows	2,380,177
		<u>16,584,213</u>
<b>Liabilities:</b>	Accts Payable, payroll	1,714,355
	Long term liabilities	15,282,228
	Deferred Inflows	-
		<u>16,996,583</u>
<b>Net Assets:</b>		<u>(412,370)</u>

	S	O	N	D	J	F	M	A	M
<b>K</b>	59	58	58						
<b>1</b>	67	67	60						
<b>2</b>	56	55	49						
<b>3</b>	58	56	48						
<b>4</b>	51	51	45						
<b>5</b>	61	59	57						
<b>6</b>	30	29	24						
<b>7</b>	27	27	23						
<b>8</b>	32	31	28						
<b>Total</b>	441	433	392	0	0	0	0	0	0

\* as of the end of the month





	27.52 567 Students	Approved
<b>Revenue</b>		
1000 Local		
1510 Interest on Investments	\$	-
1610 Food Service	\$	70,000
1711 Kindergarten Tuition	\$	95,000
1712 Yearbook	\$	-
1714 IDLA/Technology	\$	-
1715 Other Student Revenue	\$	-
1920 General Donations	\$	-
1920 CDA Tribe Donation	\$	-
1921 Fundraising Donations (Gala, Fun Run, Other)	\$	-
1921 Playground Donations (Parent Crew)	\$	-
1922 Outdoor Explorer	\$	-
1923 Student Fundraisers	\$	-
1924 Cross Country	\$	-
1925 Ski Club	\$	-
1926 Art Fund	\$	-
1927 Dance	\$	-
1928 Field Trips	\$	-
1990 Miscellaneous	\$	-
<b>Total 1000:</b>	<b>\$</b>	<b>165,000</b>
3000 State		
3110 State of Idaho Foundation Payments	\$	4,024,547
3120 Transportation Support	\$	-
3190 Other State Support/Special Distributions	\$	582,469
3190 SRO Grant		
3190 Content & Curriculum Grant		
3190 Charter Support Program		
3190 Securing Our Future Grant	\$	-
<b>Total 3000:</b>	<b>\$</b>	<b>4,607,016</b>
4000 Federal		
4510 Title I	\$	62,740
4520 Title II	\$	19,911
4520 Title II-A Empowering Educators Mini-Grant	\$	-
4540 Title IV	\$	13,806
4560 IDEA Preschool	\$	3,296
4560 IDEA Part B	\$	77,426
4560 Restraint & Seclusion Grant	\$	-
4800 SRSA (REAP) Grant	\$	54,127
4800 ARPA Act (ESSER III) 9.30.24	\$	-
4800 ERATE	\$	8,000
4800 Cultivating Readers	\$	-
4900 Medicaid Reimbursements	\$	10,000
<b>Total 4000:</b>	<b>\$</b>	<b>249,306</b>
5000 Other Sources		
5100 Other	\$	-
<b>Total 5000:</b>	<b>\$</b>	<b>-</b>
<b>Total Revenue:</b>	<b>\$</b>	<b>5,021,322</b>

21.13 432 Students		432 Students	
FY26 Budget	Realized/ Incurred	Remaining	
\$ -	\$ -	\$ -	
\$ 15,435	\$ 16,224	\$ (789)	
\$ 64,800	\$ 27,000	\$ 37,800	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
\$ -	\$ 6,819	\$ (6,819)	
\$ -	\$ 1,800	\$ (1,800)	
<b>\$ 80,235</b>	<b>\$ 51,843</b>	<b>\$ 28,392</b>	
\$ 2,848,354	\$ 1,489,029	\$ 1,359,325	
\$ -	\$ -	\$ -	
\$ 582,469	\$ -	\$ 582,469	
\$ 133,153	\$ 33,288	\$ -	
\$ 26,870	\$ 26,870	\$ -	
\$ 96,910	\$ -	\$ -	
\$ -	\$ -	\$ -	
<b>\$ 3,687,756</b>	<b>\$ 1,549,187</b>	<b>\$ 2,138,569</b>	
\$ 62,740	\$ -	\$ 62,740	
\$ 19,911	\$ -	\$ 19,911	
\$ 6,100	\$ -	\$ 6,100	
\$ 13,806	\$ -	\$ 13,806	
\$ 3,296	\$ -	\$ 3,296	
\$ 77,426	\$ -	\$ 77,426	
\$ -	\$ -	\$ -	
\$ 54,127	\$ -	\$ 54,127	
\$ -	\$ -	\$ -	
\$ 8,000	\$ -	\$ 8,000	
\$ -	\$ -	\$ -	
\$ 10,000	\$ -	\$ 10,000	
<b>\$ 255,406</b>	<b>\$ -</b>	<b>\$ 255,406</b>	
\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	
<b>\$ 4,023,397</b>	<b>\$ 1,601,030</b>	<b>\$ 2,422,367</b>	

**Expenses**

100 Salaries

111 School Administration	\$ 235,000
112 Teachers	\$ 1,561,102
113 Special Education	\$ 82,660
114 Pupil Service Staff	\$ 241,027
116 Paraprofessionals (General)	\$ 87,441
117 Paraprofessionals (Sped)	\$ 108,906
118 Office Staff	\$ 107,517
119 Transportation Staff	\$ 33,908
119 Security Staff	\$ -
119 Kitchen Staff	\$ 36,784
119 Custodial Staff	\$ 71,353
120 Stipends	\$ -
190 Substitutes	\$ 30,000
<b>Total 100:</b>	<b>\$ 2,595,698</b>

\$ 235,000	\$ 78,333	\$ 156,667
\$ 1,422,340	\$ 258,184	\$ 1,164,156
\$ 33,162	\$ 6,960	\$ 26,202
\$ 134,909	\$ 33,672	\$ 101,237
\$ 35,291	\$ 17,722	\$ 17,569
\$ 120,553	\$ 22,698	\$ 97,855
\$ 107,917	\$ 31,901	\$ 76,016
\$ 33,908	\$ 7,109	\$ 26,798
\$ 133,153	\$ 33,288	\$ 99,865
\$ 9,260	\$ 9,260	\$ (0)
\$ 59,200	\$ 7,166	\$ 52,034
\$ 6,060	\$ 333	\$ 5,727
\$ 30,000	\$ 4,802	\$ 25,198
<b>\$ 2,360,754</b>	<b>\$ 646,399</b>	<b>\$ 1,714,355</b>

200 Benefits	
210 PERSI	\$ 324,755
220 FICA	\$ 196,214
240 Health Benefits	\$ 347,680
270 Worker's Compensation	\$ 18,777
<b>Total 200:</b>	<b>\$ 887,426</b>

\$ 284,308	\$ 122,366	\$ 161,942
\$ 180,598	\$ 40,790	\$ 139,808
\$ 301,043	\$ 58,910	\$ 242,133
\$ 28,000	\$ -	\$ 28,000
<b>\$ 793,949</b>	<b>\$ 222,066</b>	<b>\$ 571,882</b>

300 Purchased Services	
312 Professional Development	\$ -
313 Legal	\$ 2,500
314 Business Services	\$ 58,800
315 Technical Services	\$ 20,000
316 Audit Services	\$ 13,000
317 Special Education Services	\$ -
317 Medicaid Match/Fees	\$ 10,000
318 Security Services	\$ 7,740
319 Board Training	\$ 6,600
320b Repairs & Maintenance	\$ 12,260
320c Landscaping & Snow Removal	\$ 20,000
320d Custodial Services	\$ -
320e Transportation Maintenance	\$ 6,000
320f Playground Expense	\$ -
322 Equipment Rental	\$ 18,000
330 Utilities	\$ 55,000
335 Insurance (Property/Liability/D&O)	\$ 24,019
340 Transportation	\$ -
340 Field Trips	\$ 5,000
350 Communications	\$ 16,000
355 Marketing	\$ -
380 Travel (Training)	\$ 4,000
391 Dues & Fees	\$ 10,000
391a Authorizer Fee	\$ 10,000
392 Background Checks	\$ 1,500
<b>Total 300:</b>	<b>\$ 300,419</b>

\$ -	\$ 4,699	\$ (4,699)
\$ 1,000	\$ 325	\$ 675
\$ 15,775	\$ 15,453	\$ 322
\$ 20,000	\$ 7,909	\$ 12,091
\$ 13,000	\$ 2,225	\$ 10,775
\$ 58,382	\$ 8,042	\$ 50,341
\$ 10,000	\$ 5,000	\$ 5,000
\$ 7,740	\$ 3,868	\$ 3,872
\$ 6,600	\$ 3,000	\$ 3,600
\$ 12,260	\$ -	\$ 12,260
\$ 10,000	\$ 270	\$ 9,730
\$ -	\$ -	\$ -
\$ 6,000	\$ 1,376	\$ 4,624
\$ -	\$ 67,066	\$ (67,066)
\$ 18,000	\$ 5,144	\$ 12,856
\$ 50,000	\$ 19,724	\$ 30,276
\$ 36,000	\$ 34,644	\$ 1,356
	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 5,000	\$ 6,456	\$ (1,456)
	\$ -	\$ -
\$ 8,100	\$ 2,207	\$ 5,894
\$ 5,000	\$ 5,000	\$ -
\$ 4,000	\$ -	\$ 4,000
\$ 5,000	\$ 399	\$ 4,601
\$ 10,000	\$ -	\$ 10,000
\$ 1,500	\$ -	\$ 1,500
<b>\$ 303,357</b>	<b>\$ 192,806</b>	<b>\$ 110,551</b>

400 Supplies & Materials	
411 Instructional Supplies	\$ 10,000
411 Special Education Supplies	\$ 3,000
412 Office Supplies	\$ 20,000
413 School Event Supplies	\$ 5,000
414 Board Expenses	\$ 1,000
415 Professional Development Supplies	\$ 2,000
416 Yearbook	\$ -
417 Cross Country	\$ -

\$ 7,500	\$ 2,691	\$ 4,809
\$ 3,000	\$ 108	\$ 2,892
\$ 15,000	\$ 1,234	\$ 13,766
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 1,000	\$ 465	\$ 535
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -

418 Outdoor Explorer	\$ -
419 Ski Club	\$ -
420 Transportation Supplies (Fuel)	\$ 2,000
440 Curriculum	\$ 25,000
450 Lunch Program Supplies	\$ 40,000
442 Software	\$ 30,000
490 Maintenance, Cleaning, Bus, Supplies	\$ 40,000
<b>Total 400:</b>	<b>\$ 178,000</b>
<b>500 Capital Objects</b>	
552 Furniture & Fixtures	\$ 30,000
553 Tech Related Hardware (Instructional)	\$ 20,000
553 Tech Related Hardware (Staff)	\$ 10,000
554 Equipment/Other (Fence)	\$ 10,000
<b>Total 500:</b>	<b>\$ 70,000</b>
<b>600 Debt Service &amp; Miscellaneous</b>	
620 Bond Principal	\$ 95,000
610 Bond Interest	\$ 825,875
630 Bond Fees	\$ 23,950
<b>Total 600:</b>	<b>\$ 944,825</b>
<b>700 Insurance Judgement</b>	
710 Insurance	\$ -
<b>Total 700:</b>	<b>\$ -</b>
<b>800 Transfers/Investments</b>	
850 Contingency Reserve	\$ -
<b>Total 800:</b>	<b>\$ -</b>
<b>Total Expenses:</b>	<b>\$ 4,976,368</b>
<b>Net Income:</b>	<b>\$ 44,954</b>

\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 1,000	\$ 118	\$ 882
\$ 137,782	\$ 137,782	\$ -
\$ 40,000	\$ 7,000	\$ 33,000
\$ 25,000	\$ 13,314	\$ 11,687
\$ 15,000	\$ 7,576	\$ 15,000
\$ 245,282	\$ 170,287	\$ 74,995
\$ 28,000	\$ 11,636	\$ 16,364
\$ -	\$ -	\$ -
\$ 2,300	\$ 2,284	\$ 16
\$ -	\$ -	\$ -
\$ 30,300	\$ 13,920	\$ 16,380
\$ 165,000	\$ 82,500	\$ 82,500
\$ 819,083	\$ 409,542	\$ 409,542
\$ 23,950	\$ 11,975	\$ 11,975
\$ 1,008,033	\$ 504,017	\$ 504,017
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 4,741,675	\$ 1,749,495	\$ 2,992,179
<b>\$ (718,278)</b>		
<b>\$ 120,702</b>		
<b>\$ 201,170</b>		