

Financial Summary

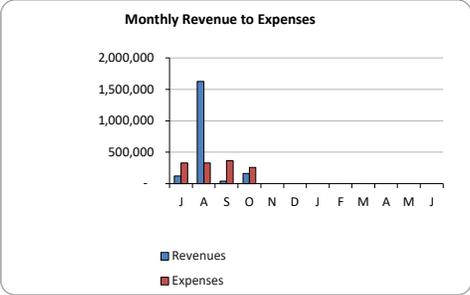
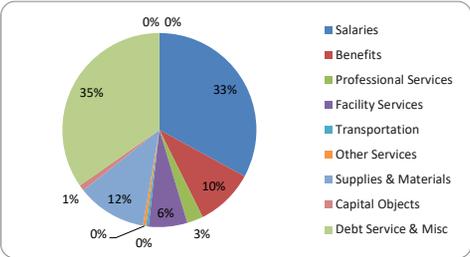
as of October 31, 2025

BUDGET REPORT EXPENSES RATIOS

58.3% Through The Year

	Year-to Date Actuals	Approved Budget	% of Budget	Forecast	% of Forecast
Enrollment		567		432	
Revenue					
1000 Local	\$ 44,499	\$ 165,000	27%	\$ 80,235	55%
3000 State	\$ 1,515,899	\$ 4,607,016	33%	\$ 3,687,756	41%
4000 Federal	\$ -	\$ 249,306	0%	\$ 255,406	0%
5000 Other	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
Total Revenue	\$ 1,560,398	\$ 5,021,322	31%	\$ 4,023,397	39%
Expenses					
100 Salaries	\$ 478,140	\$ 2,595,698	18%	\$ 2,227,601	21%
200 Benefits	\$ 141,564	\$ 887,426	16%	\$ 780,505	18%
310 Professional Services	\$ 38,770	\$ 118,640	33%	\$ 132,497	29%
320 Facility Services	\$ 93,536	\$ 135,279	69%	\$ 132,260	71%
340 Transportation	\$ 6,456	\$ 5,000	129%	\$ 5,000	129%
350 Other Services	\$ 7,293	\$ 41,500	18%	\$ 33,600	22%
400 Supplies & Materials	\$ 168,372	\$ 178,000	95%	\$ 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!
Total Expenses	\$ 1,452,068	\$ 4,976,368	29%	\$ 4,595,078	32%
Net Income from Operations	\$ 108,330	\$ 44,954		\$ (571,681)	

Operating Margin **0.9%** **-14.2%**



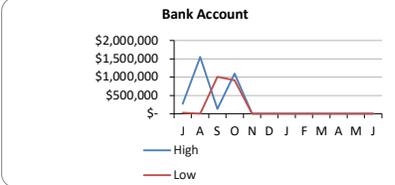
	Forecast	Goal
Operating Margin	-14.2%	5.0%
Current Ratio	0.19	2.0+
Days Cash on Hand	(1)	60+
Debt to Asset Ratio	1.00	<0.9
Debt Service Coverage	0.38	1.40+
Debt Burden	21%	<18%

	*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

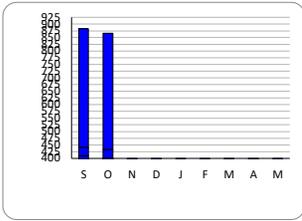
Month Ending Cash Balance	\$ 909,587
Days Cash on Hand	72



Assets:	Value
Cash	909,587
Accts Receivable	2,396,340
Assets	11,313,199
Deferred Outflows	2,380,177
	16,999,303
Liabilities:	Value
Accts Payable, payroll	1,749,460
Long term liabilities	15,282,228
Deferred Inflows	-
	17,031,688
Net Assets:	Value
	(32,385)

	S	O	N	D	J	F	M	A	M
K	59	58							
1	67	67							
2	56	55							
3	58	56							
4	51	51							
5	61	59							
6	30	29							
7	27	27							
8	32	31							
Total	441	433	0	0	0	0	0	0	0

* as of the end of the month





27.52
567 Students

21.13
432 Students

432 Students

Approved

FY26 Budget

Realized/
Incurred

Remaining

Revenue

	Approved	FY26 Budget	Realized/ Incurred	Remaining
1000 Local				
1510 Interest on Investments	\$ -	\$ -	\$ -	\$ -
1610 Food Service	\$ 70,000	\$ 15,435	\$ 16,224	\$ (789)
1711 Kindergarten Tuition	\$ 95,000	\$ 64,800	\$ 19,656	\$ 45,144
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	\$ -	\$ -	\$ 6,819	\$ (6,819)
1990 Miscellaneous	\$ -	\$ -	\$ 1,800	\$ (1,800)
Total 1000:	\$ 165,000	\$ 80,235	\$ 44,499	\$ 35,736
3000 State				
3110 State of Idaho Foundation Payments	\$ 4,024,547	\$ 2,848,354	\$ 1,489,029	\$ 1,359,325
3120 Transportation Support	\$ -	\$ -	\$ -	\$ -
3190 Other State Support/Special Distributions	\$ 582,469	\$ 582,469	\$ -	\$ 582,469
3190 SRO Grant	\$ -	\$ 133,153	\$ -	\$ -
3190 Content & Curriculum Grant	\$ -	\$ 26,870	\$ 26,870	\$ -
3190 Charter Support Program	\$ -	\$ 96,910	\$ -	\$ -
3190 Securing Our Future Grant	\$ -	\$ -	\$ -	\$ -
Total 3000:	\$ 4,607,016	\$ 3,687,756	\$ 1,515,899	#####
4000 Federal				
4510 Title I	\$ 62,740	\$ 62,740	\$ -	\$ 62,740
4520 Title II	\$ 19,911	\$ 19,911	\$ -	\$ 19,911
4520 Title II-A Empowering Educators Mini-Grant	\$ -	\$ 6,100	\$ -	\$ 6,100
4540 Title IV	\$ 13,806	\$ 13,806	\$ -	\$ 13,806
4560 IDEA Preschool	\$ 3,296	\$ 3,296	\$ -	\$ 3,296
4560 IDEA Part B	\$ 77,426	\$ 77,426	\$ -	\$ 77,426
4560 Restraint & Seclusion Grant	\$ -	\$ -	\$ -	\$ -
4800 SRSA (REAP) Grant	\$ 54,127	\$ 54,127	\$ -	\$ 54,127
4800 ARPA Act (ESSER III) 9.30.24	\$ -	\$ -	\$ -	\$ -
4800 ERATE	\$ 8,000	\$ 8,000	\$ -	\$ 8,000
4800 Cultivating Readers	\$ -	\$ -	\$ -	\$ -
4900 Medicaid Reimbursements	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
Total 4000:	\$ 249,306	\$ 255,406	\$ -	\$ 255,406
5000 Other Sources				
5100 Other	\$ -	\$ -	\$ -	\$ -
Total 5000:	\$ -	\$ -	\$ -	\$ -
Total Revenue:	\$ 5,021,322	\$ 4,023,397	\$ 1,560,398	#####

Expenses

100 Salaries

111 School Administration	\$ 235,000	\$ 235,000	\$ 78,333	\$ 156,667
112 Teachers	\$ 1,561,102	\$ 1,422,340	\$ 258,184	\$ 1,164,156

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
Total 100:	\$ 2,595,698

\$ 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
\$ -	\$ -	\$ -
\$ 9,260	\$ 9,260	\$ (0)
\$ 59,200	\$ 7,166	\$ 52,034
\$ 6,060	\$ 333	\$ 5,727
\$ 30,000	\$ 4,802	\$ 25,198
\$ 2,227,601	\$ 478,140	#####

200 Benefits

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

\$ 284,308	\$ 82,470	\$ 201,839
\$ 167,154	\$ 1,148	\$ 166,006
\$ 301,043	\$ 57,947	\$ 243,096
\$ 28,000	\$ -	\$ 28,000
\$ 780,505	\$ 141,564	\$ 638,941

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
Total 300:	\$ 300,419

\$ -	\$ 4,699	\$ (4,699)
\$ 1,000	\$ 325	\$ 675
\$ 15,775	\$ 15,453	\$ 322
\$ 20,000	\$ 7,662	\$ 12,338
\$ 13,000	\$ 2,225	\$ 10,775
\$ 58,382	\$ 3,472	\$ 54,910
\$ 10,000	\$ -	\$ 10,000
\$ 7,740	\$ 1,934	\$ 5,806
\$ 6,600	\$ 3,000	\$ 3,600
\$ 12,260	\$ -	\$ 12,260
\$ 10,000	\$ -	\$ 10,000
\$ -	\$ -	\$ -
\$ 6,000	\$ 1,376	\$ 4,624
\$ -	\$ 42,033	\$ (42,033)
\$ 18,000	\$ 2,569	\$ 15,431
\$ 50,000	\$ 12,914	\$ 37,086
\$ 36,000	\$ 34,644	\$ 1,356
	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 5,000	\$ 6,456	\$ (1,456)
	\$ -	\$ -
\$ 8,100	\$ 1,894	\$ 6,206
\$ 5,000	\$ 5,000	\$ -
\$ 4,000	\$ -	\$ 4,000
\$ 5,000	\$ 399	\$ 4,601
\$ 10,000	\$ -	\$ 10,000
\$ 1,500	\$ -	\$ 1,500
\$ 303,357	\$ 146,055	\$ 157,302

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	\$ -
418 Outdoor Explorer	\$ -
419 Ski Club	\$ -
420 Transportation Supplies (Fuel)	\$ 2,000

\$ 7,500	\$ 2,626	\$ 4,874
\$ 3,000	\$ 108	\$ 2,892
\$ 15,000	\$ 1,234	\$ 13,766
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 1,000	\$ 465	\$ 535
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 1,000	\$ 118	\$ 882

440 Curriculum	\$ 25,000
450 Lunch Program Supplies	\$ 40,000
442 Software	\$ 30,000
490 Maintenance, Cleaning, Bus, Supplies	\$ 40,000
<i>Total 400:</i>	\$ 178,000
500 Capital Objects	
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
<i>Total 500:</i>	\$ 70,000
600 Debt Service & Miscellaneous	
620 Bond Principal	\$ 95,000
610 Bond Interest	\$ 825,875
630 Bond Fees	\$ 23,950
<i>Total 600:</i>	\$ 944,825
700 Insurance Judgement	
710 Insurance	\$ -
<i>Total 700:</i>	\$ -
800 Transfers/Investments	
850 Contingency Reserve	\$ -
<i>Total 800:</i>	\$ -
<i>Total Expenses:</i>	\$ 4,976,368
Net Income:	\$ 44,954

\$ 137,782	\$ 137,782	\$ -
\$ 40,000	\$ 7,000	\$ 33,000
\$ 25,000	\$ 11,766	\$ 13,234
\$ 15,000	\$ 7,273	\$ 15,000
\$ 245,282	\$ 168,372	\$ 76,910
\$ 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
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 4,595,078	\$ 1,452,068	#####
\$ (571,681)		
\$ 120,702		
\$ 201,170		