



Financial Summary

as of September 30th, 2025

THIS REPORT MAY NOT BE REFLECTIVE OF ACTUAL BUDGET AS ADMINISTRATION MAY HAVE MADE BUDGET CHANGES NOT REPORTED TO RED APPLE INFORMATION MAY BE INCOMPLETE DUE TO TIMING OF TRANSITION

BUDGET REPORT EXPENSES RATIOS

25.0% Through The Year

BUDGET REPORT

EXPENSES

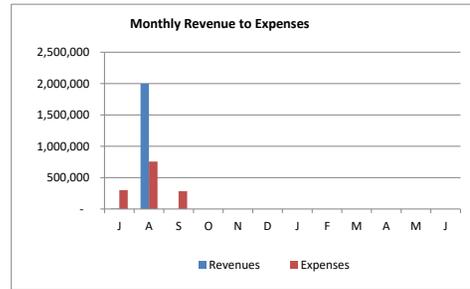
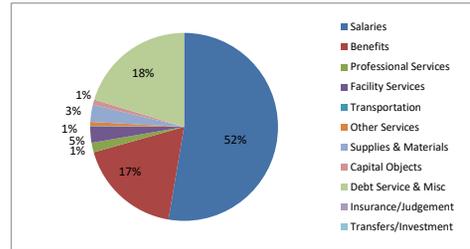
RATIOS

	Year-to-Date Actuals	Approved Budget	% of Budget	Forecast	% of Forecast
Enrollment		567		567	
Revenue					
1000 Local	\$ 4,252	\$ 165,000	3%	\$ 166,403	3%
3000 State	\$ 1,997,892	\$ 4,607,016	43%	\$ 4,607,016	43%
4000 Federal	\$ 3,947	\$ 234,108	2%	\$ 234,108	2%
5000 Other	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
Total Revenue	\$ 2,006,091	\$ 5,006,124	40%	\$ 5,007,527	40%
Expenses					
100 Salaries	\$ 613,266	\$ 2,613,866	23%	\$ 2,613,866	23%
200 Benefits	\$ 128,953	\$ 891,817	14%	\$ 891,817	14%
310 Professional Services	\$ 51,106	\$ 111,164	46%	\$ 81,769	63%
320 Facility Services	\$ 45,852	\$ 129,000	36%	\$ 138,644	33%
340 Transportation	\$ -	\$ 5,000	0%	\$ 5,000	0%
350 Other Services	\$ 4,069	\$ 28,600	14%	\$ 33,600	12%
400 Supplies & Materials	\$ 41,436	\$ 144,500	29%	\$ 147,348	28%
500 Capital Objects	\$ 9,247	\$ 48,000	19%	\$ 43,000	22%
600 Debt Service & Misc	\$ 478,690	\$ 1,008,033	47%	\$ 1,008,033	47%
700 Insurance/Judgement	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
800 Transfers/Investment	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
Total Expenses	\$ 1,372,619	\$ 4,979,980	28%	\$ 4,963,077	28%
Net Income from Operations	\$ 633,472	\$ 26,144		\$ 44,450	

Operating Margin

0.5%

0.9%



Forecast Goal

Operating Margin	0.9%	5.0%
Current Ratio	#DIV/0!	2.0+
Days Cash on Hand	22	60+
Debt to Asset Ratio	#DIV/0!	<0.9
Debt Service Coverage	1.05	1.40+
Debt Burden	16%	<18%

*Idaho Bond Covenant

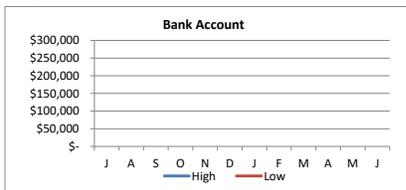
Operating Margin	NA	NA
Current Ratio	1.10	NA
Days Cash on Hand	60	45
Debt to Asset Ratio	0.90	NA
Debt Service Coverage	1.10	1.10
Debt Burden	NA	NA

*Idaho Financial Performance Framework

CASH BALANCE SHEET *ENROLLMENT

Month Ending Cash Balance	
---------------------------	--

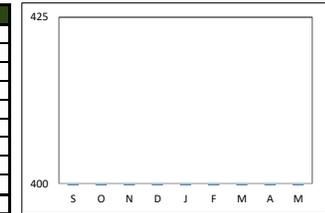
Days Cash on Hand



Assets:	Cash	
	Accts Receivable	
	Assets	
	Deferred Outflows	
Liabilities:	Accts Payable, payroll	
	Long term liabilities	
	Deferred Inflows	
Net Assets:		

	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





Actual as of September 30, 2025 Percentage of Year: 25.0%

THIS REPORT MAY NOT BE REFLECTIVE OF ACTUAL BUDGET AS ADMINISTRATION MAY HAVE MADE BUDGET CHANGES NOT REPORTED TO RED APPLE

	Previous Yr's Unaudited	Current Yr's Actuals	567 Students		Changes	567 Students		
			Approved Budget	% of Budget		Forecast	% of Forecast	
Revenue								
1000 Local								
1510 Interest on Investments	\$ 841	\$ 73	\$ -	#DIV/0!	\$ 73	\$ 73	100.0%	
1610 Food Service	\$ 82,926	\$ -	\$ 70,000	0.0%	\$ -	\$ 70,000	0.0%	
1711 Kindergarten Tuition	\$ 76,300	\$ 500	\$ 95,000	0.5%	\$ -	\$ 95,000	0.5%	
1712 Yearbook	\$ 360	\$ 2,094	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!	
1714 IDLA/Technology	\$ 1,820	\$ 255	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!	
1715 Other Student Revenue	\$ 2,065	\$ -	\$ -	-	\$ -	\$ -	#DIV/0!	
1920 General Donations	\$ 57,463	\$ 347	\$ -	#DIV/0!	\$ 347	\$ 347	100.0%	
1920 CDA Tribe Donation	\$ 14,000	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!	
1921 Fundraising Donations (Gala, Fun Run, Other)	\$ 77,880	\$ 983	\$ -	#DIV/0!	\$ 983	\$ 983	100.0%	
1921 Playground Donations (Parent Crew)	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!	
1922 Outdoor Explorer	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!	
1923 Student Fundraisers	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!	
1924 Cross Country	\$ 940	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!	
1925 Ski Club	\$ 9,924	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!	
1926 Art Fund	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!	
1927 Dance	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!	
1928 Field Trips	\$ 10,390	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!	
1990 Miscellaneous	\$ 4,232	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!	
Total 1000:	\$ 339,141	\$ 4,252	\$ 165,000	2.6%	\$ 1,403	\$ 166,403	2.6%	
3000 State								
3110 State of Idaho Foundation Payments	\$ 3,904,103	\$ 1,970,272	\$ 4,024,547	49.0%	\$ -	\$ 4,024,547	49.0%	
3120 Transportation Support	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!	
3190 Other State Support/Special Distributions	\$ 576,627	\$ 27,620	\$ 582,469	4.7%	\$ -	\$ 582,469	4.7%	
3190 Securing Our Future Grant	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!	
Total 3000:	\$ 4,480,730	\$ 1,997,892	\$ 4,607,016	43.4%	\$ -	\$ 4,607,016	43.4%	
4000 Federal								
4510 Title I	\$ 73,276	\$ -	\$ 61,241	0.0%	\$ -	\$ 61,241	0.0%	
4520 Title II	\$ 14,303	\$ -	\$ 10,018	0.0%	\$ -	\$ 10,018	0.0%	
4540 Title IV	\$ 10,000	\$ -	\$ 10,000	0.0%	\$ -	\$ 10,000	0.0%	
4560 IDEA Preschool	\$ 3,398	\$ -	\$ 3,296	0.0%	\$ -	\$ 3,296	0.0%	
4560 IDEA Part B	\$ 84,317	\$ -	\$ 77,426	0.0%	\$ -	\$ 77,426	0.0%	
4560 Restraint & Seclusion Grant	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!	
4800 SRSA (REAP) Grant	\$ 60,460	\$ -	\$ 54,127	0.0%	\$ -	\$ 54,127	0.0%	
4800 ARPA Act (ESSER III) 9.30.24	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!	
4800 ERATE	\$ 2,148	\$ 3,947	\$ 8,000	49.3%	\$ -	\$ 8,000	49.3%	
4800 Cultivating Readers	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!	
4900 Medicaid Reimbursements	\$ 12,103	\$ -	\$ 10,000	0.0%	\$ -	\$ 10,000	0.0%	
Total 4000:	\$ 260,005	\$ 3,947	\$ 234,108	1.7%	\$ -	\$ 234,108	1.7%	
5000 Other Sources								
5100 Other	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!	
Total 5000:	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!	
Total Revenue:	\$ 5,079,876	\$ 2,006,091	\$ 5,006,124	40.1%	\$ 1,403	\$ 5,007,527	40.1%	



THIS REPORT MAY NOT BE REFLECTIVE OF ACTUAL BUDGET AS ADMINISTRATION MAY HAVE MADE BUDGET CHANGES NOT REPORTED TO RED APPLE

567 Students

567 Students

	Previous Yr's Unaudited	Current Yr's Actuals	Approved Budget	% of Budget	Changes	Forecast	% of Forecast
Expenses							
100 Salaries							
111 School Administration	\$ 222,469	\$ 73,654	\$ 221,500	33.3%	\$ -	\$ 221,500	33.3%
112 Teachers	\$ 1,676,871	\$ 414,334	\$ 1,638,526	25.3%	\$ -	\$ 1,638,526	25.3%
113 Special Education	\$ 103,003	\$ 22,157	\$ 103,346	21.4%	\$ -	\$ 103,346	21.4%
114 Pupil Service Staff	\$ 180,529	\$ 41,878	\$ 219,955	19.0%	\$ -	\$ 219,955	19.0%
116 Paraprofessionals (General)	\$ 142,903	\$ 9,309	\$ 121,594	7.7%	\$ -	\$ 121,594	7.7%
117 Paraprofessionals (Sped)	\$ 40,592	\$ 4,501	\$ 33,178	13.6%	\$ -	\$ 33,178	13.6%
118 Office Staff	\$ 103,172	\$ 29,618	\$ 91,263	32.5%	\$ -	\$ 91,263	32.5%
119 Transportation Staff	\$ 40,000	\$ 3,340	\$ 36,475	9.2%	\$ -	\$ 36,475	9.2%
119 Security Staff	\$ 38,737	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!
119 Kitchen Staff	\$ 62,166	\$ 2,999	\$ 52,659	5.7%	\$ -	\$ 52,659	5.7%
119 Custodial Staff	\$ 57,154	\$ 9,767	\$ 60,370	16.2%	\$ -	\$ 60,370	16.2%
120 Stipends	\$ 7,017	\$ 917	\$ 5,000	18.3%	\$ -	\$ 5,000	18.3%
190 Substitutes	\$ 77,712	\$ 792	\$ 30,000	2.6%	\$ -	\$ 30,000	2.6%
Total 100:	\$ 2,752,325	\$ 613,266	\$ 2,613,866	23.5%	\$ -	\$ 2,613,866	23.5%
200 Benefits							
210 PERSI	\$ 379,001	\$ 82,829	\$ 313,756	26.4%	\$ -	\$ 313,756	26.4%
220 FICA	\$ 199,531	\$ 46,124	\$ 199,961	23.1%	\$ -	\$ 199,961	23.1%
240 Health Benefits	\$ 347,511	\$ -	\$ 350,100	0.0%	\$ -	\$ 350,100	0.0%
270 Worker's Compensation	\$ 34,884	\$ -	\$ 28,000	0.0%	\$ -	\$ 28,000	0.0%
Total 200:	\$ 960,927	\$ 128,953	\$ 891,817	14.5%	\$ -	\$ 891,817	14.5%
300 Purchased Services							
312 Professional Development	\$ 6,310	\$ 16,028	\$ -	#DIV/0!	\$ 16,028	\$ 16,028	100.0%
313 Legal	\$ 1,060	\$ 680	\$ 1,000	68.0%	\$ -	\$ 1,000	68.0%
314 Business Services	\$ 58,800	\$ 15,141	\$ 60,564	25.0%	\$ (45,423)	\$ 15,141	100.0%
315 Technical Services	\$ 22,697	\$ 7,182	\$ 20,000	35.9%	\$ -	\$ 20,000	35.9%
316 Audit Services	\$ 12,300	\$ 12,075	\$ 13,000	92.9%	\$ -	\$ 13,000	92.9%
317 Special Education Services	\$ 72,350	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!
317 Medicaid Match/Fees	\$ 5,356	\$ -	\$ 10,000	0.0%	\$ -	\$ 10,000	0.0%
318 Security Services	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!
319 Board Training	\$ 575	\$ -	\$ 6,600	0.0%	\$ -	\$ 6,600	0.0%
320b Repairs & Maintenance	\$ 17,615	\$ 3,739	\$ 20,000	18.7%	\$ -	\$ 20,000	18.7%
320c Landscaping & Snow Removal	\$ 6,001	\$ -	\$ 10,000	0.0%	\$ -	\$ 10,000	0.0%
320d Custodial Services	\$ 851	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!
320e Transportation Maintenance	\$ 6,258	\$ -	\$ 6,000	0.0%	\$ -	\$ 6,000	0.0%
320f Playground Expense	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!
322 Equipment Rental	\$ 20,416	\$ 2,393	\$ 18,000	13.3%	\$ -	\$ 18,000	13.3%
330 Utilities	\$ 44,225	\$ 5,076	\$ 50,000	10.2%	\$ -	\$ 50,000	10.2%
335 Insurance (Property/Liability/D&O)	\$ 23,663	\$ 34,644	\$ 25,000	138.6%	\$ 9,644	\$ 34,644	100.0%
340 Transportation	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!
340 Field Trips	\$ 10,606	\$ -	\$ 5,000	0.0%	\$ -	\$ 5,000	0.0%
350 Communications	\$ 11,152	\$ 1,269	\$ 8,100	15.7%	\$ -	\$ 8,100	15.7%
355 Marketing	\$ 4,439	\$ 2,000	\$ -	#DIV/0!	\$ 5,000	\$ 5,000	40.0%
380 Travel (Training)	\$ 8,194	\$ -	\$ 4,000	0.0%	\$ -	\$ 4,000	0.0%
391 Dues & Fees	\$ 14,432	\$ 800	\$ 5,000	16.0%	\$ -	\$ 5,000	16.0%
391a Authorizer Fee	\$ 10,000	\$ -	\$ 10,000	0.0%	\$ -	\$ 10,000	0.0%
392 Background Checks	\$ 1,300	\$ -	\$ 1,500	0.0%	\$ -	\$ 1,500	0.0%
Total 300:	\$ 358,600	\$ 101,027	\$ 273,764	36.9%	\$ (14,751)	\$ 259,013	39.0%

ISBA Director search Workshops \$9250



THIS REPORT MAY NOT BE REFLECTIVE OF ACTUAL BUDGET AS ADMINISTRATION MAY HAVE MADE BUDGET CHANGES NOT REPORTED TO RED APPLE

	567 Students				567 Students		
	Previous Yr's Unaudited	Current Yr's Actuals	Approved Budget	% of Budget	Changes	Forecast	% of Forecast
400 Supplies & Materials							
411 Instructional Supplies	\$ 10,862	\$ 325	\$ 7,500	4.3%	\$ -	\$ 7,500	4.3%
411 Special Education Supplies	\$ 4,300	\$ -	\$ 3,000	0.0%	\$ -	\$ 3,000	0.0%
412 Office Supplies	\$ 14,693	\$ 326	\$ 15,000	2.2%	\$ -	\$ 15,000	2.2%
413 School Event Supplies	\$ 3,547	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!
414 Board Expenses	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!
415 Professional Development Supplies	\$ 318	\$ 465	\$ 1,000	46.5%	\$ -	\$ 1,000	46.5%
416 Yearbook	\$ 4,953	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!
417 Cross Country	\$ 653	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!
418 Outdoor Explorer	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!
419 Ski Club	\$ 8,037	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!
420 Transportation Supplies (Fuel)	\$ 1,235	\$ -	\$ 1,000	0.0%	\$ -	\$ 1,000	0.0%
440 Curriculum	\$ 38,468	\$ 27,848	\$ 25,000	111.4%	\$ 2,848	\$ 27,848	100.0%
450 Lunch Program Supplies	\$ 49,297	\$ -	\$ 40,000	0.0%	\$ -	\$ 40,000	0.0%
442 Software	\$ 22,806	\$ 11,635	\$ 25,000	46.5%	\$ -	\$ 25,000	46.5%
490 Maintenance, Cleaning, Bus, Supplies	\$ 24,778	\$ 837	\$ 27,000	3.1%	\$ -	\$ 27,000	3.1%
Total 400:	\$ 183,947	\$ 41,436	\$ 144,500	28.7%	\$ 2,848	\$ 147,348	28.1%
500 Capital Objects							
552 Furniture & Fixtures	\$ 55,909	\$ 6,982	\$ 28,000	24.9%	\$ -	\$ 28,000	24.9%
553 Tech Related Hardware (Instructional)	\$ 4,871	\$ 2,265	\$ 10,000	22.7%	\$ -	\$ 10,000	22.7%
553 Tech Related Hardware (Staff)	\$ -	\$ -	\$ 10,000	0.0%	\$ (5,000)	\$ 5,000	0.0%
554 Equipment/Other	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!
Total 500:	\$ 60,780	\$ 9,247	\$ 48,000	19.3%	\$ (5,000)	\$ 43,000	21.5%
600 Debt Service & Miscellaneous							
620 Bond Principal	\$ 95,000	\$ -	\$ 165,000	0.0%	\$ -	\$ 165,000	0.0%
610 Bond Interest	\$ 800,493	\$ 477,190	\$ 819,083	58.3%	\$ -	\$ 819,083	58.3%
630 Bond Fees	\$ 18,844	\$ 1,500	\$ 23,950	6.3%	\$ -	\$ 23,950	6.3%
Total 600:	\$ 914,337	\$ 478,690	\$ 1,008,033	47.5%	\$ -	\$ 1,008,033	47.5%
700 Insurance Judgement							
710 Insurance	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!
Total 700:	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	0.0%
800 Transfers/Investments							
850 Contingency Reserve	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!
Total 800:	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	#DIV/0!
Total Expenses:	\$ 5,230,916	\$ 1,372,619	\$ 4,979,980	27.6%	\$ (16,903)	\$ 4,963,077	27.7%
Net Income:	\$ (151,040)	\$ 633,472	\$ 26,144			\$ 44,450	0.89%

INFORMATION MAY BE INCOMPLETE DUE TO TIMING OF TRANSITION