

Financial Summary

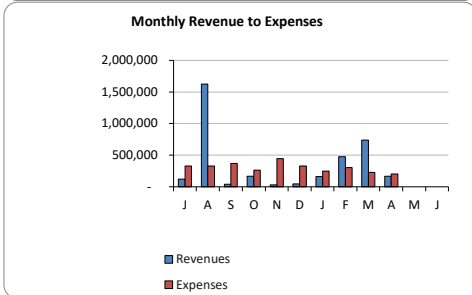
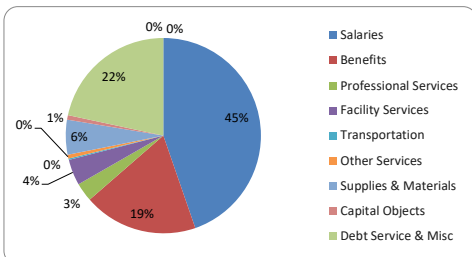
as of April 30, 2026

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 | \$ 87,407 | \$ 165,000 | 53% | \$ 81,051 | 108% |
| 3000 State | \$ 3,222,258 | \$ 4,607,016 | 70% | \$ 3,892,494 | 83% |
| 4000 Federal | \$ 58,424 | \$ 249,306 | 23% | \$ 253,603 | 23% |
| 5000 Other | \$ 701,028 | \$ 701,028 | 100% | \$ 701,028 | 100% |
| Total Revenue | \$ 4,069,116 | \$ 5,722,350 | 71% | \$ 4,928,176 | 83% |
| Expenses | | | | | |
| 100 Salaries | \$ 1,562,532 | \$ 2,595,698 | 60% | \$ 2,316,547 | 67% |
| 200 Benefits | \$ 661,377 | \$ 887,426 | 75% | \$ 826,181 | 80% |
| 310 Professional Services | \$ 107,799 | \$ 118,640 | 91% | \$ 124,115 | 87% |
| 320 Facility Services | \$ 150,062 | \$ 135,279 | 111% | \$ 132,260 | 113% |
| 340 Transportation | \$ 8,960 | \$ 5,000 | 179% | \$ 5,000 | 179% |
| 350 Other Services | \$ 21,880 | \$ 41,500 | 53% | \$ 38,600 | 57% |
| 400 Supplies & Materials | \$ 201,709 | \$ 178,000 | 113% | \$ 215,282 | 94% |
| 500 Capital Objects | \$ 25,556 | \$ 70,000 | 37% | \$ 30,300 | 84% |
| 600 Debt Service & Misc | \$ 756,026 | \$ 944,825 | 80% | \$ 1,008,033 | 75% |
| 700 Insurance/Judgement | \$ - | \$ - | #DIV/0! | \$ - | #DIV/0! |
| 800 Transfers/Investment | \$ - | \$ - | #DIV/0! | \$ - | #DIV/0! |
| Total Expenses | \$ 3,495,901 | \$ 4,976,368 | 70% | \$ 4,696,318 | 74% |
| Net Income from Operations | \$ 573,215 | \$ 745,982 | | \$ 231,858 | |

Operating Margin **14.1%** **13.0%** **4.7%**



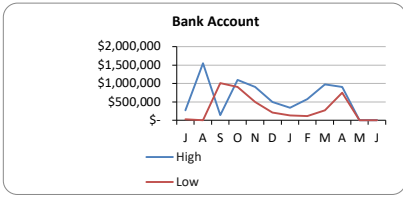
| | Forecast | Goal |
|-----------------------|----------|-------|
| Operating Margin | 14.1% | 5.0% |
| Current Ratio | 1.82 | 2.0+ |
| Days Cash on Hand | 62 | 60+ |
| Debt to Asset Ratio | 1.11 | <0.9 |
| Debt Service Coverage | 1.76 | 1.40+ |
| Debt Burden | 17% | <18% |

| | *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

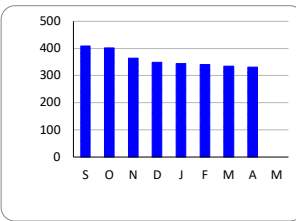
| | |
|---------------------------|------------|
| Month Ending Cash Balance | \$ 810,103 |
| Days Cash on Hand | 63 |



| Assets: | | |
|------------------------|--|--------------------|
| Cash | | 670,236 |
| Accts Receivable | | 11,313,199 |
| Assets | | 2,380,177 |
| Deferred Outflows | | 14,363,612 |
| Liabilities: | | |
| Accts Payable, payroll | | 918,819 |
| Long term liabilities | | 15,282,228 |
| Deferred Inflows | | - |
| | | 16,201,047 |
| Net Assets: | | (1,837,435) |

| | S | O | N | D | J | F | M | A | M |
|--------------|-----|-----|-----|-----|-----|-----|-----|-----|---|
| K | 59 | 58 | 58 | 58 | 57 | 58 | 58 | 57 | |
| 1 | 67 | 67 | 60 | 54 | 54 | 53 | 52 | 51 | |
| 2 | 56 | 55 | 49 | 50 | 50 | 50 | 49 | 49 | |
| 3 | 58 | 56 | 48 | 45 | 44 | 42 | 42 | 41 | |
| 4 | 51 | 51 | 45 | 43 | 43 | 43 | 40 | 40 | |
| 5 | 61 | 59 | 57 | 53 | 50 | 50 | 49 | 49 | |
| 6 | 30 | 29 | 24 | 23 | 24 | 24 | 23 | 23 | |
| 7 | 27 | 27 | 23 | 22 | 22 | 21 | 21 | 21 | |
| 8 | 32 | 31 | 28 | 28 | 27 | 26 | 26 | 26 | |
| Total | 441 | 433 | 392 | 376 | 371 | 367 | 360 | 357 | 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

| 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 | \$ - |
| Total 1000: | \$ 165,000 |
| 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 | \$ - |
| Total 3000: | \$ 4,607,016 |
| 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 |
| Total 4000: | \$ 249,306 |
| 5000 Other Sources | |
| 5100 Other | \$ - |
| Total 5000: | \$ - |
| Total Revenue: | \$ 5,021,322 |

| FY26 Budget | Realized/ Incurred | Remaining | |
|---------------------|-----------------------|-------------------|----------------|
| \$ - | \$ 985 | \$ - | #DIV/0! |
| \$ 16,251 | \$ 16,251 | \$ - | 100.00% |
| \$ 64,800 | \$ 51,442 | \$ 13,358 | 79.39% |
| \$ - | \$ - | \$ - | #DIV/0! |
| \$ - | \$ - | \$ - | #DIV/0! |
| \$ - | \$ - | \$ - | #DIV/0! |
| \$ - | \$ - | \$ - | #DIV/0! |
| \$ - | \$ - | \$ - | #DIV/0! |
| \$ - | \$ 658 | \$ - | #DIV/0! |
| \$ - | \$ 100 | \$ - | #DIV/0! |
| \$ - | \$ - | \$ - | #DIV/0! |
| \$ - | \$ - | \$ - | #DIV/0! |
| \$ - | \$ - | \$ - | #DIV/0! |
| \$ - | \$ 5,485 | \$ - | #DIV/0! |
| \$ - | \$ - | \$ - | #DIV/0! |
| \$ - | \$ - | \$ - | #DIV/0! |
| \$ - | \$ 9,615 | \$ - | #DIV/0! |
| \$ - | \$ 2,871 | \$ - | #DIV/0! |
| \$ 81,051 | \$ 87,407 | \$ (6,356) | 107.84% |
| \$ 3,053,092 | \$ 2,714,317 | \$ 338,775 | 88.90% |
| \$ - | \$ - | \$ - | #DIV/0! |
| \$ 582,469 | \$ 342,346 | \$ 240,123 | 58.77% |
| \$ 133,153 | \$ 66,576 | \$ 66,577 | 50.00% |
| \$ 26,870 | \$ 26,870 | \$ - | 100.00% |
| \$ 96,910 | \$ 72,149 | \$ 24,761 | 74.45% |
| \$ - | \$ - | \$ - | #DIV/0! |
| \$ 3,892,494 | \$ 3,222,258 | \$ 670,236 | 82.78% |
| \$ 62,740 | \$ - | \$ 62,740 | 0.00% |
| \$ 19,911 | \$ - | \$ 19,911 | 0.00% |
| \$ 6,100 | \$ 6,100 | \$ - | 100.00% |
| \$ 13,806 | \$ - | \$ 13,806 | 0.00% |
| \$ 3,296 | \$ - | \$ 3,296 | 0.00% |
| \$ 77,426 | \$ - | \$ 77,426 | 0.00% |
| \$ - | \$ - | \$ - | #DIV/0! |
| \$ 52,324 | \$ 52,324 | \$ - | 100.00% |
| \$ - | \$ - | \$ - | #DIV/0! |
| \$ 8,000 | \$ - | \$ 8,000 | 0.00% |
| \$ - | \$ - | \$ - | #DIV/0! |
| \$ 10,000 | \$ - | \$ 10,000 | 0.00% |
| \$ 253,603 | \$ 58,424 | \$ 195,179 | 23.04% |
| \$ 701,028 | \$ 701,028 | \$ - | 100.00% |
| \$ 701,028 | \$ 701,028 | \$ - | 100.00% |
| \$ 4,928,176 | \$ 4,069,116 | \$ 859,060 | 82.57% |

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 |

| | | | |
|--------------|------------|------------|---------|
| \$ 235,000 | \$ 182,858 | \$ 52,142 | 77.81% |
| \$ 1,416,365 | \$ 922,260 | \$ 494,105 | 65.11% |
| \$ 33,162 | \$ 22,298 | \$ 10,864 | 67.24% |
| \$ 134,909 | \$ 94,005 | \$ 40,904 | 69.68% |
| \$ 35,291 | \$ 28,667 | \$ 6,624 | 81.23% |
| \$ 82,322 | \$ 65,455 | \$ 16,867 | 79.51% |
| \$ 107,917 | \$ 86,423 | \$ 21,494 | 80.08% |
| \$ 33,908 | \$ 22,677 | \$ 11,231 | 66.88% |
| \$ 133,153 | \$ 77,672 | \$ 55,481 | 58.33% |
| \$ 9,260 | \$ 9,260 | \$ - | 100.00% |
| \$ 59,200 | \$ 33,778 | \$ 25,422 | 57.06% |

| | | | | | |
|---|---------------------|---------------------|---------------------|-------------------|----------------|
| 120 Stipends | \$ - | \$ 6,060 | \$ 2,500 | \$ 3,560 | 41.25% |
| 190 Substitutes | \$ 30,000 | \$ 30,000 | \$ 14,679 | \$ 15,321 | 48.93% |
| Total 100: | \$ 2,595,698 | \$ 2,316,547 | \$ 1,562,532 | \$ 754,015 | 67.45% |
| 200 Benefits | | | | | |
| 210 PERSI | \$ 324,755 | \$ 273,285 | \$ 256,254 | \$ 17,031 | 93.77% |
| 220 FICA | \$ 196,214 | \$ 177,216 | \$ 81,144 | \$ 96,072 | 45.79% |
| 240 Health Benefits | \$ 347,680 | \$ 347,680 | \$ 323,979 | \$ 23,701 | 93.18% |
| 270 Worker's Compensation | \$ 18,777 | \$ 28,000 | \$ - | \$ 28,000 | 0.00% |
| Total 200: | \$ 887,426 | \$ 826,181 | \$ 661,377 | \$ 164,804 | 80.05% |
| 300 Purchased Services | | | | | |
| 312 Professional Development | \$ - | \$ - | \$ 4,957 | \$ (4,957) | #DIV/0! |
| 313 Legal | \$ 2,500 | \$ 1,000 | \$ 2,630 | \$ (1,630) | 263.00% |
| 314 Business Services | \$ 58,800 | \$ 15,775 | \$ 15,651 | \$ 124 | 99.21% |
| 315 Technical Services | \$ 20,000 | \$ 20,000 | \$ 24,896 | \$ (4,896) | 124.48% |
| 316 Audit Services | \$ 13,000 | \$ 13,000 | \$ 2,225 | \$ 10,775 | 17.12% |
| 317 Special Education Services | \$ - | \$ 50,000 | \$ 37,641 | \$ 12,359 | 75.28% |
| 317 Medicaid Match/Fees | \$ 10,000 | \$ 10,000 | \$ 5,000 | \$ 5,000 | 50.00% |
| 318 Security Services | \$ 7,740 | \$ 7,740 | \$ 8,144 | \$ (404) | 105.22% |
| 319 Board Training | \$ 6,600 | \$ 6,600 | \$ 6,655 | \$ (55) | 100.83% |
| 320b Repairs & Maintenance | \$ 12,260 | \$ 12,260 | \$ 8,210 | \$ 4,050 | 66.97% |
| 320c Landscaping & Snow Removal | \$ 20,000 | \$ 10,000 | \$ 810 | \$ 9,190 | 8.10% |
| 320d Custodial Services | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| 320e Transportation Maintenance | \$ 6,000 | \$ 6,000 | \$ 4,612 | \$ 1,388 | 76.87% |
| 320f Playground Expense | \$ - | \$ - | \$ 67,066 | \$ (67,066) | #DIV/0! |
| 322 Equipment Rental | \$ 18,000 | \$ 18,000 | \$ 11,344 | \$ 6,656 | 63.02% |
| 330 Utilities | \$ 55,000 | \$ 50,000 | \$ 23,376 | \$ 26,624 | 46.75% |
| 335 Insurance (Property/Liability/D&O) | \$ 24,019 | \$ 36,000 | \$ 34,644 | \$ 1,356 | 96.23% |
| | | | \$ - | \$ - | #DIV/0! |
| 340 Transportation | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| 340 Field Trips | \$ 5,000 | \$ 5,000 | \$ 8,960 | \$ (3,960) | 179.20% |
| 350 Communications | \$ 16,000 | \$ 8,100 | \$ 3,456 | \$ 4,644 | 42.67% |
| 355 Marketing | \$ - | \$ 10,000 | \$ 5,000 | \$ 5,000 | 50.00% |
| 380 Travel (Training) | \$ 4,000 | \$ 4,000 | \$ - | \$ 4,000 | 0.00% |
| 391 Dues & Fees | \$ 10,000 | \$ 5,000 | \$ 3,424 | \$ 1,576 | 68.48% |
| 391a Authorizer Fee | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ - | 100.00% |
| 392 Background Checks | \$ 1,500 | \$ 1,500 | \$ - | \$ 1,500 | 0.00% |
| Total 300: | \$ 300,419 | \$ 299,975 | \$ 288,701 | \$ 11,274 | 96.24% |
| 400 Supplies & Materials | | | | | |
| 411 Instructional Supplies | \$ 10,000 | \$ 7,500 | \$ 6,250 | \$ 1,250 | 83.33% |
| 411 Special Education Supplies | \$ 3,000 | \$ 3,000 | \$ 752 | \$ 2,248 | 25.07% |
| 412 Office Supplies | \$ 20,000 | \$ 15,000 | \$ 3,346 | \$ 11,654 | 22.31% |
| 413 School Event Supplies | \$ 5,000 | \$ - | \$ - | \$ - | #DIV/0! |
| 414 Board Expenses | \$ 1,000 | \$ - | \$ 200 | \$ (200) | #DIV/0! |
| 415 Professional Development Supplies | \$ 2,000 | \$ 1,000 | \$ 465 | \$ 535 | 46.50% |
| 416 Yearbook | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| 417 Cross Country | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| 418 Outdoor Explorer | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| 419 Ski Club | \$ - | \$ - | \$ 4,630 | \$ (4,630) | #DIV/0! |
| 420 Transportation Supplies (Fuel) | \$ 2,000 | \$ 1,000 | \$ 400 | \$ 600 | 40.00% |
| 440 Curriculum | \$ 25,000 | \$ 137,782 | \$ 137,782 | \$ - | 100.00% |
| 450 Lunch Program Supplies | \$ 40,000 | \$ 10,000 | \$ 7,108 | \$ 2,892 | 71.08% |
| 442 Software | \$ 30,000 | \$ 25,000 | \$ 27,939 | \$ (2,939) | 111.76% |
| 490 Maintenance, Cleaning, Bus, Supplies | \$ 40,000 | \$ 15,000 | \$ 12,837 | \$ 15,000 | 85.58% |
| Total 400: | \$ 178,000 | \$ 215,282 | \$ 201,709 | \$ 13,573 | 93.70% |
| 500 Capital Objects | | | | | |
| 552 Furniture & Fixtures | \$ 30,000 | \$ 28,000 | \$ 23,272 | \$ 4,728 | 83.11% |
| 553 Tech Related Hardware (Instructional) | \$ 20,000 | \$ - | \$ - | \$ - | #DIV/0! |
| 553 Tech Related Hardware (Staff) | \$ 10,000 | \$ 2,300 | \$ 2,284 | \$ 16 | 99.30% |
| 554 Equipment/Other (Fence) | \$ 10,000 | \$ - | \$ - | \$ - | #DIV/0! |
| Total 500: | \$ 70,000 | \$ 30,300 | \$ 25,556 | \$ 4,744 | 84.34% |
| 600 Debt Service & Miscellaneous | | | | | |
| 620 Bond Principal | \$ 95,000 | \$ 165,000 | \$ 123,750 | \$ 41,250 | 75.00% |
| 610 Bond Interest | \$ 825,875 | \$ 819,083 | \$ 614,313 | \$ 204,771 | 75.00% |
| 630 Bond Fees | \$ 23,950 | \$ 23,950 | \$ 17,963 | \$ 5,987 | 75.00% |
| Total 600: | \$ 944,825 | \$ 1,008,033 | \$ 756,026 | \$ 252,008 | 75.00% |
| 700 Insurance Judgement | | | | | |
| 710 Insurance | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| Total 700: | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| 800 Transfers/Investments | | | | | |

| | |
|-------------------------|--------------|
| 850 Contingency Reserve | \$ - |
| <i>Total 800:</i> | \$ - |
| <i>Total Expenses:</i> | \$ 4,976,368 |
| <i>Net Income:</i> | \$ 44,954 |

| | | |
|-------------------|--------------|--------------|
| \$ - | \$ - | \$ - |
| \$ - | \$ - | \$ - |
| \$ 4,696,318 | \$ 3,495,901 | \$ 1,200,417 |
| \$ 231,858 | | |

#DIV/0!
#DIV/0!
74.44%

\$ 147,845
\$ 246,409