



# Financial Summary

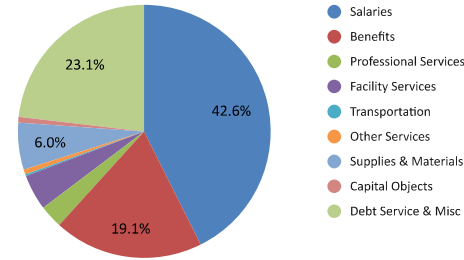
as of March 31, 2026

58.3% Through The Year

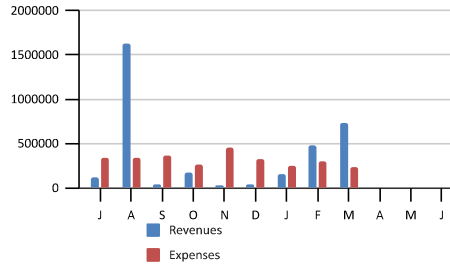
## BUDGET REPORT

	Year-to Date Actuals	Approved Budget	% of Budget	Forecast	% of Forecast
Enrollment		567		432	
<b>Revenue</b>					
1000 Local	\$ 81,476	\$ 165,000	49%	\$ 81,051	101%
3000 State	\$ 3,222,258	\$ 4,607,016	70%	\$ 3,892,494	83%
4000 Federal	\$ 6,100	\$ 249,306	2%	\$ 255,406	2%
5000 Other	\$ 701,028	\$ -	#DIV/0!	\$ 701,028	100%
<b>Total Revenue</b>	\$ 4,010,861	\$ 5,021,322	80%	\$ 4,929,979	81%
<b>Expenses</b>					
100 Salaries	\$ 1,391,225	\$ 2,595,698	54%	\$ 2,316,547	60%
200 Benefits	\$ 625,380	\$ 887,426	70%	\$ 779,544	80%
310 Professional Services	\$ 97,334	\$ 118,640	82%	\$ 132,197	74%
320 Facility Services	\$ 148,240	\$ 135,279	110%	\$ 132,260	112%
340 Transportation	\$ 7,421	\$ 5,000	148%	\$ 5,000	148%
350 Other Services	\$ 21,477	\$ 41,500	52%	\$ 33,600	64%
400 Supplies & Materials	\$ 195,787	\$ 178,000	110%	\$ 215,282	91%
500 Capital Objects	\$ 23,229	\$ 70,000	33%	\$ 30,300	77%
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!
<b>Total Expenses</b>	\$ 3,266,119	\$ 4,976,368	66%	\$ 4,652,763	70%
<b>Net Income from Operations</b>	\$ 744,742	\$ 44,954		\$ 277,216	
Operating Margin		0.9%		5.6%	

## EXPENSES



Monthly Revenue to Expenses



## RATIOS

	Forecast	Goal
Operating Margin	5.6%	5.0%
Current Ratio	0.01	2.0+
Days Cash on Hand	66	60+
Debt to Asset Ratio	1.18	<0.9
Debt Service Coverage	1.30	1.40+
Debt Burden	17%	<18%

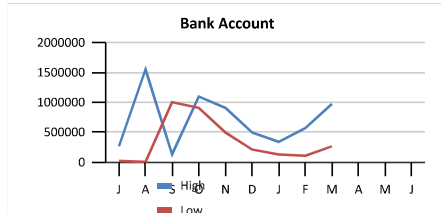
\*Idaho Bond Covenant

	Min	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

Month Ending Cash Balance	\$ 810,103
Days Cash on Hand	64



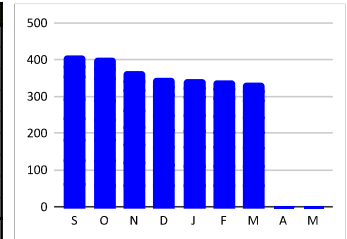
## BALANCE SHEET

<b>Assets:</b>	Cash	
	Accts Receivable	218,090
	Assets	11,313,199
	Deferred Outflows	2,380,177
		13,911,466
<b>Liabilities:</b>	Accts Payable, payroll	1,079,486
	Long term liabilities	15,282,228
	Deferred Inflows	-
		16,361,714
<b>Net Assets:</b>		(2,450,248)

## \*ENROLLMENT

	S	O	N	D	J	F	M	A	M
K	59	58	58	58	57	58	58		
1	67	67	60	54	54	53	52		
2	56	55	49	50	50	50	49		
3	58	56	48	45	44	42	42		
4	51	51	45	43	43	43	40		
5	61	59	57	53	50	50	49		
6	30	29	24	23	24	24	23		
7	27	27	23	22	22	21	21		
8	32	31	28	28	27	26	26		
<b>Total</b>	441	433	392	376	371	367	360	0	0

\* as of the end of the month





27.52  
567 Students

Approved

21.13

432 Students

432 Students

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	\$ -
<b>Total 1000:</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>\$ 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>\$ 249,306</b>

5000 Other Sources	
5100 Other	\$ -
<b>Total 5000:</b>	<b>\$ -</b>

**Total Revenue: \$ 5,021,322**

FY26 Budget	Realized/ Incurred	Remaining	
\$ -	\$ 780	\$ -	#DIV/0!
\$ 16,251	\$ 16,251	\$ -	100.00%
\$ 64,800	\$ 47,020	\$ 17,780	72.56%
\$ -	\$ -	\$ -	#DIV/0!
\$ -	\$ -	\$ -	#DIV/0!
\$ -	\$ -	\$ -	#DIV/0!
\$ -	\$ -	\$ -	#DIV/0!
\$ -	\$ 658	\$ -	#DIV/0!
\$ -	\$ 100	\$ -	#DIV/0!
\$ -	\$ -	\$ -	#DIV/0!
\$ -	\$ -	\$ -	#DIV/0!
\$ -	\$ -	\$ -	#DIV/0!
\$ -	\$ 5,466	\$ -	#DIV/0!
\$ -	\$ -	\$ -	#DIV/0!
\$ -	\$ -	\$ -	#DIV/0!
\$ -	\$ 8,331	\$ -	#DIV/0!
\$ -	\$ 2,871	\$ -	#DIV/0!
<b>\$ 81,051</b>	<b>\$ 81,476</b>	<b>\$ (425)</b>	<b>100.52%</b>

\$ 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!
<b>\$ 3,892,494</b>	<b>\$ 3,222,258</b>	<b>\$ 670,236</b>	<b>82.78%</b>

\$ 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!
\$ 54,127	\$ -	\$ 54,127	0.00%
\$ -	\$ -	\$ -	#DIV/0!
\$ 8,000	\$ -	\$ 8,000	0.00%
\$ -	\$ -	\$ -	#DIV/0!
\$ 10,000	\$ -	\$ 10,000	0.00%
<b>\$ 255,406</b>	<b>\$ 6,100</b>	<b>\$ 249,306</b>	<b>2.39%</b>

\$ 701,028	\$ 701,028	\$ -	100.00%
<b>\$ 701,028</b>	<b>\$ 701,028</b>	<b>\$ -</b>	<b>100.00%</b>

**\$ 4,929,979 \$ 4,010,861 \$ 919,118 81.36%**

## Expenses

100 Salaries	
111 School Administration	\$ 235,000
112 Teachers	\$ 1,561,102

\$ 235,000	\$ 169,762	\$ 65,238	72.24%
\$ 1,416,365	\$ 812,222	\$ 604,143	57.35%



	27.52 567 Students	21.13 432 Students			432 Students
	<b>Approved</b>	<b>FY26 Budget</b>	<b>Realized/ Incurred</b>	<b>Remaining</b>	
113 Special Education	\$ 82,660	\$ 33,162	\$ 19,742	\$ 13,420	59.53%
114 Pupil Service Staff	\$ 241,027	\$ 134,909	\$ 87,290	\$ 47,619	64.70%
116 Paraprofessionals (General)	\$ 87,441	\$ 35,291	\$ 26,540	\$ 8,751	75.20%
117 Paraprofessionals (Sped)	\$ 108,906	\$ 82,322	\$ 55,801	\$ 26,521	67.78%
118 Office Staff	\$ 107,517	\$ 107,917	\$ 70,325	\$ 37,592	65.17%
119 Transportation Staff	\$ 33,908	\$ 33,908	\$ 19,575	\$ 14,333	57.73%
119 Security Staff	\$ -	\$ 133,153	\$ 77,672	\$ 55,481	58.33%
119 Kitchen Staff	\$ 36,784	\$ 9,260	\$ 9,260	\$ (0)	100.00%
119 Custodial Staff	\$ 71,353	\$ 59,200	\$ 28,744	\$ 30,456	48.55%
120 Stipends	\$ -	\$ 6,060	\$ 2,333	\$ 3,727	38.50%
190 Substitutes	\$ 30,000	\$ 30,000	\$ 11,959	\$ 18,041	39.86%
<b>Total 100:</b>	<b>\$ 2,595,698</b>	<b>\$ 2,316,547</b>	<b>\$ 1,391,225</b>	<b>\$ 925,322</b>	<b>60.06%</b>
<b>200 Benefits</b>					
210 PERSI	\$ 324,755	\$ 273,285	\$ 253,937	\$ 19,348	92.92%
220 FICA	\$ 196,214	\$ 177,216	\$ 81,144	\$ 96,072	45.79%
240 Health Benefits	\$ 347,680	\$ 301,043	\$ 290,299	\$ 10,744	96.43%
270 Worker's Compensation	\$ 18,777	\$ 28,000	\$ -	\$ 28,000	0.00%
<b>Total 200:</b>	<b>\$ 887,426</b>	<b>\$ 779,544</b>	<b>\$ 625,380</b>	<b>\$ 154,164</b>	<b>80.22%</b>
<b>300 Purchased Services</b>					
312 Professional Development	\$ -	\$ -	\$ 4,957	\$ (4,957)	#DIV/0!
313 Legal	\$ 2,500	\$ 1,000	\$ 2,255	\$ (1,255)	225.50%
314 Business Services	\$ 58,800	\$ 15,775	\$ 15,599	\$ 176	98.88%
315 Technical Services	\$ 20,000	\$ 20,000	\$ 24,851	\$ (4,851)	124.26%
316 Audit Services	\$ 13,000	\$ 13,000	\$ 2,225	\$ 10,775	17.12%
317 Special Education Services	\$ -	\$ 58,082	\$ 32,504	\$ 25,578	55.96%
317 Medicaid Match/Fees	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000	50.00%
318 Security Services	\$ 7,740	\$ 7,740	\$ 6,943	\$ 797	89.70%
319 Board Training	\$ 6,600	\$ 6,600	\$ 3,000	\$ 3,600	45.45%
320b Repairs & Maintenance	\$ 12,260	\$ 12,260	\$ 6,410	\$ 5,850	52.28%
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	\$ 11,322	\$ 6,678	62.90%
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	\$ 7,421	\$ (2,421)	148.42%
			\$ -	\$ -	#DIV/0!
350 Communications	\$ 16,000	\$ 8,100	\$ 3,144	\$ 4,956	38.81%
355 Marketing	\$ -	\$ 5,000	\$ 5,000	\$ -	100.00%
380 Travel (Training)	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	0.00%
391 Dues & Fees	\$ 10,000	\$ 5,000	\$ 3,333	\$ 1,667	66.66%
391a Authorizer Fee	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	100.00%
392 Background Checks	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	0.00%
<b>Total 300:</b>	<b>\$ 300,419</b>	<b>\$ 303,057</b>	<b>\$ 274,472</b>	<b>\$ 28,585</b>	<b>90.57%</b>
<b>400 Supplies &amp; Materials</b>					
411 Instructional Supplies	\$ 10,000	\$ 7,500	\$ 3,942	\$ 3,558	52.56%
411 Special Education Supplies	\$ 3,000	\$ 3,000	\$ 752	\$ 2,248	25.07%
412 Office Supplies	\$ 20,000	\$ 15,000	\$ 3,308	\$ 11,692	22.05%
413 School Event Supplies	\$ 5,000	\$ -	\$ -	\$ -	#DIV/0!



	27.52 567 Students
	<b>Approved</b>
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
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>

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
<b>Total 500:</b>	<b>\$ 70,000</b>

600 Debt Service & Miscellaneous	
620 Bond Principal	\$ 95,000
610 Bond Interest	\$ 825,875
630 Bond Fees	\$ 23,950
<b>Total 600:</b>	<b>\$ 944,825</b>

700 Insurance Judgement	
710 Insurance	\$ -
<b>Total 700:</b>	<b>\$ -</b>

800 Transfers/Investments	
850 Contingency Reserve	\$ -
<b>Total 800:</b>	<b>\$ -</b>
<b>Total Expenses:</b>	<b>\$ 4,976,368</b>

**Net Income: \$ 44,954**

	21.13 432 Students	432 Students	
	<b>FY26 Budget</b>	<b>Realized/ Incurred</b>	<b>Remaining</b>
	\$ -	\$ 200	\$ (200) #DIV/0!
	\$ 1,000	\$ 465	\$ 535 46.50%
	\$ -	\$ -	\$ - #DIV/0!
	\$ -	\$ -	\$ - #DIV/0!
	\$ -	\$ -	\$ - #DIV/0!
	\$ -	\$ 3,041	\$ (3,041) #DIV/0!
	\$ 1,000	\$ 400	\$ 600 40.00%
	\$ 137,782	\$ 137,782	\$ - 100.00%
	\$ 10,000	\$ 7,088	\$ 2,912 70.88%
	\$ 25,000	\$ 26,624	\$ (1,624) 106.50%
	\$ 15,000	\$ 12,185	\$ 15,000 81.23%
	<b>\$ 215,282</b>	<b>\$ 195,787</b>	<b>\$ 19,495 90.94%</b>

	\$ 28,000	\$ 20,945	\$ 7,055 74.80%
	\$ -	\$ -	\$ - #DIV/0!
	\$ 2,300	\$ 2,284	\$ 16 99.30%
	\$ -	\$ -	\$ - #DIV/0!
	<b>\$ 30,300</b>	<b>\$ 23,229</b>	<b>\$ 7,071 76.66%</b>

	\$ 165,000	\$ 123,750	\$ 41,250 75.00%
	\$ 819,083	\$ 614,313	\$ 204,771 75.00%
	\$ 23,950	\$ 17,963	\$ 5,987 75.00%
	<b>\$ 1,008,033</b>	<b>\$ 756,026</b>	<b>\$ 252,008 75.00%</b>

	\$ -	\$ -	\$ - #DIV/0!
	\$ -	\$ -	\$ - #DIV/0!

	\$ -	\$ -	\$ - #DIV/0!
	\$ -	\$ -	\$ - #DIV/0!
	<b>\$ 4,652,763</b>	<b>\$ 3,266,119</b>	<b>\$ 1,386,644 70.20%</b>

**\$ 277,216**