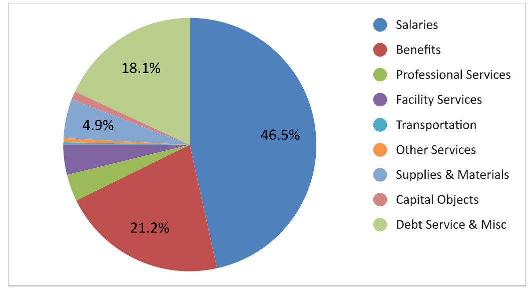
Financial Summary

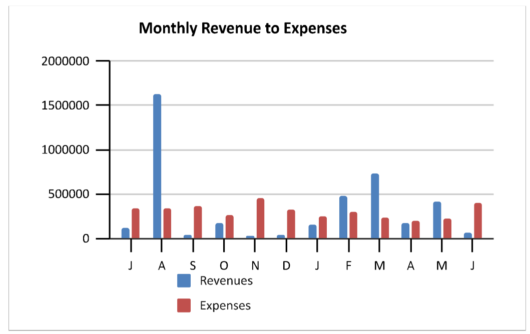
as of June 30, 2026

BUDGET REPORT

	Year-to Date Actuals	Approved Budget	% of Budget	Forecast	% of Forecast
Enrollment		567		432	
Revenue					
1000 Local	$ 99,488	$ 165,000	60%	$ 81,051	123%
3000 State	$ 3,726,364	$ 4,607,016	81%	$ 3,867,733	96%
4000 Federal	$ 63,551	$ 249,306	25%	$ 252,353	25%
5000 Other	$ 701,028	$ -	#DIV/0!	$ 701,028	100%
Total Revenue	*$ 4,590,431*	*$ 5,021,322*	91%	*$ 4,902,165*	94%
Expenses					
100 Salaries	$ 1,942,343	$ 2,595,698	75%	$ 2,302,523	84%
200 Benefits	$ 885,421	$ 887,426	100%	$ 823,218	108%
310 Professional Services	$ 142,489	$ 118,640	120%	$ 132,197	108%
320 Facility Services	$ 160,920	$ 135,279	119%	$ 127,260	126%
340 Transportation	$ 11,890	$ 5,000	238%	$ 5,000	238%
350 Other Services	$ 23,044	$ 41,500	56%	$ 38,600	60%
400 Supplies & Materials	$ 206,443	$ 178,000	116%	$ 215,282	96%
500 Capital Objects	$ 44,835	$ 70,000	64%	$ 30,300	148%
600 Debt Service & Misc	$ 756,026	$ 944,825	80%	$ 756,026	100%
700 Insurance/Judgement	$ -	$ -	#DIV/0!	$ -	#DIV/0!
800 Transfers/Investment	$ -	$ -	#DIV/0!	$ -	#DIV/0!
Total Expenses	*$ 4,173,411*	*$ 4,976,368*	84%	*$ 4,430,406*	94%
Net Income from Operations	***$ 417,020***	***$ 44,954***		***$ 471,759***	
Operating Margin	***9.1%***	***0.9%***			

EXPENSES





RATIOS

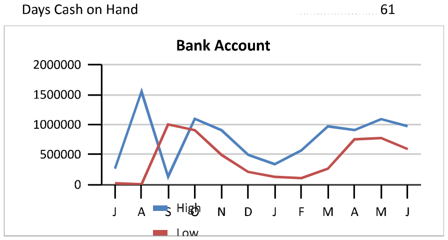
	Forecast	Goal
Operating Margin	9.1%	5.0%
Current Ratio	3.11	2.0+
Days Cash on Hand	61	60+
Debt to Asset Ratio	1.38	<0.9
Debt Service Coverage	1.38	1.40+
Debt Burden	15%	<18%

	*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

Month Ending Cash Balance	$ 642,718
Days Cash on Hand	61



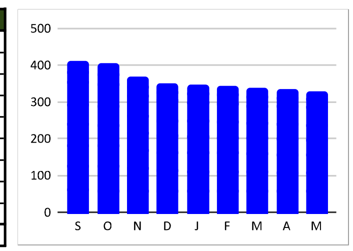
BALANCE SHEET

Assets:	Cash	
	Accts Receivable	311,734
	Assets	11,313,199
	Deferred Outflows	2,380,177
		14,005,110
Liabilities:	Accts Payable, payroll	297,976
	Long term liabilities	15,282,228
	Deferred Inflows	-
		15,580,204
Net Assets:		(1,575,094)

*ENROLLMENT

	S	O	N	D	J	F	M	A	M
K	59	58	58	58	57	58	58	57	57
1	67	67	60	54	54	53	52	51	50
2	56	55	49	50	50	50	49	49	49
3	58	56	48	45	44	42	42	41	41
4	51	51	45	43	43	43	40	40	40
5	61	59	57	53	50	50	49	49	48
6	30	29	24	23	24	24	23	23	21
7	27	27	23	22	22	21	21	21	21
8	32	31	28	28	27	26	26	26	26
Total	441	433	392	376	371	367	360	357	353

* as of the end of the month



		27.52 567 Students Approved	21.13 432 Students FY26 Budget	Realized/ Incurred	432 Students Remaining		
Revenue	**'evenue**						
1000 Local	1000 Local						
1510 Interest on Investments	1510 Interest on Investments	$ -	$ -	$ 1,266	$ -	#DIV/0!	
1610 Food Service	1610 Food Service	$ 70,000	$ 16,251	$ 16,124	$ 127	99.22%	
1711 Kindergarten Tuition	1711 Kindergarten Tuition	$ 95,000	$ 64,800	$ 57,220	$ 7,580	88.30%	
1712 Yearbook	1712 Yearbook	$ -	$ -	$ -	$ -	#DIV/0!	
1714 IDLA/Technology	1714 IDLA/Technology	$ -	$ -	$ -	$ -	#DIV/0!	
1715 Other Student Revenue	1715 Other Student Revenue	$ -	$ -	$ -	$ -	#DIV/0!	
1920 General Donations	1920 General Donations	$ -	$ -	$ -	$ -	#DIV/0!	
1920 CDA Tribe Donation	1920 CDA Tribe Donation	$ -	$ -	$ -	$ -	#DIV/0!	
1921 Fundraising Donations (Gala, Fun Run, Other)	1921 Fundraising Donations (Gala, Fun Run, Other)	$ -	$ -	$ 2,319	$ -	#DIV/0!	
1921 Playground Donations (Parent Crew)	1921 Playground Donations (Parent Crew)	$ -	$ -	$ 100	$ -	#DIV/0!	
1922 Outdoor Explorer	1922 Outdoor Explorer	$ -	$ -	$ -	$ -	#DIV/0!	
1923 Student Fundraisers	1923 Student Fundraisers	$ -	$ -	$ -	$ -	#DIV/0!	
1924 Cross Country	1924 Cross Country	$ -	$ -	$ -	$ -	#DIV/0!	
1925 Ski Club	1925 Ski Club	$ -	$ -	$ 5,485	$ -	#DIV/0!	
1926 Art Fund	1926 Art Fund	$ -	$ -	$ -	$ -	#DIV/0!	
1927 Dance	1927 Dance	$ -	$ -	$ -	$ -	#DIV/0!	
1928 Field Trips	1928 Field Trips	$ -	$ -	$ 13,789	$ -	#DIV/0!	
1990 Miscellaneous	1990 Miscellaneous	$ -	$ -	$ 3,186	$ -	#DIV/0!	
Total 1000:	*Total 1000:*	*$ 165,000*	*$ 81,051*	*$ 99,488*	*$ (18,437)*	122.75%	
3000 State	3000 State						
3110 State of Idaho Foundation Payments	3110 State of Idaho Foundation Payments	$ 4,024,547	$ 3,053,092	$ 2,976,441	$ 76,651	97.49%	
3120 Transportation Support	3120 Transportation Support	$ -	$ -	$ -	$ -	#DIV/0!	
3190 Other State Support/Special Distributions	3190 Other State Support/Special Distributions	$ 582,469	$ 582,469	$ 517,751	$ 64,718	88.89%	
3190 SRO Grant	3190 SRO Grant		$ 133,153	$ 133,153	$ -	100.00%	
3190 Content & Curriculum Grant	3190 Content & Curriculum Grant		$ 26,870	$ 26,870	$ -	100.00%	
3190 Charter Support Program	3190 Charter Support Program		$ 72,149	$ 72,149	$ -	100.00%	
3190 Securing Our Future Grant	3190 Securing Our Future Grant	$ -	$ -	$ -	$ -	#DIV/0!	
Total 3000:	*Total 3000:*	*$ 4,607,016*	*$ 3,867,733*	*$ 3,726,364*	*$ 141,369*	96.34%	
4000 Federal	4000 Federal						
4510 Title I	4510 Title I	$ 62,740	$ 62,740	$ -	$ 62,740	0.00%	
4520 Title II	4520 Title II	$ 19,911	$ 19,911	$ -	$ 19,911	0.00%	
4520 Title II-A Empowering Educators Mini-Grant	4520 Title II-A Empowering Educators Mini-Grant	$ -	$ 6,100	$ 6,100	$ -	100.00%	
4540 Title IV	4540 Title IV	$ 13,806	$ 13,806	$ -	$ 13,806	0.00%	
4560 IDEA Preschool	4560 IDEA Preschool	$ 3,296	$ 3,296	$ -	$ 3,296	0.00%	
4560 IDEA Part B	4560 IDEA Part B	$ 77,426	$ 77,426	$ -	$ 77,426	0.00%	
4560 Restraint & Seclusion Grant	4560 Restraint & Seclusion Grant	$ -	$ -	$ -	$ -	#DIV/0!	
4800 SRSA (REAP) Grant	4800 SRSA (REAP) Grant	$ 54,127	$ 52,324	$ 52,324	$ -	100.00%	
4800 ARPA Act (ESSER III) 9.30.24	4800 ARPA Act (ESSER III) 9.30.24	$ -	$ -	$ -	$ -	#DIV/0!	
4800 ERATE	4800 ERATE	$ 8,000	$ 6,750	$ 5,127	$ 1,623	75.95%	
4800 Cultivating Readers	4800 Cultivating Readers	$ -	$ -	$ -	$ -	#DIV/0!	
4900 Medicaid Reimbursements	4900 Medicaid Reimbursements	$ 10,000	$ 10,000	$ -	$ 10,000	0.00%	
Total 4000:	*Total 4000:*	*$ 249,306*	*$ 252,353*	*$ 63,551*	*$ 188,802*	25.18%	
5000 Other Sources	5000 Other Sources					#DIV/0!	
5100 Other	5100 Other	$ -	$ 701,028	$ 701,028	$ -	100.00%	
Total 5000:	*Total 5000:*	*$ -*	*$ 701,028*	*$ 701,028*	*$ -*	100.00%	
Total Revenue:	*Total Revenue:*	*$ 5,021,322*	*$ 4,902,165*	*$ 4,590,431*	*$ 311,734*	93.64%	
Expenses	**xpenses**						
100 Salaries	100 Salaries						
111 School Adminstration	111 School Adminstration	$ 235,000	$ 235,000	$ 214,762	$ 20,238	91.39%	
112 Teachers	112 Teachers	$ 1,561,102	$ 1,416,365	$ 1,137,150	$ 279,215	80.29%	
113 Special Education	113 Special Education	$ 82,660	$ 33,162	$ 24,855	$ 8,307	74.95%	
114 Pupil Service Staff	114 Pupil Service Staff	$ 241,027	$ 120,885	$ 107,455	$ 13,430	88.89%	
116 Paraprofessionals (General)	116 Paraprofessionals (General)	$ 87,441	$ 35,291	$ 32,666	$ 2,625	92.56%	
117 Paraprofessionals (Sped)	117 Paraprofessionals (Sped)	$ 108,906	$ 82,322	$ 78,161	$ 4,161	94.95%	
118 Office Staff	118 Office Staff	$ 107,517	$ 107,917	$ 104,766	$ 3,151	97.08%	
119 Transportation Staff	119 Transportation Staff	$ 33,908	$ 33,908	$ 28,412	$ 5,496	83.79%	
119 Security Staff	119 Security Staff	$ -	$ 133,153	$ 133,153	$ -	100.00%	
119 Kitchen Staff	119 Kitchen Staff	$ 36,784	$ 9,260	$ 9,260	$ (0)	100.00%	
119 Custodial Staff	119 Custodial Staff	$ 71,353	$ 59,200	$ 44,401	$ 14,799	75.00%	
120 Stipends	120 Stipends	$ -	$ 6,060	$ 4,244	$ 1,816	70.03%	
190 Substitutes	190 Substitutes	$ 30,000	$ 30,000	$ 23,058	$ 6,942	76.86%	%revenue
Total 100:	*Total 100:*	*$ 2,595,698*	*$ 2,302,523*	*$ 1,942,343*	*$ 360,180*	84.36%	46.97%
200 Benefits	200 Benefits						
210 PERSI	210 PERSI	$ 324,755	$ 271,395	$ 323,251	$ (51,856)	119.11%	
220 FICA	220 FICA	$ 196,214	$ 176,143	$ 148,589	$ 27,554	84.36%	
240 Health Benefits	240 Health Benefits	$ 347,680	$ 347,680	$ 413,581	$ (65,901)	118.95%	
270 Worker's Compensation	270 Worker's Compensation	$ 18,777	$ 28,000	$ -	$ 28,000	0.00%	%revenue
Total 200:	*Total 200:*	*$ 887,426*	*$ 823,218*	*$ 885,421*	*$ (62,203)*	107.56%	16.79%
300 Purchased Services	300 Purchased Services						
312 Professional Development	312 Professional Development	$ -	$ -	$ 5,085	$ (5,085)	#DIV/0!	
313 Legal	313 Legal	$ 2,500	$ 1,000	$ 3,420	$ (2,420)	342.00%	
314 Business Services	314 Business Services	$ 58,800	$ 15,775	$ 15,703	$ 72	99.54%	
315 Technical Services	315 Technical Services	$ 20,000	$ 20,000	$ 27,944	$ (7,944)	139.72%	
316 Audit Services	316 Audit Services	$ 13,000	$ 13,000	$ 14,500	$ (1,500)	111.54%	
317 Special Education Services	317 Special Education Services	$ -	$ 58,082	$ 55,342	$ 2,740	95.28%	
317 Medicaid Match/Fees	317 Medicaid Match/Fees	$ 10,000	$ 10,000	$ 5,000	$ 5,000	50.00%	
318 Security Services	318 Security Services	$ 7,740	$ 7,740	$ 8,840	$ (1,100)	114.21%	
319 Board Training	319 Board Training	$ 6,600	$ 6,600	$ 6,655	$ (55)	100.83%	
320b Repairs & Maintenance	320b Repairs & Maintenance	$ 12,260	$ 12,260	$ 11,545	$ 715	94.17%	
320c Landscaping & Snow Removal	320c Landscaping & Snow Removal	$ 20,000	$ 5,000	$ 810	$ 4,190	16.20%	
320d Custodial Services	320d Custodial Services	$ -	$ -	$ -	$ -	#DIV/0!	

		27.52	21.13				
		567 Students	432 Students		432 Students		
		Approved	FY26 Budget	Realized/ Incurred	Remaining		
320e Transportation Maintenance	320e Transportation Maintenance	$ 6,000	$ 6,000	$ 5,016	$ 984	83.60%	
320f Playground Expense	320f Playground Expense	$ -	$ -	$ 67,066	$ (67,066)	#DIV/0!	
322 Equipment Rental	322 Equipment Rental	$ 18,000	$ 18,000	$ 14,531	$ 3,469	80.73%	
330 Utilities	330 Utilities	$ 55,000	$ 50,000	$ 27,308	$ 22,692	54.62%	
335 Insurance (Property/Liability/D&O)	335 Insurance (Property/Liability/D&O)	$ 24,019	$ 36,000	$ 34,644	$ 1,356	96.23%	
				$ -	$ -	#DIV/0!	
340 Transportation	340 Transportation	$ -	$ -	$ -	$ -	#DIV/0!	
340 Field Trips	340 Field Trips	$ 5,000	$ 5,000	$ 11,890	$ (6,890)	237.80%	
350 Communications	350 Communications	$ 16,000	$ 8,100	$ 4,081	$ 4,019	50.38%	
355 Marketing	355 Marketing	$ -	$ 10,000	$ 5,046	$ 4,954	50.46%	
380 Travel (Training)	380 Travel (Training)	$ 4,000	$ 4,000	$ -	$ 4,000	0.00%	
391 Dues & Fees	391 Dues & Fees	$ 10,000	$ 5,000	$ 3,667	$ 1,333	73.34%	
391a Authorizer Fee	391a Authorizer Fee	$ 10,000	$ 10,000	$ 10,000	$ -	100.00%	
392 Background Checks	392 Background Checks	$ 1,500	$ 1,500	$ 250	$ 1,250	16.67%	
Total 300:	*Total 300:*	*$ 300,419*	*$ 303,057*	*$ 338,343*	*$ (35,286)*	111.64%	
400 Supplies & Materials	400 Supplies & Materials						
411 Instructional Supplies	411 Instructional Supplies	$ 10,000	$ 7,500	$ 6,646	$ 854	88.61%	
411 Special Education Supplies	411 Special Education Supplies	$ 3,000	$ 3,000	$ 752	$ 2,248	25.07%	
412 Office Supplies	412 Office Supplies	$ 20,000	$ 15,000	$ 4,582	$ 10,418	30.55%	
413 School Event Supplies	413 School Event Supplies	$ 5,000	$ -	$ -	$ -	#DIV/0!	
414 Board Expenses	414 Board Expenses	$ 1,000	$ -	$ 200	$ (200)	#DIV/0!	
415 Professional Development Supplies	415 Professional Development Supplies	$ 2,000	$ 1,000	$ 593	$ 407	59.30%	
416 Yearbook	416 Yearbook	$ -	$ -	$ -	$ -	#DIV/0!	
417 Cross Country	417 Cross Country	$ -	$ -	$ -	$ -	#DIV/0!	
418 Outdoor Explorer	418 Outdoor Explorer	$ -	$ -	$ -	$ -	#DIV/0!	
419 Ski Club	419 Ski Club	$ -	$ -	$ 4,630	$ (4,630)	#DIV/0!	
420 Transportation Supplies (Fuel)	420 Transportation Supplies (Fuel)	$ 2,000	$ 1,000	$ 400	$ 600	40.00%	
440 Curriculum	440 Curriculum	$ 25,000	$ 137,782	$ 137,782	$ -	100.00%	
450 Lunch Program Supplies	450 Lunch Program Supplies	$ 40,000	$ 10,000	$ 7,134	$ 2,866	71.34%	
442 Software	442 Software	$ 30,000	$ 25,000	$ 27,939	$ (2,939)	111.76%	
490 Maintenance, Cleaning, Bus, Supplies	490 Maintenance, Cleaning, Bus, Supplies	$ 40,000	$ 15,000	$ 15,785	$ 15,000	105.23%	
Total 400:	*Total 400:*	*$ 178,000*	*$ 215,282*	*$ 206,443*	*$ 8,839*	95.89%	
500 Capital Objects	500 Capital Objects						
552 Furniture & Fixtures	552 Furniture & Fixtures	$ 30,000	$ 28,000	$ 42,551	$ (14,551)	151.97%	
553 Tech Related Hardware (Instructional)	553 Tech Related Hardware (Instructional)	$ 20,000	$ -	$ -	$ -	#DIV/0!	
553 Tech Related Hardware (Staff)	553 Tech Related Hardware (Staff)	$ 10,000	$ 2,300	$ 2,284	$ 16	99.30%	
554 Equipment/Other (Fence)	554 Equipment/Other (Fence)	$ 10,000	$ -	$ -	$ -	#DIV/0!	
Total 500:	*Total 500:*	*$ 70,000*	*$ 30,300*	*$ 44,835*	*$ (14,535)*	147.97%	
600 Debt Service & Miscellaneous	600 Debt Service & Miscellaneous						
620 Bond Principal	620 Bond Principal	$ 95,000	$ 123,750	$ 123,750	$ -	100.00%	
610 Bond Interest	610 Bond Interest	$ 825,875	$ 614,313	$ 614,313	$ -	100.00%	
630 Bond Fees	630 Bond Fees	$ 23,950	$ 17,963	$ 17,963	$ -	100.00%	
Total 600:	*Total 600:*	*$ 944,825*	*$ 756,026*	*$ 756,026*	*$ -*	100.00%	17.06%
700 Insurance Judgement	700 Insurance Judgement						
710 Insurance	710 Insurance	$ -	$ -	$ -	$ -	#DIV/0!	
Total 700:	*Total 700:*	*$ -*	*$ -*	*$ -*	*$ -*	#DIV/0!	
800 Transfers/Investments	800 Transfers/Investments						
850 Contingency Reserve	850 Contingency Reserve	$ -	$ -	$ -	$ -	#DIV/0!	
Total 800:	*Total 800:*	*$ -*	*$ -*	*$ -*	*$ -*	#DIV/0!	
Total Expenses:	*Total Expenses:*	$ 4,976,368	$ 4,430,406	$ 4,173,411	$ 256,995	94.20%	
Net Income:	*Net Income:*	*$ 44,954*	*$ 471,759*	***$ 417,020***			***9.08%***
			$ 147,065				***3.00%***
			$ 245,108				***5.00%***