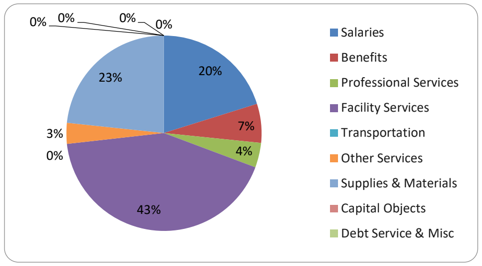
Financial Summary

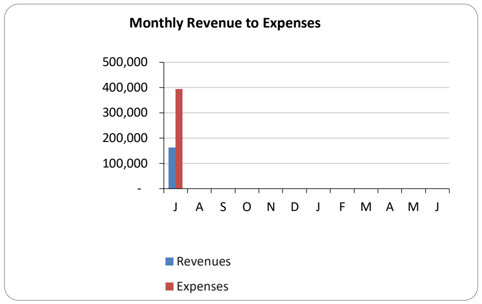
as of July 31, 2026

BUDGET REPORT

	Year-to Date Actuals	Approved Budget	% of Budget	Forecast	% of Forecast
Enrollment		567		432	
Revenue					
1000 Local	$ 76	$ 165,000	0%	$ 37,800	0%
3000 State	$ -	$ 3,892,494	0%	$ 2,994,272	0%
4000 Federal	$ -	$ 253,103	0%	$ 186,440	0%
5000 Other	$ -	$ 701,028	0%	$ -	#DIV/0!
Total Revenue	*$ 76*	*$ 5,011,625*	0%	*$ 3,218,512*	0%
Expenses					
100 Salaries	$ 17,610	$ 2,346,547	1%	$ 1,686,289	1%
200 Benefits	$ 5,637	$ 779,544	1%	$ 646,809	1%
310 Professional Services	$ 3,537	$ 130,045	3%	$ 170,925	2%
320 Facility Services	$ 37,204	$ 198,504	19%	$ 123,447	30%
340 Transportation	$ -	$ 5,000	0%	$ 5,000	0%
350 Other Services	$ 3,008	$ 38,600	8%	$ 59,020	5%
400 Supplies & Materials	$ 20,344	$ 216,444	9%	$ 108,600	19%
500 Capital Objects	$ -	$ 2,300	0%	$ 4,300	0%
600 Debt Service & Misc	$ -	$ 944,825	0%	$ 401,217	0%
700 Insurance/Judgement	$ -	$ -	#DIV/0!	$ -	#DIV/0!
800 Transfers/Investment	$ -	$ -	#DIV/0!	$ -	#DIV/0!
Total Expenses	*$ 87,340*	*$ 4,661,809*	2%	*$ 3,205,608*	3%
Net Income from Operations	***$ (87,264)***	***$ 349,816***		***$ 12,904***	
Operating Margin		***7.0%***		***0.4%***	

EXPENSES





RATIOS

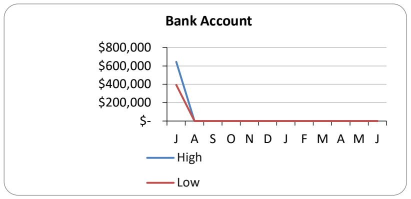
	Forecast	Goal
Operating Margin	0.4%	5.0%
Current Ratio	1.57	2.0+
Days Cash on Hand	47	60+
Debt to Asset Ratio	1.02	<0.9
Debt Service Coverage	1.01	1.40+
Debt Burden	26%	<18%

	***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	$ 412,593
Days Cash on Hand	47



BALANCE SHEET

Assets:	Cash	412,593
	Accts Receivable	3,218,436
	Assets	11,313,199
	Deferred Outflows	2,380,177
		17,324,405
Liabilities:	Accts Payable, payroll	2,309,852
	Long term liabilities	15,282,228
	Deferred Inflows	-
		17,592,080
Net Assets:		(267,675)

*ENROLLMENT

	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

17 FTE

333 Students

	FY 26 Budget	Propsed FY27 Budget	Realized/ Incurred	FY	
Revenue					
1000 Local					
1510 Interest on Investments	$ -	$ -	$ 76	$ -	#DIV/0!
1610 Food Service	$ 70,000			$ -	#DIV/0!
1711 Kindergarten Tuition	$ 95,000	$ 37,800		$ 37,800	0.00%
1712 Yearbook	$ -	$ -		$ -	#DIV/0!
1714 IDLA/Technology	$ -	$ -		$ -	#DIV/0!
1715 Other Student Revenue	$ -	$ -		$ -	#DIV/0!
1920 General Donations	$ -	$ -		$ -	#DIV/0!
1920 CDA Tribe Donation	$ -	$ -		$ -	#DIV/0!
1921 Fundraising Donations (Gala, Fun Run, Other)	$ -	$ -		$ -	#DIV/0!
1921 Playground Donations (Parent Crew)	$ -	$ -		$ -	#DIV/0!
1922 Outdoor Explorer	$ -	$ -		$ -	#DIV/0!
1923 Student Fundraisers	$ -	$ -		$ -	#DIV/0!
1924 Cross Country	$ -	$ -		$ -	#DIV/0!
1925 Ski Club	$ -	$ -		$ -	#DIV/0!
1926 Art Fund	$ -	$ -		$ -	#DIV/0!
1927 Dance	$ -	$ -		$ -	#DIV/0!
1928 Field Trips	$ -	$ -		$ -	#DIV/0!
1990 Miscellaneous	$ -	$ -		$ -	#DIV/0!
Total 1000:	*$ 165,000*	*$ 37,800*	*$ 76*	*$ 37,724*	0.20%
3000 State					
3110 State of Idaho Foundation Payments	$ 3,053,092	$ 2,529,646		$2,529,646	0.00%
3120 Transportation Support	$ -			$ -	#DIV/0!
3190 Other State Support/Special Distributions	$ 582,469	$ 331,473		$ 331,473	0.00%
3190 SRO Grant	$ 133,153	$ 133,153		$ 133,153	0.00%
3190 Content & Curriculum Grant	$ 26,870			$ -	#DIV/0!
3190 Charter Support Program	$ 96,910			$ -	#DIV/0!
3190 Securing Our Future Grant	$ -			$ -	#DIV/0!
Total 3000:	*$ 3,892,494*	*$ 2,994,272*	*$ -*	*$ 2,994,272*	0.00%
4000 Federal					
4456 ParaPro Mini Grant	$ -	$ 2,000		$ 2,000	
4510 Title I	$ 62,740	$ 54,992		$ 54,992	0.00%
4520 Title II	$ 19,911	$ 6,300		$ 6,300	0.00%
4520 Title II-A Empowering Educators Mini-Grant	$ 6,100			$ -	#DIV/0!
4540 Title IV	$ 13,806	$ 11,576		$ 11,576	0.00%
4560 IDEA Preschool	$ 3,296	$ 3,093		$ 3,093	0.00%
4560 IDEA Part B	$ 77,426	$ 60,693		$ 60,693	0.00%
4560 Restraint & Seclusion Grant	$ -			$ -	#DIV/0!
4800 SRSA (REAP) Grant	$ 52,324	$ 42,286		$ 42,286	0.00%
4800 ARPA Act (ESSER III) 9.30.24	$ -			$ -	#DIV/0!
4800 ERATE	$ 7,500	$ 7,500		$ 7,500	0.00%
4800 Cultivating Readers	$ -			$ -	#DIV/0!
4900 Medicaid Reimbursements	$ 10,000			$ -	#DIV/0!
Total 4000:	*$ 253,103*	*$ 186,440*	*$ -*	*$ 186,440*	0.00%
5000 Other Sources					#DIV/0!
5100 Other	$ 701,028			$ -	#DIV/0!
Total 5000:	*$ 701,028*			*$ -*	#DIV/0!
Total Revenue:	*$ 5,011,625*	*$ 3,218,512*	*$ 76*	*$ 3,218,436*	0.00%
Expenses					
100 Salaries					
111 School Adminstration	$ 235,000	$ 120,000	$ 10,000	$ 110,000	8.33%
112 Teachers	$ 1,416,365	$ 954,582		$ 954,582	0.00%
113 Special Education	$ 33,162	$ 60,919		$ 60,919	0.00%
114 Pupil Service Staff	$ 134,909	$ 81,577		$ 81,577	0.00%
116 Aides	$ 35,291	$ 55,151		$ 55,151	0.00%
117 Paraprofessionals (SpEd)	$ 82,322	$ 37,887		$ 37,887	0.00%
118 Office Staff	$ 107,917	$ 107,823	$ 6,917	$ 100,906	6.42%
119 Transportation Staff	$ 33,908	$ 38,119		$ 38,119	0.00%
119 Security Staff	$ 133,153	$ 133,153		$ 133,153	0.00%
119 Kitchen Staff	$ 9,260			$ -	#DIV/0!
119 Custodial Staff	$ 89,200	$ 65,578	$ 693	$ 64,885	1.06%

120	Stipends	$ 6,060	$ 11,500		$ 11,500	0.00%	
190	Substitutes	$ 30,000	$ 20,000		$ 20,000	0.00%	
	Total 100:	*$ 2,346,547*	*$ 1,686,289*	*$ 17,610*	*$ 1,668,679*	1.04%	
200	Benefits						
210	PERSI	$ 273,285	$ 201,259	$ 2,258	$ 199,001	1.12%	
220	FICA	$ 177,216	$ 129,001	$ 1,337	$ 127,664	1.04%	
240	Health Benefits	$ 301,043	$ 288,549	$ 2,042	$ 286,507	0.71%	
270	Worker's Compensation	$ 28,000	$ 28,000		$ 28,000	0.00%	
	Total 200:	*$ 779,544*	*$ 646,809*	*$ 5,637*	*$ 641,172*	0.87%	
300	Purchased Services						
312	Professional Development	$ -	$ 1,000		$ 1,000	0.00%	
313	Legal	$ 2,255	$ 2,000		$ 2,000	0.00%	
314	Business Services	$ 15,599	$ -		$ -	#DIV/0!	
315	Technical Services	$ 24,851	$ 20,000	$ 2,841	$ 17,159	14.21%	
316	Audit Services	$ 13,000	$ 16,525		$ 16,525	0.00%	
317	Special Education Services	$ 50,000	$ 115,776		$ 115,776	0.00%	
317	Medicaid Match/Fees	$ 10,000			$ -	#DIV/0!	
318	Security Services	$ 7,740	$ 9,024	$ 696	$ 8,328	7.71%	
319	Board Training	$ 6,600	$ 6,600		$ 6,600	0.00%	
320b	Repairs & Maintenance	$ 12,260	$ 10,000		$ 10,000	0.00%	
320c	Landscaping & Snow Removal	$ 10,000	$ 5,000		$ 5,000	0.00%	
320d	Custodial Services	$ -			$ -	#DIV/0!	
320e	Transportation Maintenance	$ 6,000	$ 6,000		$ 6,000	0.00%	
320f	Playground Expense	$ 67,600	$ -		$ -	#DIV/0!	
322	Equipment Rental	$ 18,000	$ 18,000	$ 856	$ 17,144	4.76%	
330	Utilities	$ 50,000	$ 50,000	$ 1,985	$ 48,015	3.97%	
335	Insurance (Property/Liability/D&O)	$ 34,644	$ 34,447	$ 34,363	$ 84	99.76%	
340	Transportation	$ -	$ -	$ -	$ -	#DIV/0!	
340	Field Work	$ 5,000	$ 5,000		$ 5,000	0.00%	
350	Communications	$ 8,100	$ 10,020	$ 313	$ 9,707	3.12%	
355	Marketing	$ 10,000	$ 30,000	$ 412	$ 29,588	1.37%	
380	Travel (Training)	$ 4,000	$ 2,500		$ 2,500	0.00%	
391	Dues & Fees	$ 5,000	$ 5,000	$ 2,283	$ 2,717	45.66%	
391a	Authorizer Fee	$ 10,000	$ 10,000		$ 10,000	0.00%	
392	Background Checks	$ 1,500	$ 1,500		$ 1,500	0.00%	
	Total 300:	*$ 372,149*	*$ 358,392*	*$ 43,749*	*$ 314,643*	12.21%	
400	Supplies & Materials						
411	Instructional Supplies	$ 9,500	$ 5,000		$ 5,000	0.00%	
411	Special Education Supplies	$ 3,000	$ 3,000		$ 3,000	0.00%	
412	Office Supplies	$ 15,000	$ 10,000		$ 10,000	0.00%	
413	School Event Supplies				$ -	#DIV/0!	
414	Board Expenses	$ 200	$ 600		$ 600	0.00%	
415	Professional Development Supplies	$ 1,000	$ 1,000		$ 1,000	0.00%	
416	Yearbook	$ -			$ -	#DIV/0!	
417	Cross Country	$ -			$ -	#DIV/0!	
418	Outdoor Explorer	$ -			$ -	#DIV/0!	
419	Ski Club				$ -	#DIV/0!	
420	Transportation Supplies (Fuel)	$ 2,000	$ 4,000		$ 4,000	0.00%	
440	Curriculum	$ 137,782	$ 40,000	$ 8,124	$ 31,876	20.31%	
450	Lunch Program Supplies	$ 7,088			$ -	#DIV/0!	
442	Software	$ 26,624	$ 25,000	$ 11,728	$ 13,272	46.91%	
490	Maintenance, Cleaning, Bus, Supplies	$ 14,250	$ 20,000	$ 492	$ 15,000	2.46%	
	Total 400:	*$ 216,444*	*$ 108,600*	*$ 20,344*	*$ 88,256*	18.73%	
500	Capital Objects						
552	Furniture & Fixtures				$ -	#DIV/0!	
553	Tech Related Hardware (Instructional)		$ 2,000		$ 2,000	0.00%	
553	Tech Related Hardware (Staff)	$ 2,300	$ 2,300		$ 2,300	0.00%	
554	Equipment/Other (Fence)	$ -		$ -	$ -	#DIV/0!	
	Total 500:	*$ 2,300*	*$ 4,300*	*$ -*	*$ 4,300*	0.00%	
600	Debt Service & Miscellaneous						
620	Bond Principal	$ 95,000			$ -	#DIV/0!	
610	Bond Interest	$ 825,875	$ 401,217		$ 401,217	0.00%	
630	Bond Fees	$ 23,950	$ -		$ -		
	Total 600:	*$ 944,825*	*$ 401,217*	*$ -*	*$ 401,217*	0.00%	12.52%
700	Insurance Judgement						
710	Insurance	$ -	$ -	$ -	$ -	#DIV/0!	
	Total 700:	*$ -*	*$ -*	*$ -*	*$ -*	#DIV/0!	
800	Transfers/Investments						
850	Contingency Reserve	$ -	$ -	$ -	$ -	#DIV/0!	
	Total 800:	*$ -*	*$ -*	*$ -*	*$ -*	#DIV/0!	
	Total Expenses:	*$ 4,661,809*	*$ 3,205,608*	*$ 87,340*	*$ 3,118,267*	2.72%	

Net Income:	$ 349,816	$	12,904	0.40%
		$	96,555	3.00%
		$	160,926	5.00%