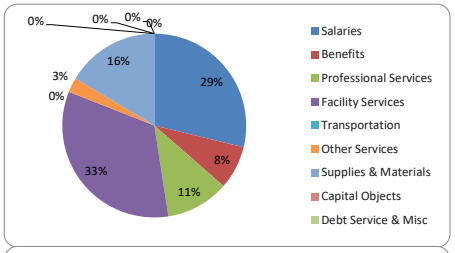
Financial Summary

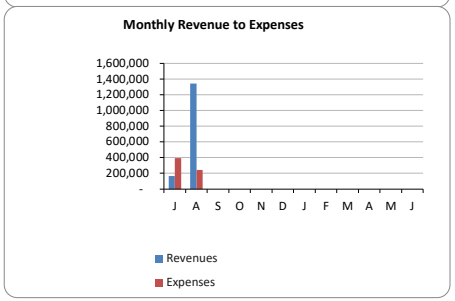
as of August 31, 2026

BUDGET REPORT

	Year-to Date Actuals	Approved Budget	% of Budget	Forecast	% of Forecast
Enrollment		333		333	
Revenue					
1000 Local	$ 1,214	$ 165,000	1%	$ 40,500	3%
3000 State	$ 1,282,778	$ 3,892,494	33%	$ 2,994,272	43%
4000 Federal	$ -	$ 253,103	0%	$ 194,171	0%
5000 Other	$ -	$ 701,028	0%	$ -	#DIV/0!
Total Revenue	*$ 1,283,992*	*$ 5,011,625*	26%	*$ 3,228,943*	40%
Expenses					
100 Salaries	$ 36,631	$ 2,346,547	2%	$ 1,481,070	2%
200 Benefits	$ 9,729	$ 779,544	1%	$ 521,686	2%
310 Professional Services	$ 14,161	$ 130,045	11%	$ 170,925	8%
320 Facility Services	$ 42,524	$ 198,504	21%	$ 123,447	34%
340 Transportation	$ -	$ 5,000	0%	$ 5,000	0%
350 Other Services	$ 3,328	$ 38,600	9%	$ 59,020	6%
400 Supplies & Materials	$ 20,878	$ 216,444	10%	$ 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	*$ 127,251*	*$ 4,661,809*	3%	*$ 2,875,265*	4%
Net Income from Operations	***$ 1,156,741***	***$ 349,816***		***$ 353,678***	
Operating Margin		***7.0%***		***11.0%***	

EXPENSES





RATIOS

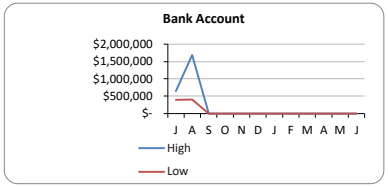
	Forecast	Goal
Operating Margin	11.0%	5.0%
Current Ratio	1.77	2.0+
Days Cash on Hand	52	60+
Debt to Asset Ratio	1.01	<0.9
Debt Service Coverage	1.38	1.40+
Debt Burden	26%	<18%

	*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	52



BALANCE SHEET

Assets:	Cash	1,512,208
	Accts Receivable	1,944,951
	Assets	11,313,199
	Deferred Outflows	2,380,177
		17,150,535
Liabilities:	Accts Payable, payroll	1,956,396
	Long term liabilities	15,282,228
	Deferred Inflows	-
		17,238,624
Net Assets:		(88,089)

*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	$ -	$ -	$ 244	$ -	#DIV/0!
1610	Food Service	$ 70,000	$ -		$ -	#DIV/0!
1711	Kindergarten Tuition	$ 95,000	$ 40,500	$ 300	$ 40,200	0.74%
1712	Yearbook	$ -	$ -		$ -	#DIV/0!
1714	IDLA/Technology	$ -	$ -		$ -	#DIV/0!
1715	Other Student Revenue	$ -	$ -		$ -	#DIV/0!
1920	General Donations	$ -	$ -		$ -	#DIV/0!
1920	Uniform Sales			$ 670		
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*	*$ 40,500*	*$ 1,214*	*$ 39,286*	3.00%
3000 State						
3110	State of Idaho Foundation Payments	$ 3,053,092	$ 2,529,646	$ 1,282,778	$ 1,246,868	50.71%
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*	*$ 1,282,778*	*$ 1,711,494*	42.84%
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	$ 50,017		$ 50,017	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*	*$ 194,171*	*$ -*	*$ 194,171*	0.00%
5000 Other Sources						#DIV/0!
5100	Other	$ 701,028			$ -	#DIV/0!
	Total 5000:	*$ 701,028*			*$ -*	#DIV/0!
	Total Revenue:	*$ 5,011,625*	*$ 3,228,943*	*$ 1,283,992*	*$ 1,944,951*	39.77%
Expenses						
100 Salaries						
111	School Adminstration	$ 235,000	$ 120,000	$ 20,000	$ 100,000	16.67%
112	Teachers	$ 1,416,365	$ 835,969		$ 835,969	0.00%
113	Special Education	$ 33,162	$ 59,919		$ 59,919	0.00%
114	Pupil Service Staff	$ 134,909	$ 81,577		$ 81,577	0.00%
116	Aides	$ 35,291	$ 47,728		$ 47,728	0.00%
117	Paraprofessionals (SpEd)	$ 82,322	$ 21,097	$ 103	$ 20,994	0.49%
118	Office Staff	$ 107,917	$ 84,999	$ 13,833	$ 71,166	16.27%
119	Transportation Staff	$ 33,908	$ -		$ -	#DIV/0!

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	$ 2,695	$ 62,883	4.11%
120	Stipends	$ 6,060	$ 11,050		$ 11,050	0.00%
190	Substitutes	$ 30,000	$ 20,000		$ 20,000	0.00%
	Total 100:	*$ 2,346,547*	*$ 1,481,070*	*$ 36,631*	*$ 1,444,439*	2.47%
200	Benefits					
210	PERSI	$ 273,285	$ 175,668	$ 4,685	$ 170,983	2.67%
220	FICA	$ 177,216	$ 101,586	$ 2,729	$ 98,857	2.69%
240	Health Benefits	$ 301,043	$ 216,432	$ 2,315	$ 214,117	1.07%
270	Worker's Compensation	$ 28,000	$ 28,000		$ 28,000	0.00%
	Total 200:	*$ 779,544*	*$ 521,686*	*$ 9,729*	*$ 511,957*	1.86%
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	$ 5,629	$ 14,371	28.15%
316	Audit Services	$ 13,000	$ 16,525		$ 16,525	0.00%
317	Special Education Services	$ 50,000	$ 115,776	$ 7,140	$ 108,636	6.17%
317	Medicaid Match/Fees	$ 10,000			$ -	#DIV/0!
318	Security Services	$ 7,740	$ 9,024	$ 1,392	$ 7,632	15.43%
319	Board Training	$ 6,600	$ 6,600		$ 6,600	0.00%
320b	Repairs & Maintenance	$ 12,260	$ 10,000	$ 170	$ 9,830	1.70%
320c	Landscaping & Snow Removal	$ 10,000	$ 5,000	$ 1,848	$ 3,152	36.96%
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	$ 1,396	$ 16,604	7.76%
330	Utilities	$ 50,000	$ 50,000	$ 4,747	$ 45,253	9.49%
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	$ 523	$ 9,497	5.22%
355	Marketing	$ 10,000	$ 30,000	$ 462	$ 29,538	1.54%
380	Travel (Training)	$ 4,000	$ 2,500		$ 2,500	0.00%
391	Dues & Fees	$ 5,000	$ 5,000	$ 2,343	$ 2,657	46.86%
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*	*$ 60,013*	*$ 298,379*	16.75%
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	$ 160	$ 9,840	1.60%
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	$ 866	$ 15,000	4.33%
	Total 400:	*$ 216,444*	*$ 108,600*	*$ 20,878*	*$ 87,722*	19.22%
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%
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*	*$ 2,875,265*	*$ 127,251*	*$ 2,748,014*	4.43%
Net Income:	***$ 349,816***	***$ 353,678***	***$ 1,156,741***		

$ 96,868
$ 161,447