

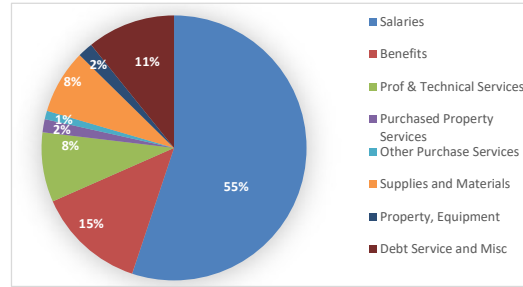


Financial Summary

as of December 31st, 2025

50% through the Year **BUDGET REPORT** **EXPENSES** **RATIOS**

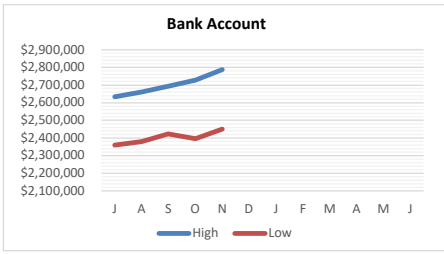
	Year-to Date Actuals	Approved Budget	Forecast	% of Forecast
Enrollment	228	228	228	
Revenue				
1000 Local	\$ 76,954	\$ 139,150	\$ 155,532	49.5%
3000 State	\$ 1,515,900	\$ 3,041,798	\$ 2,968,993	51.1%
4000 Federal	\$ 46,239	\$ 218,071	\$ 235,332	19.6%
Total Revenue	\$ 1,639,093	\$ 3,399,019	\$ 3,359,857	48.8%
Expenses				
100 Salaries	\$ 894,426	\$ 1,803,335	\$ 1,850,599	48.3%
200 Benefits	\$ 216,555	\$ 491,217	\$ 445,527	48.6%
300 Prof & Technical Services	\$ 170,356	\$ 263,207	\$ 284,858	59.8%
400 Purchased Property Services	\$ 25,960	\$ 56,805	\$ 53,480	48.5%
500 Other Purchase Services	\$ 2,523	\$ 39,500	\$ 34,500	7.3%
600 Supplies and Materials	\$ 145,718	\$ 264,873	\$ 263,373	55.3%
700 Property, Equipment	\$ 50,944	\$ 59,500	\$ 62,500	81.5%
800 Debt Service and Misc	\$ 182,051	\$ 403,140	\$ 361,840	50.3%
Total Expenses	\$ 1,688,533	\$ 3,381,577	\$ 3,356,677	50.3%
Net Income from Operations	\$ (49,440)	\$ 17,442	\$ 3,180	0.1%
Operating Margin	-3.0%	0.5%	0.1%	



	Actual	Goal
Operating Margin	0.1%	3.0%
Debt Service Coverage	1.01	1.25
Days Cash on Hand	210	60-90
Building Payment %	10.4%	20%

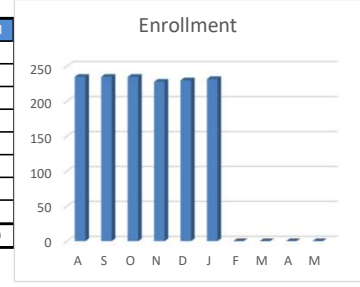
CASH **ENROLLMENT**

Ending Cash Balance	\$ 1,931,314
Days Cash on Hand	210



	A	S	O	N	D	J	F	M	A	M	J
K	47	47	47	44	43	42					
1	36	36	36	35	36	36					
2	30	30	30	28	27	27					
3	37	37	37	37	38	39					
4	29	29	29	30	29	29					
5	23	23	23	21	22	23					
6	19	19	19	19	20	20					
7	14	14	14	14	15	16					
Total	235	235	235	228	230	232	0	0	0	0	0

October 1st Count





Actuals as of: **December 31st, 2025** % of Year: **50%**

Budget Detail Report

	Students			Changes (Variance)	Students		% of Forecast
	210	228	228 FY26 Approved Budget		235	FY 26 Forecast	
	Prior Year FY25 Actuals	FY 26 Actuals	Approved Budget		FY 26 Forecast		% of Forecast
Revenue							
1000 Local							
1510 Interest on Investments	\$ 88,000	\$ 45,691	\$ 76,000	\$ 15,382	\$ 91,382		50.0%
1610 Lunch Sales	\$ 50,500	\$ 23,785	\$ 50,000	\$ -	\$ 50,000		47.6%
1720 Student Store	\$ 7,500	\$ 2,573	\$ 10,000	\$ -	\$ 10,000		25.7%
1720 Yearbooks	\$ -	\$ -	\$ 650	\$ -	\$ 650		0.0%
1920 Donations / Fundraisers	\$ 1,071	\$ 1,500	\$ 500	\$ 1,000	\$ 1,500		100.0%
1920 PTVO Income	\$ 4,178	\$ 1,138	\$ 2,000	\$ -	\$ 2,000		56.9%
1930 Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
1990 Miscellaneous / Background checks	\$ -	\$ 2,267	\$ -	\$ -	\$ -		0.0%
Total 1000	\$ 151,249	\$ 76,954	\$ 139,150	\$ 16,382	\$ 155,532		49.5%
3000 State							
0.3005 Regular School Prgm K	\$ 156,818	\$ 95,605	\$ 203,709	\$ (12,499)	\$ 191,210		50.0%
0.3010 Regular School Prgm 1-12	\$ 704,608	\$ 385,422	\$ 826,915	\$ (60,052)	\$ 766,863		50.3%
0.3020 Professional Staff	\$ 49,839	\$ -	\$ -	\$ -	\$ -		0.0%
31.1205 Special Education - Add-On	\$ 344,903	\$ 168,642	\$ 336,755	\$ 529	\$ 337,284		50.0%
31.1210 Special Education - Self-Contained	\$ 17,976	\$ 11,296	\$ 22,591	\$ -	\$ 22,591		50.0%
31.1220 Special Education - Extended Year	\$ 2,259	\$ 1,130	\$ 2,259	\$ -	\$ 2,259		50.0%
31.1225 Special Education - Impact Aid	\$ 5,235	\$ 2,917	\$ 5,834	\$ -	\$ 5,834		50.0%
31.1278 Special Education - Extended Year Stipend	\$ 2,142	\$ -	\$ -	\$ -	\$ -		0.0%
31.5201 Class Size Reduction - K-8	\$ 89,170	\$ 50,378	\$ 96,813	\$ 3,942	\$ 100,755		50.0%
31.5344 Enhancement for At-risk students	\$ 79,364	\$ 42,218	\$ 86,167	\$ (1,731)	\$ 84,436		50.0%
32.0500 Charter School Base Amount	\$ 83,207	\$ 42,500	\$ 100,429	\$ (15,429)	\$ 85,000		50.0%
32.5310 Flexible Allocation	\$ 603	\$ 48,845	\$ 87,003	\$ 10,686	\$ 97,689		50.0%
32.5619 Charter School Local Replacement	\$ 696,570	\$ 426,290	\$ 827,184	\$ 25,396	\$ 852,580		50.0%
32.5651 Educator Professional Time	\$ 31,785	\$ 24,520	\$ 33,359	\$ (8,839)	\$ 24,520		100.0%
34.5659 Educator Support Bonus	\$ -	\$ 14,237	\$ -	\$ 14,237	\$ 14,237		100.0%
34.5807 TSSP Tchr Salary Supplement Program	\$ -	\$ 6,074	\$ -	\$ 12,148	\$ 12,148		50.0%
34.5868 Teacher Materials and Supplies	\$ 6,750	\$ 5,250	\$ 6,750	\$ (1,500)	\$ 5,250		100.0%
34.5876 Educator Salary Adjustment	\$ 170,149	\$ 88,051	\$ 195,949	\$ (39,693)	\$ 156,256		56.4%
35.5420 School Land Trust	\$ 50,252	\$ 54,611	\$ 54,611	\$ -	\$ 54,611		100.0%
35.5655 Digital Teaching and Learning	\$ 15,678	\$ -	\$ 15,678	\$ -	\$ 15,678		0.0%
35.5666 Professional Learning Grant	\$ 2,635	\$ -	\$ -	\$ -	\$ -		0.0%
35.5678 Teacher & Student Success Act Program	\$ 71,177	\$ 38,940	\$ 77,879	\$ -	\$ 77,879		50.0%
35.5679 Mental Health Grant	\$ 31,803	\$ -	\$ 30,727	\$ -	\$ 30,727		0.0%
38.5321 Statewide Financial Mgmt Grant	\$ 2,700	\$ -	\$ -	\$ -	\$ -		0.0%
38.5672 Substance Prevention	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ 4,000		100.0%
38.5674 Suicide Prevention	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000		100.0%
38.5846 Innovation Grant	\$ 50,000	\$ -	\$ -	\$ -	\$ -		0.0%
38.8070 School Lunch (Liquor Tax)	\$ 16,000	\$ 3,974	\$ 26,186	\$ -	\$ 26,186		15.2%
Total 3000	\$ 2,686,623	\$ 1,515,900	\$ 3,041,798	\$ (72,805)	\$ 2,968,993		51.1%
4000 Federal							
45.4522 IDEA Preschool	\$ 558	\$ -	\$ 558	\$ -	\$ 558		0.0%
45.4524 IDEA	\$ 62,557	\$ -	\$ 62,557	\$ -	\$ 62,557		0.0%
45.8072 Free & Reduced Reimbursement	\$ 48,000	\$ 12,545	\$ 48,000	\$ -	\$ 48,000		26.1%
45.8071 National School Lunch Program	\$ 11,000	\$ 2,914	\$ 11,000	\$ -	\$ 11,000		26.5%
45.8074 Breakfast	\$ 22,500	\$ 4,641	\$ 22,500	\$ -	\$ 22,500		20.6%
48.7801 Title I	\$ 35,695	\$ -	\$ 35,695	\$ 22,125	\$ 57,820		0.0%
48.7801 Sustainability Grant	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
48.7860 Title IIA	\$ 7,500	\$ -	\$ 7,500	\$ (742)	\$ 6,758		0.0%
48.7905 Title IV to Title I	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Reap Grant	\$ 30,261	\$ 26,139	\$ 30,261	\$ (4,122)	\$ 26,139		100.0%
Total 4000	\$ 218,071	\$ 46,239	\$ 218,071	\$ 17,261	\$ 235,332		19.6%
Total Revenue	\$ 3,055,943	\$ 1,639,093	\$ 3,399,019	\$ (39,162)	\$ 3,359,857		48.8%

Budget Detail Report

	210		228		Changes (Variance)	235	
	Prior Year FY25 Actuals	FY 26 Actuals	FY26 Approved Budget	FY 26 Forecast		% of Forecast	
Expenses							
100 Salaries							
121 Principal & Assessment	\$ 120,000	\$ 61,500	\$ 120,000	\$ 3,600	\$ 123,600	49.8%	
131 Teachers	\$ 720,241	\$ 434,788	\$ 902,494	\$ -	\$ 902,494	48.2%	
131 Special Education Teachers	\$ 113,992	\$ 78,864	\$ 164,646	\$ -	\$ 164,646	47.9%	
131 Stipends	\$ 36,135	\$ 32,850	\$ 34,559	\$ 37,385	\$ 71,944	45.7%	
132 Substitute Teachers	\$ 18,000	\$ 6,401	\$ 15,000	\$ -	\$ 15,000	42.7%	
145 Librarian	\$ 55,620	\$ 28,817	\$ 58,038	\$ -	\$ 58,038	49.7%	
152 Operation Mng'r & Registrar	\$ 73,647	\$ 37,744	\$ 75,856	\$ -	\$ 75,856	49.8%	
162 Special Education Paraprofessionals	\$ 169,332	\$ 72,359	\$ 141,693	\$ -	\$ 141,693	51.1%	
161 Paraprofessionals	\$ 135,000	\$ 71,294	\$ 117,972	\$ 25,028	\$ 143,000	49.9%	
161 Title I Coordinator & Paraprofessionals	\$ 40,914	\$ 14,474	\$ 17,486	\$ (41,486)	\$ 30,000	48.2%	
182 Maintenance Dept	\$ 30,825	\$ 21,536	\$ 21,663	\$ 22,737	\$ 44,400	48.5%	
190 Christmas Bonus	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
191 Lunch Program Staff	\$ 80,368	\$ 33,799	\$ 79,928	\$ -	\$ 79,928	42.3%	
Total 100	\$ 1,594,074	\$ 894,426	\$ 1,803,335	\$ 47,264	\$ 1,850,599	48.3%	
200 Benefits							
220 Social Security & Medicare (Employer)	\$ 121,947	\$ 66,023	\$ 137,955	\$ (2,955)	\$ 135,000	48.9%	
230 Local Retirement	\$ 18,000	\$ 9,712	\$ 18,000	\$ 1,000	\$ 19,000	51.1%	
240 Group Insurance	\$ 245,000	\$ 135,949	\$ 318,000	\$ (38,000)	\$ 280,000	48.6%	
270 Worker's Compensation Fund	\$ 3,527	\$ 2,859	\$ 7,262	\$ (3,735)	\$ 3,527	81.1%	
280 Unemployment Insurance	\$ 8,073	\$ 2,012	\$ 10,000	\$ (2,000)	\$ 8,000	25.2%	
Total 200	\$ 396,547	\$ 216,555	\$ 491,217	\$ (45,690)	\$ 445,527	48.6%	
300 Prof & Technical Services							
323 Counselor Services	\$ 47,000	\$ 22,125	\$ 32,000	\$ -	\$ 32,000	69.1%	
330 Employee Training & Development	\$ 20,000	\$ 910	\$ 20,000	\$ -	\$ 20,000	4.6%	
345 Audit	\$ 21,158	\$ 11,550	\$ 22,000	\$ -	\$ 22,000	52.5%	
345 Business Services	\$ 80,908	\$ 38,634	\$ 77,258	\$ -	\$ 77,258	50.0%	
347 SpEd Services (OT / Psych / Speech)	\$ 70,000	\$ 38,648	\$ 70,000	\$ -	\$ 70,000	55.2%	
349 Legal Services	\$ 3,600	\$ -	\$ 3,600	\$ -	\$ 3,600	0.0%	
350 Technology Services (IT)	\$ 38,349	\$ 58,489	\$ 38,349	\$ 21,652	\$ 60,000	97.5%	
Total 300	\$ 281,015	\$ 170,356	\$ 263,207	\$ 21,652	\$ 284,858	59.8%	
400 Purchased Property Services							
410 Water / Sewage / Trash removal	\$ 14,000	\$ 8,340	\$ 17,000	\$ -	\$ 17,000	49.1%	
424 Lawn Care	\$ 10,798	\$ 3,570	\$ 8,000	\$ -	\$ 8,000	44.6%	
430 Repairs & Maintenance	\$ 30,000	\$ 9,162	\$ 23,325	\$ (3,325)	\$ 20,000	45.8%	
441 Storage Container	\$ 1,610	\$ 910	\$ 1,480	\$ -	\$ 1,480	61.5%	
444 Copy Machine Lease/Usage	\$ 7,500	\$ 3,978	\$ 7,000	\$ -	\$ 7,000	56.8%	
Total 400	\$ 63,908	\$ 25,960	\$ 56,805	\$ (3,325)	\$ 53,480	48.5%	
500 Other Purchase Services							
518 Student Activities and Field Trips	\$ 5,000	\$ 449	\$ 5,000	\$ -	\$ 5,000	9.0%	
522 Liability, Property, D&O Insurance	\$ 21,650	\$ -	\$ 19,500	\$ -	\$ 19,500	0.0%	
530 Telephone & Internet	\$ 5,000	\$ -	\$ 5,000	\$ (5,000)	\$ -	0.0%	
540 Marketing	\$ 8,500	\$ -	\$ 5,000	\$ -	\$ 5,000	0.0%	
580 Travel / Per Diem - Staff	\$ 5,000	\$ 2,074	\$ 5,000	\$ -	\$ 5,000	41.5%	
Total 500	\$ 45,150	\$ 2,523	\$ 39,500	\$ (5,000)	\$ 34,500	7.3%	
600 Supplies and Materials							
610 Classroom Supplies	\$ 16,500	\$ 8,847	\$ 34,000	\$ (9,000)	\$ 25,000	35.4%	
610 Special Education Materials	\$ 3,000	\$ 1,303	\$ 3,000	\$ -	\$ 3,000	43.4%	
610 Professional Dev / Tch'r Appreciation	\$ 5,500	\$ 2,592	\$ 5,500	\$ -	\$ 5,500	47.1%	
610 Board Expenses	\$ 250	\$ -	\$ 250	\$ -	\$ 250	0.0%	
610 Office Supplies	\$ 30,000	\$ 13,537	\$ 12,500	\$ 2,500	\$ 15,000	90.2%	
610 Counselor Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
610 Non Food Supplies (NSLP)	\$ 2,000	\$ 2,420	\$ 1,500	\$ 1,500	\$ 3,000	80.7%	
610 PTVO Materials	\$ 4,167	\$ 1,836	\$ 5,000	\$ -	\$ 5,000	36.7%	
621 Natural Gas	\$ 6,500	\$ 159	\$ 4,000	\$ -	\$ 4,000	4.0%	
622 Electricity	\$ 33,000	\$ 15,656	\$ 30,000	\$ -	\$ 30,000	52.2%	
630 Food Program Supplies	\$ 115,000	\$ 47,540	\$ 94,500	\$ (3,000)	\$ 91,500	52.0%	
641 Textbooks & Curriculum	\$ 53,000	\$ 27,757	\$ 53,000	\$ -	\$ 53,000	52.4%	
644 Library Books	\$ 3,025	\$ 2,133	\$ 2,623	\$ -	\$ 2,623	81.3%	
650 Supplies - Computer & Technology	\$ 3,769	\$ -	\$ -	\$ -	\$ -	0.0%	
670 Software	\$ 4,000	\$ 5,396	\$ 4,000	\$ 1,500	\$ 5,500	98.1%	
680 Maintenance & Custodial Supplies	\$ 16,000	\$ 16,542	\$ 15,000	\$ 5,000	\$ 20,000	82.7%	
Total 600	\$ 295,711	\$ 145,718	\$ 264,873	\$ (1,500)	\$ 263,373	55.3%	
700 Property, Equipment							
710 Land & Site Improvements	\$ 6,000	\$ 875	\$ 2,500	\$ -	\$ 2,500	35.0%	
720 Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
733 Furniture & Fixtures	\$ 4,500	\$ 7,494	\$ 2,000	\$ 8,000	\$ 10,000	74.9%	
734 Technology Hardware	\$ 27,000	\$ 41,563	\$ 30,000	\$ 5,000	\$ 35,000	118.8%	
738 Kitchen Equipment	\$ 7,500	\$ 1,012	\$ 25,000	\$ (10,000)	\$ 15,000	6.7%	
739 Maintenance Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
710 Cap Ex Funds (Innovation Grant)	\$ 45,000	\$ -	\$ -	\$ -	\$ -	0.0%	
Total 700	\$ 90,000	\$ 50,944	\$ 59,500	\$ 3,000	\$ 62,500	81.5%	
800 Debt Service and Misc							
810 Dues & Fees (Background Checks)	\$ 10,000	\$ 6,167	\$ 10,000	\$ -	\$ 10,000	61.7%	
812 Banking Fees	\$ 2,500	\$ 564	\$ 2,500	\$ (1,300)	\$ 1,200	47.0%	
830 Revolving Loan Re-payment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
830 USDA Facility Mortgage	\$ 350,640	\$ 175,320	\$ 350,640	\$ -	\$ 350,640	50.0%	
890 Contingency	\$ 6,133	\$ -	\$ 40,000	\$ (40,000)	\$ -	0.0%	
Total 800	\$ 369,273	\$ 182,051	\$ 403,140	\$ (41,300)	\$ 361,840	50.3%	
Total Expenses	\$ 3,135,678	\$ 1,688,533	\$ 3,381,577	\$ (24,900)	\$ 3,356,677	50.3%	
Net Income	\$ (79,735)	\$ (49,440)	\$ 17,442	\$ (14,262)	\$ 3,180	0.1%	
				3% Goal	\$ 100,796		
				4% Goal	\$ 134,394		
				5% Goal	\$ 167,993		