

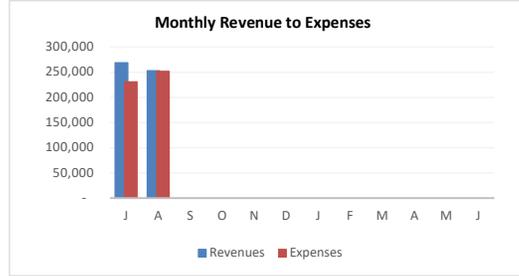
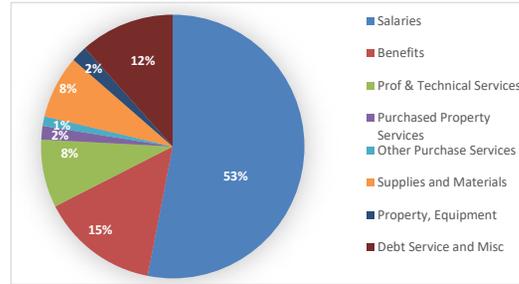


Financial Summary

as of August 31st, 2025

17% through the Year **BUDGET REPORT** **EXPENSES** **RATIOS**

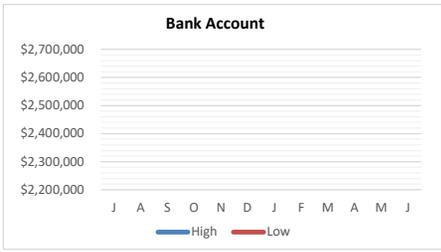
	Year-to Date Actuals	Approved Budget	Forecast	% of Forecast
Enrollment	210	215	210	
Revenue				
1000 Local	\$ 22,944	\$ 139,150	\$ 140,150	16.4%
3000 State	\$ 498,896	\$ 3,041,798	\$ 3,041,798	16.4%
4000 Federal	\$ -	\$ 218,071	\$ 218,071	0.0%
Total Revenue	\$ 521,840	\$ 3,399,019	\$ 3,400,019	15.3%
Expenses				
100 Salaries	\$ 253,578	\$ 1,803,335	\$ 1,806,935	14.0%
200 Benefits	\$ 85,675	\$ 491,217	\$ 491,493	17.4%
300 Prof & Technical Services	\$ 63,527	\$ 263,207	\$ 284,858	22.3%
400 Purchased Property Services	\$ 7,276	\$ 56,805	\$ 56,805	12.8%
500 Other Purchase Services	\$ 2,278	\$ 39,500	\$ 39,500	5.8%
600 Supplies and Materials	\$ 63,561	\$ 264,873	\$ 263,373	24.1%
700 Property, Equipment	\$ 37,301	\$ 59,500	\$ 67,500	55.3%
800 Debt Service and Misc	\$ 58,894	\$ 403,140	\$ 395,140	14.9%
Total Expenses	\$ 572,090	\$ 3,381,577	\$ 3,405,604	16.8%
Net Income from Operations	\$ (50,250)	\$ 17,442	\$ (5,585)	-0.2%
Operating Margin	-9.6%	0.5%	-0.2%	



	Actual	Goal
Operating Margin	-0.2%	3.0%
Debt Service Coverage	0.99	1.25
Days Cash on Hand	191	60-90
Building Payment %	10.3%	20%

CASH **RESERVES** **ENROLLMENT**

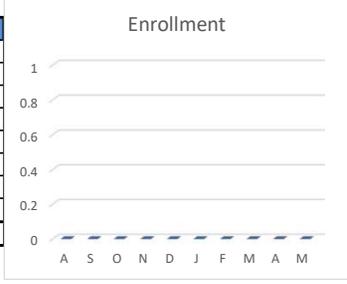
Ending Cash Balance	\$ 1,777,808
Days Cash on Hand	191



	Actual Ytd	Forecast
Last Year Reserve Balance	\$ 1,389,671	\$ 1,389,671
Reserves Added this Year	\$ (50,250)	\$ (5,585)
Expenses from Reserves	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
New Reserve Balance	\$ 1,339,421	\$ 1,384,086

	A	S	O	N	D	J	F	M	A	M
K										
1										
2										
3										
4										
5										
6										
7										
Total	0	0	0	0	0	0	0	0	0	0

October 1st Count





Actuals as of: **August 31st, 2025** % of Year: **16.7%**

	Students			Changes (Variance)	Students		
	210	228	228		228		
	Prior Year FY25 Actuals	FY 26 Actuals	FY26 Approved Budget		FY 26 Forecast	% of Forecast	
Revenue							
1000 Local							
1510 Interest on Investments	\$ 88,000	\$ 15,616	\$ 76,000	\$ -	\$ 76,000	20.5%	
1610 Lunch Sales	\$ 50,500	\$ 5,508	\$ 50,000	\$ -	\$ 50,000	11.0%	
1720 Student Store	\$ 7,500	\$ 117	\$ 10,000	\$ -	\$ 10,000	1.2%	
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	\$ -	\$ 2,000	\$ -	\$ 2,000	0.0%	
1930 Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
1990 Miscellaneous / Background checks	\$ -	\$ 203	\$ -	\$ -	\$ -	0.0%	
Total 1000	\$ 151,249	\$ 22,944	\$ 139,150	\$ 1,000	\$ 140,150	16.4%	
3000 State							
0.3005 Regular School Prgm K	\$ 156,818	\$ 31,161	\$ 203,709	\$ -	\$ 203,709	15.3%	
0.3010 Regular School Prgm 1-12	\$ 704,608	\$ 103,703	\$ 826,915	\$ -	\$ 826,915	12.5%	
0.3020 Professional Staff	\$ 49,839	\$ -	\$ -	\$ -	\$ -	0.0%	
31.1205 Special Education - Add-On	\$ 344,903	\$ 56,126	\$ 336,755	\$ -	\$ 336,755	16.7%	
31.1210 Special Education - Self-Contained	\$ 17,976	\$ 3,765	\$ 22,591	\$ -	\$ 22,591	16.7%	
31.1220 Special Education - Extended Year	\$ 2,259	\$ 377	\$ 2,259	\$ -	\$ 2,259	16.7%	
31.1225 Special Education - Impact Aid	\$ 5,235	\$ 972	\$ 5,834	\$ -	\$ 5,834	16.7%	
31.1278 Special Education - Extended Year Stipend	\$ 2,142	\$ -	\$ -	\$ -	\$ -	0.0%	
31.5201 Class Size Reduction - K-8	\$ 89,170	\$ 14,022	\$ 96,813	\$ -	\$ 96,813	14.5%	
31.5344 Enhancement for At-risk students	\$ 79,364	\$ 13,757	\$ 86,167	\$ -	\$ 86,167	16.0%	
32.0500 Charter School Base Amount	\$ 83,207	\$ 14,167	\$ 100,429	\$ -	\$ 100,429	14.1%	
32.5310 Flexible Allocation	\$ 603	\$ 14,505	\$ 87,003	\$ -	\$ 87,003	16.7%	
32.5619 Charter School Local Replacement	\$ 696,570	\$ 126,980	\$ 827,184	\$ -	\$ 827,184	15.4%	
32.5651 Educator Professional Time	\$ 31,785	\$ 26,691	\$ 33,359	\$ -	\$ 33,359	80.0%	
34.5807 TSSP Tchr Salary Supplement Program	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
34.5868 Teacher Materials and Supplies	\$ 6,750	\$ 5,401	\$ 6,750	\$ -	\$ 6,750	80.0%	
34.5876 Educator Salary Adjustment	\$ 170,149	\$ 32,658	\$ 195,949	\$ -	\$ 195,949	16.7%	
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	\$ -	\$ 77,879	\$ -	\$ 77,879	0.0%	
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	0.0%	
38.5674 Suicide Prevention	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	0.0%	
38.5846 Innovation Grant	\$ 50,000	\$ -	\$ -	\$ -	\$ -	0.0%	
38.8070 School Lunch (Liquor Tax)	\$ 16,000	\$ -	\$ 26,186	\$ -	\$ 26,186	0.0%	
Total 3000	\$ 2,686,623	\$ 498,896	\$ 3,041,798	\$ -	\$ 3,041,798	16.4%	
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	\$ -	\$ 48,000	\$ -	\$ 48,000	0.0%	
45.8071 National School Lunch Program	\$ 11,000	\$ -	\$ 11,000	\$ -	\$ 11,000	0.0%	
45.8074 Breakfast	\$ 22,500	\$ -	\$ 22,500	\$ -	\$ 22,500	0.0%	
48.7801 Title I	\$ 35,695	\$ -	\$ 35,695	\$ -	\$ 35,695	0.0%	
48.7801 Sustainability Grant	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
48.7860 Title IIA	\$ 7,500	\$ -	\$ 7,500	\$ -	\$ 7,500	0.0%	
48.7905 Title IV to Title I	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Reap Grant	\$ 30,261	\$ -	\$ 30,261	\$ -	\$ 30,261	0.0%	
Total 4000	\$ 218,071	\$ -	\$ 218,071	\$ -	\$ 218,071	0.0%	
Total Revenue	\$ 3,055,943	\$ 521,840	\$ 3,399,019	\$ 1,000	\$ 3,400,019	15.3%	

Budget Detail Report

	210	228	228	Changes (Variance)	228	% of Forecast
	Prior Year FY25 Actuals	FY 26 Actuals	FY26 Approved Budget		FY 26 Forecast	
Expenses						
100 Salaries						
121 Principal & Assessment	\$ 120,000	\$ 20,641	\$ 120,000	\$ 3,600	\$ 123,600	16.7%
131 Teachers	\$ 720,241	\$ 131,413	\$ 902,494	\$ -	\$ 902,494	14.6%
131 Special Education Teachers	\$ 113,992	\$ 23,572	\$ 164,646	\$ -	\$ 164,646	14.3%
131 Stipends	\$ 36,135	\$ 1,500	\$ 34,559	\$ -	\$ 34,559	4.3%
132 Substitute Teachers	\$ 18,000	\$ -	\$ 15,000	\$ -	\$ 15,000	0.0%
145 Librarian	\$ 55,620	\$ 9,472	\$ 58,038	\$ -	\$ 58,038	16.3%
152 Operation Mngr & Registrar	\$ 73,647	\$ 12,459	\$ 75,856	\$ -	\$ 75,856	16.4%
162 Special Education Paraprofessionals	\$ 169,332	\$ 16,707	\$ 141,693	\$ -	\$ 141,693	11.8%
161 Paraprofessionals	\$ 135,000	\$ 15,504	\$ 117,972	\$ -	\$ 117,972	13.1%
161 Title I Coordinator & Paraprofessionals	\$ 40,914	\$ 3,726	\$ 71,486	\$ -	\$ 71,486	5.2%
182 Maintenance Dept	\$ 30,825	\$ 9,186	\$ 21,663	\$ -	\$ 21,663	42.4%
190 Christmas Bonus	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
191 Lunch Program Staff	\$ 80,368	\$ 9,398	\$ 79,928	\$ -	\$ 79,928	11.8%
Total 100	\$ 1,594,074	\$ 253,578	\$ 1,803,335	\$ 3,600	\$ 1,806,935	14.0%
200 Benefits						
220 Social Security & Medicare (Employer)	\$ 121,947	\$ 22,059	\$ 137,955	\$ 275	\$ 138,231	16.0%
230 Local Retirement	\$ 18,000	\$ 3,767	\$ 18,000	\$ -	\$ 18,000	20.9%
240 Group Insurance	\$ 245,000	\$ 56,990	\$ 318,000	\$ -	\$ 318,000	17.9%
270 Worker's Compensation Fund	\$ 7,262	\$ 2,859	\$ 7,262	\$ -	\$ 7,262	39.4%
280 Unemployment Insurance	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	0.0%
Total 200	\$ 402,209	\$ 85,675	\$ 491,217	\$ 275	\$ 491,493	17.4%
300 Prof & Technical Services						
323 Counselor Services	\$ 47,000	\$ -	\$ 32,000	\$ -	\$ 32,000	0.0%
330 Employee Training & Development	\$ 20,000	\$ 910	\$ 20,000	\$ -	\$ 20,000	4.6%
345 Audit	\$ 21,158	\$ -	\$ 22,000	\$ -	\$ 22,000	0.0%
345 Business Services	\$ 80,908	\$ 12,878	\$ 77,258	\$ -	\$ 77,258	16.7%
347 SpEd Services (OT / Psych / Speech)	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ 70,000	0.0%
349 Legal Services	\$ 3,600	\$ -	\$ 3,600	\$ -	\$ 3,600	0.0%
350 Technology Services (IT)	\$ 38,349	\$ 49,739	\$ 38,349	\$ 21,652	\$ 60,000	82.9%
Total 300	\$ 281,015	\$ 63,527	\$ 263,207	\$ 21,652	\$ 284,858	22.3%
400 Purchased Property Services						
410 Water / Sewage / Trash removal	\$ 14,000	\$ 526	\$ 17,000	\$ -	\$ 17,000	3.1%
424 Lawn Care	\$ 10,798	\$ 1,190	\$ 8,000	\$ -	\$ 8,000	14.9%
430 Repairs & Maintenance	\$ 30,000	\$ 5,023	\$ 23,325	\$ -	\$ 23,325	21.5%
441 Storage Container	\$ 1,610	\$ 260	\$ 1,480	\$ -	\$ 1,480	17.6%
444 Copy Machine Lease/Usage	\$ 7,500	\$ 277	\$ 7,000	\$ -	\$ 7,000	4.0%
Total 400	\$ 63,908	\$ 7,276	\$ 56,805	\$ -	\$ 56,805	12.8%
500 Other Purchase Services						
518 Student Activities and Field Trips	\$ 5,000	\$ 204	\$ 5,000	\$ -	\$ 5,000	4.1%
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	\$ 2,278	\$ 39,500	\$ -	\$ 39,500	5.8%
600 Supplies and Materials						
610 Classroom Supplies	\$ 16,500	\$ 2,433	\$ 34,000	\$ -	\$ 34,000	7.2%
610 Special Education Materials	\$ 3,000	\$ 932	\$ 3,000	\$ -	\$ 3,000	31.1%
610 Professional Dev / Tchr Appreciation	\$ 5,500	\$ 585	\$ 5,500	\$ -	\$ 5,500	10.6%
610 Board Expenses	\$ 250	\$ -	\$ 250	\$ -	\$ 250	0.0%
610 Office Supplies	\$ 30,000	\$ 6,384	\$ 12,500	\$ -	\$ 12,500	51.1%
610 Counselor Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
610 Non Food Supplies (NSLP)	\$ 2,000	\$ 1,839	\$ 1,500	\$ 1,500	\$ 3,000	61.3%
610 PTVO Materials	\$ 4,167	\$ 628	\$ 5,000	\$ -	\$ 5,000	12.6%
621 Natural Gas	\$ 6,500	\$ 21	\$ 4,000	\$ -	\$ 4,000	0.5%
622 Electricity	\$ 33,000	\$ 4,296	\$ 30,000	\$ -	\$ 30,000	14.3%
630 Food Program Supplies	\$ 115,000	\$ 16,357	\$ 94,500	\$ (3,000)	\$ 91,500	17.9%
641 Textbooks & Curriculum	\$ 53,000	\$ 19,721	\$ 53,000	\$ -	\$ 53,000	37.2%
644 Library Books	\$ 3,025	\$ -	\$ 2,623	\$ -	\$ 2,623	0.0%
650 Supplies - Computer & Technology	\$ 3,769	\$ -	\$ -	\$ -	\$ -	0.0%
670 Software	\$ 4,000	\$ 200	\$ 4,000	\$ -	\$ 4,000	5.0%
680 Maintenance & Custodial Supplies	\$ 16,000	\$ 10,165	\$ 15,000	\$ -	\$ 15,000	67.8%
Total 600	\$ 295,711	\$ 63,561	\$ 264,873	\$ (1,500)	\$ 263,373	24.1%
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	\$ 27,920	\$ 30,000	\$ -	\$ 30,000	93.1%
738 Kitchen Equipment	\$ 7,500	\$ 1,012	\$ 25,000	\$ -	\$ 25,000	4.0%
739 Maintenance Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
710 Cap Ex Funds (Innovation Grant)	\$ 45,000	\$ -	\$ -	\$ -	\$ -	0.0%
Total 700	\$ 90,000	\$ 37,301	\$ 59,500	\$ 8,000	\$ 67,500	55.3%
800 Debt Service and Misc						
810 Dues & Fees (Background Checks)	\$ 10,000	\$ 387	\$ 10,000	\$ -	\$ 10,000	3.9%
812 Banking Fees	\$ 2,500	\$ 67	\$ 2,500	\$ -	\$ 2,500	2.7%
830 Revolving Loan Re-payment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
830 USDA Facility Mortgage	\$ 350,640	\$ 58,440	\$ 350,640	\$ -	\$ 350,640	16.7%
890 Contingency	\$ 6,133	\$ -	\$ 40,000	\$ (8,000)	\$ 32,000	0.0%
Total 800	\$ 369,273	\$ 58,894	\$ 403,140	\$ (8,000)	\$ 395,140	14.9%
Total Expenses	\$ 3,141,340	\$ 572,090	\$ 3,381,577	\$ 24,027	\$ 3,405,604	16.8%
Net Income	\$ (85,397)	\$ (50,250)	\$ 17,442	\$ (23,027)	\$ (5,585)	-0.2%