

Coeur d'Alene Charter Academy, Inc.
Balance Sheet All Funds
As of December 31, 2024

| | M & O | Student Act. | Technology | Safe & Drug | IDEA-B | Title II | Cap. Constr. | Fac. Maint | Bld Trust | Schlshp Trst | Total |
|---|--------------------|---------------------|-------------------|------------------------|-----------------|-----------------|---------------------|-------------------|------------------|---------------------|--------------------|
| | #100 | #238 | #245 | #246 | #257 | #271 | #410 | #425 | #715 | #716 | |
| ASSETS | | | | | | | | | | | |
| Cash: | | | | | | | | | | | |
| Cash | \$6,399 | | | | | | | | | | \$6,399 |
| Investments bankcda (3.12%) | 86,900 | | | | | | | | | | 86,900 |
| Investments ICCU | 81 | | | | | | | | | | 81 |
| Investments MACU | 36 | | | | | | | | | | 36 |
| Investments LGIP (4.71%) | 3,933,289 | | | | | | | | | | 3,933,289 |
| Raymond James Investment (4.07%) | 715,696 | | | | | | | | | | 715,696 |
| Raymond James 0761 (4%) | 721,595 | | | | | | | | | | 721,595 |
| Receivables: | | | | | | | | | | | |
| A/R from other funds | | 205,504 | -41,971 | 18,192 | -6,108 | | 234,974 | 5,111 | 52,906 | 31,344 | 499,950 |
| A/R Accruals | | | | | | | | | | | |
| Prepaid Expenses | | | | | | | | | | | |
| Transfer-In other funds | | | | | | | | | | | |
| TOTAL ASSETS | \$5,463,995 | \$205,504 | -\$41,971 | \$18,192 | -\$6,108 | \$0 | \$234,974 | \$5,111 | \$52,906 | \$31,344 | \$5,963,945 |
| LIABILITIES & FUND BALANCES | | | | | | | | | | | |
| Liabilities: | | | | | | | | | | | |
| A/P to other funds (internal) | \$499,869 | | | | | | | | | | \$499,869 |
| Accounts Payable (external) | | | | | | | | | | | |
| Salaries & Benefits payable (July-August) | | | | | | | | | | | |
| Extra-Curricular Fee | | | | | | | | | | | |
| Sales Tax Payable | \$430 | 273 | | | | | | | 116 | | |
| Interest & fees payable | | | | | | | | | | | |
| Deferred Revenue | | | | | | | | | | | |
| Total Liabilities | \$500,299 | \$273 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$116 | \$0 | \$499,869 |
| Fund Balances: | | | | | | | | | | | |
| Committed for Grants & Projects | | | | | | | | | | | |
| Assigned | \$4,963,696 | \$205,231 | -\$41,971 | \$18,192 | -\$6,108 | \$0 | \$234,974 | \$5,111 | \$52,790 | \$31,344 | \$5,464,077 |
| Unassigned | | | | | | | | | | | |
| Total Fund Balances | \$4,963,697 | \$205,231 | -\$41,971 | \$18,192 | -\$6,108 | \$0 | \$234,974 | \$5,111 | \$52,790 | \$31,344 | \$5,463,258 |
| TOTAL LIAB. & FUND BALANCES | \$5,463,995 | \$205,504 | -\$41,971 | \$18,192 | -\$6,108 | \$0 | \$234,974 | \$5,111 | \$52,906 | \$31,344 | \$5,963,945 |

Coeur d'Alene Charter Academy, Inc.
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Month Ended December 31, 2024

| | General Fund | Capital Projects Fund | Plant Facilities Lottery Fund | Non-Major Special Revenue Funds | Total |
|--|--------------------|-----------------------------|--|--|--------------------|
| REVENUES | | | | | |
| Interest income | 103,546 | 0 | 0 | 1,127 | \$104,673 |
| Other local revenue | 187,768 | 0 | 0 | 106,060 | \$293,828 |
| State assistance and reimbursements | 3,936,637 | 0 | 0 | 0 | \$3,936,637 |
| Total revenues | \$4,227,951 | \$0 | \$0 | \$107,187 | \$4,335,138 |
| EXPENDITURES | | | | | |
| Instruction programs: | | | | 0 | |
| Secondary programs | 1,220,939 | 0 | 0 | 0 | \$1,220,939 |
| Special education programs | 35,434 | 0 | 0 | 0 | \$35,434 |
| Interscholastic & school activity programs | 58,601 | 0 | 0 | 70,971 | \$129,572 |
| Total instruction programs | \$1,314,973 | \$0 | \$0 | \$70,971 | \$1,385,944 |
| Support services programs: | | | | | |
| Attendance, guidance and health program | 45,124 | 0 | 0 | 0 | \$45,124 |
| Special education support services program | 64 | 0 | 0 | 6,108 | \$6,172 |
| Instructional improvement program | 3,465 | 0 | 0 | 0 | \$3,465 |
| Instructional related technology program | 0 | 0 | 0 | 91,724 | \$91,724 |
| School administration program | | 0 | 0 | 39,200 | \$39,200 |
| General administrative services | 316,792 | 0 | 0 | 1,424 | \$318,215 |
| Business operations program | 183,531 | 0 | 0 | 0 | \$183,531 |
| Custodial and maintenance program | 197,761 | 152,261 | 1,089 | 0 | \$351,112 |
| Security and Safety | 5,279 | 0 | 0 | 281 | \$5,561 |
| Transportation program | 0 | 0 | 0 | 0 | \$0 |
| Total support services programs | \$752,017 | \$152,261 | \$1,089 | \$138,737 | \$1,044,104 |
| Non-instruction enterprise operations | \$28,760 | \$0 | \$0 | \$0 | \$28,760 |
| Capital asset program | \$0 | \$0 | \$0 | \$47,103 | \$0 |
| Debt service program: Principle retirement | | | | 0 | |
| Principle retirement | 101,416 | 0 | 0 | 0 | \$101,416 |
| Interest | 10,524 | 0 | 0 | 0 | \$10,524 |
| Total debt service program | \$111,940 | \$0 | \$0 | \$47,103 | \$159,043 |
| Total expenditures | \$2,207,690 | \$152,261 | \$1,089 | \$256,811 | \$2,617,851 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 2,020,261 | -152,261 | -1,089 | -127,172 | \$1,739,739 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Proceeds from sale of capital assets | 0 | 0 | 0 | 0 | \$0 |
| Transfers in | 0 | 79,547 | 0 | 0 | \$79,547 |
| Contingency reserve | -43,423 | 0 | -36,124 | 0 | -\$79,547 |
| Total other financing sources (uses) | 0 | \$0 | \$0 | 0 | \$0 |
| NET CHANGE IN FUND BALANCES | -\$43,423 | -\$72,714 | -\$37,213 | \$0 | -\$153,350 |
| FUND BALANCES, beginning | \$1,976,838 | -\$72,714 | -\$37,213 | -127,172 | \$1,739,739 |
| FUND BALANCES, ending | \$2,986,860 | \$307,688 | \$42,324 | 386,648 | \$3,723,520 |
| | \$4,963,697 | \$234,974 | \$5,111 | \$259,477 | \$5,463,258 |

Coeur d'Alene Charter Academy, Inc.
General Fund (100)
For the Month Ended December 31, 2024

| | Budgeted | Month to Date | Year to Date | Left in Budget | MTD% | YTD% |
|--|---------------------|--------------------|--------------------|---------------------|--------------|--------------|
| REVENUES | | | | | | |
| Interest income | 183,000 | 8,830 | 103,546 | 79,454 | 5% | 57% |
| Other local revenue | 189,203 | 34,674 | 187,768 | 1,435 | 18% | 99% |
| State assistance and reimbursements | 5,267,259 | 0 | 3,936,637 | 1,330,622 | 0% | 75% |
| Total revenues | <u>\$5,639,462</u> | <u>\$43,503</u> | <u>\$4,227,951</u> | <u>\$1,411,511</u> | <u>1%</u> | <u>75%</u> |
| EXPENDITURES | | | | | | |
| Instruction programs: | | | | | | |
| Secondary programs | 3,475,491 | 288,611 | 1,220,939 | 2,254,552 | 8% | 35% |
| Special education programs | 52,549 | 8,603 | 35,434 | 17,115 | 16% | 67% |
| Interscholastic & school activity programs | 163,027 | 4,646 | 58,601 | 104,426 | 3% | 36% |
| Total instruction programs | <u>\$3,691,067</u> | <u>\$301,860</u> | <u>\$1,314,973</u> | <u>\$2,376,094</u> | <u>8%</u> | <u>36%</u> |
| Support services programs: | | | | | | |
| Attendance, guidance and health program | 136,646 | 11,499 | 45,124 | 91,522 | 8% | 33% |
| Special education support services program | 200 | 0 | 64 | 136 | 0% | 0% |
| Instructional improvement program | 22,625 | -299 | 3,465 | 19,160 | -1% | 15% |
| Instructional related technology program | 0 | 0 | 0 | 0 | 0% | 0% |
| School administration program | | | | | | |
| General administrative services | 618,127 | 55,312 | 316,792 | 301,336 | 9% | 51% |
| Business operations program | 359,859 | 28,278 | 183,531 | 176,986 | 8% | 51% |
| Custodial and maintenance program | 395,527 | 26,911 | 197,761 | 197,766 | 7% | 50% |
| Security and Safety | 39,600 | 1,179 | 5,279 | 34,321 | 3% | 13% |
| Transportation program | 0 | 0 | 0 | 0 | 0% | 0% |
| Total support services programs | <u>\$1,572,584</u> | <u>\$122,880</u> | <u>\$752,017</u> | <u>\$821,225</u> | <u>8%</u> | <u>48%</u> |
| Non-instruction enterprise operations | <u>\$70,000</u> | <u>\$5,720</u> | <u>\$28,760</u> | <u>\$41,240</u> | <u>0%</u> | <u>0%</u> |
| Capital asset program | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>0%</u> | <u>0%</u> |
| Debt service program: Principle retirement | | | | | | |
| Principle retirement | 197,487 | 17,011 | 101,416 | 96,071 | 9% | 51% |
| Interest | 26,714 | 1,098 | 10,524 | 16,190 | 4% | 39% |
| Total debt service program | <u>\$224,201</u> | <u>\$18,109</u> | <u>\$111,940</u> | <u>\$112,261</u> | <u>8%</u> | <u>50%</u> |
| Total expenditures | <u>\$5,557,852</u> | <u>\$448,570</u> | <u>\$2,207,690</u> | <u>\$3,350,820</u> | <u>8%</u> | <u>40%</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | | | | | | |
| | 81,610 | -405,066 | 2,020,261 | -1,939,309 | -496% | 0% |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Proceeds from sale of capital assets | 0 | 0 | 0 | 0 | 0% | 0% |
| Transfers in | 489 | 0 | 0 | 489 | 0% | 0% |
| Transfers out | -3,044,782 | 0 | -43,423 | -3,001,359 | 0% | 0% |
| Contingency reserve | 41,700 | 0 | 0 | 41,700 | 0% | 0% |
| Total other financing sources (uses) | <u>-\$3,002,593</u> | <u>\$0</u> | <u>-\$43,423</u> | <u>-\$2,959,170</u> | <u>0%</u> | <u>1%</u> |
| NET CHANGE IN FUND BALANCES | <u>-\$2,920,983</u> | <u>-\$405,066</u> | <u>\$1,976,838</u> | <u>-\$4,898,479</u> | <u>14%</u> | <u>-68%</u> |
| FUND BALANCES, beginning | <u>\$2,027,682</u> | <u>\$2,986,860</u> | <u>\$2,986,860</u> | <u>\$0</u> | <u>147%</u> | <u>147%</u> |
| FUND BALANCES, ending | <u>-\$893,301</u> | <u>\$2,581,793</u> | <u>\$4,963,697</u> | <u>-\$4,898,479</u> | <u>-289%</u> | <u>-556%</u> |

Coeur d'Alene Charter Academy, Inc.
Student Activities (238)
Schedule of Changes in Deposit Balances
For the Month Ended December 31, 2024

| Activity | # | Cash | | | Cash |
|-----------------|-----|------------------|-----------------|-----------------|------------------|
| | | 7/1/2024 | Receipts | Disbursements | 11/30/2024 |
| Bookstore | 300 | 4,483 | 0 | 0 | 4,483 |
| French | 301 | 733 | 0 | 0 | 733 |
| Girls Soccer | 302 | 15,641 | 6,352 | 8,067 | 13,926 |
| Speech & Debate | 303 | 1,735 | 0 | 339 | 1,396 |
| Volleyball | 305 | 1,512 | 800 | 868 | 1,444 |
| Prom | 306 | 959 | 0 | 600 | 359 |
| Junior Class | 307 | 12 | 0 | 0 | 12 |
| Sophomore Class | 308 | 0 | 930 | 916 | 14 |
| Freshman Class | 309 | 149 | 0 | 0 | 149 |
| 8th Grade | 310 | 528 | 0 | 0 | 528 |
| 7th Grade | 311 | 0 | 0 | 0 | 0 |
| X-Country | 312 | 1,901 | 1,095 | 618 | 2,378 |
| ASB | 314 | 4,003 | 1,240 | 2,290 | 2,953 |
| Academic Team | 315 | 2,267 | 0 | 0 | 2,267 |
| Chess Club | 316 | 405 | 0 | 0 | 405 |
| Choir | 317 | 5,075 | 2,775 | 2,627 | 5,223 |
| Model UN | 318 | 898 | 3,740 | 3,164 | 1,474 |
| Latin | 319 | 46 | 0 | 0 | 46 |
| Spanish | 320 | 816 | 0 | 0 | 816 |
| Science Clubs | 321 | 515 | 160 | 5 | 670 |
| Yearbook/Jrnsms | 322 | 52,733 | 19,705 | 6,453 | 65,986 |
| NHS | 323 | 788 | 652 | 0 | 1,440 |
| 6th Grade | 324 | 733 | 1,661 | 1,255 | 1,140 |
| Band | 325 | 15,580 | 22,379 | 23,656 | 14,303 |
| Ski Club | 326 | 1,958 | 14,900 | 994 | 15,864 |
| NJHS | 327 | 427 | 270 | 63 | 634 |
| Track | 328 | 7,953 | 0 | 1,349 | 6,604 |
| Basketball | 329 | 1,000 | 0 | 0 | 1,000 |
| Drama | 330 | 22,283 | 10,784 | 6,525 | 26,542 |
| Staff Sunshine | 332 | -50 | 0 | -90 | 40 |
| Tennis | 333 | 3,936 | 0 | 181.66 | 3,754 |
| Trail Creek | 334 | 7,781 | 0 | 0 | 7,781 |
| Art Club | 335 | 681 | 0 | 681 | 0 |
| Boys Soccer | 336 | 3,008 | 6,537 | 4,408 | 5,137 |
| Archery Club | 338 | 1,863 | 225 | 8 | 2,080 |
| Positivity Club | 339 | 717 | 1,301 | 65 | 1,953 |
| Ant 'oqmi 'wes | 340 | 270 | 0 | 0 | 270 |
| Math Counts | 341 | 290 | 0 | 0 | 290 |
| Rocket Club | 342 | 45 | 0 | 0 | 45 |
| Pickleball | 345 | 0 | 300 | 9 | 291 |
| Miscellaneous | 350 | 16,993 | 0 | 5,647 | 11,346 |
| Totals | | \$180,667 | \$95,807 | \$70,698 | \$205,504 |

| | |
|------------------|------------------|
| Accounts Payable | |
| Sales Tax Payal | \$273 |
| Total | \$205,231 |

Coeur d'Alene Charter Academy, Inc.
Scholarship Trust (716)
Schedule of Changes in Deposit Balances
For the Month Ended December 31, 2024

| Activity | # | Cash 7/1/2024 | Receipts | Disbursements | Cash 12/31/2024 |
|---------------------------------|----------|--------------------------|-----------------|----------------------|----------------------------|
| Jeff Child Memorial Scholarship | 70 | \$8,665 | \$80 | \$2,200 | \$5,008 |
| Kohli Memorial Scholarship | 71 | \$6,595 | \$15 | \$6,000 | \$611 |
| Green Scholarship | 72 | \$2,006 | \$13 | \$1,000 | \$0 |
| Verheaghe Scholarship | 73 | \$1,003 | \$7 | \$500 | \$0 |
| General Scholarships | 74 | \$50,776 | \$1,302 | \$29,500 | \$24,724 |
| | 75 | \$0 | \$1,000 | \$0 | \$1,000 |
| Totals | | \$69,045 | \$2,417 | \$39,200 | \$31,344 |

Coeur d'Alene Charter Academy, Inc.
Non-Major Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Month Ended December 31, 2024

| | Student Act. #238 | Technology #245 | Safe&Drug #246 | IDEA-B #257 | Title II #271 | Bld Trust #715 | Schshp Trst #716 | Total |
|--|-------------------------|-------------------------|------------------------|------------------------|-------------------|------------------------|------------------------|-------------------------|
| REVENUES | | | | | | | | |
| Interest income | 0 | 0 | 0 | 0 | 0 | 629 | 499 | 1,127 |
| Other local revenue | 95,534 | 0 | 0 | 0 | 0 | 9,526 | 1,000 | 106,060 |
| State assistance and reimbursements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total revenues | <u>\$95,534</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$10,155</u> | <u>\$1,499</u> | <u>\$107,187</u> |
| EXPENDITURES | | | | | | | | |
| Instruction programs: | | | | | | | | 0 |
| Secondary programs | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| Special education programs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interscholastic & school activity programs | 70,971 | 0 | 0 | 0 | 0 | 0 | 0 | 70,971 |
| Total instruction programs | <u>\$70,971</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$70,971</u> |
| Support services programs: | | | | | | | | |
| Attendance, guidance and health program | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special education support services program | 0 | 0 | 0 | 6,108 | 0 | 0 | 0 | 6,108 |
| Instructional improvement program | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Instructional related technology program | 0 | 91,724 | 0 | 0 | 0 | 0 | 0 | 91,724 |
| School administration program | 0 | 0 | 0 | 0 | 0 | 0 | 39,200 | 39,200 |
| General administrative services | 0 | 0 | 0 | 0 | 0 | 1,424 | 0 | 1,424 |
| Business operations program | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Custodial and maintenance program | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Security and Safety | 0 | 0 | 281 | 0 | 0 | 0 | 0 | 281 |
| Transportation program | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total support services programs | <u>\$0</u> | <u>\$91,724</u> | <u>\$281</u> | <u>\$6,108</u> | <u>\$0</u> | <u>\$1,424</u> | <u>\$39,200</u> | <u>\$138,737</u> |
| Non-instruction enterprise operations | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| Capital asset program | <u>\$0</u> | <u>\$24,651</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$47,103</u> |
| Debt service program: Principle retirement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Principle retirement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total debt service program | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$47,103</u> |
| Total expenditures | <u>\$0</u> | <u>\$116,375</u> | <u>\$281</u> | <u>\$6,108</u> | <u>\$0</u> | <u>\$1,424</u> | <u>\$39,200</u> | <u>\$256,811</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 24,563 | -116,375 | -281 | -6,108 | 0 | 8,731 | -37,701 | -127,172 |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Proceeds from sale of capital assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers in | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers out | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contingency reserve | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0 |
| Total other financing sources (uses) | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| NET CHANGE IN FUND BALANCES | \$24,563 | -\$116,375 | -\$281 | -\$6,108 | \$0 | \$8,731 | -\$37,701 | -127,172 |
| FUND BALANCES, beginning | \$180,667 | \$74,404 | \$18,473 | \$0 | \$0 | \$44,059 | \$69,045 | 386,648 |
| FUND BALANCES, ending | <u>\$205,231</u> | <u>-\$41,971</u> | <u>\$18,192</u> | <u>-\$6,108</u> | <u>\$0</u> | <u>\$52,790</u> | <u>\$31,344</u> | <u>\$259,478</u> |