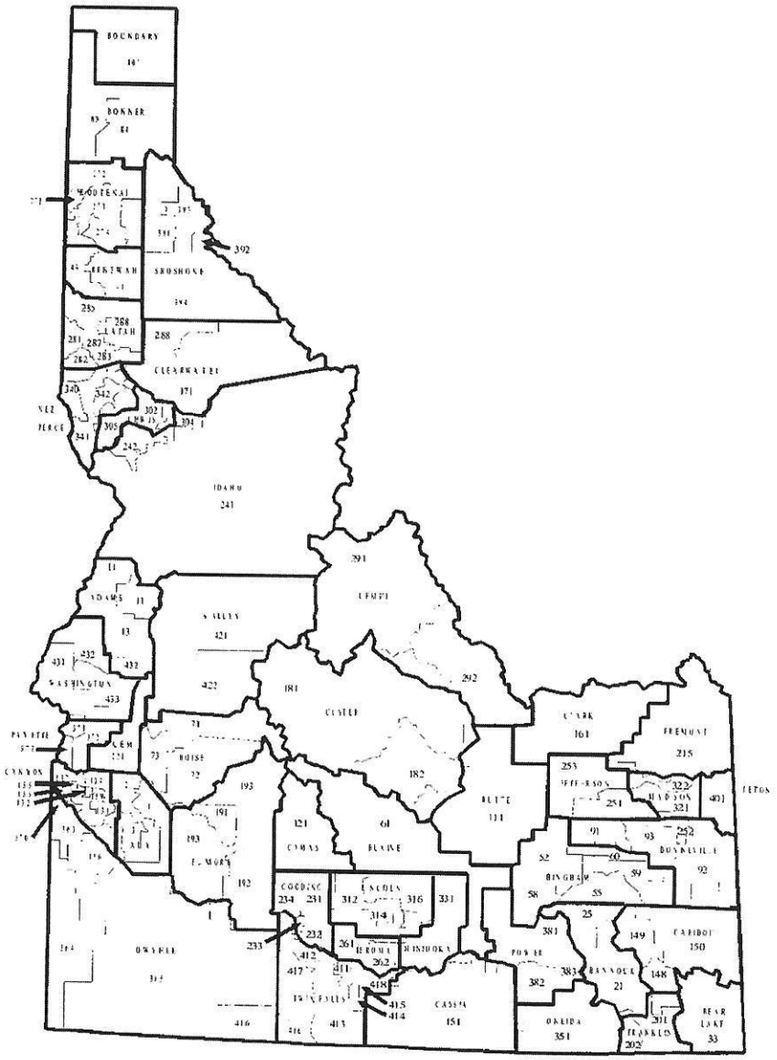


SCHOOL DISTRICT BUDGET
2026 – 2027

Liberty Charter School

Name of School District/Charter School

458

Organization Number

Canyon

County

Debbie Critchfield

IDAHO DEPARTMENT OF EDUCATION

P.O. BOX 83720
BOISE, 83720-0027

CODE	CONTENTS	BUDGET INCLUDED*
	GENERAL FUND	
100	General M & O	XX
	SPECIAL REVENUE FUNDS	
220	Forest Reserve Fund	
230-239	Special Project (Local)	XX
240-249	Special Project (State)	XX
250-289	Special Project (Federal)	XX
290	Child Nutrition Fund	XX
	DEBT SERVICE FUNDS	
310	Bond Redemption & Interest Fund	XX
	CAPITAL PROJECT FUNDS	
410	Capital Construction Project Fund	
420	Plant Facilities Fund	
430	Plant Facilities - School Bldg Main - Student Occu	
	ENTERPRISE FUNDS	
510	Enterprise Fund	
	INTERNAL SERVICE FUNDS	
610	Internal Service Fund	
710/720	Trust Funds	

* Indicate with an asterisk which reports are included in this document.

2026 - 2027 SCHOOL BUDGET

This document represents the Board of Trustees' estimate of revenues, proposed expenditures and the fund balances of available school funds for the 2026 - 2027 fiscal year. The planning, preparation and presentation of the budget has been directed by the Board of Trustees and the use of these resources will enable the school district to accomplish its goals and objectives for the school year.

In compliance with Section 33-801, Idaho Code, and the policy of the State Superintendent of Public Instruction, this document has been presented at a public hearing in the school district on June 17, 2026 **and the Board of Trustees formally adopted this budget on** June 17, 2026.

Rebecca Stallcop

SUPERINTENDENT/CHARTER SCHOOL ADMINISTRATOR

Alane McKnight

CONTACT PERSON (PLEASE PRINT)

clerk@libertycharterschool.com

EMAIL ADDRESS

208.880.7500

PHONE NUMBER

SIGNED:

CHAIRPERSON OF THE BOARD

Liberty Charter School

SCHOOL DISTRICT/CHARTER NAME

6/17/2026

DATE

Copy on file in the Office of the Superintendent of Public Instruction

Bruce Lester

SUMMARY STATEMENT 2026 - 2027 SCHOOL BUDGET

ALL FUNDS

School District Number: 458
School District Name: LIBERTY CHARTER SCHOOL, INC.

Budget Line	REVENUES	GENERAL M & O FUND #100 Proposed Budget 2026-2027	ALL OTHER FUNDS Proposed Budget 2026-2027	TOTAL FUNDS Proposed Budget 2026-2027
#01	Beginning Balances	$ 6,429,088.00	$ 383,711.00	6,812,799.00
#39	Local Revenue	240,000.00	160,800.00	400,800.00
#41	County Revenue	-	-	-
#55	State Revenue	4,283,853.00	86,627.00	4,370,480.00
#68	Federal Revenue	-	263,843.00	263,843.00
#72	Other Sources	-		-
#76	Transfers*	-	309,443.00	309,443.00
	Totals	$ 10,952,941.00	$ 1,204,424.00	12,157,365.00

Budget Line	OBJ #	EXPENDITURES	GENERAL M & O FUND #100 Proposed Budget 2026-2027	ALL OTHER FUNDS Proposed Budget 2026-2027	TOTAL FUNDS Proposed Budget 2026-2027
#63	100	Salaries	$ 1,842,500.00	$ 208,900.00	2,051,400.00
#63	200	Benefits	771,050.00	83,543.00	854,593.00
#63	300	Purchased Services	636,500.00	101,578.00	738,078.00
#63	400	Supplies & Materials	530,782.00	136,300.00	667,082.00
#63	500	Capital Outlay	20,000.00	24,592.00	44,592.00
#63	600	Debt Retirement	500.00	255,800.00	256,300.00
#63	700	Insurance & Judgments	52,085.00	-	52,085.00
#63	800	Transfers*	309,443.00	-	309,443.00
#66		Contingency Reserve**			-
#79		Unappropriated Balances	6,790,081.00	393,711.00	7,183,792.00
		Totals	$ 10,952,941.00	$ 1,204,424.00	12,157,365.00

**All transfers-in and transfers-out should net to zero.*

*** Contingency Reserve can not exceed 5% of the General Fund*

* * *PLEASE RETURN THIS PAGE TO THE STATE DEPARTMENT OF EDUCATION * * *

2026 - 2027 BUDGET WORKSHEETS
ESTIMATING M & O STATE SUPPORT REVENUE

District/Charter Number:	458	District/Charter Name:	LIBERTY CHARTER SCHOOL, INC.

		Support Units		Dist. Factor			Rev Code
1.	Discretionary - General						
1a.	Best 28 Weeks Support Units - ONSITE Only	25.75	x	23,472.00	=	$ 604,404.00	
1b.	Best 28 Weeks Support Units - VIRTUAL Only		x	19,723.00	=	0.00	
1c.	Best 28 Weeks Support Units - Combined	25.75				604,404.00	
2.	Discretionary - Health Insurance	25.75	x	25,063.50	=	645,385.13	
3.	Discretionary Funding Total (line 1c + line 2)					$ 1,249,789.13	
4.	Total SBA plus Allowances from SBA Template					$2,183,534.36	

Administrative Index	Average Instructional Salary	Average Pupil Services Salary	Midterm Support Units
2.01260	$58,600.49	$60,751.95	25.75

			Rev Code
5.	Estimated Base Support (line 3 + line 4)	3,433,323.49	431100
6.	Benefit Apportionment	373,737.73	431800
7.	Border Contracts		431500
8.	Exceptional Child Support (not common)		431400
9.	Tuition Equivalency		431600
10.	Transportation Allowance	185,000.00	431200
11.	Prior Year Adjustments (not common)		
12.	**Total Estimated State Support** (lines 5 + 6 + 7 + 8 + 9 + 10 + 11)	**$3,992,061.22**	

School Districts ONLY

Revenue in Lieu of Taxes:

13.	Agricultural Equipment Tax Replacement Money			
14.	Tax Replacement			
15.	Replacement			
16.	**Total Revenue in Lieu of Taxes** (lines 13 + 14 + 15)	**$0.00**		438000

RETURN THIS PAGE TO PUBLIC SCHOOL FINANCE, IDAHO DEPARTMENT OF EDUCATION

LIBERTY CHARTER SCHOOL

BUDGET
REVENUES
July 1, 2026 - June 30, 2027

FUND NO: 100

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals
1	320000	Estimated Fund Balance	5,689,739CR	6,429,088CR	
2		as of July 1	5,689,739CR	*******	6,429,088CR
3	411100	Taxes-General M & O			
4	411200	Taxes-Suplemental			
5	411300	Taxes-Emergency			
6	411400	Taxes-Tort			
7	411500	Taxes-Cooperative			
8	411600	Taxes-Tuition			
9	411700	Taxes-Migrant			
10	411900	Taxes-Other			
11	412100	Taxes-Plant Facility			
12	412500	Taxes-Bond & Interest			
13		TOTAL TAXES **	0	*******	0
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition - Individuals			
17	414200	Tuition-Districts in Idaho			
18	414300	Tuition-Out of State Districts			
19					
20	415000	Earnings on Investments	220,000CR	220,000CR	
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-Reimb.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportaion Fees			
37	419900	Other Local	22,000CR	20,000CR	
38		TOTAL OTHER LOCAL **	242,000CR	*******	240,000CR
39	410000	TOTAL LOCAL ** (Line 13 + 38)	242,000CR	*******	240,000CR

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals
40	429000	Other County			
41	420000	TOTAL COUNTY **	0	*******	0
42					
43	431100	Base Support Program	3,355,368CR	3,433,323CR	
44	431200	Transportation Support	205,365CR	185,000CR	
45	431400	Except Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment	384,413CR	373,738CR	
49	431900	Other State Support	296,667CR	291,792CR	
50	432100	Driver Education Prog.			
51	432400	Professional Technical Prog			
52	437000	Lottery/Additional State Maint			
53	438000	Rev in Lieu of/Ag Equip Tax			
54	439000	Other State Revenue			
55					
56	430000	TOTAL STATE **	4,241,813CR	*******	4,283,853CR
57					
58	442000	Indirect Unrestricted Fed.			
59	443000	Direct Restricted Fed.			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA-Innovative Pr			
62	445300	Perkins III-Voc Tech Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimb.			
65	445600	Title VI-B			
66	445900	Other Indirect Fed. Prog.			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL **	0	*******	0
69					
70	451000	Proceeds: Bonds,Capital Leases			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER **	0	*******	0
73					
74		TOTAL REVENUES **	4,483,813CR	*******	4,523,853CR
75					
76	460000	TRANSFERS IN			
77					
78	400000	BAL.+ REVENUE + TRANS. (Lines 1 + 74 + 76)	10,173,552CR	*******	10,952,941CR

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 100

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elemetary School Prog.	1,454,126	1,503,390	950,000	421,500	4,000	127,890				
2	515	Secondary School Prog.	889,500	1,035,000	737,000	286,000	2,000		10,000			
3	517	Alternative School Prog.										
4	519	Vocational-Technical Prog.										
5	521	Exceptional Child Prog.										
6	522	Preschool Exceptional Prog.										
7	524	Gifted & Talented Prog.										
8	531	Interscholastic Prog.										
9	532	School Activity Prog.	149,000	124,000	25,000		75,000	14,000	10,000			
10	541	Summer School Prog.										
11	542	Adult School Prog.										
12	546	Detention Center Prog.										
13												
14	500	TOTAL INSTRUCTION **	2,492,626	2,662,390	1,712,000	707,500	81,000	141,890	20,000	0	0	0
15												
16	611	Attend-Guidance-Health Prog										
17	616	Special Services Prog.	33,600	33,650	18,000	15,650						
18												
19	621	Instruction Improvement Prog	20,499	19,892			1,000	18,892				
20	622	Educational Media Prog.										
21	623	Instruction-Related Tech Prog						8,000				
22	624	Books and Periodicals	5,000	8,000			13,500	1,000				
23	631	Board of Education Prog.	16,000	14,500			200,000			500		
24	632	District Admin Prog.	262,000	355,300	112,500	42,300						
25												
26	641	School Administration Prog.										
27												
28	651	Business Operation Prog.										
29	655	Central Service Prog.										
30	656	Admin Tech Services Prog.										
31	661	Bldg-Care Prog. (Custodial)	191,548	197,085			134,000	11,000			52,085	
32	663	Maint-Non Student Occupied										
33	664	Maint-Student Occupied Bldgs	130,000	200,000			200,000					
34	665	Maintenance - Grounds	70,000	90,000				90,000				
35	667	Security Program										
36							1,000	260,000				
37	681	Pupil-To School Trans. Prog.	231,000	261,000			6,000					
38	682	Pupil-Activity Trans. Prog.	6,000	6,000								
39	683	General Transportation Prog.										

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 100

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Prog.										
41												
42	600	TOTAL SUPPORT SERV.**	965,647	1,185,427	130,500	57,950	555,500	388,892	0	500	52,085	0
43												
44	710	Child Nutrition Program	6,150	5,600		5,600						
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48	700	TOTAL NON-INSTRUCTION**	6,150	5,600	0	5,600	0	0	0	0	0	0
49												
50	810	Capital Assets-Student Occ										
51	811	Capital Assets-Non Student Occ										
52	800	TOTAL CAPITAL ASSETS PROG**	0	0	0	0	0	0	0	0	0	0
53												
54	911	Debt Services Prog.-Princ.										
55	912	Debt Services Prog.-Int.										
56	913	Debt Serv Prog-Refnded Debt										
57	920	Transfers Out	280,041	309,443								309,443
58												
59	900	TOTAL OTHER SERVICES **	280,041	309,443	0	0	0	0	0	0	0	309,443
60												
61		TOTAL EXPENDITURES ** (Lines 14+42+48+52+59) **	3,744,464	4,162,860	1,842,500	771,050	636,500	530,782	20,000	500	52,085	309,443
62												
63	950	Contingency Reserve (5% of Line 61)										
64												
65		TOTAL APPROPRIATION (Line 61 + Line 63)	3,744,464	4,162,860								
66												

67		BUDGET SUMMARY		
68				
69		Beginning Fund Balance	5,689,739CR	6,429,088CR
70		Revenues + Transfers In	4,483,813CR	4,523,853CR
71		TOTAL REVENUE (69 + 70)	10,173,552CR	10,952,941CR
72				
73		Total Appropriation	3,744,464	4,162,860
74		Unappropriated Balance	6,429,088	6,790,081
75		TOTAL APPROPRIATION (73+74)	10,173,552	10,952,941

BUDGET SUMMARY

The total on line 71 must equal the total on line 75

LIBERTY CHARTER SCHOOL

BUDGET
REVENUES
July 1, 2026 - June 30, 2027

FUND NO: 230

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget Line Amounts	Proposed Budget Totals
1	320000	Estimated Fund Balance		*******	
2		as of July 1	0	*******	0
3	411100	Taxes-General M & O			
4	411200	Taxes-Suplemental			
5	411300	Taxes-Emergency			
6	411400	Taxes-Tort			
7	411500	Taxes-Cooperative			
8	411600	Taxes-Tuition			
9	411700	Taxes-Migrant			
10	411900	Taxes-Other			
11	412100	Taxes-Plant Facility			
12	412500	Taxes-Bond & Interest			
13		TOTAL TAXES **	0	*******	0
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition - Individuals			
17	414200	Tuition-Districts in Idaho			
18	414300	Tuition-Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-Reimb.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportaion Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL **	0	*******	0
39	410000	TOTAL LOCAL ** (Line 13 + 38)	0	*******	0

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget Line Amounts	Proposed Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY **	0	*******	0
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Except Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Prog.			
51	432400	Professional Technical Prog			
52	437000	Lottery/Additional State Maint			
53	438000	Rev in Lieu of/Ag Equip Tax			
54	439000	Other State Revenue			
55					
56	430000	TOTAL STATE **	0	*******	0
57					
58	442000	Indirect Unrestricted Fed.			
59	443000	Direct Restricted Fed.			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA-Innovative Pr			
62	445300	Perkins III-Voc Tech Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimb.			
65	445600	Title VI-B			
66	445900	Other Indirect Fed. Prog.			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL **	0	*******	0
69					
70	451000	Proceeds: Bonds,Capital Leases			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER **	0	*******	0
73					
74		TOTAL REVENUES **	0	*******	0
75					
76	460000	TRANSFERS IN			
77					
78	400000	BAL.+ REVENUE + TRANS. (Lines 1 + 74 + 76)	0	*******	0

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 230

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elemetary School Prog.										
2	515	Secondary School Prog.										
3	517	Alternative School Prog.										
4	519	Vocational-Technical Prog.										
5	521	Exceptional Child Prog.										
6	522	Preschool Exceptional Prog.										
7	524	Gifted & Talented Prog.										
8	531	Interscholastic Prog.										
9	532	School Activity Prog.										
10	541	Summer School Prog.										
11	542	Adult School Prog.										
12	546	Detention Center Prog.										
13												
14	500	TOTAL INSTRUCTION **	0	0	0	0	0	0	0	0	0	0
15												
16	611	Attend-Guidance-Health Prog										
17	616	Special Services Prog.										
18												
19	621	Instruction Improvement Prog										
20	622	Educational Media Prog.										
21	623	Instruction-Related Tech Prog										
22	624	Books and Periodicals										
23	631	Board of Education Prog.										
24	632	District Admin Prog.										
25												
26	641	School Administration Prog.										
27												
28	651	Business Operation Prog.										
29	655	Central Service Prog.										
30	656	Admin Tech Services Prog.										
31	661	Bldg-Care Prog. (Custodial)										
32	663	Maint-Non Student Occupied										
33	664	Maint-Student Occupied Bldgs										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil-To School Trans. Prog.										
38	682	Pupil-Activity Trans. Prog.										
39	683	General Transportation Prog.										

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 230

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Prog.										
41												
42	600	TOTAL SUPPORT SERV.**	0	0	0	0	0	0	0	0	0	0
43												
44	710	Child Nutrition Program										
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48	700	TOTAL NON-INSTRUCTION**	0	0	0	0	0	0	0	0	0	0
49												
50	810	Capital Assets-Student Occ										
51	811	Capital Assets-Non Student Occ										
52	800	TOTAL CAPITAL ASSETS PROG**	0	0	0	0	0	0	0	0	0	0
53												
54	911	Debt Services Prog.-Princ.										
55	912	Debt Services Prog.-Int.										
56	913	Debt Serv Prog-Refnded Debt										
57	920	Transfers Out										
58												
59	900	TOTAL OTHER SERVICES **	0	0	0	0	0	0	0	0	0	0
60												
61		TOTAL EXPENDITURES ** (Lines 14+42+48+52+59) **	0	0	0	0	0	0	0	0	0	0
62												
63	950	Contingency Reserve (5% of Line 61)										
64												
65		TOTAL APPROPRIATION (Line 61 + Line 63)	0	0								
66												
67		BUDGET SUMMARY										
68												
69		Beginning Fund Balance										
70		Revenues + Transfers In										
71		TOTAL REVENUE (69 + 70)	0	0								
72												
73		Total Appropriation										
74		Unappropriated Balance										
75		TOTAL APPROPRIATION (73+74)	0	0								

BUDGET SUMMARY

The total on line 71 must equal the total on line 75

LIBERTY CHARTER SCHOOL

BUDGET
REVENUES
July 1, 2026 - June 30, 2027

FUND NO: 238

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals
1	320000	Estimated Fund Balance	94,104CR	109,104CR	
2		as of July 1	94,104CR	*******	109,104CR
3	411100	Taxes-General M & O			
4	411200	Taxes-Suplemental			
5	411300	Taxes-Emergency			
6	411400	Taxes-Tort			
7	411500	Taxes-Cooperative			
8	411600	Taxes-Tuition			
9	411700	Taxes-Migrant			
10	411900	Taxes-Other			
11	412100	Taxes-Plant Facility			
12	412500	Taxes-Bond & Interest			
13		TOTAL TAXES **	0	*******	0
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition - Individuals			
17	414200	Tuition-Districts in Idaho			
18	414300	Tuition-Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-Reimb.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues	85,000CR	85,000CR	
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportaion Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL **	85,000CR	*******	85,000CR
39	410000	TOTAL LOCAL ** (Line 13 + 38)	85,000CR	*******	85,000CR

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals
40	429000	Other County			
41	420000	TOTAL COUNTY **	0	*******	0
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Except Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Prog.			
51	432400	Professional Technical Prog			
52	437000	Lottery/Additional State Maint			
53	438000	Rev in Lieu of/Ag Equip Tax			
54	439000	Other State Revenue			
55					
56	430000	TOTAL STATE **	0	*******	0
57					
58	442000	Indirect Unrestricted Fed.			
59	443000	Direct Restricted Fed.			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA-Innovative Pr			
62	445300	Perkins III-Voc Tech Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimb.			
65	445600	Title VI-B			
66	445900	Other Indirect Fed. Prog.			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL **	0	*******	0
69					
70	451000	Proceeds: Bonds,Capital Leases			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER **	0	*******	0
73					
74		TOTAL REVENUES **	85,000CR	*******	85,000CR
75					
76	460000	TRANSFERS IN			
77					
78	400000	BAL.+ REVENUE + TRANS. (Lines 1 + 74 + 76)	179,104CR	*******	194,104CR

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 238

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elemetary School Prog.										
2	515	Secondary School Prog.										
3	517	Alternative School Prog.										
4	519	Vocational-Technical Prog.										
5	521	Exceptional Child Prog.										
6	522	Preschool Exceptional Prog.										
7	524	Gifted & Talented Prog.										
8	531	Interscholastic Prog.										
9	532	School Activity Prog.										
10	541	Summer School Prog.										
11	542	Adult School Prog.										
12	546	Detention Center Prog.										
13												
14	500	TOTAL INSTRUCTION **	0	0	0	0	0	0	0	0	0	0
15												
16	611	Attend-Guidance-Health Prog										
17	616	Special Services Prog.										
18												
19	621	Instruction Improvement Prog										
20	622	Educational Media Prog.										
21	623	Instruction-Related Tech Prog										
22	624	Books and Periodicals										
23	631	Board of Education Prog.										
24	632	District Admin Prog.										
25												
26	641	School Administration Prog.										
27												
28	651	Business Operation Prog.										
29	655	Central Service Prog.										
30	656	Admin Tech Services Prog.										
31	661	Bldg-Care Prog. (Custodial)										
32	663	Maint-Non Student Occupied										
33	664	Maint-Student Occupied Bldgs										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil-To School Trans. Prog.										
38	682	Pupil-Activity Trans. Prog.										
39	683	General Transportation Prog.										

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 238

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Prog.										
41												
42	600	TOTAL SUPPORT SERV.**	0	0	0	0	0	0	0	0	0	0
43												
44	710	Child Nutrition Program										
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program	70,000	75,000				75,000				
48	700	TOTAL NON-INSTRUCTION**	70,000	75,000	0	0	0	75,000	0	0	0	0
49												
50	810	Capital Assets-Student Occ										
51	811	Capital Assets-Non Student Occ										
52	800	TOTAL CAPITAL ASSETS PROG**	0	0	0	0	0	0	0	0	0	0
53												
54	911	Debt Services Prog.-Princ.										
55	912	Debt Services Prog.-Int.										
56	913	Debt Serv Prog-Refnded Debt										
57	920	Transfers Out										
58												
59	900	TOTAL OTHER SERVICES **	0	0	0	0	0	0	0	0	0	0
60												
61		TOTAL EXPENDITURES ** (Lines 14+42+48+52+59) **	70,000	75,000	0	0	0	75,000	0	0	0	0
62												
63	950	Contingency Reserve (5% of Line 61)										
64												
65		TOTAL APPROPRIATION (Line 61 + Line 63)	70,000	75,000								
66												

67		BUDGET SUMMARY		
68				
69		Beginning Fund Balance	94,104CR	109,104CR
70		Revenues + Transfers In	85,000CR	85,000CR
71		TOTAL REVENUE (69 + 70)	179,104CR	194,104CR
72				
73		Total Appropriation	70,000	75,000
74		Unappropriated Balance	109,104	119,104
75		TOTAL APPROPRIATION (73+74)	179,104	194,104

BUDGET SUMMARY

The total on line 71 must equal the total on line 75

LIBERTY CHARTER SCHOOL

BUDGET
REVENUES
July 1, 2026 - June 30, 2027

FUND NO: 241

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget Line Amounts	Proposed Budget Totals
1	320000	Estimated Fund Balance		*******	
2		as of July 1	0	*******	0
3	411100	Taxes-General M & O			
4	411200	Taxes-Suplemental			
5	411300	Taxes-Emergency			
6	411400	Taxes-Tort			
7	411500	Taxes-Cooperative			
8	411600	Taxes-Tuition			
9	411700	Taxes-Migrant			
10	411900	Taxes-Other			
11	412100	Taxes-Plant Facility			
12	412500	Taxes-Bond & Interest			
13		TOTAL TAXES **	0	*******	0
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition - Individuals			
17	414200	Tuition-Districts in Idaho			
18	414300	Tuition-Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-Reimb.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportaion Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL **	0	*******	0
39	410000	TOTAL LOCAL ** (Line 13 + 38)	0	*******	0

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget Line Amounts	Proposed Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY **	0	*******	0
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Except Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Prog.			
51	432400	Professional Technical Prog			
52	437000	Lottery/Additional State Maint			
53	438000	Rev in Lieu of/Ag Equip Tax			
54	439000	Other State Revenue			
55					
56	430000	TOTAL STATE **	0	*******	0
57					
58	442000	Indirect Unrestricted Fed.			
59	443000	Direct Restricted Fed.			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA-Innovative Pr			
62	445300	Perkins III-Voc Tech Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimb.			
65	445600	Title VI-B			
66	445900	Other Indirect Fed. Prog.			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL **	0	*******	0
69					
70	451000	Proceeds: Bonds,Capital Leases			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER **	0	*******	0
73					
74		TOTAL REVENUES **	0	*******	0
75					
76	460000	TRANSFERS IN			
77					
78	400000	BAL.+ REVENUE + TRANS. (Lines 1 + 74 + 76)	0	*******	0

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 241

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elemetary School Prog.										
2	515	Secondary School Prog.										
3	517	Alternative School Prog.										
4	519	Vocational-Technical Prog.										
5	521	Exceptional Child Prog.										
6	522	Preschool Exceptional Prog.										
7	524	Gifted & Talented Prog.										
8	531	Interscholastic Prog.										
9	532	School Activity Prog.										
10	541	Summer School Prog.										
11	542	Adult School Prog.										
12	546	Detention Center Prog.										
13												
14	500	TOTAL INSTRUCTION **	0	0	0	0	0	0	0	0	0	0
15												
16	611	Attend-Guidance-Health Prog										
17	616	Special Services Prog.										
18												
19	621	Instruction Improvement Prog										
20	622	Educational Media Prog.										
21	623	Instruction-Related Tech Prog										
22	624	Books and Periodicals										
23	631	Board of Education Prog.										
24	632	District Admin Prog.										
25												
26	641	School Administration Prog.										
27												
28	651	Business Operation Prog.										
29	655	Central Service Prog.										
30	656	Admin Tech Services Prog.										
31	661	Bldg-Care Prog. (Custodial)										
32	663	Maint-Non Student Occupied										
33	664	Maint-Student Occupied Bldgs										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil-To School Trans. Prog.										
38	682	Pupil-Activity Trans. Prog.										
39	683	General Transportation Prog.										

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 241

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Prog.										
41												
42	600	TOTAL SUPPORT SERV.**	0	0	0	0	0	0	0	0	0	0
43												
44	710	Child Nutrition Program										
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48	700	TOTAL NON-INSTRUCTION**	0	0	0	0	0	0	0	0	0	0
49												
50	810	Capital Assets-Student Occ										
51	811	Capital Assets-Non Student Occ										
52	800	TOTAL CAPITAL ASSETS PROG**	0	0	0	0	0	0	0	0	0	0
53												
54	911	Debt Services Prog.-Princ.										
55	912	Debt Services Prog.-Int.										
56	913	Debt Serv Prog-Refnded Debt										
57	920	Transfers Out										
58												
59	900	TOTAL OTHER SERVICES **	0	0	0	0	0	0	0	0	0	0
60												
61		TOTAL EXPENDITURES ** (Lines 14+42+48+52+59) **	0	0	0	0	0	0	0	0	0	0
62												
63	950	Contingency Reserve (5% of Line 61)										
64												
65		TOTAL APPROPRIATION (Line 61 + Line 63)	0	0								
66												
67		BUDGET SUMMARY										
68												
69		Beginning Fund Balance										
70		Revenues + Transfers In										
71		TOTAL REVENUE (69 + 70)	0	0								
72												
73		Total Appropriation										
74		Unappropriated Balance										
75		TOTAL APPROPRIATION (73+74)	0	0								

BUDGET SUMMARY

The total on line 71 must equal the total on line 75

LIBERTY CHARTER SCHOOL

BUDGET
REVENUES
July 1, 2026 - June 30, 2027

FUND NO: 245

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals
1	320000	Estimated Fund Balance	44,299CR	*******	
2		as of July 1	44,299CR	*******	0
3	411100	Taxes-General M & O			
4	411200	Taxes-Suplemental			
5	411300	Taxes-Emergency			
6	411400	Taxes-Tort			
7	411500	Taxes-Cooperative			
8	411600	Taxes-Tuition			
9	411700	Taxes-Migrant			
10	411900	Taxes-Other			
11	412100	Taxes-Plant Facility			
12	412500	Taxes-Bond & Interest			
13		TOTAL TAXES **	0	*******	0
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition - Individuals			
17	414200	Tuition-Districts in Idaho			
18	414300	Tuition-Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-Reimb.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportaion Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL **	0	*******	0
39	410000	TOTAL LOCAL ** (Line 13 + 38)	0	*******	0

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals
40	429000	Other County			
41	420000	TOTAL COUNTY **	0	*******	0
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Except Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Prog.			
51	432400	Professional Technical Prog			
52	437000	Lottery/Additional State Maint			
53	438000	Rev in Lieu of/Ag Equip Tax			
54	439000	Other State Revenue	76,787CR	79,592CR	
55					
56	430000	TOTAL STATE **	76,787CR	*******	79,592CR
57					
58	442000	Indirect Unrestricted Fed.			
59	443000	Direct Restricted Fed.			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA-Innovative Pr			
62	445300	Perkins III-Voc Tech Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimb.			
65	445600	Title VI-B			
66	445900	Other Indirect Fed. Prog.			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL **	0	*******	0
69					
70	451000	Proceeds: Bonds,Capital Leases			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER **	0	*******	0
73					
74		TOTAL REVENUES **	76,787CR	*******	79,592CR
75					
76	460000	TRANSFERS IN			
77					
78	400000	BAL.+ REVENUE + TRANS. (Lines 1 + 74 + 76)	121,086CR	*******	79,592CR

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 245

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elemetary School Prog.										
2	515	Secondary School Prog.										
3	517	Alternative School Prog.										
4	519	Vocational-Technical Prog.										
5	521	Exceptional Child Prog.										
6	522	Preschool Exceptional Prog.										
7	524	Gifted & Talented Prog.										
8	531	Interscholastic Prog.										
9	532	School Activity Prog.										
10	541	Summer School Prog.										
11	542	Adult School Prog.										
12	546	Detention Center Prog.										
13												
14	500	TOTAL INSTRUCTION **	0	0	0	0	0	0	0	0	0	0
15												
16	611	Attend-Guidance-Health Prog										
17	616	Special Services Prog.										
18												
19	621	Instruction Improvement Prog	121,086	79,592	23,000	7,000	25,000		24,592			
20	622	Educational Media Prog.										
21	623	Instruction-Related Tech Prog										
22	624	Books and Periodicals										
23	631	Board of Education Prog.										
24	632	District Admin Prog.										
25												
26	641	School Administration Prog.										
27												
28	651	Business Operation Prog.										
29	655	Central Service Prog.										
30	656	Admin Tech Services Prog.										
31	661	Bldg-Care Prog. (Custodial)										
32	663	Maint-Non Student Occupied										
33	664	Maint-Student Occupied Bldgs										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil-To School Trans. Prog.										
38	682	Pupil-Activity Trans. Prog.										
39	683	General Transportation Prog.										

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 245

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Prog.										
41												
42	600	TOTAL SUPPORT SERV.**	121,086	79,592	23,000	7,000	25,000	0	24,592	0	0	0
43												
44	710	Child Nutrition Program										
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48	700	TOTAL NON-INSTRUCTION**	0	0	0	0	0	0	0	0	0	0
49												
50	810	Capital Assets-Student Occ										
51	811	Capital Assets-Non Student Occ										
52	800	TOTAL CAPITAL ASSETS PROG**	0	0	0	0	0	0	0	0	0	0
53												
54	911	Debt Services Prog.-Princ.										
55	912	Debt Services Prog.-Int.										
56	913	Debt Serv Prog-Refnded Debt										
57	920	Transfers Out										
58												
59	900	TOTAL OTHER SERVICES **	0	0	0	0	0	0	0	0	0	0
60												
61		TOTAL EXPENDITURES ** (Lines 14+42+48+52+59) **	121,086	79,592	23,000	7,000	25,000	0	24,592	0	0	0
62												
63	950	Contingency Reserve (5% of Line 61)										
64												
65		TOTAL APPROPRIATION (Line 61 + Line 63)	121,086	79,592								
66												

67		BUDGET SUMMARY		
68				
69		Beginning Fund Balance	44,299CR	
70		Revenues + Transfers In	76,787CR	79,592CR
71		TOTAL REVENUE (69 + 70)	121,086CR	79,592CR
72				
73		Total Appropriation	121,086	79,592
74		Unappropriated Balance		
75		TOTAL APPROPRIATION (73+74)	121,086	79,592

BUDGET SUMMARY

The total on line 71 must equal the total on line 75

LIBERTY CHARTER SCHOOL

BUDGET
REVENUES
July 1, 2026 - June 30, 2027

FUND NO: 246

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget Line Amounts	Proposed Budget Totals
1	320000	Estimated Fund Balance		*******	
2		as of July 1	0	*******	0
3	411100	Taxes-General M & O			
4	411200	Taxes-Suplemental			
5	411300	Taxes-Emergency			
6	411400	Taxes-Tort			
7	411500	Taxes-Cooperative			
8	411600	Taxes-Tuition			
9	411700	Taxes-Migrant			
10	411900	Taxes-Other			
11	412100	Taxes-Plant Facility			
12	412500	Taxes-Bond & Interest			
13		TOTAL TAXES **	0	*******	0
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition - Individuals			
17	414200	Tuition-Districts in Idaho			
18	414300	Tuition-Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-Reimb.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportaion Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL **	0	*******	0
39	410000	TOTAL LOCAL ** (Line 13 + 38)	0	*******	0

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget Line Amounts	Proposed Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY **	0	*******	0
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Except Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Prog.			
51	432400	Professional Technical Prog			
52	437000	Lottery/Additional State Maint			
53	438000	Rev in Lieu of/Ag Equip Tax			
54	439000	Other State Revenue	7,054CR	7,035CR	
55					
56	430000	TOTAL STATE **	7,054CR	*******	7,035CR
57					
58	442000	Indirect Unrestricted Fed.			
59	443000	Direct Restricted Fed.			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA-Innovative Pr			
62	445300	Perkins III-Voc Tech Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimb.			
65	445600	Title VI-B			
66	445900	Other Indirect Fed. Prog.			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL **	0	*******	0
69					
70	451000	Proceeds: Bonds,Capital Leases			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER **	0	*******	0
73					
74		TOTAL REVENUES **	7,054CR	*******	7,035CR
75					
76	460000	TRANSFERS IN			
77					
78	400000	BAL.+ REVENUE + TRANS. (Lines 1 + 74 + 76)	7,054CR	*******	7,035CR

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 246

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elemetary School Prog.	1,250	1,250	1,000	250						
2	515	Secondary School Prog.										
3	517	Alternative School Prog.										
4	519	Vocational-Technical Prog.										
5	521	Exceptional Child Prog.										
6	522	Preschool Exceptional Prog.										
7	524	Gifted & Talented Prog.										
8	531	Interscholastic Prog.										
9	532	School Activity Prog.										
10	541	Summer School Prog.										
11	542	Adult School Prog.										
12	546	Detention Center Prog.										
13												
14	500	TOTAL INSTRUCTION **	1,250	1,250	1,000	250	0	0	0	0	0	0
15												
16	611	Attend-Guidance-Health Prog	5,804	5,785			5,785					
17	616	Special Services Prog.										
18												
19	621	Instruction Improvement Prog										
20	622	Educational Media Prog.										
21	623	Instruction-Related Tech Prog										
22	624	Books and Periodicals										
23	631	Board of Education Prog.										
24	632	District Admin Prog.										
25												
26	641	School Administration Prog.										
27												
28	651	Business Operation Prog.										
29	655	Central Service Prog.										
30	656	Admin Tech Services Prog.										
31	661	Bldg-Care Prog. (Custodial)										
32	663	Maint-Non Student Occupied										
33	664	Maint-Student Occupied Bldgs										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil-To School Trans. Prog.										
38	682	Pupil-Activity Trans. Prog.										
39	683	General Transportation Prog.										

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 246

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Prog.										
41												
42	600	TOTAL SUPPORT SERV.**	5,804	5,785	0	0	5,785	0	0	0	0	0
43												
44	710	Child Nutrition Program										
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48	700	TOTAL NON-INSTRUCTION**	0	0	0	0	0	0	0	0	0	0
49												
50	810	Capital Assets-Student Occ										
51	811	Capital Assets-Non Student Occ										
52	800	TOTAL CAPITAL ASSETS PROG**	0	0	0	0	0	0	0	0	0	0
53												
54	911	Debt Services Prog.-Princ.										
55	912	Debt Services Prog.-Int.										
56	913	Debt Serv Prog-Refnded Debt										
57	920	Transfers Out										
58												
59	900	TOTAL OTHER SERVICES **	0	0	0	0	0	0	0	0	0	0
60												
61		TOTAL EXPENDITURES ** (Lines 14+42+48+52+59) **	7,054	7,035	1,000	250	5,785	0	0	0	0	0
62												
63	950	Contingency Reserve (5% of Line 61)										
64												
65		TOTAL APPROPRIATION (Line 61 + Line 63)	7,054	7,035								
66												
67		BUDGET SUMMARY										
68												
69		Beginning Fund Balance										
70		Revenues + Transfers In	7,054CR	7,035CR								
71		TOTAL REVENUE (69 + 70)	7,054CR	7,035CR								
72												
73		Total Appropriation	7,054	7,035								
74		Unappropriated Balance										
75		TOTAL APPROPRIATION (73+74)	7,054	7,035								

BUDGET SUMMARY

The total on line 71 must equal the total on line 75

LIBERTY CHARTER SCHOOL

BUDGET
REVENUES
July 1, 2026 - June 30, 2027

FUND NO: 250

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals
1	320000	Estimated Fund Balance		*******	
2		as of July 1	0	*******	0
3	411100	Taxes-General M & O			
4	411200	Taxes-Suplemental			
5	411300	Taxes-Emergency			
6	411400	Taxes-Tort			
7	411500	Taxes-Cooperative			
8	411600	Taxes-Tuition			
9	411700	Taxes-Migrant			
10	411900	Taxes-Other			
11	412100	Taxes-Plant Facility			
12	412500	Taxes-Bond & Interest			
13		TOTAL TAXES **	0	*******	0
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition - Individuals			
17	414200	Tuition-Districts in Idaho			
18	414300	Tuition-Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-Reimb.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportaion Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL **	0	*******	0
39	410000	TOTAL LOCAL ** (Line 13 + 38)	0	*******	0

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals
40	429000	Other County			
41	420000	TOTAL COUNTY **	0	*******	0
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Except Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Prog.			
51	432400	Professional Technical Prog			
52	437000	Lottery/Additional State Maint			
53	438000	Rev in Lieu of/Ag Equip Tax			
54	439000	Other State Revenue			
55					
56	430000	TOTAL STATE **	0	*******	0
57					
58	442000	Indirect Unrestricted Fed.			
59	443000	Direct Restricted Fed.			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA-Innovative Pr			
62	445300	Perkins III-Voc Tech Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimb.			
65	445600	Title VI-B			
66	445900	Other Indirect Fed. Prog.			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL **	0	*******	0
69					
70	451000	Proceeds: Bonds,Capital Leases			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER **	0	*******	0
73					
74		TOTAL REVENUES **	0	*******	0
75					
76	460000	TRANSFERS IN			
77					
78	400000	BAL.+ REVENUE + TRANS. (Lines 1 + 74 + 76)	0	*******	0

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 250

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elemetary School Prog.										
2	515	Secondary School Prog.										
3	517	Alternative School Prog.										
4	519	Vocational-Technical Prog.										
5	521	Exceptional Child Prog.										
6	522	Preschool Exceptional Prog.										
7	524	Gifted & Talented Prog.										
8	531	Interscholastic Prog.										
9	532	School Activity Prog.										
10	541	Summer School Prog.										
11	542	Adult School Prog.										
12	546	Detention Center Prog.										
13												
14	500	TOTAL INSTRUCTION **	0	0	0	0	0	0	0	0	0	0
15												
16	611	Attend-Guidance-Health Prog										
17	616	Special Services Prog.										
18												
19	621	Instruction Improvement Prog										
20	622	Educational Media Prog.										
21	623	Instruction-Related Tech Prog										
22	624	Books and Periodicals										
23	631	Board of Education Prog.										
24	632	District Admin Prog.										
25												
26	641	School Administration Prog.										
27												
28	651	Business Operation Prog.										
29	655	Central Service Prog.										
30	656	Admin Tech Services Prog.										
31	661	Bldg-Care Prog. (Custodial)										
32	663	Maint-Non Student Occupied										
33	664	Maint-Student Occupied Bldgs										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil-To School Trans. Prog.										
38	682	Pupil-Activity Trans. Prog.										
39	683	General Transportation Prog.										

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 250

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Prog.										
41												
42	600	TOTAL SUPPORT SERV.**	0	0	0	0	0	0	0	0	0	0
43												
44	710	Child Nutrition Program										
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48	700	TOTAL NON-INSTRUCTION**	0	0	0	0	0	0	0	0	0	0
49												
50	810	Capital Assets-Student Occ										
51	811	Capital Assets-Non Student Occ										
52	800	TOTAL CAPITAL ASSETS PROG**	0	0	0	0	0	0	0	0	0	0
53												
54	911	Debt Services Prog.-Princ.										
55	912	Debt Services Prog.-Int.										
56	913	Debt Serv Prog-Refnded Debt										
57	920	Transfers Out										
58												
59	900	TOTAL OTHER SERVICES **	0	0	0	0	0	0	0	0	0	0
60												
61		TOTAL EXPENDITURES ** (Lines 14+42+48+52+59) **	0	0	0	0	0	0	0	0	0	0
62												
63	950	Contingency Reserve (5% of Line 61)										
64												
65		TOTAL APPROPRIATION (Line 61 + Line 63)	0	0								
66												

67		BUDGET SUMMARY		
68				
69		Beginning Fund Balance		
70		Revenues + Transfers In		
71		TOTAL REVENUE (69 + 70)	0	0
72				
73		Total Appropriation		
74		Unappropriated Balance		
75		TOTAL APPROPRIATION (73+74)	0	0

BUDGET SUMMARY

The total on line 71 must equal the total on line 75

LIBERTY CHARTER SCHOOL

BUDGET
REVENUES
July 1, 2026 - June 30, 2027

FUND NO: 251

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget Line Amounts	Proposed Budget Totals
1	320000	Estimated Fund Balance		*******	
2		as of July 1	0	*******	0
3	411100	Taxes-General M & O			
4	411200	Taxes-Suplemental			
5	411300	Taxes-Emergency			
6	411400	Taxes-Tort			
7	411500	Taxes-Cooperative			
8	411600	Taxes-Tuition			
9	411700	Taxes-Migrant			
10	411900	Taxes-Other			
11	412100	Taxes-Plant Facility			
12	412500	Taxes-Bond & Interest			
13		TOTAL TAXES **	0	*******	0
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition - Individuals			
17	414200	Tuition-Districts in Idaho			
18	414300	Tuition-Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-Reimb.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportaion Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL **	0	*******	0
39	410000	TOTAL LOCAL ** (Line 13 + 38)	0	*******	0

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget Line Amounts	Proposed Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY **	0	*******	0
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Except Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Prog.			
51	432400	Professional Technical Prog			
52	437000	Lottery/Additional State Maint			
53	438000	Rev in Lieu of/Ag Equip Tax			
54	439000	Other State Revenue			
55					
56	430000	TOTAL STATE **	0	*******	0
57					
58	442000	Indirect Unrestricted Fed.			
59	443000	Direct Restricted Fed.			
60	445100	Title I - ESEA	40,517CR	39,755CR	
61	445200	Title VI, ESEA-Innovative Pr			
62	445300	Perkins III-Voc Tech Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimb.			
65	445600	Title VI-B			
66	445900	Other Indirect Fed. Prog.			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL **	40,517CR	*******	39,755CR
69					
70	451000	Proceeds: Bonds,Capital Leases			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER **	0	*******	0
73					
74		TOTAL REVENUES **	40,517CR	*******	39,755CR
75					
76	460000	TRANSFERS IN			
77					
78	400000	BAL.+ REVENUE + TRANS. (Lines 1 + 74 + 76)	40,517CR	*******	39,755CR

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 251

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elemetary School Prog.	40,517	39,755	30,900	8,755		100				
2	515	Secondary School Prog.										
3	517	Alternative School Prog.										
4	519	Vocational-Technical Prog.										
5	521	Exceptional Child Prog.										
6	522	Preschool Exceptional Prog.										
7	524	Gifted & Talented Prog.										
8	531	Interscholastic Prog.										
9	532	School Activity Prog.										
10	541	Summer School Prog.										
11	542	Adult School Prog.										
12	546	Detention Center Prog.										
13												
14	500	TOTAL INSTRUCTION **	40,517	39,755	30,900	8,755	0	100	0	0	0	0
15												
16	611	Attend-Guidance-Health Prog										
17	616	Special Services Prog.										
18												
19	621	Instruction Improvement Prog										
20	622	Educational Media Prog.										
21	623	Instruction-Related Tech Prog										
22	624	Books and Periodicals										
23	631	Board of Education Prog.										
24	632	District Admin Prog.										
25												
26	641	School Administration Prog.										
27												
28	651	Business Operation Prog.										
29	655	Central Service Prog.										
30	656	Admin Tech Services Prog.										
31	661	Bldg-Care Prog. (Custodial)										
32	663	Maint-Non Student Occupied										
33	664	Maint-Student Occupied Bldgs										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil-To School Trans. Prog.										
38	682	Pupil-Activity Trans. Prog.										
39	683	General Transportation Prog.										

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 251

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Prog.										
41												
42	600	TOTAL SUPPORT SERV.**	0	0	0	0	0	0	0	0	0	0
43												
44	710	Child Nutrition Program										
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48	700	TOTAL NON-INSTRUCTION**	0	0	0	0	0	0	0	0	0	0
49												
50	810	Capital Assets-Student Occ										
51	811	Capital Assets-Non Student Occ										
52	800	TOTAL CAPITAL ASSETS PROG**	0	0	0	0	0	0	0	0	0	0
53												
54	911	Debt Services Prog.-Princ.										
55	912	Debt Services Prog.-Int.										
56	913	Debt Serv Prog-Refnded Debt										
57	920	Transfers Out										
58												
59	900	TOTAL OTHER SERVICES **	0	0	0	0	0	0	0	0	0	0
60												
61		TOTAL EXPENDITURES ** (Lines 14+42+48+52+59) **	40,517	39,755	30,900	8,755	0	100	0	0	0	0
62												
63	950	Contingency Reserve (5% of Line 61)										
64												
65		TOTAL APPROPRIATION (Line 61 + Line 63)	40,517	39,755								
66												
67		BUDGET SUMMARY										
68												
69		Beginning Fund Balance										
70		Revenues + Transfers In	40,517CR	39,755CR								
71		TOTAL REVENUE (69 + 70)	40,517CR	39,755CR								
72												
73		Total Appropriation	40,517	39,755								
74		Unappropriated Balance										
75		TOTAL APPROPRIATION (73+74)	40,517	39,755								

BUDGET SUMMARY

The total on line 71 must equal the total on line 75

LIBERTY CHARTER SCHOOL

BUDGET
REVENUES
July 1, 2026 - June 30, 2027

FUND NO: 257

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals
1	320000	Estimated Fund Balance		*******	
2		as of July 1	0	*******	0
3	411100	Taxes-General M & O			
4	411200	Taxes-Suplemental			
5	411300	Taxes-Emergency			
6	411400	Taxes-Tort			
7	411500	Taxes-Cooperative			
8	411600	Taxes-Tuition			
9	411700	Taxes-Migrant			
10	411900	Taxes-Other			
11	412100	Taxes-Plant Facility			
12	412500	Taxes-Bond & Interest			
13		TOTAL TAXES **	0	*******	0
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition - Individuals			
17	414200	Tuition-Districts in Idaho			
18	414300	Tuition-Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-Reimb.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportaion Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL **	0	*******	0
39	410000	TOTAL LOCAL ** (Line 13 + 38)	0	*******	0

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals
40	429000	Other County			
41	420000	TOTAL COUNTY **	0	*******	0
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Except Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Prog.			
51	432400	Professional Technical Prog			
52	437000	Lottery/Additional State Maint			
53	438000	Rev in Lieu of/Ag Equip Tax			
54	439000	Other State Revenue			
55					
56	430000	TOTAL STATE **	0	*******	0
57					
58	442000	Indirect Unrestricted Fed.			
59	443000	Direct Restricted Fed.			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA-Innovative Pr			
62	445300	Perkins III-Voc Tech Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimb.			
65	445600	Title VI-B	70,533CR	70,950CR	
66	445900	Other Indirect Fed. Prog.			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL **	70,533CR	*******	70,950CR
69					
70	451000	Proceeds: Bonds,Capital Leases			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER **	0	*******	0
73					
74		TOTAL REVENUES **	70,533CR	*******	70,950CR
75					
76	460000	TRANSFERS IN			
77					
78	400000	BAL.+ REVENUE + TRANS. (Lines 1 + 74 + 76)	70,533CR	*******	70,950CR

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 257

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elemetary School Prog.										
2	515	Secondary School Prog.										
3	517	Alternative School Prog.										
4	519	Vocational-Technical Prog.										
5	521	Exceptional Child Prog.	70,533	70,950	55,000	15,950						
6	522	Preschool Exceptional Prog.										
7	524	Gifted & Talented Prog.										
8	531	Interscholastic Prog.										
9	532	School Activity Prog.										
10	541	Summer School Prog.										
11	542	Adult School Prog.										
12	546	Detention Center Prog.										
13												
14	500	TOTAL INSTRUCTION **	70,533	70,950	55,000	15,950	0	0	0	0	0	0
15												
16	611	Attend-Guidance-Health Prog										
17	616	Special Services Prog.										
18												
19	621	Instruction Improvement Prog										
20	622	Educational Media Prog.										
21	623	Instruction-Related Tech Prog										
22	624	Books and Periodicals										
23	631	Board of Education Prog.										
24	632	District Admin Prog.										
25												
26	641	School Administration Prog.										
27												
28	651	Business Operation Prog.										
29	655	Central Service Prog.										
30	656	Admin Tech Services Prog.										
31	661	Bldg-Care Prog. (Custodial)										
32	663	Maint-Non Student Occupied										
33	664	Maint-Student Occupied Bldgs										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil-To School Trans. Prog.										
38	682	Pupil-Activity Trans. Prog.										
39	683	General Transportation Prog.										

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 257

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Prog.										
41												
42	600	TOTAL SUPPORT SERV.**	0	0	0	0	0	0	0	0	0	0
43												
44	710	Child Nutrition Program										
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48	700	TOTAL NON-INSTRUCTION**	0	0	0	0	0	0	0	0	0	0
49												
50	810	Capital Assets-Student Occ										
51	811	Capital Assets-Non Student Occ										
52	800	TOTAL CAPITAL ASSETS PROG**	0	0	0	0	0	0	0	0	0	0
53												
54	911	Debt Services Prog.-Princ.										
55	912	Debt Services Prog.-Int.										
56	913	Debt Serv Prog-Refnded Debt										
57	920	Transfers Out										
58												
59	900	TOTAL OTHER SERVICES **	0	0	0	0	0	0	0	0	0	0
60												
61		TOTAL EXPENDITURES ** (Lines 14+42+48+52+59) **	70,533	70,950	55,000	15,950	0	0	0	0	0	0
62												
63	950	Contingency Reserve (5% of Line 61)										
64												
65		TOTAL APPROPRIATION (Line 61 + Line 63)	70,533	70,950								
66												

67		BUDGET SUMMARY		
68				
69		Beginning Fund Balance		
70		Revenues + Transfers In	70,533CR	70,950CR
71		TOTAL REVENUE (69 + 70)	70,533CR	70,950CR
72				
73		Total Appropriation	70,533	70,950
74		Unappropriated Balance		
75		TOTAL APPROPRIATION (73+74)	70,533	70,950

BUDGET SUMMARY

The total on line 71 must equal the total on line 75

LIBERTY CHARTER SCHOOL

BUDGET
REVENUES
July 1, 2026 - June 30, 2027

FUND NO: 259

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget Line Amounts	Proposed Budget Totals
1	320000	Estimated Fund Balance		*******	
2		as of July 1	0	*******	0
3	411100	Taxes-General M & O			
4	411200	Taxes-Suplemental			
5	411300	Taxes-Emergency			
6	411400	Taxes-Tort			
7	411500	Taxes-Cooperative			
8	411600	Taxes-Tuition			
9	411700	Taxes-Migrant			
10	411900	Taxes-Other			
11	412100	Taxes-Plant Facility			
12	412500	Taxes-Bond & Interest			
13		TOTAL TAXES **	0	*******	0
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition - Individuals			
17	414200	Tuition-Districts in Idaho			
18	414300	Tuition-Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-Reimb.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportaion Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL **	0	*******	0
39	410000	TOTAL LOCAL ** (Line 13 + 38)	0	*******	0

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget Line Amounts	Proposed Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY **	0	*******	0
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Except Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Prog.			
51	432400	Professional Technical Prog			
52	437000	Lottery/Additional State Maint			
53	438000	Rev in Lieu of/Ag Equip Tax			
54	439000	Other State Revenue			
55					
56	430000	TOTAL STATE **	0	*******	0
57					
58	442000	Indirect Unrestricted Fed.			
59	443000	Direct Restricted Fed.			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA-Innovative Pr			
62	445300	Perkins III-Voc Tech Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimb.			
65	445600	Title VI-B			
66	445900	Other Indirect Fed. Prog.			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL **	0	*******	0
69					
70	451000	Proceeds: Bonds,Capital Leases			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER **	0	*******	0
73					
74		TOTAL REVENUES **	0	*******	0
75					
76	460000	TRANSFERS IN			
77					
78	400000	BAL.+ REVENUE + TRANS. (Lines 1 + 74 + 76)	0	*******	0

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 259

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elemetary School Prog.										
2	515	Secondary School Prog.										
3	517	Alternative School Prog.										
4	519	Vocational-Technical Prog.										
5	521	Exceptional Child Prog.										
6	522	Preschool Exceptional Prog.										
7	524	Gifted & Talented Prog.										
8	531	Interscholastic Prog.										
9	532	School Activity Prog.										
10	541	Summer School Prog.										
11	542	Adult School Prog.										
12	546	Detention Center Prog.										
13												
14	500	TOTAL INSTRUCTION **	0	0	0	0	0	0	0	0	0	0
15												
16	611	Attend-Guidance-Health Prog										
17	616	Special Services Prog.										
18												
19	621	Instruction Improvement Prog										
20	622	Educational Media Prog.										
21	623	Instruction-Related Tech Prog										
22	624	Books and Periodicals										
23	631	Board of Education Prog.										
24	632	District Admin Prog.										
25												
26	641	School Administration Prog.										
27												
28	651	Business Operation Prog.										
29	655	Central Service Prog.										
30	656	Admin Tech Services Prog.										
31	661	Bldg-Care Prog. (Custodial)										
32	663	Maint-Non Student Occupied										
33	664	Maint-Student Occupied Bldgs										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil-To School Trans. Prog.										
38	682	Pupil-Activity Trans. Prog.										
39	683	General Transportation Prog.										

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 259

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Prog.										
41												
42	600	TOTAL SUPPORT SERV.**	0	0	0	0	0	0	0	0	0	0
43												
44	710	Child Nutrition Program										
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48	700	TOTAL NON-INSTRUCTION**	0	0	0	0	0	0	0	0	0	0
49												
50	810	Capital Assets-Student Occ										
51	811	Capital Assets-Non Student Occ										
52	800	TOTAL CAPITAL ASSETS PROG**	0	0	0	0	0	0	0	0	0	0
53												
54	911	Debt Services Prog.-Princ.										
55	912	Debt Services Prog.-Int.										
56	913	Debt Serv Prog-Refnded Debt										
57	920	Transfers Out										
58												
59	900	TOTAL OTHER SERVICES **	0	0	0	0	0	0	0	0	0	0
60												
61		TOTAL EXPENDITURES ** (Lines 14+42+48+52+59) **	0	0	0	0	0	0	0	0	0	0
62												
63	950	Contingency Reserve (5% of Line 61)										
64												
65		TOTAL APPROPRIATION (Line 61 + Line 63)	0	0								
66												
67		BUDGET SUMMARY										
68												
69		Beginning Fund Balance										
70		Revenues + Transfers In										
71		TOTAL REVENUE (69 + 70)	0	0								
72												
73		Total Appropriation										
74		Unappropriated Balance										
75		TOTAL APPROPRIATION (73+74)	0	0								

BUDGET SUMMARY

The total on line 71 must equal the total on line 75

LIBERTY CHARTER SCHOOL

BUDGET
REVENUES
July 1, 2026 - June 30, 2027

FUND NO: 260

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals
1	320000	Estimated Fund Balance		*******	
2		as of July 1	0	*******	0
3	411100	Taxes-General M & O			
4	411200	Taxes-Suplemental			
5	411300	Taxes-Emergency			
6	411400	Taxes-Tort			
7	411500	Taxes-Cooperative			
8	411600	Taxes-Tuition			
9	411700	Taxes-Migrant			
10	411900	Taxes-Other			
11	412100	Taxes-Plant Facility			
12	412500	Taxes-Bond & Interest			
13		TOTAL TAXES **	0	*******	0
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition - Individuals			
17	414200	Tuition-Districts in Idaho			
18	414300	Tuition-Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-Reimb.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportaion Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL **	0	*******	0
39	410000	TOTAL LOCAL ** (Line 13 + 38)	0	*******	0

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals
40	429000	Other County			
41	420000	TOTAL COUNTY **	0	*******	0
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Except Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Prog.			
51	432400	Professional Technical Prog			
52	437000	Lottery/Additional State Maint			
53	438000	Rev in Lieu of/Ag Equip Tax			
54	439000	Other State Revenue			
55					
56	430000	TOTAL STATE **	0	*******	0
57					
58	442000	Indirect Unrestricted Fed.			
59	443000	Direct Restricted Fed.			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA-Innovative Pr			
62	445300	Perkins III-Voc Tech Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimb.			
65	445600	Title VI-B			
66	445900	Other Indirect Fed. Prog.	43,665CR	47,230CR	
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL **	43,665CR	*******	47,230CR
69					
70	451000	Proceeds: Bonds,Capital Leases			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER **	0	*******	0
73					
74		TOTAL REVENUES **	43,665CR	*******	47,230CR
75					
76	460000	TRANSFERS IN	14,752CR	15,628CR	
77					
78	400000	BAL.+ REVENUE + TRANS. (Lines 1 + 74 + 76)	58,417CR	*******	62,858CR

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 260

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elemetary School Prog.										
2	515	Secondary School Prog.										
3	517	Alternative School Prog.										
4	519	Vocational-Technical Prog.										
5	521	Exceptional Child Prog.										
6	522	Preschool Exceptional Prog.										
7	524	Gifted & Talented Prog.										
8	531	Interscholastic Prog.										
9	532	School Activity Prog.										
10	541	Summer School Prog.										
11	542	Adult School Prog.										
12	546	Detention Center Prog.										
13												
14	500	TOTAL INSTRUCTION **	0	0	0	0	0	0	0	0	0	0
15												
16	611	Attend-Guidance-Health Prog										
17	616	Special Services Prog.										
18												
19	621	Instruction Improvement Prog	58,417	62,858	9,000	4,230	49,628					
20	622	Educational Media Prog.										
21	623	Instruction-Related Tech Prog										
22	624	Books and Periodicals										
23	631	Board of Education Prog.										
24	632	District Admin Prog.										
25												
26	641	School Administration Prog.										
27												
28	651	Business Operation Prog.										
29	655	Central Service Prog.										
30	656	Admin Tech Services Prog.										
31	661	Bldg-Care Prog. (Custodial)										
32	663	Maint-Non Student Occupied										
33	664	Maint-Student Occupied Bldgs										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil-To School Trans. Prog.										
38	682	Pupil-Activity Trans. Prog.										
39	683	General Transportation Prog.										

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 260

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Prog.										
41												
42	600	TOTAL SUPPORT SERV.**	58,417	62,858	9,000	4,230	49,628	0	0	0	0	0
43												
44	710	Child Nutrition Program										
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48	700	TOTAL NON-INSTRUCTION**	0	0	0	0	0	0	0	0	0	0
49												
50	810	Capital Assets-Student Occ										
51	811	Capital Assets-Non Student Occ										
52	800	TOTAL CAPITAL ASSETS PROG**	0	0	0	0	0	0	0	0	0	0
53												
54	911	Debt Services Prog.-Princ.										
55	912	Debt Services Prog.-Int.										
56	913	Debt Serv Prog-Refnded Debt										
57	920	Transfers Out										
58												
59	900	TOTAL OTHER SERVICES **	0	0	0	0	0	0	0	0	0	0
60												
61		TOTAL EXPENDITURES ** (Lines 14+42+48+52+59) **	58,417	62,858	9,000	4,230	49,628	0	0	0	0	0
62												
63	950	Contingency Reserve (5% of Line 61)										
64												
65		TOTAL APPROPRIATION (Line 61 + Line 63)	58,417	62,858								
66												

67		BUDGET SUMMARY		
68				
69		Beginning Fund Balance		
70		Revenues + Transfers In	58,417CR	62,858CR
71		TOTAL REVENUE (69 + 70)	58,417CR	62,858CR
72				
73		Total Appropriation	58,417	62,858
74		Unappropriated Balance		
75		TOTAL APPROPRIATION (73+74)	58,417	62,858

BUDGET SUMMARY

The total on line 71 must equal the total on line 75

LIBERTY CHARTER SCHOOL

BUDGET
REVENUES
July 1, 2026 - June 30, 2027

FUND NO: 261

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget Line Amounts	Proposed Budget Totals
1	320000	Estimated Fund Balance		*******	
2		as of July 1	0	*******	0
3	411100	Taxes-General M & O			
4	411200	Taxes-Suplemental			
5	411300	Taxes-Emergency			
6	411400	Taxes-Tort			
7	411500	Taxes-Cooperative			
8	411600	Taxes-Tuition			
9	411700	Taxes-Migrant			
10	411900	Taxes-Other			
11	412100	Taxes-Plant Facility			
12	412500	Taxes-Bond & Interest			
13		TOTAL TAXES **	0	*******	0
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition - Individuals			
17	414200	Tuition-Districts in Idaho			
18	414300	Tuition-Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-Reimb.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportaion Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL **	0	*******	0
39	410000	TOTAL LOCAL ** (Line 13 + 38)	0	*******	0

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget Line Amounts	Proposed Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY **	0	*******	0
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Except Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Prog.			
51	432400	Professional Technical Prog			
52	437000	Lottery/Additional State Maint			
53	438000	Rev in Lieu of/Ag Equip Tax			
54	439000	Other State Revenue			
55					
56	430000	TOTAL STATE **	0	*******	0
57					
58	442000	Indirect Unrestricted Fed.			
59	443000	Direct Restricted Fed.	10,053CR	10,000CR	
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA-Innovative Pr			
62	445300	Perkins III-Voc Tech Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimb.			
65	445600	Title VI-B			
66	445900	Other Indirect Fed. Prog.			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL **	10,053CR	*******	10,000CR
69					
70	451000	Proceeds: Bonds,Capital Leases			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER **	0	*******	0
73					
74		TOTAL REVENUES **	10,053CR	*******	10,000CR
75					
76	460000	TRANSFERS IN			
77					
78	400000	BAL.+ REVENUE + TRANS. (Lines 1 + 74 + 76)	10,053CR	*******	10,000CR

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 261

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elemetary School Prog.										
2	515	Secondary School Prog.										
3	517	Alternative School Prog.										
4	519	Vocational-Technical Prog.										
5	521	Exceptional Child Prog.										
6	522	Preschool Exceptional Prog.										
7	524	Gifted & Talented Prog.										
8	531	Interscholastic Prog.										
9	532	School Activity Prog.										
10	541	Summer School Prog.										
11	542	Adult School Prog.										
12	546	Detention Center Prog.										
13												
14	500	TOTAL INSTRUCTION **	0	0	0	0	0	0	0	0	0	0
15												
16	611	Attend-Guidance-Health Prog										
17	616	Special Services Prog.										
18												
19	621	Instruction Improvement Prog	10,053	10,000			10,000					
20	622	Educational Media Prog.										
21	623	Instruction-Related Tech Prog										
22	624	Books and Periodicals										
23	631	Board of Education Prog.										
24	632	District Admin Prog.										
25												
26	641	School Administration Prog.										
27												
28	651	Business Operation Prog.										
29	655	Central Service Prog.										
30	656	Admin Tech Services Prog.										
31	661	Bldg-Care Prog. (Custodial)										
32	663	Maint-Non Student Occupied										
33	664	Maint-Student Occupied Bldgs										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil-To School Trans. Prog.										
38	682	Pupil-Activity Trans. Prog.										
39	683	General Transportation Prog.										

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 261

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Prog.										
41												
42	600	TOTAL SUPPORT SERV.**	10,053	10,000	0	0	10,000	0	0	0	0	0
43												
44	710	Child Nutrition Program										
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48	700	TOTAL NON-INSTRUCTION**	0	0	0	0	0	0	0	0	0	0
49												
50	810	Capital Assets-Student Occ										
51	811	Capital Assets-Non Student Occ										
52	800	TOTAL CAPITAL ASSETS PROG**	0	0	0	0	0	0	0	0	0	0
53												
54	911	Debt Services Prog.-Princ.										
55	912	Debt Services Prog.-Int.										
56	913	Debt Serv Prog-Refnded Debt										
57	920	Transfers Out										
58												
59	900	TOTAL OTHER SERVICES **	0	0	0	0	0	0	0	0	0	0
60												
61		TOTAL EXPENDITURES ** (Lines 14+42+48+52+59) **	10,053	10,000	0	0	10,000	0	0	0	0	0
62												
63	950	Contingency Reserve (5% of Line 61)										
64												
65		TOTAL APPROPRIATION (Line 61 + Line 63)	10,053	10,000								
66												

67		BUDGET SUMMARY		
68				
69		Beginning Fund Balance		
70		Revenues + Transfers In	10,053CR	10,000CR
71		TOTAL REVENUE (69 + 70)	10,053CR	10,000CR
72				
73		Total Appropriation	10,053	10,000
74		Unappropriated Balance		
75		TOTAL APPROPRIATION (73+74)	10,053	10,000

BUDGET SUMMARY

The total on line 71 must equal the total on line 75

LIBERTY CHARTER SCHOOL

BUDGET
REVENUES
July 1, 2026 - June 30, 2027

FUND NO: 271

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals
1	320000	Estimated Fund Balance		*******	
2		as of July 1	0	*******	0
3	411100	Taxes-General M & O			
4	411200	Taxes-Suplemental			
5	411300	Taxes-Emergency			
6	411400	Taxes-Tort			
7	411500	Taxes-Cooperative			
8	411600	Taxes-Tuition			
9	411700	Taxes-Migrant			
10	411900	Taxes-Other			
11	412100	Taxes-Plant Facility			
12	412500	Taxes-Bond & Interest			
13		TOTAL TAXES **	0	*******	0
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition - Individuals			
17	414200	Tuition-Districts in Idaho			
18	414300	Tuition-Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-Reimb.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportaion Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL **	0	*******	0
39	410000	TOTAL LOCAL ** (Line 13 + 38)	0	*******	0

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals
40	429000	Other County			
41	420000	TOTAL COUNTY **	0	*******	0
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Except Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Prog.			
51	432400	Professional Technical Prog			
52	437000	Lottery/Additional State Maint			
53	438000	Rev in Lieu of/Ag Equip Tax			
54	439000	Other State Revenue			
55					
56	430000	TOTAL STATE **	0	*******	0
57					
58	442000	Indirect Unrestricted Fed.			
59	443000	Direct Restricted Fed.			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA-Innovative Pr			
62	445300	Perkins III-Voc Tech Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimb.			
65	445600	Title VI-B			
66	445900	Other Indirect Fed. Prog.	5,122CR	8,908CR	
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL **	5,122CR	*******	8,908CR
69					
70	451000	Proceeds: Bonds,Capital Leases			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER **	0	*******	0
73					
74		TOTAL REVENUES **	5,122CR	*******	8,908CR
75					
76	460000	TRANSFERS IN			
77					
78	400000	BAL.+ REVENUE + TRANS. (Lines 1 + 74 + 76)	5,122CR	*******	8,908CR

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 271

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elemetary School Prog.										
2	515	Secondary School Prog.										
3	517	Alternative School Prog.										
4	519	Vocational-Technical Prog.										
5	521	Exceptional Child Prog.										
6	522	Preschool Exceptional Prog.										
7	524	Gifted & Talented Prog.										
8	531	Interscholastic Prog.										
9	532	School Activity Prog.										
10	541	Summer School Prog.										
11	542	Adult School Prog.										
12	546	Detention Center Prog.										
13												
14	500	TOTAL INSTRUCTION **	0	0	0	0	0	0	0	0	0	0
15												
16	611	Attend-Guidance-Health Prog										
17	616	Special Services Prog.										
18												
19	621	Instruction Improvement Prog	5,122	8,908	7,000	1,908						
20	622	Educational Media Prog.										
21	623	Instruction-Related Tech Prog										
22	624	Books and Periodicals										
23	631	Board of Education Prog.										
24	632	District Admin Prog.										
25												
26	641	School Administration Prog.										
27												
28	651	Business Operation Prog.										
29	655	Central Service Prog.										
30	656	Admin Tech Services Prog.										
31	661	Bldg-Care Prog. (Custodial)										
32	663	Maint-Non Student Occupied										
33	664	Maint-Student Occupied Bldgs										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil-To School Trans. Prog.										
38	682	Pupil-Activity Trans. Prog.										
39	683	General Transportation Prog.										

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 271

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Prog.										
41												
42	600	TOTAL SUPPORT SERV.**	5,122	8,908	7,000	1,908	0	0	0	0	0	0
43												
44	710	Child Nutrition Program										
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48	700	TOTAL NON-INSTRUCTION**	0	0	0	0	0	0	0	0	0	0
49												
50	810	Capital Assets-Student Occ										
51	811	Capital Assets-Non Student Occ										
52	800	TOTAL CAPITAL ASSETS PROG**	0	0	0	0	0	0	0	0	0	0
53												
54	911	Debt Services Prog.-Princ.										
55	912	Debt Services Prog.-Int.										
56	913	Debt Serv Prog-Refnded Debt										
57	920	Transfers Out										
58												
59	900	TOTAL OTHER SERVICES **	0	0	0	0	0	0	0	0	0	0
60												
61		TOTAL EXPENDITURES ** (Lines 14+42+48+52+59) **	5,122	8,908	7,000	1,908	0	0	0	0	0	0
62												
63	950	Contingency Reserve (5% of Line 61)										
64												
65		TOTAL APPROPRIATION (Line 61 + Line 63)	5,122	8,908								
66												

67		BUDGET SUMMARY		
68				
69		Beginning Fund Balance		
70		Revenues + Transfers In	5,122CR	8,908CR
71		TOTAL REVENUE (69 + 70)	5,122CR	8,908CR
72				
73		Total Appropriation	5,122	8,908
74		Unappropriated Balance		
75		TOTAL APPROPRIATION (73+74)	5,122	8,908

BUDGET SUMMARY

The total on line 71 must equal the total on line 75

LIBERTY CHARTER SCHOOL

BUDGET
REVENUES
July 1, 2026 - June 30, 2027

FUND NO: 273

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget Line Amounts	Proposed Budget Totals
1	320000	Estimated Fund Balance		*******	
2		as of July 1	0	*******	0
3	411100	Taxes-General M & O			
4	411200	Taxes-Suplemental			
5	411300	Taxes-Emergency			
6	411400	Taxes-Tort			
7	411500	Taxes-Cooperative			
8	411600	Taxes-Tuition			
9	411700	Taxes-Migrant			
10	411900	Taxes-Other			
11	412100	Taxes-Plant Facility			
12	412500	Taxes-Bond & Interest			
13		TOTAL TAXES **	0	*******	0
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition - Individuals			
17	414200	Tuition-Districts in Idaho			
18	414300	Tuition-Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-Reimb.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportaion Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL **	0	*******	0
39	410000	TOTAL LOCAL ** (Line 13 + 38)	0	*******	0

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget Line Amounts	Proposed Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY **	0	*******	0
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Except Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Prog.			
51	432400	Professional Technical Prog			
52	437000	Lottery/Additional State Maint			
53	438000	Rev in Lieu of/Ag Equip Tax			
54	439000	Other State Revenue			
55					
56	430000	TOTAL STATE **	0	*******	0
57					
58	442000	Indirect Unrestricted Fed.			
59	443000	Direct Restricted Fed.			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA-Innovative Pr			
62	445300	Perkins III-Voc Tech Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimb.			
65	445600	Title VI-B			
66	445900	Other Indirect Fed. Prog.			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL **	0	*******	0
69					
70	451000	Proceeds: Bonds,Capital Leases			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER **	0	*******	0
73					
74		TOTAL REVENUES **	0	*******	0
75					
76	460000	TRANSFERS IN			
77					
78	400000	BAL.+ REVENUE + TRANS. (Lines 1 + 74 + 76)	0	*******	0

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 273

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elemetary School Prog.										
2	515	Secondary School Prog.										
3	517	Alternative School Prog.										
4	519	Vocational-Technical Prog.										
5	521	Exceptional Child Prog.										
6	522	Preschool Exceptional Prog.										
7	524	Gifted & Talented Prog.										
8	531	Interscholastic Prog.										
9	532	School Activity Prog.										
10	541	Summer School Prog.										
11	542	Adult School Prog.										
12	546	Detention Center Prog.										
13												
14	500	TOTAL INSTRUCTION **	0	0	0	0	0	0	0	0	0	0
15												
16	611	Attend-Guidance-Health Prog										
17	616	Special Services Prog.										
18												
19	621	Instruction Improvement Prog										
20	622	Educational Media Prog.										
21	623	Instruction-Related Tech Prog										
22	624	Books and Periodicals										
23	631	Board of Education Prog.										
24	632	District Admin Prog.										
25												
26	641	School Administration Prog.										
27												
28	651	Business Operation Prog.										
29	655	Central Service Prog.										
30	656	Admin Tech Services Prog.										
31	661	Bldg-Care Prog. (Custodial)										
32	663	Maint-Non Student Occupied										
33	664	Maint-Student Occupied Bldgs										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil-To School Trans. Prog.										
38	682	Pupil-Activity Trans. Prog.										
39	683	General Transportation Prog.										

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 273

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Prog.										
41												
42	600	TOTAL SUPPORT SERV.**	0	0	0	0	0	0	0	0	0	0
43												
44	710	Child Nutrition Program										
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48	700	TOTAL NON-INSTRUCTION**	0	0	0	0	0	0	0	0	0	0
49												
50	810	Capital Assets-Student Occ										
51	811	Capital Assets-Non Student Occ										
52	800	TOTAL CAPITAL ASSETS PROG**	0	0	0	0	0	0	0	0	0	0
53												
54	911	Debt Services Prog.-Princ.										
55	912	Debt Services Prog.-Int.										
56	913	Debt Serv Prog-Refnded Debt										
57	920	Transfers Out										
58												
59	900	TOTAL OTHER SERVICES **	0	0	0	0	0	0	0	0	0	0
60												
61		TOTAL EXPENDITURES ** (Lines 14+42+48+52+59) **	0	0	0	0	0	0	0	0	0	0
62												
63	950	Contingency Reserve (5% of Line 61)										
64												
65		TOTAL APPROPRIATION (Line 61 + Line 63)	0	0								
66												

67		BUDGET SUMMARY		
68				
69		Beginning Fund Balance		
70		Revenues + Transfers In		
71		TOTAL REVENUE (69 + 70)	0	0
72				
73		Total Appropriation		
74		Unappropriated Balance		
75		TOTAL APPROPRIATION (73+74)	0	0

BUDGET SUMMARY

The total on line 71 must equal the total on line 75

LIBERTY CHARTER SCHOOL

BUDGET
REVENUES
July 1, 2026 - June 30, 2027

FUND NO: 290

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals
1	320000	Estimated Fund Balance	379CR	*******	
2		as of July 1	379CR	*******	0
3	411100	Taxes-General M & O			
4	411200	Taxes-Suplemental			
5	411300	Taxes-Emergency			
6	411400	Taxes-Tort			
7	411500	Taxes-Cooperative			
8	411600	Taxes-Tuition			
9	411700	Taxes-Migrant			
10	411900	Taxes-Other			
11	412100	Taxes-Plant Facility			
12	412500	Taxes-Bond & Interest			
13		TOTAL TAXES **	0	*******	0
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition - Individuals			
17	414200	Tuition-Districts in Idaho			
18	414300	Tuition-Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service	55,655CR	57,000CR	
23	416200	Meal Sales: Non-Reimb.	720CR	800CR	
24	416900	Other Food Sales	18,120CR	18,000CR	
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportaion Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL **	74,495CR	*******	75,800CR
39	410000	TOTAL LOCAL ** (Line 13 + 38)	74,495CR	*******	75,800CR

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals
40	429000	Other County			
41	420000	TOTAL COUNTY **	0	*******	0
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Except Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Prog.			
51	432400	Professional Technical Prog			
52	437000	Lottery/Additional State Maint			
53	438000	Rev in Lieu of/Ag Equip Tax			
54	439000	Other State Revenue			
55					
56	430000	TOTAL STATE **	0	*******	0
57					
58	442000	Indirect Unrestricted Fed.			
59	443000	Direct Restricted Fed.			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA-Innovative Pr			
62	445300	Perkins III-Voc Tech Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimb.	86,000CR	87,000CR	
65	445600	Title VI-B			
66	445900	Other Indirect Fed. Prog.	10,212CR		
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL **	96,212CR	*******	87,000CR
69					
70	451000	Proceeds: Bonds,Capital Leases			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER **	0	*******	0
73					
74		TOTAL REVENUES **	170,707CR	*******	162,800CR
75					
76	460000	TRANSFERS IN	13,489CR	38,015CR	
77					
78	400000	BAL.+ REVENUE + TRANS. (Lines 1 + 74 + 76)	184,575CR	*******	200,815CR

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 290

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elemetary School Prog.										
2	515	Secondary School Prog.										
3	517	Alternative School Prog.										
4	519	Vocational-Technical Prog.										
5	521	Exceptional Child Prog.										
6	522	Preschool Exceptional Prog.										
7	524	Gifted & Talented Prog.										
8	531	Interscholastic Prog.										
9	532	School Activity Prog.										
10	541	Summer School Prog.										
11	542	Adult School Prog.										
12	546	Detention Center Prog.										
13												
14	500	TOTAL INSTRUCTION **	0	0	0	0	0	0	0	0	0	0
15												
16	611	Attend-Guidance-Health Prog										
17	616	Special Services Prog.										
18												
19	621	Instruction Improvement Prog										
20	622	Educational Media Prog.										
21	623	Instruction-Related Tech Prog										
22	624	Books and Periodicals										
23	631	Board of Education Prog.										
24	632	District Admin Prog.										
25												
26	641	School Administration Prog.										
27												
28	651	Business Operation Prog.										
29	655	Central Service Prog.										
30	656	Admin Tech Services Prog.										
31	661	Bldg-Care Prog. (Custodial)										
32	663	Maint-Non Student Occupied										
33	664	Maint-Student Occupied Bldgs										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil-To School Trans. Prog.										
38	682	Pupil-Activity Trans. Prog.										
39	683	General Transportation Prog.										

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 290

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Prog.										
41												
42	600	TOTAL SUPPORT SERV.**	0	0	0	0	0	0	0	0	0	0
43												
44	710	Child Nutrition Program	184,575	200,815	83,000	45,450	11,165	61,200				
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48	700	TOTAL NON-INSTRUCTION**	184,575	200,815	83,000	45,450	11,165	61,200	0	0	0	0
49												
50	810	Capital Assets-Student Occ										
51	811	Capital Assets-Non Student Occ										
52	800	TOTAL CAPITAL ASSETS PROG**	0	0	0	0	0	0	0	0	0	0
53												
54	911	Debt Services Prog.-Princ.										
55	912	Debt Services Prog.-Int.										
56	913	Debt Serv Prog-Refnded Debt										
57	920	Transfers Out										
58												
59	900	TOTAL OTHER SERVICES **	0	0	0	0	0	0	0	0	0	0
60												
61		TOTAL EXPENDITURES ** (Lines 14+42+48+52+59) **	184,575	200,815	83,000	45,450	11,165	61,200	0	0	0	0
62												
63	950	Contingency Reserve (5% of Line 61)										
64												
65		TOTAL APPROPRIATION (Line 61 + Line 63)	184,575	200,815								
66												

67		BUDGET SUMMARY		
68				
69		Beginning Fund Balance	379CR	
70		Revenues + Transfers In	184,196CR	200,815CR
71		TOTAL REVENUE (69 + 70)	184,575CR	200,815CR
72				
73		Total Appropriation	184,575	200,815
74		Unappropriated Balance		
75		TOTAL APPROPRIATION (73+74)	184,575	200,815

BUDGET SUMMARY

The total on line 71 must equal the total on line 75

LIBERTY CHARTER SCHOOL

BUDGET
REVENUES
July 1, 2026 - June 30, 2027

FUND NO: 310

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget Line Amounts	Proposed Budget Totals
1	320000	Estimated Fund Balance	274,607CR	274,607CR	
2		as of July 1	274,607CR	*******	274,607CR
3	411100	Taxes-General M & O			
4	411200	Taxes-Suplemental			
5	411300	Taxes-Emergency			
6	411400	Taxes-Tort			
7	411500	Taxes-Cooperative			
8	411600	Taxes-Tuition			
9	411700	Taxes-Migrant			
10	411900	Taxes-Other			
11	412100	Taxes-Plant Facility			
12	412500	Taxes-Bond & Interest			
13		TOTAL TAXES **	0	*******	0
14	413000	Penalty: Delinquent Taxes			
15					
16	414100	Tuition - Individuals			
17	414200	Tuition-Districts in Idaho			
18	414300	Tuition-Out of State Districts			
19					
20	415000	Earnings on Investments			
21					
22	416100	School Food Service			
23	416200	Meal Sales: Non-Reimb.			
24	416900	Other Food Sales			
25					
26	417100	Admissions/Activities			
27	417200	Bookstore Sales			
28	417300	Clubs, Org. Dues, Etc.			
29	417400	School Fees & Charges			
30	417900	Other Student Revenues			
31					
32	418100	Community Service			
33					
34	419100	Rentals			
35	419200	Contributions/Donations			
36	419300	Transportaion Fees			
37	419900	Other Local			
38		TOTAL OTHER LOCAL **	0	*******	0
39	410000	TOTAL LOCAL ** (Line 13 + 38)	0	*******	0

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget Line Amounts	Proposed Budget Totals
40	429000	Other County			
41	420000	TOTAL COUNTY **	0	*******	0
42					
43	431100	Base Support Program			
44	431200	Transportation Support			
45	431400	Except Child/SED Support			
46	431500	Border Tuition Support			
47	431600	Tuition Equivalency			
48	431800	Benefit Apportionment			
49	431900	Other State Support			
50	432100	Driver Education Prog.			
51	432400	Professional Technical Prog			
52	437000	Lottery/Additional State Maint			
53	438000	Rev in Lieu of/Ag Equip Tax			
54	439000	Other State Revenue			
55					
56	430000	TOTAL STATE **	0	*******	0
57					
58	442000	Indirect Unrestricted Fed.			
59	443000	Direct Restricted Fed.			
60	445100	Title I - ESEA			
61	445200	Title VI, ESEA-Innovative Pr			
62	445300	Perkins III-Voc Tech Act			
63	445400	Adult Education			
64	445500	Child Nutrition Reimb.			
65	445600	Title VI-B			
66	445900	Other Indirect Fed. Prog.			
67	448200	Impact Aid - P.L. 874			
68	440000	TOTAL FEDERAL **	0	*******	0
69					
70	451000	Proceeds: Bonds,Capital Leases			
71	453000	Sale of Fixed Assets			
72	450000	TOTAL OTHER **	0	*******	0
73					
74		TOTAL REVENUES **	0	*******	0
75					
76	460000	TRANSFERS IN	251,800CR	255,800CR	
77					
78	400000	BAL.+ REVENUE + TRANS. (Lines 1 + 74 + 76)	526,407CR	*******	530,407CR

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 310

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
1	512	Elemetary School Prog.										
2	515	Secondary School Prog.										
3	517	Alternative School Prog.										
4	519	Vocational-Technical Prog.										
5	521	Exceptional Child Prog.										
6	522	Preschool Exceptional Prog.										
7	524	Gifted & Talented Prog.										
8	531	Interscholastic Prog.										
9	532	School Activity Prog.										
10	541	Summer School Prog.										
11	542	Adult School Prog.										
12	546	Detention Center Prog.										
13												
14	500	TOTAL INSTRUCTION **	0	0	0	0	0	0	0	0	0	0
15												
16	611	Attend-Guidance-Health Prog										
17	616	Special Services Prog.										
18												
19	621	Instruction Improvement Prog										
20	622	Educational Media Prog.										
21	623	Instruction-Related Tech Prog										
22	624	Books and Periodicals										
23	631	Board of Education Prog.										
24	632	District Admin Prog.										
25												
26	641	School Administration Prog.										
27												
28	651	Business Operation Prog.										
29	655	Central Service Prog.										
30	656	Admin Tech Services Prog.										
31	661	Bldg-Care Prog. (Custodial)										
32	663	Maint-Non Student Occupied										
33	664	Maint-Student Occupied Bldgs										
34	665	Maintenance - Grounds										
35	667	Security Program										
36												
37	681	Pupil-To School Trans. Prog.										
38	682	Pupil-Activity Trans. Prog.										
39	683	General Transportation Prog.										

LIBERTY CHARTER SCHOOL

BUDGET
EXPENDITURES
July 1, 2026 - June 30, 2027

FUND NO: 310

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance-Judgment	800 Transfers
40	691	Other Support Services Prog.										
41												
42	600	TOTAL SUPPORT SERV.**	0	0	0	0	0	0	0	0	0	0
43												
44	710	Child Nutrition Program										
45	720	Community Services Program										
46	730	Enterprise Operations										
47	740	Student Activity Program										
48	700	TOTAL NON-INSTRUCTION**	0	0	0	0	0	0	0	0	0	0
49												
50	810	Capital Assets-Student Occ										
51	811	Capital Assets-Non Student Occ										
52	800	TOTAL CAPITAL ASSETS PROG**	0	0	0	0	0	0	0	0	0	0
53										160,000		
54	911	Debt Services Prog.-Princ.	150,000	160,000						95,800		
55	912	Debt Services Prog.-Int.	101,800	95,800								
56	913	Debt Serv Prog-Refnded Debt										
57	920	Transfers Out										
58										255,800	0	0
59	900	TOTAL OTHER SERVICES **	251,800	255,800	0	0	0	0	0			
60												
61		TOTAL EXPENDITURES ** (Lines 14+42+48+52+59) **	251,800	255,800	0	0	0	0	0	255,800	0	0
62												
63	950	Contingency Reserve (5% of Line 61)										
64												
65		TOTAL APPROPRIATION (Line 61 + Line 63)	251,800	255,800								
66												
67		BUDGET SUMMARY										
68												
69		Beginning Fund Balance	274,607CR	274,607CR								
70		Revenues + Transfers In	251,800CR	255,800CR								
71		TOTAL REVENUE (69 + 70)	526,407CR	530,407CR								
72												
73		Total Appropriation	251,800	255,800								
74		Unappropriated Balance	274,607	274,607								
75		TOTAL APPROPRIATION (73+74)	526,407	530,407								

BUDGET SUMMARY

The total on line 71 must equal the total on line 75

SUMMARY STATEMENT 2026 - 2027 SCHOOL BUDGET
ALL FUNDS
LIBERTY CHARTER SCHOOL

Budget Line	REVENUES	GENERAL M & O FUND Prior Year Actual 2023-2024	GENERAL M & O FUND Prior Year Actual 2024-2025	GENERAL M & O FUND Current Budget 2025-2026	GENERAL M & O FUND Proposed Budget 2026-2027	ALL OTHER FUNDS Prior Year Actual 2023-2024	ALL OTHER FUNDS Prior Year Actual 2024-2025	ALL OTHER FUNDS Current Budget 2025-2026	ALL OTHER FUNDS Proposed Budget 2026-2027
#01	Beginning Balances	4,424,416CR	4,966,788CR	5,689,739CR	6,429,088CR	433,575CR	391,105CR	413,389CR	383,711CR
#39	Local Revenue	519,525CR	300,755CR	242,000CR	240,000CR	191,220CR	191,339CR	159,495CR	160,800CR
#41	County Revenue	0	0	0	0	0	0	0	0
#55	State Revenue	4,326,929CR	4,147,688CR	4,241,813CR	4,283,853CR	90,159CR	94,805CR	83,841CR	86,627CR
#68	Federal Revenue	0	0	0	0	331,589CR	324,161CR	266,102CR	263,843CR
#72	Other Sources	0	0	0	0	0	0	0	0
#76	Transfers	0	0	0	0	259,320CR	289,059CR	280,041CR	309,443CR
	TOTALS ***	9,270,870CR	9,415,231CR	10,173,552CR	10,952,941CR	1,305,863CR	1,290,469CR	1,202,868CR	1,204,424CR

Budget Line	OBJ #	EXPENDITURES	GENERAL M & O FUND Prior Year Actual 2023-2024	GENERAL M & O FUND Prior Year Actual 2024-2025	GENERAL M & O FUND Current Budget 2025-2026	GENERAL M & O FUND Proposed Budget 2026-2027	ALL OTHER FUNDS Prior Year Actual 2023-2024	ALL OTHER FUNDS Prior Year Actual 2024-2025	ALL OTHER FUNDS Current Budget 2025-2026	ALL OTHER FUNDS Proposed Budget 2026-2027
#60	100	Salaries	1,829,475	1,840,332	1,784,500	1,842,500	250,041	216,406	196,797	208,900
#60	200	Benefits	653,712	675,819	678,750	771,050	64,917	51,170	81,692	83,543
#60	300	Purchased Services	776,516	404,606	455,000	636,500	91,384	111,100	101,922	101,578
#60	400	Supplies & Materials	479,231	437,111	479,125	530,782	175,989	188,812	131,360	136,300
#60	500	Capital Outlay	267,059	33,212	15,000	20,000	66,133	38,923	55,586	24,592
#60	600	Debt Retirement	563	429	500	500	266,294	270,669	251,800	255,800
#60	700	Insurance & Judgments	38,204	44,924	51,548	52,085	0	0	0	0
#60	800	Transfers	259,320	289,059	280,041	309,443	0	0	0	0
#62		Contingency Reserve	0	0	0	0	0	0	0	0
#73		Unappropriated Balances	4,966,790	5,689,739	6,429,088	6,790,081	391,105	413,389	383,711	393,711
		TOTALS ***	9,270,870	9,415,231	10,173,552	10,952,941	1,305,863	1,290,469	1,202,868	1,204,424

* All transfers-in and transfers-out should net to zero.

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SUMMARY STATEMENT 2026 - 2027 SCHOOL BUDGET
ALL FUNDS
DIST#: 458
LIBERTY CHARTER SCHOOL

Budget Line	REVENUES	GENERAL M & O FUND Proposed Budget 2026-2027	ALL OTHER FUNDS Proposed Budget 2026-2027	TOTAL FUNDS Proposed Budget 2026-2027
#01	Beginning Balances	6,429,088CR	383,711CR	6,812,799CR
#39	Local Revenue	240,000CR	160,800CR	400,800CR
#41	County Revenue	0	0	0
#55	State Revenue	4,283,853CR	86,627CR	4,370,480CR
#68	Federal Revenue	0	263,843CR	263,843CR
#72	Other Sources	0	0	0
#76	Transfers	0	309,443CR	309,443CR
	TOTALS ***	10,952,941CR	1,204,424CR	12,157,365CR

Budget Line	OBJ #	EXPENDITURES	GENERAL M & O FUND Proposed Budget 2026-2027	ALL OTHER FUNDS Proposed Budget 2026-2027	TOTAL FUNDS Proposed Budget 2026-2027
#63	100	Salaries	1,842,500	208,900	2,051,400
#63	200	Benefits	771,050	83,543	854,593
#63	300	Purchased Services	636,500	101,578	738,078
#63	400	Supplies & Materials	530,782	136,300	667,082
#63	500	Capital Outlay	20,000	24,592	44,592
#63	600	Debt Retirement	500	255,800	256,300
#63	700	Insurance & Judgments	52,085	0	52,085
#63	800	Transfers	309,443	0	309,443
#66		Contingency Reserve	0	0	0
#79		Unappropriated Balances	6,790,081	393,711	7,183,792
		TOTALS ***	10,952,941	1,204,424	12,157,365

* All transfers-in and transfers-out should net to zero.

** Contingency Reserve can not exceed 5% of the General Fund **

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