IRN No.: 133215

Type of School: Brick and Mortar

Contract Term: 6/30/2025

Operating Receipts

State Foundation Payments (3110, 3211)

Charges for Services (1500)

Fees (1600, 1700)

Other (1830, 1840, 1850, 1860, 1870, 1890, 3190)

Total Operating Receipts

Operating Disbursements

100 Salaries and Wages

200 Employee Retirement and Insurance Benefits

400 Purchased Services

500 Supplies and Materials

600 Capital Outlay -New

700 Capital Outlay - Replacement

800 Other

819 Other Debt

Total Operating Disbursements

Excess of Operating Receipts Over (Under)

Operating Disbursements

Nonoperating Receipts/(Disbursements)

Federal Grants (all 4000 except fund 532)

State Grants (3200, except 3211)

Restricted Grants (3219, Community School Facilities Grant)

Donations (1820)

Interest Income (1400)

Debt Proceeds (1900)

Debt Principal Retirement

Interest and Fiscal Charges

Transfers - In

Transfers - Out

Total Nonoperating Revenues/(Expenses)

Excess of Operating and Nonoperating Receipts

Over/(Under) Operating and Nonoperating

Disbursements

Fund Cash Balance Beginning of Fiscal Year

Fund Cash Balance End of Fiscal Year

THE INTERGENERATIONAL SCHOOL

Statement of Receipt, Disbursements, and Changes in Fund Cash Balances For the Fiscal Years Ended 2022 through 2024, Actual and the Fiscal Years Ending 2025 through 2029, Forecasted

					Forecast		
Fiscal Year							
FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29
2,130,826	1,752,191	2,297,888	2,763,300	2,901,024	2,926,210	2,951,647	2,977,339
-	-	-	-	-	-	-	-
5,566	-	-	-	-	-	-	-
305,716	631,552	989,065	1,419,499	459,396	459,396	459,396	459,396
2,442,109	2,383,743	3,286,953	4,182,799	3,360,420	3,385,606	3,411,043	3,436,735
1,400,942	1,535,735	1,551,563	2,144,936	2,228,879	2,250,453	2,272,243	2,294,250
353,912	370,423	485,797	537,112	542,483	547,908	553,387	558,921
946,560	970,487	1,189,423	2,002,617	1,379,450	1,405,542	1,432,156	1,459,303
213,366	151,988	148,925	176,861	195,398	199,306	203,292	207,358
-	-	140,020	-	-	-	-	-
_	_			_		_	
43,709	147.819	52.309	45,258	46.163	47.086	48.028	48,989
-	,	,	70,200	,	,	,	12,222
2,958,489	3,176,452	3,428,017	4,906,784	4,392,374	4,450,296	4,509,107	4,568,821
(516,381)	(792,709)	(141,064)	(723,985)	(1,031,954)	(1,064,691)	(1,098,064)	(1,132,086)
865,111	1,302,704	564,811	177,111	184,340	184,340	184,340	184,340
2,534	1,302,704	504,611	- 177,111	104,340	104,340	104,340	104,340
2,334		-		-		-	
7,392	10,269	-		-	-		
605	48,500	-	201,786	210,022	210.022	210.022	210,022
-			201,700	-	-	210,022	-
(31,945)	(37,954)	-	- 1	_	-	-	-
(42,897)	(41,496)	_	_	_	-	_	_
-	-	-	- 1	-	-	-	-
-	-	-	- 1	-	-	-	_
800,800	1,282,023	564,811	378,897	394,362	394,362	394,362	394,362
							·
004.443	400.077	400 7.7	(0.45,000)	(007.500)	(070,070)	(700 70 ()	(707.70
284,419	489,314	423,747	(345,088)	(637,592)	(670,328)	(703,701)	(737,724
1,233,225	1,517,644	2,006,958	4,485,339	4,140,251	3,502,659	2,832,331	2,128,629
1,233,225	1,517,044	2,000,956	4,400,339	4, 140,251	3,502,059	2,032,331	2,120,029
1,517,644	2,006,958	2,430,705	4,140,251	3,502,659	2,832,331	2,128,629	1,390,905
1,017,017	2,000,000	2,100,100	7,170,201	0,002,000	2,002,001	2,120,020	1,000,000

IRN No.: 133215

Type of School: Brick and Mortar

Contract Term: 6/30/2025

Staffing/Enrollment

Total Student FTE Instructional Staff Administrative Staff

Other Staff

Purchased Services

Rent Utilities

Other Facility Costs

Insurance

Insurance (USAS code of 851 - incl in Other)

Management Fee Sponsor Fee Audit Fees

Audit Fees (USAS code of 843 - incl in Other)

Contingency
Transportation
Legal
Marketing

Consulting Salaries and Wages

Employee Benefits
Special Education Services
Technology Services

Food Services
Other

Total Purchased Services

Financial Metrics

Expenditures per FTE
Debt Service Payments
Debt Service Coverage
Growth in Enrollment
Growth in New Capital Outlay
Growth in Operating Receipts

Growth in Non-Operating Receipts/Expenses

Days of Cash

THE INTERGENERATIONAL SCHOOL

Statement of Receipt, Disbursements, and Changes in Fund Cash Balances For the Fiscal Years Ended 2022 through 2024, Actual and the Fiscal Years Ending 2025 through 2029, Forecasted

258	232	210	245	255	255	255	255
23	25	22	22	24	24	24	24
11	14	11	11	12	12	12	12

173,951		74,842	294,842	74,842	74,842	74,842	74,842
46,765	63,926	56,327	94,650	65,000	66,300	67,626	68,979
228,854	242,953	258,581	334,435	292,014	297,854	303,811	309,888
-	-	-	-	-	-	-	-
13,672	22,200	45,542	26,508	27,038	27,579	28,131	28,693
-	-	-	-	-	-	-	-
53,989	51,764	56,530	68,826	70,203	71,607	73,039	74,499
-	-	-	-	-	-	-	-
10,115	11,474	11,476	10,000	10,200	10,404	10,612	10,824
-	-	-	-	-	-	-	-
-	1,940	7,805	92,250	59,415	60,603	61,815	63,052
8,801	26,783	9,842	22,000	7,500	7,650	7,803	7,959
18,324	19,363	20,788	76,832	29,650	30,243	30,848	31,465
161,797	189,159	247,522	43,950	1,071	1,092	1,114	1,137
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
95,451	115,886	74,452	293,000	203,460	207,529	211,680	215,913
93,952	82,611	62,784	163,725	154,480	157,569	160,720	163,935
45,499	152,176	139,704	140,000	142,800	145,656	148,569	151,541
-	-	-	-	-	-	-	-
951,170	980,234	1,066,195	1,504,743	1,137,672	1,158,929	1,180,611	1,202,726

11,464	13,682	16,324	20,028	17,225	17,452	17,683	17,917
42,897	41,496	-	-	-	-	-	-
0.25	1.42	0.00	0.00	0.00	0.00	0.00	0.00
0.0%	-10.0%	-9.5%	16.7%	4.1%	0.0%	0.0%	0.0%
0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0.0%	-2.4%	37.9%	27.3%	-19.7%	0.7%	0.8%	0.8%
0.0%	60.1%	-55.9%	-32.9%	4.1%	0.0%	0.0%	0.0%
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

IRN No.: 133215

Type of School: Brick and Mortar

Contract Term: 6/30/2025

Additional Metrics

Management Fee per Pupil Salary and Wages per Pupil

Salary, Wages, and Management Fee per Pupil

Avg Staff Salary Benefits per Pupil

Number of Students per Instruction Staff

Number of Students per Total Staff

Receipts per Pupil
Disbursements per Pupil

Operating Surplus/Deficit per Pupil

Nonoperating Receipts per Pupil Nonoperating Disbursements per Pupil

Nonoperating Surplus/Deficit per Pupil

Total Surplus/Deficit per Pupil

THE INTERGENERATIONAL SCHOOL

Statement of Receipt, Disbursements, and Changes in Fund Cash Balances For the Fiscal Years Ended 2022 through 2024, Actual and the Fiscal Years Ending 2025 through 2029, Forecasted

-	-	-	-	-	-	-	-
5,429	6,615	7,388	8,755	8,741	8,825	8,911	8,997
5,429	6,615	7,388	8,755	8,741	8,825	8,911	8,997
41,204	39,378	47,017	64,998	61,913	62,513	63,118	63,729
1,371	1,596	2,313	2,192	2,127	2,149	2,170	2,192
11	9	10	11	11	11	11	11
8	6	6	7	7	7	7	7
9,463	10,268	15,652	17,073	13,178	13,277	13,377	13,477
11,464	13,682	16,324	20,028	17,225	17,452	17,683	17,917
(2,001)	(3,414)	(672)	(2,955)	(4,047)	(4,175)	(4,306)	(4,440)
3,393	5,864	2,690	1,547	1,547	1,547	1,547	1,547
290	342	-	-	-	-	-	
3,103	5,522	2,690	1,547	1,547	1,547	1,547	1,547
1,102	2,108	2,018	(1,409)	(2,500)	(2,629)	(2,760)	(2,893)

Assumptions Narrative Summary

Fiscal Year 2025-2029 Projected Debt									
Description	Beginning Year Balance				Interest Expense		Ending Year Balance		Debitor/ Creditor
FTE Review	\$	-	\$	-	\$		\$		
Loan A	\$	892,382.77	\$	203,638.33	\$	170,570.27	\$	691,795.00	Erie Bank
Loan B	\$	-	\$	-	\$		\$		
Line of Credit	\$	-	\$	-	\$	-	\$	-	
Notes, Bonds	\$	-	\$	-	\$	-	\$	-	
Capital Leases	\$	-	\$	-	\$		\$		
Payables (Past Due 180+ days)	\$	-	\$	-	\$	-	\$	-	
Total	\$	892,382.77	\$	203,638.33	\$	170,570.27	\$	691,795.00	

Miscellaneous Notes:

The School does not use a management company.

The School Sponsor is the Educational Services Center of Lake Erie West. The contracted base fee is 2.5% of State Foundation revenues.

The School received a loan to purchase its building through Erie Bank. The loan terms are \$1,000,000 principal, 4.27% interest rate, 20-yr amortization.

Treasurer: Doug Mangen

Expenditure/Expenses/Enrollment	Inc / Dec	Justification
FY25 Enrollment	17%	Enrollment based on current and projected student counts.
State Foundation Payment / FTE	\$10,936	Based on the most recent available State Foundation Report
Forecasted Average Enrollment Growth	4%	The School will maintain its current class offerings through the timeframe at a maximum of 255 FTE
Forecasted Expense Inflation	2%	The forecast uses 2% as an estimate for inflation
Forecast Salaries & Wages	1%	Staff and compensation planning results in an average 1% annual increase in wages
Purchased Services		
FY25 Rent	\$0	The School owns its building
FY25 Utilities	\$94,650	Utilities based on prior year and estimated expenses

IRN No.: 133215

Type of School: Brick and Mortar

Contract Term: 6/30/2025

Other Facility Costs
Insurance
Management Fee
Sponsor Fee
Audit Fee
FY25 Food Service
FY25 Transportation
FY25 Legal
FY25 Marketing
FY25 Consulting

\$245,111

THE INTERGENERATIONAL SCHOOL

Statement of Receipt, Disbursements, and Changes in Fund Cash Balances
For the Fiscal Years Ended 2022 through 2024, Actual and
the Fiscal Years Ending 2025 through 2029, Forecasted

Other Facilities Costs based on prior year and estimated expenses

\$26,508	Insurance based on current coverage and estimated expenses
\$0	No Management company
\$68,826	Base rate based on current contract agreement
\$10,000	Audit based on FY24 expenses paid
\$140,000	Food services expenses based on FY24 expenses paid and estimated expenses
\$92,250	Includes Field Trip Transportation
\$22,000	Legal expenses based on FY24 expenses paid and estimated expenses
\$39,800	Paid and estimated expenses for community outreach and recruitment efforts
\$188,060	Includes vendors for services including but not limited to School Improvement, Substitute Teacher Services, Professional
	Development, Treasurer and Accounting services. Consulting expenses based on FY24 expenses paid and estimated