

RISE - BUDGET REPORT

SUMMARY BALANCE SHEET - ALL FUNDS

	6/30/2025	8/31/2025
CASH	\$ 742,460.32	\$ 1,229,793.39
RECEIVABLES	\$ 82,975.36	\$ 31,735.59
TOTAL ASSETS:	\$ 825,435.68	\$ 1,261,528.98
DEFERRED REVENUE - STATE PAYMENTS AHEAD OF SPENDING	\$ 37,130.00	\$ 7,829.50
SALARIES & BENEFITS PAYABLE - JULY/AUGUST	\$ 212,806.00	\$ -
ACCOUNTS PAYABLE / OTHER LIABILITIES	\$ 33,605.26	\$ 560.85
TOTAL LIABILITIES:	\$ 283,541.26	\$ 8,390.35
NET FUND BALANCE:	\$ 541,894.42	\$ 1,253,138.63
TOTAL LIABILITIES AND FUND BALANCE:	\$ 825,435.68	\$ 1,261,528.98

SUMMARY BUDGET AND INCOME STATEMENT - ALL FUNDS

	2025-2026				
	Original Budget	MTD Activity	YTD Activity		
TOTAL REVENUES	\$ 3,235,272.00	\$ 1,040,493.64	\$ 1,075,057.44		17%
TOTAL EXPENDITURES	\$ 2,952,535.25	\$ 341,013.02	\$ 363,813.23		33%
NET INCOME	\$ 282,736.75	\$ 699,480.62	\$ 711,244.21		12%

Short-Term Financial Health Summary			
	6/30/2024	6/30/2025	As of 08/31/2025
Unrestricted Days Cash On Hand	161.7	100.6	152.0
Loan/Lease Events of Default	No	No	No
Enrollment Variance to Budget	92%	99%	TBD
Long-Term Financial Health Summary			
Total Margin	10.98%	2.94%	66.16%
Current Year Cash Flow	\$ 445,365.27	\$ 297,095.05	\$ 784,428.12
Debt and/or Lease Coverage Ratio	1.99	1.28	3.04
Debt to Asset Ratio	0.00	0.34	0.01
School Meets All Financial Compliance Requirements	Yes	Yes	Yes

YTD: 17%

	2025-2026					
Account	Original Budget	MTD Activity	YTD Activity	Remaining	MTD%	YTD%
STATE AND LOCAL FUNDS						
GENERAL FUND						
REVENUES:						
STATE SUPPORT - ENTITLEMENT	\$ 778,147.00	\$ 302,719.00	\$ 302,719.00	\$ (475,428.00)	39%	39%
STATE SALARY APPORTIONMENT	\$ 1,502,726.00	\$ 584,600.00	\$ 584,600.00	\$ (918,126.00)	39%	39%
BENEFIT SUPPORT	\$ 317,526.00	\$ 123,526.00	\$ 123,526.00	\$ (194,000.00)	39%	39%
CONTRIBUTIONS/DONATIONS	\$ -	\$ 713.35	\$ 3,204.91	\$ 3,204.91	0%	0%
OTHER LOCAL REVENUE	\$ 55,000.00	\$ -	\$ -	\$ (55,000.00)	0%	0%
SPECIAL DIST - PROFESSIONAL DEV	\$ 17,092.00	\$ -	\$ -	\$ (17,092.00)	0%	0%
SPECIAL DIST - PROF DEV DYSLEXIA	\$ 4,052.00	\$ -	\$ -	\$ (4,052.00)	0%	0%
SPECIAL DIST - CHARTER FACILITIES	\$ 97,888.00	\$ -	\$ -	\$ (97,888.00)	0%	0%
SPECIAL DIST - LITERACY	\$ 37,494.00	\$ -	\$ -	\$ (37,494.00)	0%	0%
SPECIAL DIST-CONTINUOUS IMPROVMNT	\$ 6,600.00	\$ -	\$ -	\$ (6,600.00)	0%	0%
SPECIAL DIST - REMEDIATION	\$ 2,973.00	\$ -	\$ -	\$ (2,973.00)	0%	0%
SPECIAL DIST - COLL/CARR ADVISORS	\$ 9,000.00	\$ -	\$ -	\$ (9,000.00)	0%	0%
SPECIAL DIST - CONTENT/CURRICULUM	\$ 2,952.00	\$ -	\$ -	\$ (2,952.00)	0%	0%
SPECIAL DIST - MATH & SCIENCE	\$ 62,700.00	\$ -	\$ -	\$ (62,700.00)	0%	0%
EARNINGS ON INVESTMENT - LGIP	\$ 20,000.00	\$ 2,344.66	\$ 5,113.85	\$ (14,886.15)	12%	26%
EARNINGS ON INVESTMENT - SAVINGS	\$ -	\$ 2.48	\$ 5.03	\$ 5.03	0%	0%
**TOTAL REVENUE	\$ 2,914,150.00	\$ 1,013,905.49	\$ 1,019,168.79	\$ (1,894,981.21)	35%	35%

Account	2025-2026						MTD%	YTD%
	Original Budget	MTD Activity	YTD Activity	Remaining				
EXPENSES								
K-6 SALARIES - CERTIFIED	\$ 474,520.00	\$ 12,640.59	\$ -	\$ 474,520.00			3%	0%
K-6 SALARIES - CLASSIFIED	\$ 77,430.75	\$ -	\$ -	\$ 77,430.75			0%	0%
K-6 STIPENDS	\$ 10,300.00	\$ -	\$ -	\$ 10,300.00			0%	0%
K-6 SUBSTITUTE PAY	\$ 10,454.50	\$ -	\$ -	\$ 10,454.50			0%	0%
K-6 EMPLOYEE BENEFITS - PERSI	\$ 73,226.00	\$ 1,703.95	\$ 158.40	\$ 73,067.60			2%	0%
K-6 EMPLOYEE BENEFITS - TAXES	\$ 42,224.00	\$ 946.71	\$ -	\$ 42,224.00			2%	0%
K-6 EMPLOYEE BENEFITS - INSURANCE	\$ 47,904.00	\$ 1,717.11	\$ 3,038.66	\$ 44,865.34			4%	6%
PURCHASED SERVICE - PROF DEV	\$ 10,300.00	\$ 170.18	\$ 170.18	\$ 10,129.82			2%	2%
LITERACY PURCHASED SERVICE	\$ 3,090.00	\$ -	\$ -	\$ 3,090.00			0%	0%
K-6 SUPPLIES	\$ -	\$ 199.11	\$ 199.11	\$ (199.11)			0%	0%
K-6 SUPPLIES - SCIENCE	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00			0%	0%
K-6 CURRICULUM	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00			0%	0%
**TOTAL ELEMENTARY PROGRAM	\$ 794,449.25	\$ 17,377.65	\$ 3,566.35	\$ 790,882.90			2%	0%
SECONDARY TEACHER SALARIES	\$ 659,038.00	\$ 63,831.80	\$ -	\$ 659,038.00			10%	0%
CLASSIFIED STAFF SALARIES	\$ 43,143.00	\$ 19,857.16	\$ 36,133.04	\$ 7,009.96			46%	84%
SUBSTITUTE TEACHER SALARIES	\$ 8,230.00	\$ -	\$ -	\$ 8,230.00			0%	0%
PERSI BENEFITS	\$ 107,430.00	\$ 9,878.07	\$ 3,314.04	\$ 104,115.96			9%	3%
FICA/MEDICARE BENEFITS	\$ 57,946.00	\$ 5,926.64	\$ 1,813.13	\$ 56,132.87			10%	3%
INSURANCE BENEFITS	\$ 65,741.00	\$ 10,785.54	\$ 21,571.06	\$ 44,169.94			16%	33%
SECONDARY SUPPLIES	\$ -	\$ 22,316.26	\$ 41,693.43	\$ (41,693.43)			0%	0%
**TOTAL SECONDARY PROGRAM	\$ 941,528.00	\$ 132,595.47	\$ 104,524.70	\$ 837,003.30			14%	11%
SPECIAL EDUCATION PURCH SERVICES	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00			0%	0%
SPECIAL EDUCATION SUPPLIES	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00			0%	0%
**TOTAL SPECIAL SERVICES	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00			0%	0%
DUES FEES TRAVEL	\$ 7,725.00	\$ -	\$ -	\$ 7,725.00			0%	0%
**TOTAL INSTRUCTION IMPROVEMENT	\$ 7,725.00	\$ -	\$ -	\$ 7,725.00			0%	0%
LEGAL FEES - BOARD OF ED	\$ 2,575.00	\$ 250.00	\$ 490.00	\$ 2,085.00			10%	19%
AUDIT FEES	\$ 8,034.00	\$ 6,675.00	\$ 6,675.00	\$ 1,359.00			83%	83%
OTHER EXPENSES - BOARD OF ED	\$ 6,798.00	\$ -	\$ 50.00	\$ 6,748.00			0%	1%
**TOTAL BOARD OF EDUCATION	\$ 17,407.00	\$ 6,925.00	\$ 7,215.00	\$ 10,192.00			40%	41%
SALARIES - ADMINISTRATION	\$ 199,000.00	\$ 17,433.11	\$ 21,174.57	\$ 177,825.43			9%	11%
OFFICE SALARIES	\$ 79,653.00	\$ 1,296.48	\$ 2,309.14	\$ 77,343.86			2%	3%
PUPIL SERVICES SALARIES	\$ 55,277.00	\$ 5,946.62	\$ (0.80)	\$ 55,277.80			11%	0%
KSD SERVICE - NURSE ALLOCATION	\$ 6,412.00	\$ -	\$ -	\$ 6,412.00			0%	0%
PERSI BENEFITS	\$ 36,352.00	\$ 3,123.46	\$ 3,012.60	\$ 33,339.40			9%	8%
FICA/MEDICARE BENEFITS	\$ 21,317.00	\$ 1,736.49	\$ 1,493.83	\$ 19,823.17			8%	7%
INSURANCE BENEFITS	\$ 24,184.00	\$ 2,527.17	\$ 5,054.36	\$ 19,129.64			10%	21%
WORKER'S COMPENSATION INSURANCE	\$ 11,266.00	\$ -	\$ -	\$ 11,266.00			0%	0%
PURCHASED SERVICES - ADMIN	\$ 500.00	\$ 105.00	\$ 615.02	\$ (115.02)			21%	123%
BANK SERVICE CHARGES	\$ 515.00	\$ 522.96	\$ 522.96	\$ (7.96)			102%	102%
SOFTWARE LICENSES - OPS 2M	\$ 13,133.00	\$ -	\$ 1,275.00	\$ 11,858.00			0%	10%
SUPPLIES - ADMINISTRATION	\$ 11,356.00	\$ 7,967.18	\$ 11,163.04	\$ 192.96			70%	98%
COPIER LEASE	\$ 7,725.00	\$ 731.78	\$ 1,979.75	\$ 5,745.25			9%	26%
**TOTAL ADMINISTRATION	\$ 466,690.00	\$ 41,390.25	\$ 48,599.47	\$ 418,090.53			9%	10%
KSD SERVICE - BUILDING LEASE	\$ 348,415.00	\$ 125,078.07	\$ 125,078.07	\$ 223,336.93			36%	36%
PROPERTY LEASE	\$ -	\$ -	\$ 400.00	\$ (400.00)			0%	0%
PROPERTY/LIABILITY INS	\$ 7,298.00	\$ -	\$ 9,170.25	\$ (1,872.25)			0%	126%
**TOTAL BUILDING CARE PROGRAM	\$ 355,713.00	\$ 125,078.07	\$ 134,648.32	\$ 221,064.68			35%	38%
MAINTENANCE - STUDENT OCCUPIED	\$ 63,000.00	\$ 108.02	\$ 108.02	\$ 62,891.98			0%	0%
**TOTAL MAINTENANCE PROGRAM	\$ 63,000.00	\$ 108.02	\$ 108.02	\$ 62,891.98			0%	0%
FIELD TRIP TRANSPORTION	\$ 5,150.00	\$ -	\$ -	\$ 5,150.00			0%	0%
**TOTAL TRANSPORTATION PROGRAM	\$ 5,150.00	\$ -	\$ -	\$ 5,150.00			0%	0%
***TOTAL EXPENDITURES	\$ 2,654,662.25	\$ 323,474.46	\$ 298,661.86	\$ 2,356,000.39			12%	11%

	2025-2026						
Account	Original Budget	MTD Activity	YTD Activity	Remaining	MTD%	YTD%	
CAPITAL IMPROVEMENT FUND							
EARNINGS ON INVESTMENTS - CAP IMPR	\$ -	\$ -	\$ -	\$ -	0%	0%	
TRANSFER IN - CAPITAL IMPROVEMENT	\$ -	\$ -	\$ -	\$ -	0%	0%	
**TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	0%	0%	
CONSTRUCTION EXPENSES	\$ 75,000.00	\$ -	\$ 3,022.72	\$ 71,977.28	0%	4%	
***TOTAL EXPENDITURES	\$ 75,000.00	\$ -	\$ 3,022.72	\$ 71,977.28	0%	4%	
*** NET:	\$ (75,000.00)	\$ -	\$ (3,022.72)	\$ (71,977.28)	0%	4%	
STUDENT ACTIVITY FUND							
BUDGET BALANCE CARRY FORWARD	\$ 370.00	\$ -	\$ -	\$ (370.00)	0%	0%	
**TOTAL REVENUE	\$ 370.00	\$ -	\$ -	\$ (370.00)	0%	0%	
***TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	0%	0%	
*** NET:	\$ 370.00	\$ -	\$ -	\$ (370.00)	0%	0%	
BLUE CROSS GRANT							
REVENUE - BLUE CROSS GRANT	\$ 37,130.00	\$ 29,300.50	\$ 29,300.50	\$ (7,829.50)	79%	79%	
**TOTAL REVENUE	\$ 37,130.00	\$ 29,300.50	\$ 29,300.50	\$ (7,829.50)	79%	79%	
SALARIES - BLUE CROSS GRANT	\$ -	\$ -	\$ -	\$ -	0%	0%	
BENEFITS - BLUE CROSS GRANT	\$ -	\$ -	\$ -	\$ -	0%	0%	
PURCHASED SERVICE - BLUE CROSS	\$ 27,130.00	\$ -	\$ -	\$ 27,130.00	0%	0%	
SUPPLIES - BLUE CROSS GRANT	\$ 10,000.00	\$ 29,300.50	\$ 29,300.50	\$ (19,300.50)	293%	293%	
***TOTAL EXPENDITURES	\$ 37,130.00	\$ 29,300.50	\$ 29,300.50	\$ 7,829.50	79%	79%	
*** NET:	\$ -	\$ -	\$ -	\$ -	0%	0%	
TECHNOLOGY FUND							
BUDGET BALANCE CARRY FORWARD	\$ 93,027.00	\$ -	\$ -	\$ (93,027.00)	0%	0%	
REVENUE - TECHNOLOGY	\$ 59,738.00	\$ -	\$ -	\$ (59,738.00)	0%	0%	
**TOTAL REVENUE	\$ 152,765.00	\$ -	\$ -	\$ (152,765.00)	0%	0%	
PURCHASED SERVICES - INST MGMT SYS	\$ 42,318.00	\$ -	\$ -	\$ 42,318.00	0%	0%	
SUPPLIES - TECHNOLOGY	\$ 16,001.00	\$ -	\$ 6,240.00	\$ 9,761.00	0%	39%	
***TOTAL EXPENDITURES	\$ 58,319.00	\$ -	\$ 6,240.00	\$ 52,079.00	0%	11%	
*** NET:	\$ 94,446.00	\$ -	\$ (6,240.00)	\$ (100,686.00)	0%	-7%	
SAFE & DRUG FREE FUND							
BUDGET BALANCE CARRY FORWARD	\$ 3,433.00	\$ -	\$ -	\$ (3,433.00)	0%	0%	
REVENUE - SAFE & DRUG FREE SCHOOLS	\$ 4,554.00	\$ -	\$ -	\$ (4,554.00)	0%	0%	
**TOTAL REVENUE	\$ 7,987.00	\$ -	\$ -	\$ (7,987.00)	0%	0%	
PURCHASED SERVICES	\$ 4,554.00	\$ -	\$ -	\$ 4,554.00	0%	0%	
***TOTAL EXPENDITURES	\$ 4,554.00	\$ -	\$ -	\$ 4,554.00	0%	0%	
*** NET:	\$ 3,433.00	\$ -	\$ -	\$ (3,433.00)	0%	0%	
MEDICAID FUND							
REVENUE - MEDICAID	\$ 50,000.00	\$ -	\$ -	\$ (50,000.00)	0%	0%	
**TOTAL REVENUE	\$ 50,000.00	\$ -	\$ -	\$ (50,000.00)	0%	0%	
SALARIES - MEDICAID	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00	0%	0%	
***TOTAL EXPENDITURES	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00	0%	0%	
*** NET:	\$ -	\$ -	\$ -	\$ -	0%	0%	

Account	2025-2026		MTD Activity	YTD Activity	Remaining	MTD%	YTD%	
	Original Budget							
TEMPORARY FEDERAL FUNDS								
CSP GRANT								
REVENUE - CSP GRANT	\$	110,000.00	\$	26,588.15	\$	(83,411.85)	24%	24%
**TOTAL REVENUE	\$	110,000.00	\$	26,588.15	\$	(83,411.85)	24%	24%
CURRICULUM - ELEMENTARY - CSP	\$	20,000.00	\$	-	\$	20,000.00	0%	0%
SUPPLIES - SECONDARY - CSP GRANT	\$	25,000.00	\$	-	\$	25,000.00	0%	0%
CURRICULUM - SECONDARY - CSP GRANT	\$	10,000.00	\$	-	\$	10,000.00	0%	0%
FURNITURE/FIXTURES-SECONDARY	\$	40,000.00	\$	4,275.00	\$	35,725.00	11%	11%
TECHNOLOGY - SCHOOL - GENERAL	\$	15,000.00	\$	13,263.56	\$	(7,313.15)	88%	149%
***TOTAL EXPENDITURES	\$	110,000.00	\$	17,538.56	\$	83,411.85	16%	24%
*** NET:	\$	-	\$	9,049.59	\$	-	0%	0%

Account	2025-2026		Original Budget	MTD Activity	YTD Activity	Remaining	MTD%	YTD%
BALANCE SHEETS BY FUND								
STATE AND LOCAL FUNDS								
ACCT NAME			MTD ACTIVITY	YTD BALANCE				
GENERAL FUND								
CASH IN BANK - GENERAL FUND	\$	(81,752.78)	\$	(95,604.06)				
CASH IN BANK - STUCO FUND	\$	-	\$	3,312.40				
CASH IN BANK - SAVINGS ACCOUNT	\$	-	\$	3,900.26				
INVESTMENT- STATE TREASURER LGIP	\$	772,344.66	\$	1,297,053.77				
ACCOUNTS RECEIVABLE	\$	-	\$	3,397.44				
ACCOUNTS PAYABLE	\$	(160.85)	\$	(560.85)				
FUND BALANCE - GEN FUND	\$	(690,431.03)	\$	(1,211,498.96)				
NET TOTAL	\$	-	\$	-				
CAPITAL IMPROVEMENT FUND								
CASH IN BANK - CAPITAL IMPROVEMENT	\$	-	\$	30,984.53				
FUND BALANCE - CAPITAL IMPROVEMENT	\$	-	\$	(30,984.53)				
NET TOTAL	\$	-	\$	-				
UNITED WAY COMMUNITY IMPACT FUND								
CASH IN BANK - UNITED WAY GRANT	\$	-	\$	10,000.00				
FUND BALANCE - UNITED WAY GRANT	\$	-	\$	(10,000.00)				
NET TOTAL	\$	-	\$	-				
WILBER-ELLIS GRANT								
CASH IN BANK - WILBER-ELLIS GRANT	\$	-	\$	2,500.00				
FUND BALANCE - WILBER-ELLIS GRANT	\$	-	\$	(2,500.00)				
NET TOTAL	\$	-	\$	-				
STUDENT ACTIVITIES								
CASH IN BANK - STUDENT ACTIVITIES	\$	-	\$	285.06				
FUND BALANCE - STUDENT ACTIVITIES	\$	-	\$	(285.06)				
NET TOTAL	\$	-	\$	-				
BLUE CROSS GRANT								
CASH IN BANK - BLUE CROSS GRANT	\$	(29,300.50)	\$	7,829.50				
DEFERRED REVENUE - BLUE CROSS	\$	29,300.50	\$	(7,829.50)				
NET TOTAL	\$	-	\$	-				
TECHNOLOGY FUND								
CASH IN BANK - TECHNOLOGY FUND	\$	-	\$	(2,129.92)				
FUND BALANCE - TECHNOLOGY	\$	-	\$	2,129.92				
NET TOTAL	\$	-	\$	-				
SAFE & DRUG FREE FUND								
CASH IN BANK--SAFE& DRUG FREE	\$	-	\$	-				
FUND BALANCE - SAFE % DRUG FREE	\$	-	\$	-				
NET TOTAL	\$	-	\$	-				
SPECIAL EDUCATION-RELATED FUNDS								
MEDICAID FUND								
CASH IN BANK - MEDICAID FUND	\$	22,436.11	\$	-				
ACCOUNTS RECEIVABLE - MEDICAID	\$	(22,436.11)	\$	-				
FUND BALANCE - MEDICAID	\$	-	\$	-				
NET TOTAL	\$	-	\$	-				

Account	2025-2026		Original Budget	MTD Activity	YTD Activity	Remaining	MTD%	YTD%
TEMPORARY FEDERAL FUNDS								
CSP GRANT								
CASH IN BANK - CSP GRANT	\$	(17,538.56)	\$	(28,338.15)				
ACCOUNTS RECEIVABLE-CSP GRANT	\$	26,588.15	\$	28,338.15				
FUND BALANCE - CSP GRANT	\$	(9,049.59)	\$	-				
NET TOTAL	\$	-	\$	-				
CASH BALANCE - ALL FUNDS:			MTD ACTIVITY	YTD BALANCE				
CASH IN BANK - GENERAL FUND	\$	(81,752.78)	\$	(95,604.06)				
CASH IN BANK - STUCO FUND	\$	-	\$	3,312.40				
CASH IN BANK - SAVINGS ACCOUNT	\$	-	\$	3,900.26				
CASH IN BANK - LGIP ACCOUNT	\$	772,344.66	\$	1,297,053.77				
CASH IN BANK - PETTY CASH	\$	-	\$	-				
CASH IN BANK - CAPITAL IMPROVEMENT	\$	-	\$	30,984.53				
CASH IN BANK - UNITED WAY GRANT	\$	-	\$	10,000.00				
CASH IN BANK - IDAHO DVR GRANT	\$	-	\$	-				
CASH IN BANK - WILBER-ELLIS GRANT	\$	-	\$	2,500.00				
CASH IN BANK - STUDENT ACTIVITIES	\$	-	\$	285.06				
CASH IN BANK - BLUE CROSS GRANT	\$	(29,300.50)	\$	7,829.50				
CASH IN BANK - TECHNOLOGY FUND	\$	-	\$	(2,129.92)				
CASH IN BANK - SAFE & DRUG FREE	\$	-	\$	-				
CASH IN BANK - CSP GRANT	\$	(17,538.56)	\$	(28,338.15)				
CASH IN BANK - MEDICAID FUND	\$	22,436.11	\$	-				
	\$	666,188.93	\$	1,229,793.39				