

Cash		Income Summary						
Beginning Operating Cash 5/1/25	46,895	May-25			YTD			
Add Local Funds	25,303	Source:	Actual	Prior Year	Variance	Actual	Prior Year	Variance
Add State Funds	135,726	Tax Credit	-	286	(286)	10,200	12,316	(2,116)
Add Federal Funds	16,794	Other Local	25,303	929	24,374	95,883	355,254	(259,371)
Less Salaries/Benefits	113,020	State Equalization	148,651	157,809	(9,158)	1,496,708	1,753,892	(257,184)
Less Purchased Services	38,912	State Restricted Funds	15,855	16,173	(318)	176,547	223,815	(47,268)
Less Supplies	1,586	Federal	16,794	22,083	(5,289)	226,934	301,260	(74,326)
Less Other Expenses	1,322	Total	206,603	197,280	9,323	2,006,272	2,646,537	(640,265)
Transfer		Comments						
Adjustments to cash basis	2,998	1 Prior Year Other Local includes two local grants (TEP \$100,000 and CFSA \$132,748)						
Ending Cash 5/31/25	66,880	2 PY State Restricted Funds includes \$29,271 of Legislative one time monies						
		3						
Key financial indicators		Expense Summary						
Current Ratio	1.14	May-25			YTD			
(Current Assets/Current Liabilities)		Source:	Actual	Prior Year	Variance	Actual	Prior Year	Variance
Unrestricted Days Liquidity	32.78	Salaries/Benefits	113,020	155,541	(42,521)	1,345,255	1,409,194	(63,939)
(Unrestricted Cash/ Expenses per day)		Purchased Services	38,192	38,983	(791)	454,380	486,770	(32,390)
Lease Adjusted Debt Service Coverage Ratio	0.32	Supplies	1,586	4,031	(2,445)	89,061	103,838	(14,777)
(Goal 1.1 or better)		Other Expenses	1,322	2,206	(884)	17,006	11,945	5,061
Projected EOY operating cash	207,360	Bond Interest and Fees	-	-	-	141,194	144,494	(3,300)
Projected change in cash	(204,914)	Capital Expenses	-	-	-	3,578	309,953	(306,375)
Projected Debt Service Coverage	0.18	Total	154,120	200,761	(46,641)	2,050,474	2,466,194	(415,720)
6) % Change ADM	-7%	Comments						
Upcoming Due Dates/Events		1 Purchased Service FY24 - Project Search \$35K Purchased Service, Ribbit, PowerSchool, ESI						
1		2 FY24 Capital Expenses for AC unit and Dell Computers, HVAC and Solar						
2		3						
3		Budget Summary						
		YTD			FY25			
		Source:	Actual	Budget	Variance	Forecasted	Budget	Variance
		ADM (Days 1-100)	144.6	170	-25.4	144.5	144.5	0
		Local Funds	106,084	94,482	11,602	94,482	94,482	-
		State Funds	1,673,256	1,663,886	9,370	1,815,148	1,815,148	-
		Federal Funds	226,934	301,260	(74,326)	260,005	260,005	-
		Bond Interest and fees	138,098	138,093	5	179,849	179,849	-
		Instruction	547,830	523,363	24,467	565,765	565,765	-
		Support Students	289,110	284,556	4,554	321,949	321,949	-
		Support Staff	37,777	40,892	(3,115)	39,742	39,742	-
		Governing board	20,147	20,147	-	23,128	21,518	1,610
		Administration	257,769	257,728	41	280,959	280,959	-
		Business	146,952	131,974	14,978	143,209	143,209	-
		Maintenance & Op	255,789	256,904	(1,115)	276,748	276,748	-
		Bond Amortize	-	-	-	16,011	16,011	-
		Capital	2,740	2,740	-	3,578	2,740	838
		Transportation	-	-	-	-	-	-
		Program 200 Services	182,675	177,815	4,861	212,488	212,488	-
		Classroom Site	176,351	183,413	(7,062)	244,551	244,551	-
		Total	(48,964)	42,003	(90,967)	(138,342)	(135,894)	(2,448)