

Cash		Income Summary						
Beginning Operating Cash 8/1/25	69,840	Source:	Aug-25			YTD		
Add Local Funds	709		Actual	Prior Year	Variance	Actual	Prior Year	Variance
Add State Funds	93,433	Tax Credit	-	-	-	-	-	-
Add Federal Funds	11,651	Other Local	709	644	65	772	2,630	(1,858)
Less Salaries/Benefits	131,701	State Equalization	111,908	123,185	(11,277)	223,816	246,370	(22,554)
Less Purchased Services	46,787	State Restricted Funds	13,472	13,954	(482)	26,944	27,907	(963)
Less Supplies	9,448	Federal	11,651	26,395	(14,744)	21,107	26,395	(5,288)
Less Other Expenses	615	Total	137,740	164,178	(26,438)	272,639	303,302	(30,663)
Transfer		Comments						
Adjustments to cash basis	(28,246)	1						
Ending Cash 8/31/25	15,328	2						
		3						
Restricted for		Expense Summary						
Classroom Site	44,133	Source:	Aug-25			YTD		
Instructional Improvement	6,713		Actual	Prior Year	Variance	Actual	Prior Year	Variance
Tax Credit	12,950	Salaries/Benefits	131,701	177,924	(46,223)	164,435	216,732	(52,297)
Reserve unrestricted	31,546	Purchased Services	46,787	39,504	7,283	126,015	114,073	11,942
Reserve restricted	59,557	Supplies	9,448	4,337	5,111	58,710	62,160	(3,450)
		Other Expenses	615	-	615	10,899	13,265	(2,366)
		Bond Interest and Fees	-	-	-	-	-	-
		Capital Expenses	-	-	-	6,555	2,740	3,815
		Total	188,551	221,765	(33,214)	366,614	408,970	(42,356)
Key financial indicators		Comments						
Current Ratio	0.79	1						
(Current Assets/Current Liabilities)		2						
		3						
Unrestricted Days Liquidity	13.20	Budget Summary						
(Unrestricted Cash/ Expenses per day)		Source:	YTD			FY25		
Lease Adjusted Debt Service Coverage Ratio	0.32		Actual	Budget	Variance	Forecasted	Budget	Variance
(Goal 1.1 or better)		ADM (Days 1-100)	125	150	-25	125	150	-25
Projected EOY operating cash		Local Funds	772	1,000	(228)	68,342	68,342	-
Projected change in cash		State Funds	250,759	264,598	(13,839)	1,587,585	1,867,216	(279,631)
Projected Debt Service Coverage	0.18	Federal Funds	21,107	21,000	107	144,414	133,763	10,651
6) % Change ADM	-13%	Bond Interest and fees	-	-	-	174,205	174,205	-
Upcoming Due Dates/Events		Instruction	103,513	88,254	15,259	497,540	497,540	-
1 Fall Break 10/6-10/10		Support Students	45,366	42,541	2,825	227,777	227,777	-
2		Support Staff	6,379	6,379	-	15,201	15,201	-
3		Governing board	7,300	7,300	-	20,608	20,608	-
		Administration	54,317	48,257	6,060	252,042	285,465	(33,423)
		Business	40,758	36,798	3,961	129,760	152,725	(22,965)
		Maintenance & Op	76,673	72,088	4,585	253,204	241,790	11,414
		Bond Amortize	-	-	-	16,011	16,011	-
		Capital	6,555	6,555	-	11,764	15,000	(3,236)
		Transportation	-	-	-	-	-	-
		Program 200 Services	25,552	19,570	5,982	189,985	189,985	-
		Classroom Site	-	-	-	153,050	153,050	-
		Total	(93,775)	(41,144)	(52,631)	(140,806)	79,964	(220,770)