Cash

Cash	
Beginning Operating Cash 9/1/25	15,328
Add Local Funds	3,198
Add State Funds	162,611
Add Federal Funds	4,659
Less Salaries/Benefits	90,026
Less Purchased Services	47,944
Less Supplies	3,014
Less Other Expenses	939
Transfer	
Adjustments to cash basis	18,952
Ending Cash 9/30/25	24,921
Restricted for	
Classroom Site	24,297
Instructional Improvement	6,713
Tax Credit	11,550
Reserve unrestricted	(23,715)
Reserve restricted	51,791

Key financial indicators

Key financial indicators	
Current Ratio (Current Assets/Current Liabilities)	0.98
Unrestricted Days Liquidity (Unrestricted Cash/ Expenses per day)	8.22
Lease Adjusted Debt Service Coverage Ratic (Goal 1.1 or better)	0.32
Projected EOY operating cash	
Projected change in cash	
Projected Debt Service Coverage	0.18
6) % Change ADM	-14%

Upcoming Due Dates/Events

1

2

3

Income Summary

	Sep-25			YTD		
Source:	Actual	Prior Year	Variance	Actual	Prior Year	Variance
Tax Credit	-	-	-	-	-	-
Other Local	3,198	7,335	(4,137)	4,080	10,351	(6,271)
State Equalization	155,309	140,876	14,433	379,125	387,246	(8,121)
State Restricted Funds	17,986	18,256	(270)	44,930	46,162	(1,232)
Federal	4,659	26,478	(21,819)	25,765	52,873	(27,108)
Total	181,152	192,945	(11,793)	453,900	496,632	(42,732)

Comments

1 PY Federal includes larger CSI grant

2

3

Expense Summary

	Sep-25			YTD		
Source:	Actual	Prior Year	Variance	Actual	Prior Year	Variance
Salaries/Benefits	90,026	126,574	(36,548)	254,909	343,307	(88,398)
Purchased Services	47,944	50,355	(2,411)	174,689	164,428	10,261
Supplies	3,014	4,232	(1,218)	61,700	66,392	(4,692)
Other Expenses	939	446	493	19,335	13,711	5,624
Bond Interest and Fees	-	-	-	-	-	-
Capital Expenses	-	-	-	6,555	2,740	3,815
Total	141,923	181,607	(39,684)	517,188	590,578	(73,390)

Comments 1

2

3

Budget Summary

	YTD			FY25		
Source:	Actual	Budget	Variance	Forecasted	Budget	Variance
ADM (Days 1-100)	124.5	150	-25.5	125	150	-25
Local Funds	4,080	5,000	(920)	68,342	68,342	-
State Funds	424,055	396,896	27,159	1,587,585	1,867,216	(279,631)
Federal Funds	25,766	26,000	(234)	144,414	133,763	10,651
Bond Interest and fees	-	-	-	174,205	174,205	-
Instruction	112,490	129,573	(17,083)	497,540	497,540	-
Support Students	72,753	70,327	2,426	227,777	227,777	-
Support Staff	14,185	15,201	(1,016)	15,201	15,201	-
Governing board	13,255	14,000	(745)	20,608	20,608	-
Administration	74,309	89,014	(14,705)	252,042	285,465	(33,423)
Business	53,658	49,844	3,814	129,760	152,725	(22,965)
Maintenance & Op	94,889	90,200	4,689	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	36,518	36,611	(93)	189,985	189,985	-
Classroom Site	37,823	38,000	(177)	153,050	153,050	-
Total	(62,534)	(111,429)	48,895	(140,806)	79,964	(220,770)