Cash	
Beginning Operating Cash 12/1/25	79,221
Add Local Funds	19,922
Add State Funds	134,300
Add Federal Funds	15,307
Less Salaries/Benefits	87,181
Less Purchased Services	27,804
Less Supplies	2,648
Less Other Expenses	2,148
Transfer	(78,522)
Adjustments to cash basis	854
Ending Cash 12/31/25	49,593
Restricted for	
Classroom Site	26,193
Instructional Improvement	6,713
Tax Credit	10,738
Reserve unrestricted	60,717
Reserve restricted	36,241

Key financial indicators	
Current Ratio (Current Assets/Current Liabilities)	0.89
Unrestricted Days Liquidity (Unrestricted Cash/ Expenses per day)	31.71
Lease Adjusted Debt Service Coverage Ratio (Goal 1.1 or better)	0.83
Projected EOY operating cash	
Projected change in cash	
Projected Debt Service Coverage	0.78
6) % Change ADM	-12%

Upcoming Due Dates/Events

1

2

3

Income Summary

	Dec-25			YTD		
Source:	Actual	Prior Year	Variance	Actual	Prior Year	Variance
Tax Credit	800	1,809	(1,009)	1,404	2,013	(609)
Other Local	19,122	2,005	17,117	98,394	16,055	82,339
State Equalization	125,487	133,814	(8,327)	713,400	838,475	(125,075)
State Restricted Funds	38,887	21,066	17,821	93,853	96,703	(2,850)
Federal	15,307	18,875	(3,568)	92,578	125,351	(32,773)
Total	199,603	177,569	22,034	999,629	1,078,597	(78,968)

Comments

1 PY Federal includes larger CSI grant

2 PY State Equalization had ADM of 150

3

Expense Summary

	Dec-25			YTD		
Source:	Actual	Prior Year	Variance	Actual	Prior Year	Variance
Salaries/Benefits	87,181	148,804	(61,623)	520,348	733,273	(212,925)
Purchased Services	27,804	21,188	6,616	273,095	259,661	13,434
Supplies	2,648	4,514	(1,866)	69,393	76,703	(7,310)
Other Expenses	2,148	2,271	(123)	66,950	62,624	4,326
Bond Interest and Fees	-	-	-	-	-	-
Capital Expenses	-	-	-	6,555	2,740	3,815
Total	119,781	176,777	(56,996)	936,341	1,135,001	(198,660)

Comments **1**

2

3

Budget Summary

	YTD			FY25		
Source:	Actual	Budget	Variance	Forecasted	Budget	Variance
ADM (Days 1-100)	126.79	150	-23.21	125	150	-25
Local Funds	99,799	68,342	31,457	199,842	68,342	131,500
State Funds	807,252	793,793	13,460	1,587,585	1,867,216	(279,631)
Federal Funds	92,578	74,032	18,547	148,063	133,763	14,300
Bond Interest and fees	40,425	40,425	-	174,205	174,205	-
Instruction	205,542	212,773	(7,231)	407,871	497,540	(89,669)
Support Students	122,175	123,201	(1,026)	234,656	227,777	6,879
Support Staff	15,415	15,201	214	14,133	15,201	(1,068)
Governing board	15,751	15,751	-	18,150	20,608	(2,458)
Administration	135,793	130,591	5,202	251,816	285,465	(33,649)
Business	82,266	77,902	4,365	127,598	152,725	(25,127)
Maintenance & Op	149,714	149,004	711	257,142	241,790	15,352
Bond Amortize	-	-	-	16,011	16,011	-
Capital	6,555	6,555	-	11,764	15,000	(3,236)
Transportation	-	-	-	-	-	-
Program 200 Services	87,042	92,351	(5,309)	200,139	189,985	10,154
Classroom Site	74,323	76,525	(2,202)	145,430	153,050	(7,620)
Total	64,628	(4,112)	68,740	76,575	79,964	(3,389)