

Cash	
Beginning Operating Cash 4/1/26	23,930
Add Local Funds	24,576
Add State Funds	104,795
Add Federal Funds	7,252
Less Salaries/Benefits	91,484
Less Purchased Services	23,437
Less Supplies	1,480
Less Other Expenses	1,198
Transfer	15,000
Adjustments to cash basis	5,336
Ending Cash 4/30/26	22,618
Restricted for	
Classroom Site	55,815
Instructional Improvement	12,188
Tax Credit	14,390
Reserve unrestricted	95,308
Reserve restricted	12,916

ASBCS Financial Framework	
Adjusted Net Income	79,539
<i>(Net income + non-cash expenses)</i>	
<i>(Meets > 51)</i>	
Unrestricted Days Liquidity - Projected	21.78
<i>(Unrestricted Cash/ Expenses per day)</i>	
<i>(Meets FY26 40 days, approaches at least 35 days and greater than PY 37.95)</i>	
Lease Adjusted Debt Service Coverage Ratio	0.80
<i>(Meets 1.1, Approaches 1.0)</i>	
% Change ADM	-12.50%
% 3 yr Average	-6.01%
<i>(Meets, Avg postvie and change above -4.99%)</i>	
<i>(Approaches, Avg above -15%, change above -50%)</i>	
Overall	
Meets - All measures Meet or up to one Approaches	
Approaches - No Below Standard and up to Two Approaches	
Falls Far Below - More than two approaches or any Falls Far Below	

Income Summary						
Source:	Apr-26			YTD		
	Actual	Prior Year	Variance	Actual	Prior Year	Variance
Tax Credit	5,524	3,343	2,181	11,820	10,000	1,820
Other Local	19,052	15,159	3,893	158,258	71,937	86,321
State Equalization	120,512	112,606	7,906	1,179,130	1,345,936	(166,806)
State Restricted Funds	13,990	12,103	1,887	153,542	162,813	(9,271)
Federal	8,142	17,782	(9,640)	124,293	210,140	(85,847)
Total	167,220	160,993	6,227	1,627,043	1,800,826	(173,783)

Comments

- 1 PY Federal includes larger CSI grant
- 2 PY State Equalization had ADM of 144.5, versus current year 126.5
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Expense Summary						
Source:	Apr-26			YTD		
	Actual	Prior Year	Variance	Actual	Prior Year	Variance
Salaries/Benefits	91,484	107,926	(16,442)	906,668	1,232,236	(325,568)
Purchased Services	23,437	33,829	(10,392)	381,799	421,284	(39,485)
Supplies	1,480	2,161	(681)	78,095	87,475	(9,380)
Other Expenses	1,198	2,311	(1,113)	34,113	30,793	3,320
Bond Interest and Fees	38,706	41,456	(2,750)	118,937	126,018	(7,081)
Capital Expenses	-	-	-	6,555	3,579	2,976
Total	156,305	187,683	(31,378)	1,526,167	1,901,385	(375,218)

Comments

- 1 Reduced Salaries - 2 teaching positions (2 FTE), 2 TA positions (1.25 FTE), plus two reductions for combined 0.5 FTE - Total 3.75 FTE

Budget Summary						
Source:	YTD			FY25		
	Actual	Budget	Variance	Forecasted	Budget	Variance
ADM (Days 1-100)	126.4358	150	-23.5642	126.6886	126.6886	0
Local Funds	170,079	170,079	-	180,028	180,028	-
State Funds	1,332,672	1,341,932	(9,260)	1,610,318	1,610,318	-
Federal Funds	124,293	124,293	-	141,519	141,519	-
Bond Interest and fees	126,938	127,809	(871)	170,412	170,412	-
Instruction	335,659	334,408	1,251	394,382	394,382	-
Support Students	186,039	191,952	(5,913)	224,564	224,564	-
Support Staff	16,542	16,542	-	16,542	16,329	213
Governing board	15,853	15,853	-	18,150	18,150	-
Administration	221,648	222,127	(479)	264,679	264,679	-
Business	116,264	115,064	1,200	127,598	127,598	-
Maintenance & Op	218,281	223,696	(5,415)	258,090	258,090	-
Bond Amortize	-	-	-	16,011	16,011	-
Capital	13,680	14,319	(639)	14,319	14,319	-
Transportation	-	-	-	-	-	-
Program 200 Services	164,754	168,187	(3,433)	205,000	216,250	(11,250)
Classroom Site	115,915	117,674	(1,759)	156,898	156,898	-
Total	95,471	88,673	6,798	65,220	54,183	11,037