

Cash	
Beginning Operating Cash 5/1/26	22,609
Add Local Funds	4,630
Add State Funds	96,572
Add Federal Funds	942
Less Salaries/Benefits	90,576
Less Purchased Services	23,339
Less Supplies	2,789
Less Other Expenses	2,368
Transfer	8,000
Adjustments to cash basis	(10,271)
Ending Cash 5/31/26	23,952
Restricted for	
Classroom Site	8,788
Instructional Improvement	4,785
Tax Credit	13,471
Reserve unrestricted	92,494
Reserve restricted	7,732

ASBCS Financial Framework	
Adjusted Net Income	86,669
<i>(Net income + non-cash expenses)</i>	
<i>(Meets > 51)</i>	
Unrestricted Days Liquidity - Projected	21.76
<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	0.82
<i>(Meets 1.1, Approaches 1.0)</i>	
% Change ADM	-12.50%
% 3 yr Average	-6.01%
<i>(Meets, Avg positive 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:	May-26			YTD		
	Actual	Prior Year	Variance	Actual	Prior Year	Variance
Tax Credit	33	-	33	11,854	10,000	1,854
Other Local	4,597	25,344	(20,747)	162,845	97,284	65,561
State Equalization	112,818	148,651	(35,833)	1,291,948	1,494,587	(202,639)
State Restricted Funds	13,461	15,855	(2,394)	167,003	178,669	(11,666)
Federal	942	16,794	(15,852)	125,236	226,934	(101,698)
Total	131,851	206,644	(74,793)	1,758,886	2,007,474	(248,588)

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:	May-26			YTD		
	Actual	Prior Year	Variance	Actual	Prior Year	Variance
Salaries/Benefits	90,576	112,970	(22,394)	997,245	1,345,205	(347,960)
Purchased Services	23,339	39,885	(16,546)	407,864	461,169	(53,305)
Supplies	2,789	1,744	1,045	80,999	89,220	(8,221)
Other Expenses	2,368	982	1,386	75,735	70,974	4,761
Bond Interest and Fees	-	-	-	80,231	84,562	(4,331)
Capital Expenses	-	-	-	6,555	2,740	3,815
Total	119,072	155,581	(36,509)	1,648,629	2,053,870	(405,241)

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			FY26		
	Actual	Budget	Variance	Forecasted	Budget	Variance
ADM (Days 1-100)	126.4358	150	-23.5642	125	150	-25
Local Funds	174,699	183,189	(8,490)	199,842	68,342	131,500
State Funds	1,458,951	1,455,286	3,665	1,587,585	1,867,216	(279,631)
Federal Funds	125,235	129,555	(4,320)	148,063	133,763	14,300
Bond Interest and fees	119,488	130,654	(11,166)	174,205	174,205	-
Instruction	335,283	345,444	(10,161)	407,871	497,540	(89,669)
Support Students	206,718	217,509	(10,791)	234,656	227,777	6,879
Support Staff	16,542	15,201	1,341	15,803	15,201	602
Governing board	16,018	16,018	-	18,150	20,608	(2,458)
Administration	241,676	235,653	6,023	251,816	285,465	(33,649)
Business	123,171	119,764	3,407	127,598	152,725	(25,127)
Maintenance & Op	242,524	239,119	3,405	257,142	241,790	15,352
Bond Amortize	-	-	-	16,011	16,011	-
Capital	6,555	6,555	-	11,764	15,000	(3,236)
School Activities	2,482	-	2,482	-	-	-
Program 200 Services	176,811	182,174	(5,363)	200,139	189,985	10,154
Classroom Site	159,402	153,050	6,352	145,430	153,050	(7,620)
Total	112,215	106,888	5,327	74,905	79,964	(5,059)