Cash	
Beginning Operating Cash 10/1/26	34,949
Add Local Funds	539
Add State Funds	173,868
Add Federal Funds	12,796
Less Salaries/Benefits	79,428
Less Purchased Services	35,462
Less Supplies	3,885
Less Other Expenses	726
Transfer	(59,000)
Adjustments to cash basis	(13,825)
Ending Cash 10/31/26	57,476
Restricted for	
Classroom Site	50,428
Instructional Improvement	1,147
Tax Credit	10,402
Reserve unrestricted	171,048
Reserve restricted	10,000

ASBCS Financial Framework	
Adjusted Net Income	334,936
(Net income + non-cash expenses)	
(Meets > $1)	
Unrestricted Days Liquidity - Projected	40.87
(Unrestricted Cash/ Expenses per day)	
(Meets FY27 45 days, approaches at least 38 days and greater than PY 37.95)	
Lease Adjusted Debt Service Coverage Ratic	1.37
(Meets 1.1, Approaches 1.0)	
% Change ADM	3.98%
% 3 yr Average	-6.01%
(Meets, Avg postivie and change above -4.99%)	
(Approaches, Avg above -15%, change above -50%)	
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

	Oct-26			YTD		
Source:	Actual	Prior Year	Variance	Actual	Prior Year	Variance
Tax Credit	442	205	237	763	205	558
Other Local	97	24,144	(24,047)	14,056	68,222	(54,166)
State Equalization	187,402	88,491	98,911	606,281	467,616	138,665
State Restricted Funds	23,437	10,036	13,401	87,660	54,966	32,694
Federal	12,796	31,142	(18,346)	34,888	74,378	(39,491)
Total	224,174	154,017	70,157	743,648	665,387	78,261

Comments

1 CY Other Local includes HS Lopez Grant, PY included Keep Edge Strong Campaign

2

3

Expense Summary

	Oct-26			YTD		
Source:	Actual	Prior Year	Variance	Actual	Prior Year	Variance
Salaries/Benefits	79,428	89,131	(9,703)	309,556	344,675	(35,118)
Purchased Services	35,462	39,959	(4,498)	173,869	215,504	(41,636)
Supplies	3,885	1,495	2,389	64,203	65,373	(1,170)
Other Expenses	726	1,426	(699)	7,498	12,557	(5,059)
Bond Interest and Fees	-	40,245	(40,245)	8,165	48,450	(40,285)
Capital Expenses	-	-	-	-	6,555	(6,555)
Total	119,500	172,256	(52,756)	563,291	693,114	(129,823)

Comments

1 Bond Interest not yet received on 10/31 bond reports.

2 PY Purchased Service includes Professional Learning Invoice and Attendance System in September

3 PY YTD Purchased Service had Prinicpal staffing as leased employee

Budget Summary

	YTD			FY27		
Source:	Actual	Budget	Variance	Forecasted	Budget	Variance
ADM (Days 1-100)	150.25	125	25.25	145	125	20
Local Funds	14,819	763	14,056	21,842	21,842	-
State Funds	693,941	552,160	141,781	1,891,166	1,668,664	222,502
Federal Funds	34,888	38,648	(3,760)	115,944	115,944	-
Bond Interest and fees	8,165	8,165	-	161,637	161,637	-
Instruction	139,723	134,515	5,208	377,036	352,286	24,750
Support Students	60,562	64,657	(4,095)	160,527	152,761	7,766
Support Staff	8,096	8,096	(0)	12,388	12,388	-
Governing board	15,885	15,885	-	19,600	19,600	-
Administration	88,298	86,033	2,265	238,988	238,988	-
Business	44,960	43,750	1,209	85,511	59,516	25,995
Maintenance & Op	118,513	112,022	6,491	255,478	255,478	-
Bond Amortize	-	-	-	15,769	15,769	-
Capital		-	-	7,124	7,124	-
School Activities		-	-	-	-	-
Program 200 Services	53,668	58,953	(5,285)	211,108	205,108	6,000
Classroom Site	33,586	42,936	(9,350)	171,743	171,743	-
Total	172,192	16,559	155,633	312,043	154,052	157,991