

Legend: Blue Hard-coded
Green Linked to another cell
Black Formula-based

Cash Basis

	FY25	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FY25	VARIANCE	TRACKING,	YTD
	Approved	ACTUALS	ACTUALS	ACTUALS	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	FORECAST	[Projected - Budgeted]	% Budget	% Budget
	Budget	12	11	10	9	8	7	6	5	4	3	2	1				
Enrollment	416.0																
ADA	408.6	280.3	280.3	280.3	280.3	396.0	396.0	396.0	396.0	396.0	396.0	396.0	396.0				
WADA	476.3	326.8	326.8	326.8	326.8	460.5	460.5	460.5	460.5	460.5	460.5	460.5	460.5				
Revenues																	
Local Revenue																	
Prop C	\$ 468,156	\$ 37,086	\$ 66,957	\$ 37,614	\$ 35,667	\$ 50,521	\$ 34,330	\$ 34,330	\$ 34,330	\$ 34,330	\$ 34,330	\$ 34,330	\$ 34,330	\$ 468,156	\$ -	100%	49%
Interest Earnings	\$ 36,000	\$ 3,960	\$ 3,486	\$ 3,571	\$ 3,227	\$ 3,119	\$ 2,662	\$ 2,662	\$ 2,662	\$ 2,662	\$ 2,662	\$ 2,662	\$ 2,662	\$ 36,000	\$ -	100%	48%
Other Pupil Activity Income	\$ 40,000	\$ 873	\$ 9,629	\$ 5,586	\$ 180	\$ 1,023	\$ 3,244	\$ 3,244	\$ 3,244	\$ 3,244	\$ 3,244	\$ 3,244	\$ 3,244	\$ 40,000	\$ -	100%	43%
Intercession Fees	\$ -	\$ 10,125	\$ 2,649	\$ 4,113	\$ 3,918	\$ 2,806	\$ 3,372	\$ 3,552	\$ 3,412	\$ 3,285	\$ 3,405	\$ 3,414	\$ 3,379	\$ 47,430	\$ 47,430	-	23611%
Preschool Tuition	\$ -	\$ -	\$ -	\$ 4,413	\$ 1,921	\$ 1,188	\$ 1,881	\$ 2,351	\$ 1,835	\$ 1,814	\$ 1,970	\$ 1,992	\$ 1,903	\$ 21,267	\$ 21,267	-	7522%
Rental Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,916	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,916	\$ 2,916	-	2916%
Gifts/Grants Revenue	\$ 878,000	\$ 16,245	\$ 17,590	\$ 314,100	\$ 6,000	\$ 284,067	\$ -	\$ -	\$ -	\$ 314,000	\$ -	\$ -	\$ -	\$ 952,000	\$ 74,002	108%	73%
School Level Fundraising	\$ 123,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,071	\$ 7,071	\$ 7,071	\$ 7,071	\$ 7,071	\$ 7,071	\$ 7,071	\$ 49,498	\$ (74,002)	40%	0%
Miscellaneous Revenue	\$ 82,176	\$ 34	\$ 34	\$ 45	\$ 41	\$ 40	\$ 40	\$ 42	\$ 41	\$ 41	\$ 41	\$ 41	\$ 41	\$ 479	\$ (81,697)	1%	0%
Total Local Revenue	\$ 1,627,832	\$ 68,323	\$ 100,345	\$ 369,442	\$ 50,954	\$ 345,680	\$ 52,600	\$ 53,252	\$ 52,595	\$ 366,447	\$ 52,724	\$ 52,755	\$ 52,630	\$ 1,617,747	\$ (10,085)	99%	57%
State & Federal Revenue																	
State Rev - Basic Formula	\$ 5,389,355	\$ 344,411	\$ 351,910	\$ 442,806	\$ 379,750	\$ 931,078	\$ 644,786	\$ 644,786	\$ 644,786	\$ 644,786	\$ 644,786	\$ 644,786	\$ 644,786	\$ 6,963,460	\$ 1,574,105	129%	45%
State Rev - Classroom Trust	\$ 141,923	\$ 14,602	\$ 14,419	\$ 14,616	\$ 14,505	\$ 14,299	\$ 14,488	\$ 14,488	\$ 14,488	\$ 14,488	\$ 14,488	\$ 14,488	\$ 14,488	\$ 173,857	\$ 31,934	123%	51%
State Rev - Other State	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	-	50000%
State Rev - IRSG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
Federal - Breakfast/Lunch Prg	\$ 375,540	\$ 17,140	\$ -	\$ -	\$ 52,967	\$ 14,203	\$ 41,604	\$ 41,604	\$ 41,604	\$ 41,604	\$ 41,604	\$ 41,604	\$ 41,604	\$ 375,540	\$ -	100%	22%
Federal - CSP	\$ 201,875	\$ -	\$ -	\$ 41,591	\$ -	\$ -	\$ 41,591	\$ -	\$ 41,591	\$ -	\$ -	\$ -	\$ 77,102	\$ 201,875	\$ -	100%	21%
Federal - Title/SPED	\$ 451,236	\$ 15,696	\$ -	\$ 57,597	\$ 34,866	\$ 56,851	\$ 57,597	\$ -	\$ 57,597	\$ -	\$ -	\$ -	\$ 171,032	\$ 451,236	\$ -	100%	37%
Federal - CRRSA Before/After School Prog.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
Federal - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	-	40000%
Total State & Federal Revenue	\$ 6,559,930	\$ 391,849	\$ 366,329	\$ 606,610	\$ 482,088	\$ 1,056,431	\$ 800,067	\$ 700,879	\$ 700,879	\$ 800,067	\$ 700,879	\$ 700,879	\$ 949,013	\$ 8,255,968	\$ 1,696,039	126%	44%
TOTAL REVENUES	\$ 8,187,762	\$ 460,172	\$ 466,674	\$ 976,052	\$ 533,042	\$ 1,402,111	\$ 852,667	\$ 754,131	\$ 753,474	\$ 1,166,514	\$ 753,602	\$ 753,633	\$ 1,001,643	\$ 9,873,716	\$ 1,685,954	121%	47%
Expenditures																	
Salaries	\$ 4,005,114	\$ 265,371	\$ 263,001	\$ 360,883	\$ 337,905	\$ 341,035	\$ 348,131	\$ 379,381	\$ 379,381	\$ 379,381	\$ 394,381	\$ 394,381	\$ 394,381	\$ 4,237,614	\$ 232,500	106%	39%
Benefits	\$ 1,297,776	\$ 79,945	\$ 78,837	\$ 103,114	\$ 106,940	\$ 104,198	\$ 105,211	\$ 114,655	\$ 114,655	\$ 114,655	\$ 119,189	\$ 119,189	\$ 119,189	\$ 1,279,777	\$ (17,999)	99%	36%
Staff-Related Costs	\$ 45,150	\$ 1,995	\$ 692	\$ 1,656	\$ 734	\$ 2,095	\$ 5,425	\$ 5,425	\$ 5,425	\$ 5,425	\$ 5,425	\$ 5,425	\$ 5,425	\$ 45,150	\$ -	100%	16%
Instructional Supplies (Materials, Textbooks)	\$ 152,269	\$ 17,617	\$ 25,565	\$ 21,326	\$ 18,139	\$ 5,601	\$ 9,146	\$ 9,146	\$ 9,146	\$ 9,146	\$ 9,146	\$ 9,146	\$ 9,146	\$ 152,269	\$ -	100%	58%
Instructional Services (Direct Student)	\$ 117,209	\$ 8,055	\$ 2,874	\$ 2,550	\$ 20,580	\$ 9,347	\$ 10,543	\$ 10,543	\$ 10,543	\$ 10,543	\$ 10,543	\$ 10,543	\$ 10,543	\$ 117,209	\$ -	100%	37%
Facility Cost (Lease to LLC)	\$ 1,193,086	\$ 39,772	\$ 186,691	\$ 12,062	\$ 104,235	\$ 10,062	\$ 205,000	\$ 103,000	\$ 103,000	\$ 103,000	\$ 97,500	\$ 97,500	\$ 97,500	\$ 1,159,322	\$ (33,764)	97%	30%
Occupancy Cost	\$ 354,500	\$ 17,203	\$ 32,634	\$ 49,286	\$ 32,109	\$ 30,763	\$ 27,501	\$ 27,501	\$ 27,501	\$ 27,501	\$ 27,501	\$ 27,501	\$ 27,501	\$ 354,500	\$ -	100%	46%
Office & Business	\$ 326,043	\$ 13,059	\$ 29,797	\$ 16,652	\$ 84,193	\$ 25,705	\$ 22,377	\$ 22,377	\$ 22,377	\$ 22,377	\$ 22,377	\$ 22,377	\$ 22,377	\$ 326,043	\$ -	100%	52%
School Lunch Program	\$ 390,540	\$ 275	\$ 36,177	\$ 640	\$ 80,942	\$ 54,896	\$ 31,087	\$ 31,087	\$ 31,087	\$ 31,087	\$ 31,087	\$ 31,087	\$ 31,087	\$ 390,540	\$ -	100%	44%
Technology	\$ 115,690	\$ 11,929	\$ 10,181	\$ 8,130	\$ 13,952	\$ 815	\$ 10,098	\$ 10,098	\$ 10,098	\$ 10,098	\$ 10,098	\$ 10,098	\$ 10,098	\$ 115,690	\$ -	100%	39%
Transportation	\$ 12,900	\$ -	\$ 588	\$ 1,080	\$ -	\$ 4,348	\$ 868	\$ 868	\$ 868	\$ 868	\$ 868	\$ 868	\$ 868	\$ 12,900	\$ -	100%	49%
																	0%
9999 TOTAL EXPENDITURES	\$ 8,009,467	\$ 455,221	\$ 667,037	\$ 577,379	\$ 799,729	\$ 588,865	\$ 775,387	\$ 714,081	\$ 714,081	\$ 714,081	\$ 728,114	\$ 728,114	\$ 728,114	\$ 8,190,204	\$ 180,737	102%	39%
NET INCOME	\$ 178,295	\$ 4,951	\$ (200,363)	\$ 398,673	\$ (266,687)	\$ 813,246	\$ 77,280	\$ 40,050	\$ 39,393	\$ 452,433	\$ 25,488	\$ 25,519	\$ 273,529	\$ 1,683,511	\$ 1,505,217		
Starting Cash Balance	\$ 2,291,575	\$ 2,291,575	\$ 2,295,477	\$ 2,095,622	\$ 2,462,133	\$ 2,150,261	\$ 2,892,929	\$ 2,923,345	\$ 2,915,395	\$ 2,929,788	\$ 3,382,221	\$ 3,407,709	\$ 3,433,228	\$ 2,291,575			
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Capital Exp. re: Project	\$ 500,000	\$ -	\$ -	\$ 32,162	\$ 45,184	\$ 70,578	\$ 46,864	\$ 48,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 267,788			
Ending Cash Balance	\$ 1,969,870	\$ 2,295,477	\$ 2,095,622	\$ 2,462,133	\$ 2,150,261	\$ 2,892,929	\$ 2,923,345	\$ 2,915,395	\$ 2,929,788	\$ 3,382,221	\$ 3,407,709	\$ 3,433,228	\$ 3,706,757	\$ 3,706,757			

KEY METRICS														
Days Cash on Hand (inc. capex), forecasted	90	153	114	130	102	136	131	129	128	148	148	149	160	160
Net income margin, %	2.2%	1.1%	-42.9%	40.8%	-50.0%	58.0%	9.1%	5.3%	5.2%	38.8%	3.4%	3.4%	27.3%	17.1%
DESE Fund Balance	24.6%	28.0%	25.6%	30.1%	26.3%	35.3%	35.7%	35.6%	35.8%	41.3%	41.6%	41.9%	45.3%	45.3%
Annual Rent / Debt Service	\$ 1,193,086													\$ 1,159,322
Debt Service Coverage	1.15	0.45	-0.14	4.13	-1.63	8.28	2.84	1.44	1.43	5.59	1.24	1.24	3.73	2.45
Debt to Asset Ratio	0.86	0.89	0.91	0.89	0.89	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87
Personnel, % Revenue	64.8%	75.0%	73.2%	47.5%	83.5%	31.8%	53.2%	65.5%	65.6%	42.4%	68.1%	68.1%	51.3%	55.9%
Rent/Debt Service, % Revenues	14.6%	8.6%	40.0%	1.2%	19.6%	0.7%	24.0%	13.7%	13.7%	8.8%	12.9%	12.9%	9.7%	11.7%
Facilities (Rent, Utilities, Maint.), % Revenues	18.9%	12.4%	47.0%	6.3%	25.6%	2.9%	27.3%	17.3%	17.3%	11.2%	16.6%	16.6%	118.5%	15.3%

DESE Annual Dashboard	
> 60 days, unrestricted	
Positive	
3% or greater	
>= 1.1x	
< 0.9	