

ATLAS PUBLIC SCHOOLS												Legend:			Blue	Green	Black	Hard-coded	Linked to another cell	Formula-based
Forecast/Budget by Month																				
2024-25																				
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	410.4	410.4	410.4	410.4	410.4	410.4	410.4	410.4							
WADA	476.3	294.3	294.3	326.8	326.8	492.9	492.9	492.9	492.9	492.9	492.9	492.9	492.9							
		1.05	1.05	1.17	1.17	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20							
Revenues																				
Total Local Revenue	\$ 1,627,832	\$ 68,323	\$ 100,345	\$ 369,442	\$ 50,954	\$ 345,680	\$ 65,328	\$ 60,150	\$ 62,539	\$ 368,927	\$ 54,002	\$ 73,509	\$ 73,062	\$ 1,692,261	\$ 64,429	104%	69%			
Total State & Federal Revenue	\$ 6,559,930	\$ 391,849	\$ 366,329	\$ 606,610	\$ 482,087	\$ 1,056,431	\$ 594,777	\$ 827,750	\$ 727,545	\$ 771,029	\$ 702,527	\$ 732,747	\$ 732,747	\$ 7,992,428	\$ 1,432,499	122%	77%			
TOTAL REVENUES	\$ 8,187,762	\$ 460,172	\$ 466,674	\$ 976,052	\$ 533,041	\$ 1,402,111	\$ 660,105	\$ 887,900	\$ 790,084	\$ 1,139,956	\$ 756,529	\$ 806,256	\$ 805,809	\$ 9,684,689	\$ 1,496,928	118%	75%			
Expenditures																				
Salaries	\$ 4,005,114	\$ 265,371	\$ 263,001	\$ 360,883	\$ 337,905	\$ 341,035	\$ 362,740	\$ 349,516	\$ 346,102	\$ 352,911	\$ 356,568	\$ 356,568	\$ 356,568	\$ 4,049,168	\$ 44,054	101%	66%			
Benefits	\$ 1,297,776	\$ 79,945	\$ 78,837	\$ 103,114	\$ 106,940	\$ 104,198	\$ 107,595	\$ 108,858	\$ 108,440	\$ 109,294	\$ 109,779	\$ 108,992	\$ 108,992	\$ 1,234,984	\$ (62,792)	95%	61%			
Staff-Related Costs	\$ 45,150	\$ 1,995	\$ 692	\$ 1,656	\$ 734	\$ 2,095	\$ 1,842	\$ 2,669	\$ 4,246	\$ 38,495	\$ 1,460	\$ 5,000	\$ 5,000	\$ 65,884	\$ 20,734	146%	35%			
Instructional Supplies (Materials, Textbooks)	\$ 152,269	\$ 17,617	\$ 25,565	\$ 21,326	\$ 18,139	\$ 5,601	\$ 10,471	\$ 1,886	\$ 56,027	\$ 43,068	\$ 22,532	\$ 22,532	\$ 22,532	\$ 267,296	\$ 115,027	176%	103%			
Instructional Services (Direct Student)	\$ 117,209	\$ 8,055	\$ 2,874	\$ 2,550	\$ 20,580	\$ 9,347	\$ 10,442	\$ 18,630	\$ 26,997	\$ 29,068	\$ 22,046	\$ 19,177	\$ 19,177	\$ 188,944	\$ 71,735	161%	85%			
Facility Cost (Lease to LLC)	\$ 1,193,086	\$ 39,772	\$ 186,691	\$ 12,062	\$ 104,235	\$ 10,062	\$ 246,177	\$ 105,055	\$ 11,063	\$ 6,376	\$ 82,173	\$ 91,500	\$ 91,500	\$ 986,666	\$ (206,420)	83%	60%			
Occupancy Cost	\$ 354,500	\$ 17,203	\$ 32,634	\$ 49,286	\$ 32,109	\$ 30,763	\$ 71,979	\$ 30,309	\$ 48,023	\$ 15,751	\$ 27,869	\$ 36,686	\$ 37,340	\$ 429,951	\$ 75,451	121%	88%			
Office & Business	\$ 326,043	\$ 13,059	\$ 29,797	\$ 16,652	\$ 84,193	\$ 25,705	\$ 17,389	\$ 45,701	\$ 30,070	\$ 40,107	\$ 39,296	\$ 40,352	\$ 34,089	\$ 416,409	\$ 90,366	128%	81%			
School Lunch Program	\$ 390,540	\$ 275	\$ 36,177	\$ 640	\$ 80,942	\$ 54,896	\$ 39,382	\$ 27,613	\$ 38,056	\$ 41,962	\$ 56,217	\$ 25,000	\$ 25,000	\$ 426,160	\$ 35,620	109%	71%			
Technology	\$ 115,690	\$ 11,929	\$ 10,181	\$ 8,130	\$ 13,952	\$ 815	\$ 8,530	\$ 6,620	\$ 40,338	\$ 12,708	\$ 3,275	\$ 60,000	\$ 15,000	\$ 191,478	\$ 75,788	166%	87%			
Transportation	\$ 12,090	\$ -	\$ 588	\$ 1,080	\$ -	\$ 4,348	\$ 1,430	\$ -	\$ 2,221	\$ 2,754	\$ 321	\$ 1,582	\$ 1,808	\$ 16,132	\$ 4,042	133%	79%			
Capital Exp. re: Project	\$ 500,000			\$ 32,162	\$ 45,184	\$ 70,578	\$ 46,864	\$ 7,797	\$ 282,462	\$ -	\$ -	\$ -	\$ -	\$ 485,048	\$ (14,952)	97%	97%			
9999 TOTAL EXPENDITURES	\$ 8,509,467	\$ 455,221	\$ 667,037	\$ 609,541	\$ 844,913	\$ 659,443	\$ 924,841	\$ 704,654	\$ 994,045	\$ 692,494	\$ 721,536	\$ 767,389	\$ 717,006	\$ 8,758,120	\$ 248,653	103%	69%			
NET CHANGE IN CASH	\$ (321,706)	\$ 4,951	\$ (200,363)	\$ 366,511	\$ (311,872)	\$ 742,668	\$ (264,736)	\$ 183,246	\$ (203,961)	\$ 447,462	\$ 34,993	\$ 38,867	\$ 88,803	\$ 926,569	\$ 1,248,275					
Starting Cash Balance	\$ 2,291,575	\$ 2,291,575	\$ 2,295,477	\$ 2,095,622	\$ 2,462,133	\$ 2,150,261	\$ 2,892,929	\$ 2,628,193	\$ 2,811,439	\$ 2,607,478	\$ 3,054,940	\$ 3,089,933	\$ 3,128,800	\$ 2,291,575						
Ending Cash Balance	\$ 1,969,870	\$ 2,295,477	\$ 2,095,622	\$ 2,462,133	\$ 2,150,261	\$ 2,892,929	\$ 2,628,193	\$ 2,811,439	\$ 2,607,478	\$ 3,054,940	\$ 3,110,413	\$ 3,128,800	\$ 3,217,603	\$ 3,217,603						
KEY METRICS																				
Days Cash on Hand (inc. capex), forecasted	84	153	114	130	102	136	115	123	108	128	129	130	134	134	DESE Annual Dashboard					
Net income margin, %	-3.9%	1.1%	-42.9%	37.6%	-58.5%	53.0%	-40.1%	20.6%	-25.8%	39.3%	4.6%	4.8%	11.0%	9.6%	> 60 days, unrestricted					
DESE Fund Balance	23.1%	26.2%	23.9%	28.1%	24.6%	33.0%	30.0%	32.1%	29.8%	34.9%	35.3%	35.7%	36.7%	36.7%	Positive					
Annual Rent / Debt Service	\$ 1,193,086													\$ 986,666	3% or greater					
Debt Service Coverage	0.73													1.94	>= 1.1x					
Debt to Asset Ratio	0.86	0.892	0.911	0.892	0.892	0.868	0.877	0.866	0.855	0.901	0.924	0.922	0.919		< 0.9 (Rounded)					
Personnel, % Revenue	64.8%	75.0%	73.2%	47.5%	83.5%	31.8%	71.3%	51.6%	57.5%	40.5%	61.6%	57.7%	57.8%	54.6%						
Rent/Debt Service, % Revenues	14.6%	8.6%	40.0%	1.2%	19.6%	0.7%	37.3%	11.8%	1.4%	0.6%	10.9%	11.3%	11.4%	10.2%						
Facilities (Rent, Utilities, Maint.), % Revenues	18.9%	12.4%	47.0%	6.3%	25.6%	2.9%	48.2%	15.2%	7.5%	1.9%	15.8%	15.9%	127.1%	14.6%						

DESE Annual Dashboard

> 60 days, unrestricted

Positive

3% or greater

>= 1.1x

< 0.9 (Rounded)