



## Finance & Accounting Report

*Summary, Notes & Action Items*

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**Business Manager**  
Month Ending: September 30, 2025

### Notes

#### Reporting

- Bond Compliance items submitted in September: Allotment
- State Reporting: Classified Staff report, Transparency Payroll for FY25, and UPEFS upload and certification completed

#### Balance Sheet

- Days Cash on Hand: **170\***

\*based on FY26 Original Budget expenses excluding estimated construction costs, bond principal and fees related to refinance

#### Income Statement

##### ADJUSTMENTS TO PRIOR PERIODS

- 135 - Date change on invoices from SpEd outside therapist to reflect date of services rendered accurately.

##### CURRENT PERIOD NOTES

- 073 - Summer EBT revenue to Food Service not originally budgeted for.
- 133 - Space Center mission development service. Will require budget adjustment, funds will be reallocated from software budget.

### Action Items