



DMS Monthly Update	
Actuals through:	As of March 31st, 2026

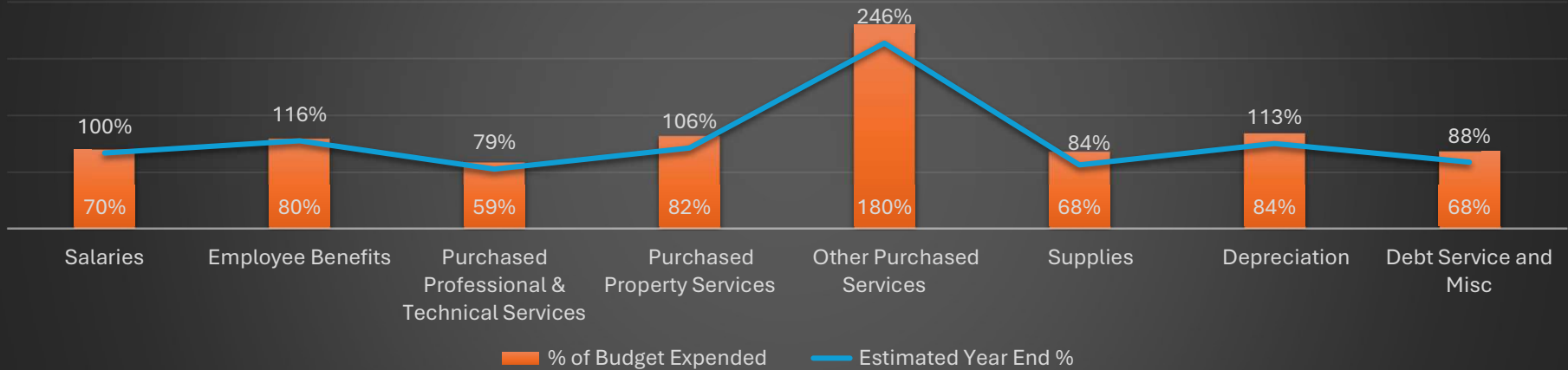
YTD Budget vs Actuals

Revenues	Budget	YTD Actual	% of Budget
PCFP - Adjusted Base Funding	51,499,682	38,873,132	75%
PCFP Local Special Education (Gen Fund)	620,880	465,660	75%
PCFP - English Learner (restricted)	1,118,371	838,970	75%
PCFP - At-Risk (restricted)	56,013	42,019	75%
PCFP - Gifted & Talented (restricted)	68,909	51,694	75%
State Special Ed Funding	2,387,667	1,790,755	75%
State Gov't Restricted Grants-in-Aid	1,822,689	1,659,872	91%
			0%
Total PCFP and State Revenue	57,574,211	43,722,103	76%
Federal Revenue	4,697,424	4,600,126	98%
Local Revenue	3,195,000	3,372,150	106%
Total Revenues	65,466,635	51,694,379	79%
Expenditures	-	-	
Personnel Services - Salaries	35,497,397	24,823,547	70%
Personnel Services - Employee Benefits	10,591,751	8,421,603	80%
Purchased Professional & Technical Services	2,739,631	1,606,884	59%
Purchased Property Services	2,776,742	2,271,690	82%
Other Purchased Services	671,883	1,209,250	180%
Supplies	5,564,797	3,786,792	68%
Depreciation	2,384,533	2,005,047	84%
Debt Service & Misc.	5,239,902	3,577,410	68%
Total Expenditures	65,466,635	47,702,224	73%
Net Surplus (Loss)	0	3,992,155	

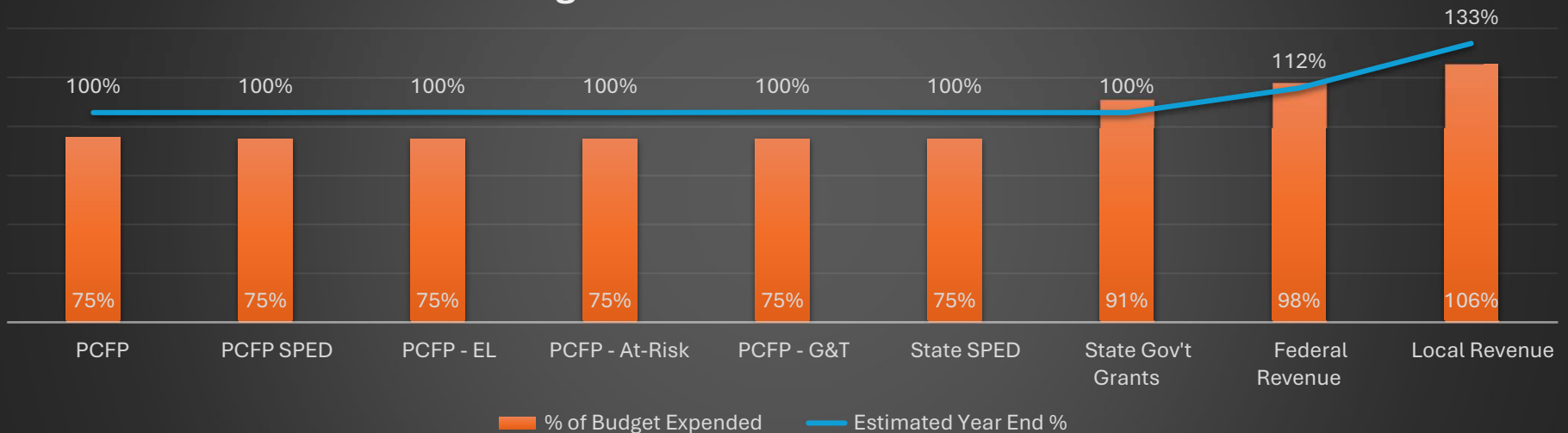
Statement of Revenues & Expenditures

	July Budget 25-26	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Forecast	Forecast	Forecast	Forecast		% of Budget Expended		
		7/31/25	8/31/25	9/30/25	10/31/25	11/30/25	12/31/25	1/31/26	2/28/26	3/31/26	4/30/26	5/31/26	6/30/26	Teachers Salary Accrual	YTD Total		\$ Amt of Budget Remaining	Estimated Year End Total
Revenues:																		
PCFP - Adjusted Base Funding	51,499,682	4,244,278	4,244,278	4,244,278	4,574,309	4,326,785	4,326,785	4,281,494	4,315,463	4,315,463	4,208,850	4,208,850	4,208,850		38,873,132	75%	12,626,550	51,499,682
PCFP Local Special Education (Gen Fund)	620,880	51,740	51,740	51,740	51,740	51,740	51,740	51,740	51,740	51,740	51,740	51,740	51,740		465,660	75%	155,220	620,880
PCFP - English Learner (restricted)	1,118,371	93,219	93,219	93,219	93,219	93,219	93,219	93,219	93,219	93,219	93,219	93,219	93,219		838,970	75%	279,401	1,118,627
PCFP - At-Risk (restricted)	56,013	4,669	4,669	4,669	4,669	4,669	4,669	4,669	4,669	4,669	4,669	4,669	4,669		42,019	75%	13,994	56,025
PCFP - Gifted & Talented (restricted)	68,909	5,744	5,744	5,744	5,744	5,744	5,744	5,744	5,744	5,744	5,744	5,744	5,744		51,694	75%	17,215	68,926
State Special Ed Funding	2,387,667	580,407	-	16,511	-	596,918	-	-	596,918	-	-	-	596,912		1,790,755	75%	596,912	2,387,667
State Gov't Restricted Grants-in-Aid	1,822,689	-	-	48,003	12,741	-	1,498,929	54,927	26,943	18,330	54,272	54,272	54,272		1,659,872	91%	162,817	1,822,689
Total PCFP and State Revenue	57,574,211	4,980,056	4,399,649	4,464,163	4,742,421	5,079,075	5,981,085	4,491,793	5,094,696	4,489,164	4,418,494	4,418,494	5,015,406	-	43,722,102.82		13,852,108.58	57,574,496
Federal Revenue	4,697,424	-	-	334,327	173,099	1,523,740	216,027	127,638	522,255	1,703,040	216,027	216,027	216,027		4,600,126	98%	97,298	5,248,208
Local Revenue	3,195,000	116,101	229,723	232,445	447,883	627,897	789,426	363,959	272,617	292,097	292,097	292,097	292,097		3,372,150	106%	(177,150)	4,248,442
Total Revenues	65,466,635	5,096,158	4,629,372	5,030,936	5,363,403	7,230,712	6,986,539	4,983,390	5,889,568	6,484,301	4,926,618	4,926,619	5,523,531	-	51,694,379	79%	13,772,257	67,071,146
Expenditures:																		
Personnel Services - Salaries	35,497,397	653,671	2,823,303	2,991,348	2,854,860	2,875,206	2,867,839	4,022,667	2,863,816	2,870,838	2,965,084	2,965,084	2,965,084	1,778,598	24,823,547	70%	10,673,849	35,497,397
Personnel Services - Employee Benefits	10,591,751	210,893	944,940	950,120	975,121	980,241	988,820	1,344,076	1,016,465	1,010,927	1,010,927	1,010,927	1,010,927	849,773	8,421,603	80%	2,170,148	12,304,158
Purchased Professional & Technical Services	2,739,631	12,288	138,199	196,692	196,868	349,066	213,798	127,565	179,231	193,178	184,100	184,100	184,100		1,606,884	59%	1,132,747	2,159,184
Purchased Property Services	2,776,742	298,007	223,273	408,574	189,108	314,276	198,117	236,464	219,871	183,999	228,167	228,167	228,167		2,271,690	82%	505,052	2,956,191
Other Purchased Services	671,883	81,550	71,385	108,646	184,946	185,375	140,626	142,290	126,480	167,952	147,000	147,000	147,000		1,209,250	180%	(537,367)	1,650,250
Supplies	5,564,797	680,675	636,431	471,280	391,911	360,634	316,815	109,180	424,223	395,643	300,615	300,615	300,615		3,786,792	68%	1,778,004	4,688,637
Depreciation	2,384,533	213,790	214,466	209,813	229,052	224,448	231,848	234,526	211,746	235,358	227,000	227,000	227,000		2,005,047	84%	379,486	2,686,047
Debt Service and Misc	5,239,902	304,197	300,481	361,830	705,488	361,324	313,632	328,342	380,259	521,857	340,000	340,000	340,000		3,577,410	68%	1,662,492	4,597,410
Total Expenditures	65,466,635	2,455,070	5,352,478	5,698,303	5,727,355	5,650,570	5,271,496	6,545,109	5,422,090	5,579,753	5,402,893	5,402,893	5,402,893	2,628,371	47,702,224	73%	17,764,411	66,539,274
Net Surplus (Loss)	0	2,641,087	(723,106)	(667,367)	(363,953)	1,580,142	1,715,043	(1,561,718)	467,478	904,548	(476,275)	(476,274)	120,638		3,992,155			531,873

EXPENDITURES - Budget vs Estimated Year-end Expenses



REVENUE - Budget vs Estimated Year-end Revenue



Balance Sheet

		Mar-26
ASSETS	Current Assets	
	Cash in Bank - General Checking	16,307,007
	Cash - Restricted	3,940,595
	Restricted S/T CD's	4,586,094
	Unrestricted S/T CD's	15,982,718
	Total Cash	40,816,414
	Accounts Receivable	4,416,621
	Prepaid Items	258,846
	Total Other Current Assets	4,675,467
	Total Current Assets	45,491,881
	Non-Current Assets	
	Security Deposits	96,120
	Other Noncurrent Assets	10,707,041
	Total Noncurrent Assets	10,803,161
	Fixed Assets	
Fixed Assets	72,575,269	
Intangible Lease Rights	4,826,240	
Total Fixed Assets & Intangible Lease Rights	77,401,510	
Other Non-Current Assets		
Deferred Outflows of Pension Contributions	35,258,929	
Total Assets	168,955,481	
LIABILITIES	Current Liabilities	
	Accounts Payable	794,793
	Book Deposits Payable	-
	Lease Liability Current	1,177,439
	Other Current Liabilities	3,422,348
	Total Current Liabilities	5,394,580
	Long-Term Liabilities	
	General Deferred Lease Obligation	3,950,469
	Bond Liabilities	87,204,386
	Total Long-Term Liabilities	91,154,855
	Pension Liabilities	
Deferred Inflow Pension	6,297,089	
Net Pension Liability	61,058,570	
Total Pension Liabilities	67,355,659	
Total Liabilities	163,905,094	
NET ASSETS	Beginning Net Assets	1,058,232
	Current Net Result	3,992,155
	Net Assets	5,050,387
Total Liabilities & Fund Balance		168,955,481

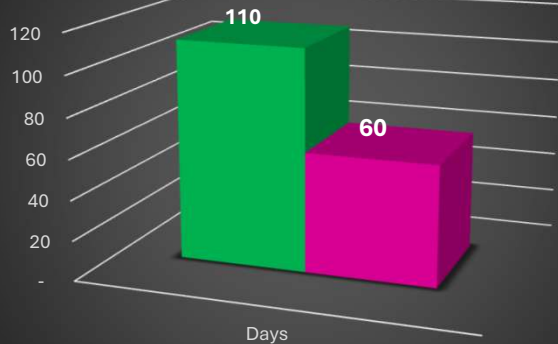
Metrics



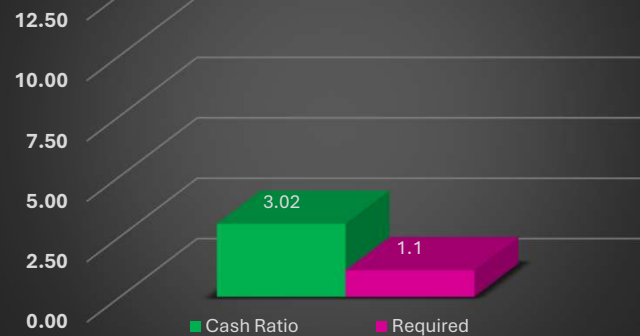
Liquidity

	2021-22	2022-23	2023-24	2024-25	Actual
Cash on Hand - Unrestricted	\$24,854,813	\$24,127,142	\$25,775,814	\$21,415,146	\$16,307,007
Cash on Hand - Restricted	12,227,068	8,082,635	8,263,455	8,659,994	3,940,595
Days Unrestricted Cash on Hand	265.33	169.00	149.00	121.00	110.45
Cash Ratio <i>(Unrestricted Cash/current Liab)</i>	4.85	3.43	3.46	2.83	3.02
Current Ratio <i>(not inclusive of restricted cash)</i>	5.63	3.36	3.44	3.79	6.03
Debt Service Coverage Ratio	1.62	1.40	2.07	2.76	

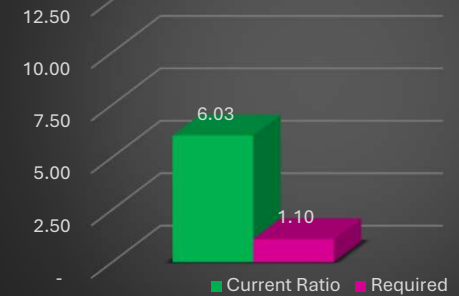
Days Cash on Hand



Cash Ratio



Current Ratio



Financial Performance Framework

School Name

Coral Academy of Science
8985 S. Eastern Ave, Suite 375, Las Vegas, NV 89123
5517 students in grade(s) KG - 12

Current Rating **Meets the Standard**

Prior Rating **Meets the Standard**

NEAR-TERM MEASURES

CURRENT RATIO

Does the school have a current ratio at least 1.1?

MS

UNRESTRICTED DAYS CASH ON HAND

Does the school have at least 60 days worth of unrestricted cash on hand?

MS

ENROLLMENT VARIANCE

Does the school have an enrollment variance of at least 95%?

MS

DEBT OR LEASE DEFAULT

Did the school default on any debt or lease?

MS

SUSTAINABILITY MEASURES

TOTAL MARGIN

Did the school maintain a positive total margin?

MS

DEBT TO ASSET RATIO

Did the school maintain a debt to asset ratio less than 90%?

MS

CASH FLOW

Did the school maintain a possible one year and three year cash flow?

MS

DEBT OR LEASE SERVICE COVERAGE RATIO

Did the school maintain a Debt or Lease Service Coverage Ratio o...

MS

FINANCIAL MANAGEMENT & OVERSIGHT

**ANNUAL INDEPENDENT
AUDIT**

Did the school receive a clean audit?

MS

**FINANCIAL REPORTING &
COMPLIANCE**

Did the school comply with all financial reporting requirements?

MS

FINANCIAL OVERSIGHT

Did the school have effective financial oversight?

MS

CHART OF ACCOUNTS

Did the school use the Nevada Department of Education approved Chart of Accounts?

MS

GRANT SUBRECIPIENT COMPLIANCE

Did the school comply with all grant requirement?

MS