



FINANCIAL UPDATE

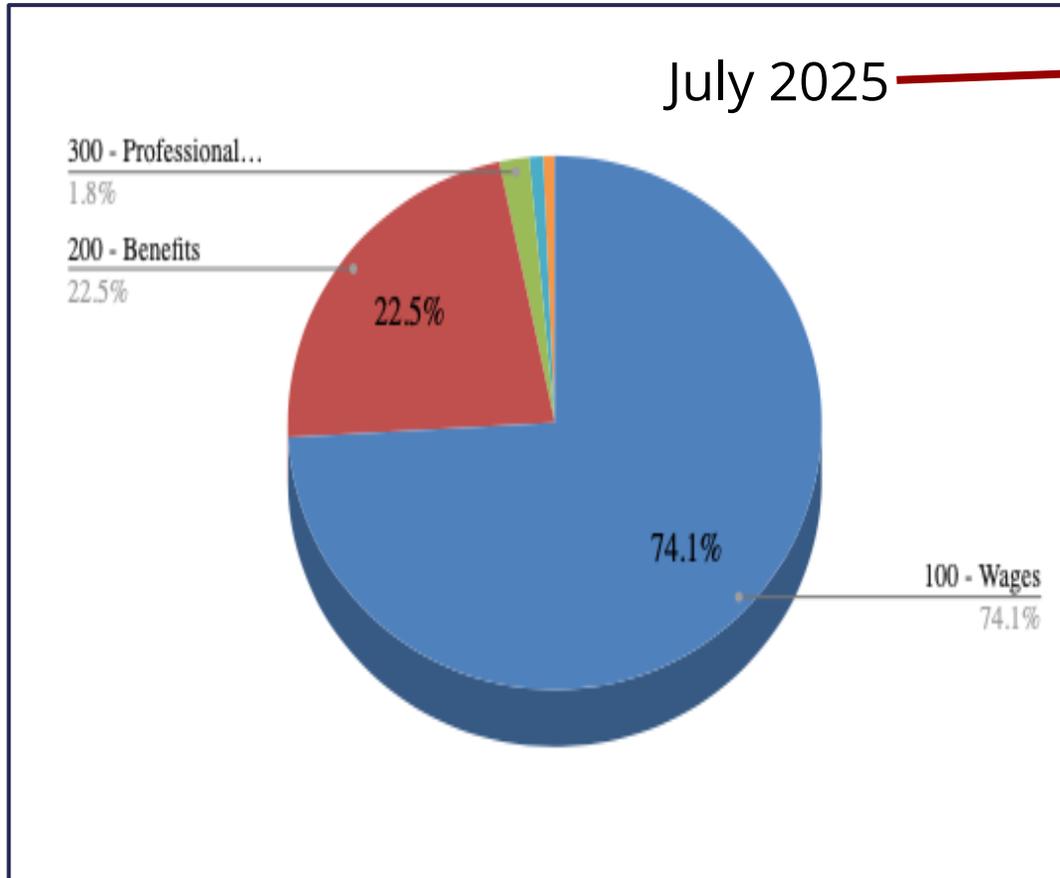
Ronda Ross, CPA

Board Meeting

8/26/2025



EXPENDITURES - Education Fund

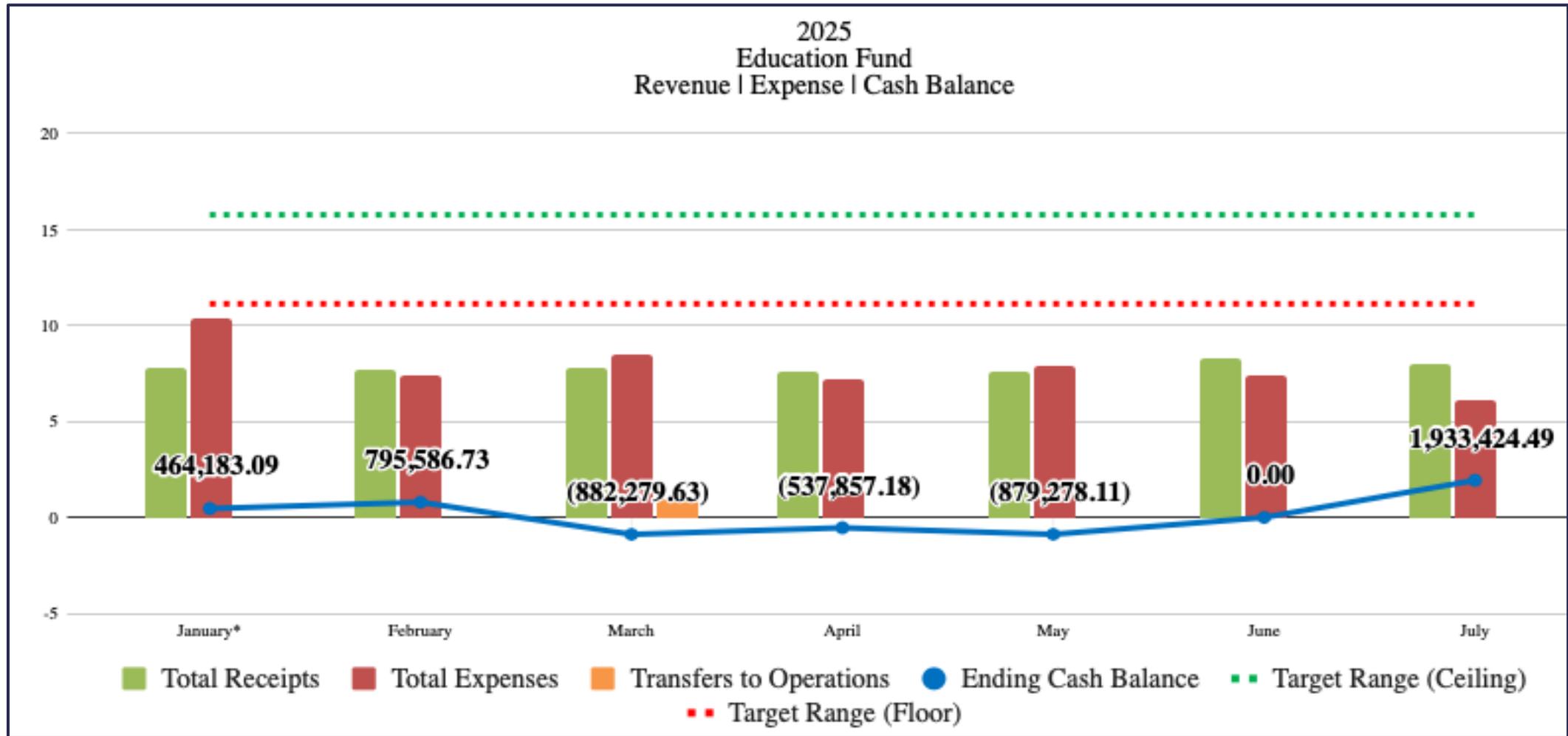


	July	Total	Remaining Budget	Remaining %age
Total Receipts	8,036,786.85	54,765,882.66	44,864,617.34	45%
Expenses				
100 - Wages	4,226,732.15	39,634,884.04	26,572,275.96	40%
200 - Benefits	1,398,178.29	12,051,353.66	7,790,662.34	39%
300 - Professional Svcs	83,631.51	967,735.24	1,931,939.76	67%
400 - Purchased Property		-	-	0%
500 - Other Purchased Svc	153,060.88	446,688.71	103,158.29	19%
600 - Supplies	52,408.10	358,552.94	905,439.89	72%
600 - Curricular Materials	9,449.30	9,664.09	30,921.08	76%
700 - Property		-	7,425.00	100%
800 - Other	35.87	7,007.81	31,372.19	82%
900 - Transfers	179,866.26	1,467,060.62	452,197.92	24%
Total Expenses	6,103,362.36	54,942,947.11	37,825,392.43	41%
Net Revenue (Expense)	1,933,424.49	(177,064.45)		
Ending Cash Balance	1,933,424.49			

We are spending over 97% on salaries and benefits. A ~10% decrease would move us in the right direction.

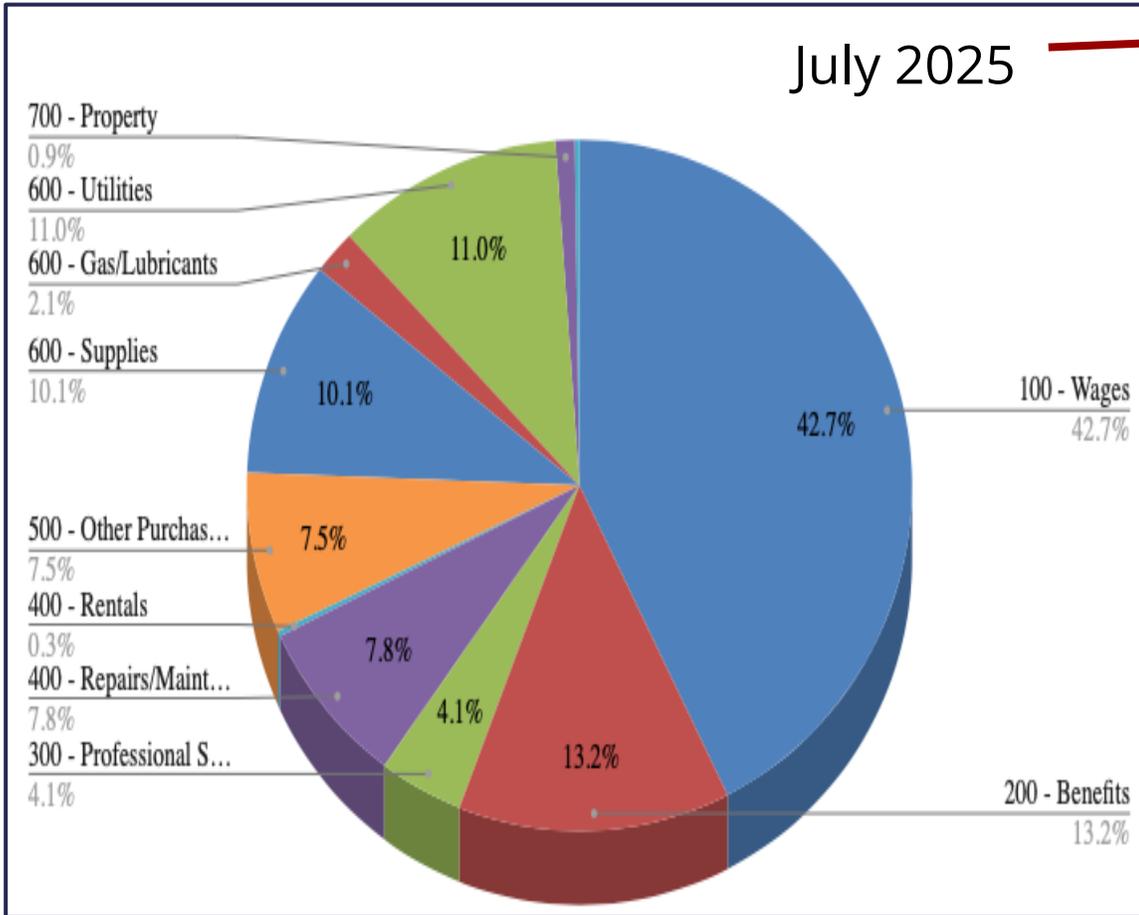


EXPENDITURES - Education Fund





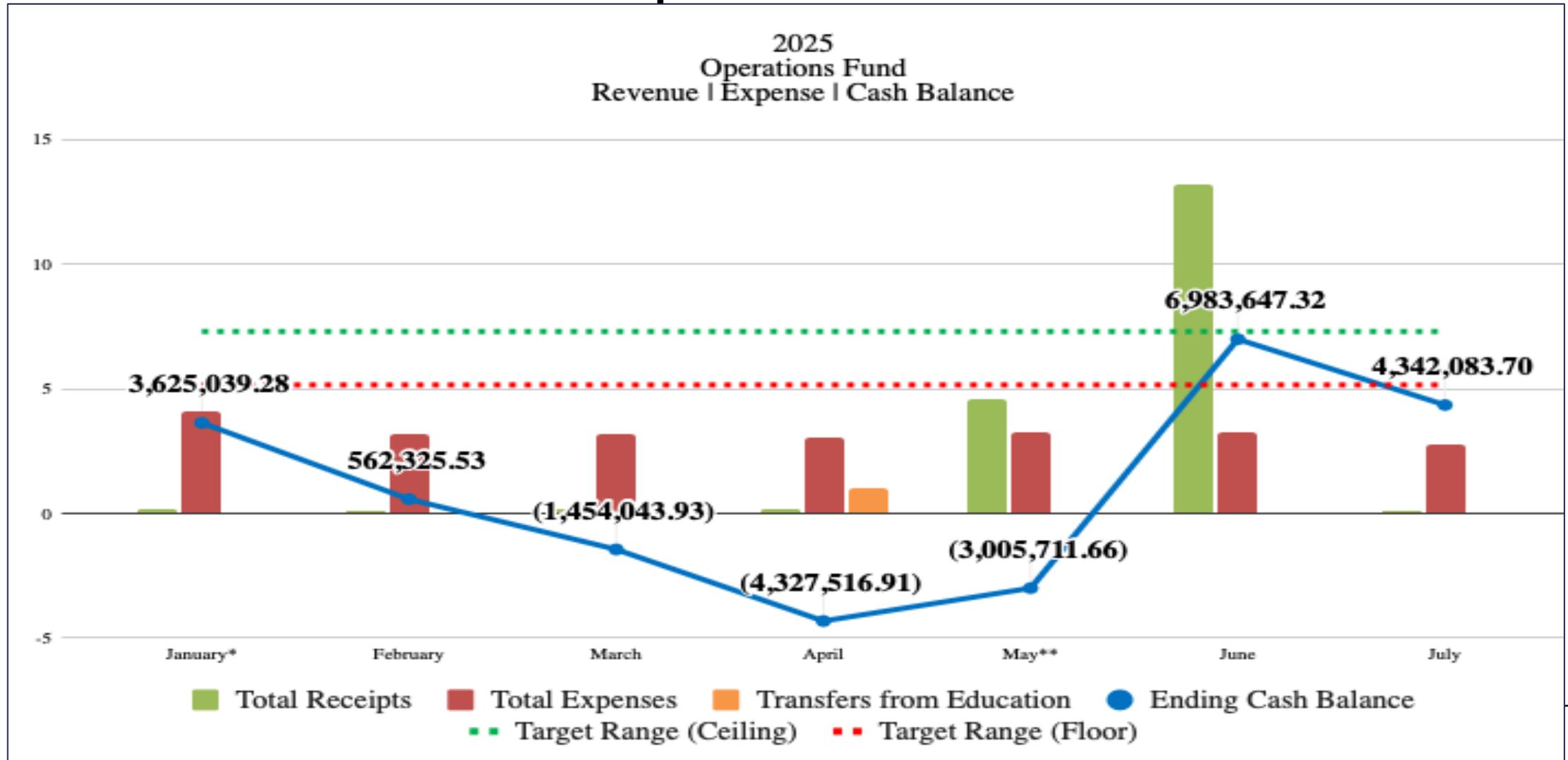
EXPENDITURES - Operations Fund



	July	Total	Remaining Budget	Remaining %age
Total Receipts	91,218.53	18,452,737.68	13,649,738.32	43%
Expenses				
100 - Wages	892,294.92	9,502,989.63	7,786,010.37	45%
200 - Benefits	300,612.91	2,945,856.34	2,471,037.66	46%
300 - Professional Svcs	50,027.96	912,387.80	1,170,444.52	56%
400 - Repairs/Maint/Constr	208,599.63	1,746,720.11	1,939,158.20	53%
400 - Rentals	20,632.94	56,914.14	9,085.86	14%
500 - Other Purchased Svcs	386,228.28	1,674,750.29	1,014,506.90	38%
600 - Supplies	429,793.64	2,261,211.29	3,173,312.86	58%
600 - Gas/Lubricants	4,435.81	466,399.76	478,600.24	51%
600 - Utilities	380,418.73	2,453,275.59	1,791,724.41	42%
700 - Property		206,323.31	(145,347.62)	-238%
800 - Other	1,804.50	52,082.78	61,379.22	54%
900 - Transfers	57,932.83	405,529.81	471,535.85	54%
Total Expenses	2,732,782.15	22,684,440.85	20,221,448.47	47%
Net Revenue (Expense)	(2,641,563.62)	(3,231,703.17)		
Ending Cash Balance	4,342,083.70			



EXPENDITURES - Operations Fund



RAINY DAY FUND

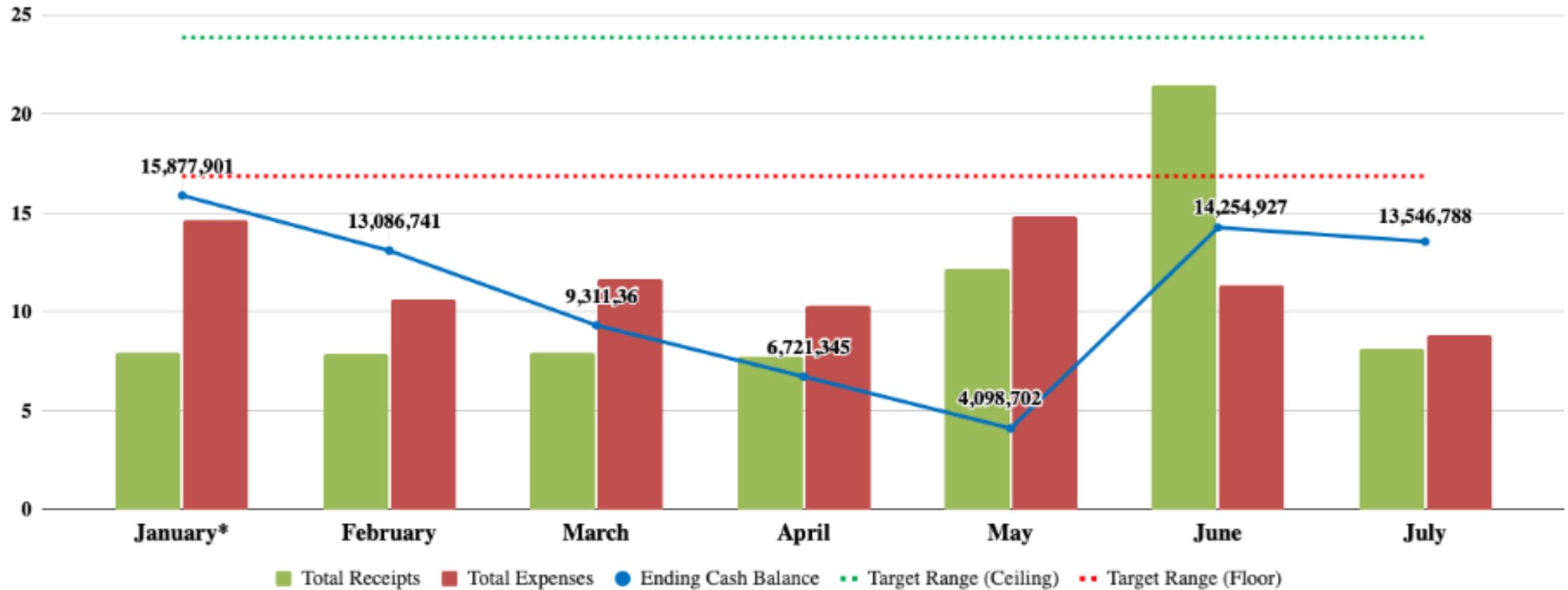
Beginning Cash Balance	7,983,692.0
Transfer to Education	(712,412)
Ending Cash Balance (2025)	7,271,280





CASH FLOW - Consolidated Funds*

2025
Consolidated Funds (0101, 0300, 0160, 0610)
Revenue | Expense | Cash Balance



* Education, Operations, Oper. Ref. & Rainy Day



CASH FLOW - Projections*

	2023	2024	2025	2026
Beginning Cash Balance	27,290.7	24,212.1	14,581.8	3,640.6
<u>Cash Inflow</u>				
Revenues	117,403.1	119,590.1	120,014.9	122,962.6
Transfer In	9,953.8	9,636.7	9,827.3	-
Total Cash Inflow	127,356.9	129,226.8	129,842.2	122,962.6
<u>Cash Outflow</u>				
Expenditures	(118,065.6)	(128,088.9)	(133,228.0)	(135,616.7)
Transfer Out	(12,369.8)	(10,768.2)	(7,555.4)	(4,097.1)
Total Cash Outflow	(130,435.4)	(138,857.1)	(140,783.4)	(139,713.7)
Surplus (Deficit)	(3,078.5)	(9,630.4)	(10,941.2)	(16,751.2)
Ending Cash Balance	24,212.1	14,581.8	3,640.6	(13,110.6)
Ending Cash Balance + Rainy Day	33,003.3	22,565.5	10,911.9	(5,839.3)

* Education, Operations, Oper. Ref. & Rainy Day

SAVINGS Initiatives

- Curriculum - ending some contracts, negotiations of better pricing
- Administration and Building Level - staff reductions
- Assessment and Reduction of some of Added Pay and Extended Contract Allocations
- Overtime and Comp. Time controls
- Timeclock Software
- Food Services Management Contract - Chartwells
- Special Education - significant recuperation of support costs
- Contract Review Cycle - ensure contract value





INSURANCE UPDATE

Ronda Ross, CPA

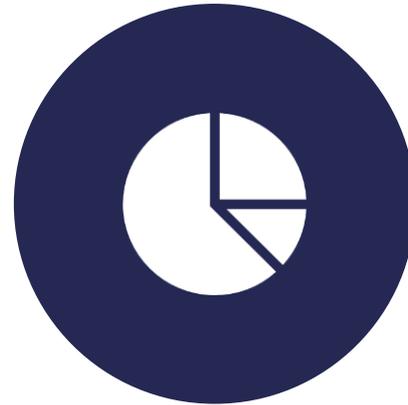
Board Meeting

8/26/2025

INSURANCE PLAN UPDATE



SUMMUS &
MARATHON COLLAB



80.7%
LOSS RATIO



COMMUNICATION
PROCESS
IMPROVEMENTS

INSURANCE PLAN UPDATE

	2024	2025
January	112.5	68.9
February	101	84.6
March	58	67.3
April	88.8	75.6
May	128.7	105.1
June	104.6	48.3
July	145.8	115.2
Loss Ratio	105.6	80.7

This time last year —>

