



*Our Children,
Our Schools,
Our Future*

TO: Lynn Green and Traci Sandstrom, Superintendents
 FROM: Elyssa Louderback, Executive Director of Business & Operations
 SUBJECT: Monthly Budget Report for April, 2025
 DATE: May 20, 2025

GENERAL FUND SUMMARY:

Revenue--Receipts were \$ 7,614,930.24.

Expenditures-- Expenditures were made in the total of \$ 5,362,545.20. Expenditures for staff salary and benefits account for 77.4% of all expenditures for the month and 79.7% of year to date total expenditures.

Fund Balance— Current month ending fund balance is \$ 4,488,014.92. We had a positive cash flow of \$ 2,252,385.04 for the month. We will continue to manage our cash flow and make necessary adjustments through the end of the year.

Additional General Fund Information

Revenue by Major Category:

<u>Revenue Source</u>	<u>Budgeted</u>	<u>Actual YTD</u>	<u>% Actual</u>	<u>Largely Comprised of:</u>
Local Taxes	\$ 5,579,124	\$ 4,766,112	85.43%	Prop taxes - received Oct/Nov and April/May
Local Nontax	\$ 397,010	\$ 374,043	94.21%	Donations, Traffic Safety, Food Service, Misc
State, General	\$ 33,580,700	\$ 22,311,507	66.44%	Apportionment and LEA
State, Special	\$ 14,497,538	\$ 9,768,673	67.38%	Spec Ed, Detention, LAP, Bilingual, Hi Cap, Transport
Federal, General	\$ 45,000	\$ 7,691	17.09%	Federal Forest; deducted from apportionment
Federal, Special	\$ 6,843,748	\$ 3,650,567	53.34%	Food Service, Fed Grants (Title I, Title 2, ESSER, etc)
Other Districts	\$ 226,867	\$ 125,369	55.26%	Non high payments from Cosmopolis SD
Other Agencies	\$ 29,000	\$ 49,306	170.02%	Private Foundations, ESD 113
Other Fin Sources	\$ -	\$ -		
Totals	\$ 61,198,987	\$ 41,053,267	67.08%	
			66.67%	% of fiscal year elapsed

General Fund Expenditures by Activity: (The budget is an estimate and actual expenditures may be less or more than the estimates. Line item expenditures may exceed the estimated budget as long as total expenditures do not exceed the overall budget.)

Board of Directors	\$ 99,000	\$ 33,797	34.14%	Dues, audits, elections, legal svcs, travel, etc
Superintendent's Office	\$ 449,866	\$ 293,947	65.34%	General Admin/ Supt Office
Business Office	\$ 698,521	\$ 430,007	61.56%	Fiscal operations
Human Resources	\$ 449,997	\$ 291,293	64.73%	Personnel & recruitment, labor relations
Public Relations	\$ 50,250	\$ 5,072	10.09%	Educational/admin info to public
Supervision of Instruction	\$ 1,448,318	\$ 991,145	68.43%	includes secretarial support
Learning Resources	\$ 229,969	\$ 182,236	79.24%	Library resources & staffing
Principal's Office	\$ 3,366,069	\$ 2,311,218	68.66%	includes Secretarial support
Guidance/Counseling	\$ 2,339,697	\$ 1,480,640	63.28%	Counselors/support services
Pupil Management	\$ 4,000	\$ 16,449	100.00%	Bus & playground management, Safety, etc
Health Services	\$ 3,050,486	\$ 2,201,424	72.17%	Health including: nursing, OT/PT/SLP, etc
Teaching	\$ 35,709,198	\$ 22,451,471	62.87%	classroom teachers/para support
Extra-curricular	\$ 1,470,719	\$ 1,041,250	70.80%	Coaching, advising, ASB supervision
Payments to other districts	\$ 701,000	\$ 282,080	0.00%	CTE/Skills Center fees/pmts to other schools
Instructional Prof Dev	\$ 1,210,682	\$ 832,792	68.79%	Prof development; instructional staff
Instructional Technology	\$ 91,631	\$ 415,605	453.56%	classroom technology
Curriculum	\$ 974,495	\$ 564,670	57.94%	District materials adoptions/purchases; staff
Food Services	\$ 2,953,399	\$ 2,062,655	69.84%	Mgmt of food service for district
Transportation	\$ 1,325,881	\$ 929,690	70.12%	Co-op payments, fuel, insurance
Maint & Operations	\$ 3,660,050	\$ 2,549,240	69.65%	cust/maint/grounds, security, warehouse
Other Services	\$ 2,920,171	\$ 2,541,939	87.05%	Insurance, utilities, tech, print, motor pool, Erato
Transfers	\$ (261,250)	\$ (203,776)	78.00%	in district use of buses, vehicles, food service
Interfund Transfers	\$ -	\$ -	0.00%	Transfers (to Cap Proj/ Debt Service)
Totals	\$ 62,942,149	\$ 41,704,843	66.26%	
			66.67%	% of fiscal year elapsed

CAPITAL PROJECTS FUND SUMMARY:

Revenue – Total receipts were \$ 4,373,685.79 and consist of bond sale, levy proceeds, grants, rental fees and interest.

Expenditures —Expenditures were made in the amount of \$ 234,320.60 for the month.

Fund Balance — Current monthly ending fund balance is \$ 4,580,284.88.

DEBT SERVICE FUND SUMMARY:

Revenue -- Total receipts were \$ 12,435.96 and consists of tax payments, interest and transfers.

Expenditures — There were no expenditures for the month.

Fund Balance — Current month ending fund balance is \$ 753,230.46. Funds in this account are held for bond principal and interest payments.

ASSOCIATED STUDENT BODY FUND SUMMARY:

Revenue — There was \$ 26,299.87 revenue for the month.

Expenditures -- Expenditures total 50% of the budgeted expenditures for this fiscal year.

Fund Balance — Current month ending fund balance is \$ 335,105.77.

TRANSPORTATION VEHICLE FUND SUMMARY:

Revenue – There was \$ 1,170.30 revenue for the month and consisted of interest and depreciation.

Expenditures — There were no expenditures for the month.

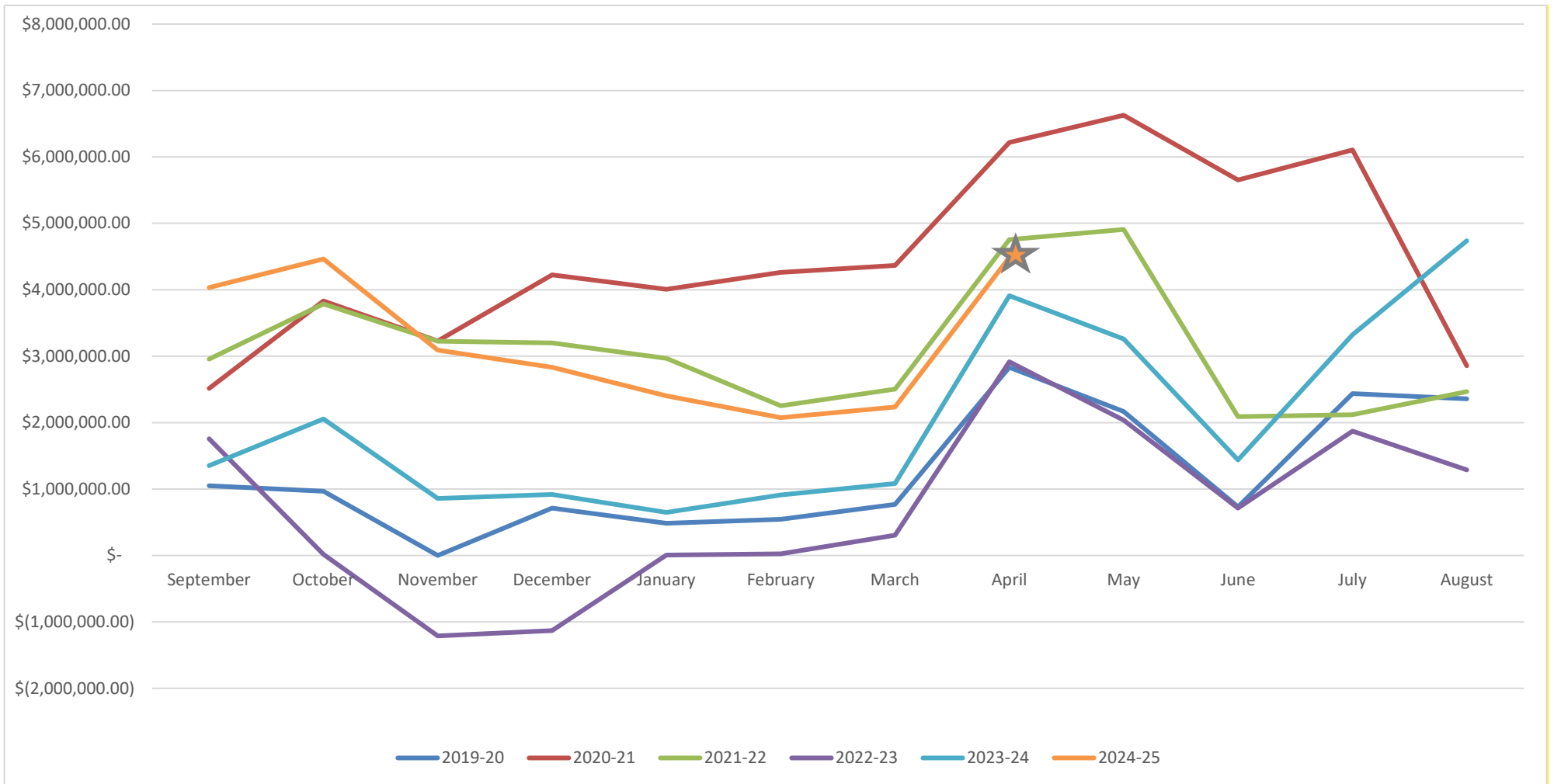
Fund Balance — Current month ending fund balance is \$ 351,060.70.

SUMMARY OF BUDGET EXPENDITURE CAPACITY**Budget Capacity as of April, 2025:**

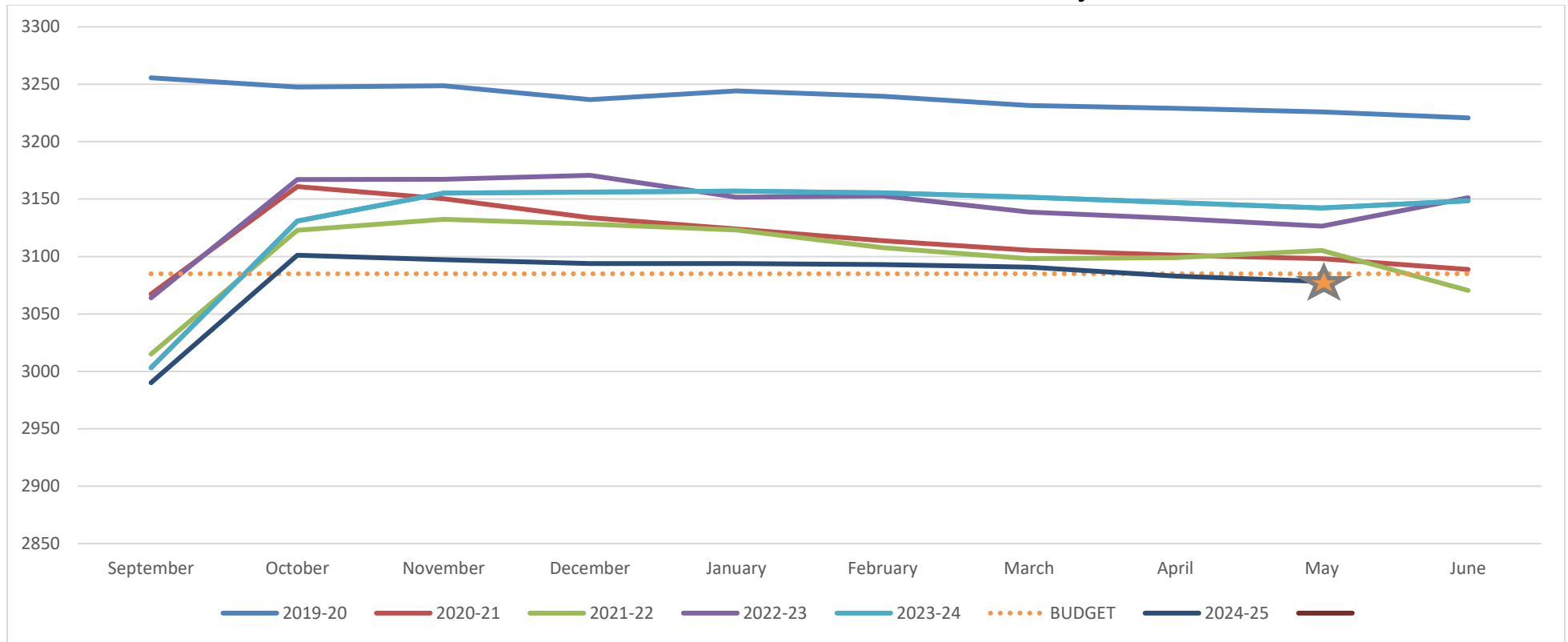
Fund	Budget	Expenditures YTD	Balance	% Expenditures	% Remaining
General	\$ 62,942,149	\$ 41,700,939	\$ 21,241,210	66.25%	33.75%
Capital Projects	\$ 6,300,000	\$ 1,389,401	\$ 4,910,599	22.05%	77.95%
Debt Service	\$ 295,000	\$ 268,086	\$ 26,914	90.88%	9.12%
ASB	\$ 540,797	\$ 269,931	\$ 270,866	49.91%	50.09%
Trans Vehicle	\$ 200,000	\$ -	\$ 200,000	0.00%	100.00%

GENERAL FUND FUND BALANCE TRENDS

End of April, 2025



ENROLLMENT TRENDS as of May, 2025



AAFTE	Grades K – 5	Gr. 6 – 8	HS	Subtotal	Run Start/ Open Door	+/- (Budget)
2024-25 Budget	1,231	728	983	2,942	143	3,085
2024-25 Actual	1,208.94	696.10	1,009.53	2,914.57	158.26	- 12.18 (3,072.82)
2023-24 Actual	1,276.92	720.04	990.32 *	2,987.30	161.22 *	+ 78.52 (3,070)
2022-23 Actual	1,292.06	759.62	982.59	3,034.27	127.93	+ 77.20 (3,085)
2021-22 Actual	1,299.38	775.67	963.66	3,038.71	75.13	+ 13.84 (3,100)
2020-21 Actual	1,287.98	777.52	943.61	3,015.97	85.44	+ 1.41 (3,100)
2019-20 Actual	1,445.35	805.48	980.66	3,231.49	98.98	+ 40.47 (3,290)

* Includes summer school enrollment