



*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 December, 2025
 DATE: January 20, 2026

GENERAL FUND SUMMARY:

Revenue--Receipts were \$ 5,274,423.94.

Expenditures-- Expenditures were made in the total of \$ 4,881,812.67. Expenditures for staff salary and benefits account for 88% of all expenditures for the month and 83% of the expenditures year to date.

Fund Balance— Current month ending fund balance is \$ 3,150,428.01. We had a positive cash flow of \$ 392,611.27 for the month. We will continue to manage our cash flow carefully throughout 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	\$ 5,789,704	\$ 2,314,455	39.98%	Prop taxes - received Oct/Nov and April/May
Local Nontax	\$ 397,010	\$ 152,897	38.51%	Donations, Traffic Safety, Food Service, Misc
State, General	\$ 34,315,052	\$ 10,444,372	30.44%	Apportionment and LEA
State, Special	\$ 15,845,253	\$ 4,657,254	29.39%	Spec Ed, Detention, LAP, Bilingual, Hi Cap, Transport
Federal, General	\$ -	\$ -	0.00%	Federal Forest; deducted from apportionment
Federal, Special	\$ 6,668,861	\$ 1,548,897	23.23%	Food Service, Fed Grants (Title I, Title 2, ESSER, etc)
Other Districts	\$ 226,867	\$ 68,044	29.99%	Non high payments from Cosmopolis SD
Other Agencies	\$ 29,000	\$ 24,581	84.76%	Private Foundations, ESD 113
Other Fin Sources	\$ -	\$ -		
Totals	\$ 63,271,747	\$ 19,210,500	30.36%	
			33.33%	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	\$ 94,000	\$ 3,731.84	3.97%	Dues, audits, elections, legal svcs, travel, etc
Superintendent's Office	\$ 475,850	\$ 145,007.50	30.47%	General Admin/ Supt Office
Business Office	\$ 653,692	\$ 220,212.01	33.69%	Fiscal operations
Human Resources	\$ 461,295	\$ 152,958.75	33.16%	Personnel & recruitment, labor relations
Public Relations	\$ 50,250	\$ 4,517.81	8.99%	Educational/admin info to public
Supervision of Instruction	\$ 1,575,272	\$ 433,839.71	27.54%	includes secretarial support
Learning Resources	\$ 313,175	\$ 99,291.50	31.70%	Library resources & staffing
Principal's Office	\$ 3,469,305	\$ 1,163,954.96	33.55%	includes Secretarial support
Guidance/Counseling	\$ 2,731,340	\$ 859,944.26	31.48%	Counselors/support services
Pupil Management	\$ 4,000	\$ 3,131.03	78.28%	Bus & playground management, Safety, etc
Health Services	\$ 3,349,235	\$ 1,124,622.43	33.58%	Health including: nursing, OT/PT/SLP, etc
Teaching	\$ 34,304,600	\$ 11,030,313.70	32.15%	classroom teachers/para support
Extra-curricular	\$ 1,755,686	\$ 554,900.68	31.61%	Coaching, advising, ASB supervision
Payments to other district	\$ 845,000	\$ -	0.00%	CTE/Skills Center fees/pmts to other schools
Instructional Prof Dev	\$ 1,063,432	\$ 577,768.71	54.33%	Prof development; instructional staff
Instructional Technology	\$ 67,186	\$ 32,527.18	48.41%	classroom technology
Curriculum	\$ 1,338,630	\$ 198,798.71	14.85%	District materials adoptions/purchases; staff
Pupil Safety	\$ 156,650	\$ 50,381.58	32.16%	Safe classroom environments, cleaning, etc
Food Services	\$ 2,833,657	\$ 1,018,300.63	35.94%	Mgmt of food service for district
Transportation	\$ 1,311,167	\$ 493,498.94	37.64%	Co-op payments, fuel, insurance
Maint & Operations	\$ 3,439,240	\$ 1,186,262.51	34.49%	cust/maint/grounds, security, warehouse
Other Services	\$ 3,316,335	\$ 1,726,989.08	52.08%	Insurance, utilities, tech, print, motor pool, Erate
Transfers	\$ (337,250)	\$ (95,768.64)	28.40%	in district use of buses, vehicles, food service
Interfund Transfers	\$ -	\$ -	0.00%	Transfers (to Cap Proj/ Debt Service)
Totals	\$ 63,271,747	\$ 20,985,185	33.17%	

CAPITAL PROJECTS FUND SUMMARY:

Revenue – Total receipts were \$ 15,054.08 and consist of levy proceeds, grants, rental fees and interest.

Expenditures —Expenditures and transfers were made in the amount of \$ 2,468,442.88 for the month.

Fund Balance — Current monthly ending fund balance is \$ 352,016.48.

DEBT SERVICE FUND SUMMARY:

Revenue -- Total receipts were \$ 1,263,855.89 and consists of interest and transfers.

Expenditures — Expenditures were made in the amount of \$1,532,273.75.

Fund Balance — Current month ending fund balance is \$ 533,062.24. Funds in this account are held for bond principal and interest payments.

ASSOCIATED STUDENT BODY FUND SUMMARY:

Revenue — There was \$ 78,051.21 revenue for the month.

Expenditures -- Expenditures total 39.45% of the budgeted expenditures for this fiscal year.

Fund Balance — Current month ending fund balance is \$ 288,216.19.

TRANSPORTATION VEHICLE FUND SUMMARY:

Revenue – There was \$ 1,023.65 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 \$ 610,052.27.

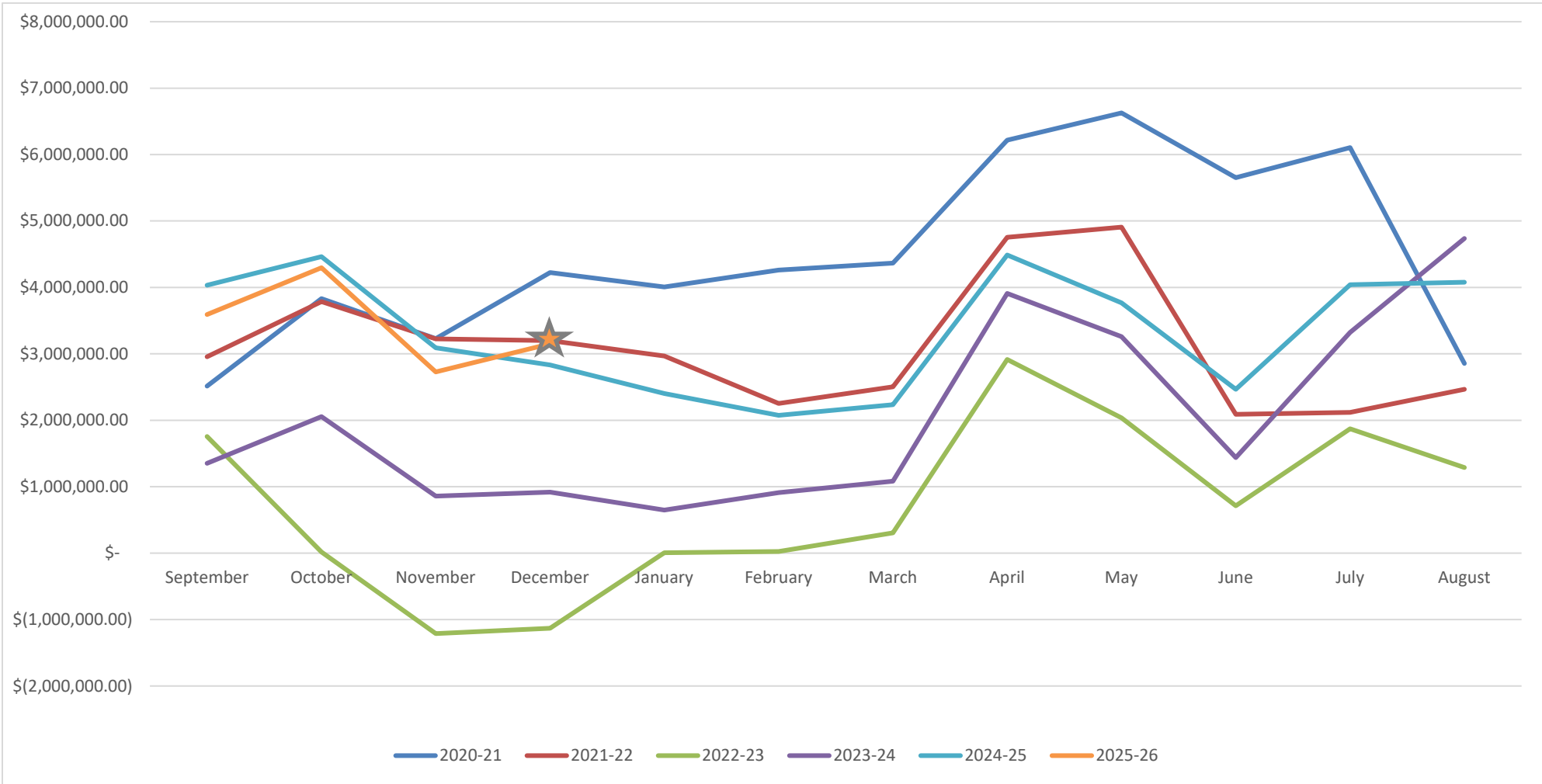
SUMMARY OF BUDGET EXPENDITURE CAPACITY

Budget Capacity as of December, 2025:

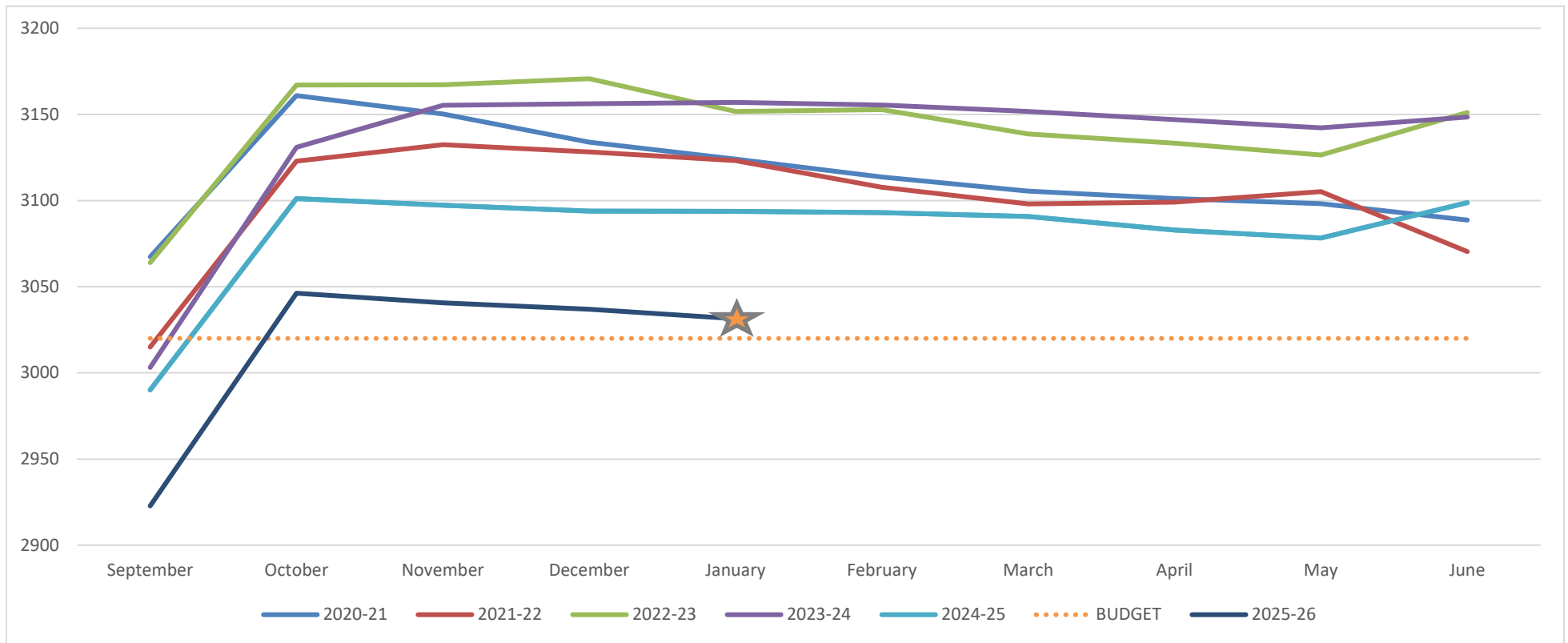
Fund	Budget	Expenditures YTD	Balance	% Expenditures	% Remaining
General	\$ 63,271,748	\$ 20,985,185	\$ 42,286,563	33.17%	66.83%
Capital Projects	\$ 11,782,325	\$ 3,582,839	\$ 8,199,486	30.41%	69.59%
Debt Service	\$ 1,601,125	\$ 1,532,274	\$ 68,851	95.70%	4.30%
ASB	\$ 433,414	\$ 170,989	\$ 262,425	39.45%	60.55%
Trans Vehicle	\$ 400,000	\$ -	\$ 400,000	0.00%	100.00%

GENERAL FUND FUND BALANCE TRENDS

End of December, 2025



ENROLLMENT TRENDS as of January, 2026



AAFTE	Grades K – 5	Gr. 6 – 8	HS	Subtotal	Run Start/ Open Door	+/- (Budget)
2025-26 Actual	1,182.61	677.88	974.05	2,834.54	196.83	+11.36 (3,031.36)
2025-26 Budget	1,183	693	999	2,875	145	3,020
2024-25 Actual	1,208.11	694.82	1,020.70 *	2,923.63	175.21 *	+ 13.84 (3,098.84)
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)

* Includes summer school enrollment