Aberdeen School District

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 March, 2026
DATE: April 21, 2026

GENERAL FUND SUMMARY:

Revenue--Receipts were $ 5,300,459.40.

Expenditures-- Expenditures were made in the total of $ 5,093,869.14. Expenditures for staff salary and benefits account for 87% of all expenditures for the month and 83.5% of the expenditures year to date.

Fund Balance— Current month ending fund balance is $ 2,232,368.76. We had a negative cash flow of $ 57,425.08 for the month. We will continue to manage our cash flow carefully throughout the year.

Additional General Fund Information

Revenue by Major Category:

Revenue Source	Budgeted	Actual YTD	% Actual	Largely Comprised of:
Local Taxes	$ 5,789,704	$ 2,791,799	48.22%	Prop taxes - received Oct/Nov and April/May
Local Nontax	$ 397,010	$ 253,096	63.75%	Donations, Local grants, Fees/fines, Misc
State, General	$ 34,315,052	$ 18,783,061	54.74%	Apportionment and LEA
State, Special	$ 15,845,253	$ 8,724,443	55.06%	Spec Ed, Detention, LAP, Bilingual, Hi Cap, Transport
Federal, General	$ -	$ 39,242	0.00%	Federal Forest; deducted from apportioment
Federal, Special	$ 6,668,861	$ 3,251,077	48.75%	Food Service, Fed Grants (Title I, Title 2, etc)
Other Districts	$ 226,867	$ 163,151	71.91%	Non high payments from Cosmopolis SD
Other Agencies	$ 29,000	$ 45,808	157.96%	Private Foundations, ESD 113, Govt agencies
Other Fin Sources	$ -	$ -		
Totals	**$ 63,271,747**	**$ 34,051,677**	**53.82%**	
			58.33%	**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	$ 112,707.70	119.90%	Dues, audits, elections, legal svcs, travel, etc
Superintendent's Office	$ 475,850	$ 257,606.88	54.14%	General Admin/ Supt Office
Business Office	$ 653,692	$ 359,899.22	55.06%	Fiscal operations
Human Resources	$ 461,295	$ 279,005.58	60.48%	Personnel & recruitment, labor relations
Public Relations	$ 50,250	$ 4,517.81	8.99%	Educational/admin info to public
Supervision of Instruction	$ 1,575,272	$ 740,105.72	46.98%	includes secretarial support
Learning Resources	$ 313,175	$ 184,470.25	58.90%	Library resources & staffing
Principal's Office	$ 3,469,305	$ 2,040,839.09	58.83%	includes Secretarial support
Guidance/Counseling	$ 2,731,340	$ 1,469,810.54	53.81%	Counselors/support services
Pupil Management	$ 4,000	$ 6,369.60	159.24%	Bus & playground management, Safety, etc
Health Services	$ 3,349,235	$ 1,992,073.99	59.48%	Health including: nursing, OT/PT/SLP, etc
Teaching	$ 34,304,600	$ 19,942,124.98	58.13%	classroom teachers/para support
Extra-curricular	$ 1,755,686	$ 974,444.10	55.50%	Coaching, advising, ASB supervision
Payments to other districts	$ 845,000	$ 206,392.89	24.43%	CTE/SC fees/Hoquiam Trans co-op/ECEAP sub
Instructional Prof Dev	$ 1,063,432	$ 761,197.42	71.58%	Prof development; instructional staff
Instructional Technology	$ 67,186	$ 36,436.76	54.23%	classroom technology
Curriculum	$ 1,338,630	$ 232,204.60	17.35%	District materials adoptions/purchases; staff
Pupil Safety	$ 156,650	$ 88,311.64	56.38%	Safe classroom environments, cleaning, etc
Food Services	$ 2,833,657	$ 1,738,524.21	61.35%	Mgmt of food service for district
Transportation	$ 1,311,167	$ 888,138.96	67.74%	Co-op payments, fuel, insurance
Maint & Operations	$ 3,439,240	$ 2,100,033.34	61.06%	cust/maint/grounds, security, warehouse
Other Services	$ 3,316,335	$ 2,245,390.76	67.71%	Insurance, utilities, tech, print, motor pool, Erate
Transfers	$ (337,250)	$ (180,200.75)	53.43%	in district use of buses, vehicles, food service
Interfund Transfers	$ -	$ 264,015	0.00%	Transfers (to Cap Proj/ Debt Service)
Totals	$ 63,271,747	$ 36,480,405	57.66%	

CAPITAL PROJECTS FUND SUMMARY:

Revenue – Total receipts were $1,067,351.40 and consist of levy proceeds, grants, rental fees and interest.
Expenditures —Expenditures were made in the amount of $ 702,997.59 for the month.
Fund Balance — Current monthly ending fund balance is $ 559,511.53.

DEBT SERVICE FUND SUMMARY:

Revenue -- Total receipts were $ 3,582.78 and consists of interest.
Expenditures — There were no expenditures for the month.
Fund Balance — Current month ending fund balance is $ 543,862.54. Funds in this account are held for bond principal and interest payments.

ASSOCIATED STUDENT BODY FUND SUMMARY:

Revenue — There was $ 21,060.81 revenue for the month.
Expenditures -- Expenditures total 58.4% of the budgeted expenditures for this fiscal year.
Fund Balance — Current month ending fund balance is $ 269,932.45

TRANSPORTATION VEHICLE FUND SUMMARY:

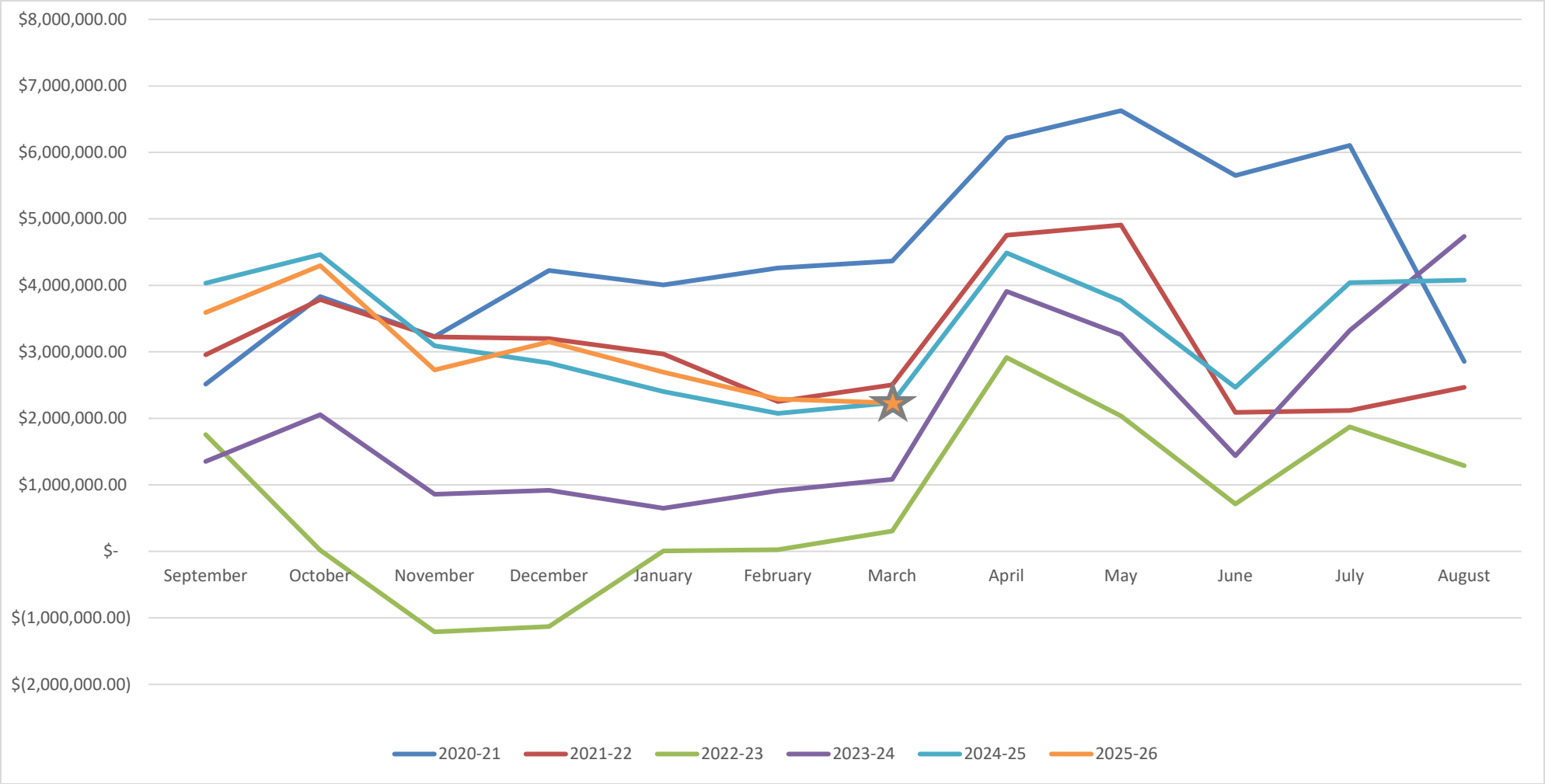
Revenue – There was $ 1,674.38 revenue for the month and consisted of interest and depreciation.
Expenditures — There were no expenditures for the month.
Fund Balance — Current month ending fund balance is $ 615,248.31.

SUMMARY OF BUDGET EXPENDITURE CAPACITY

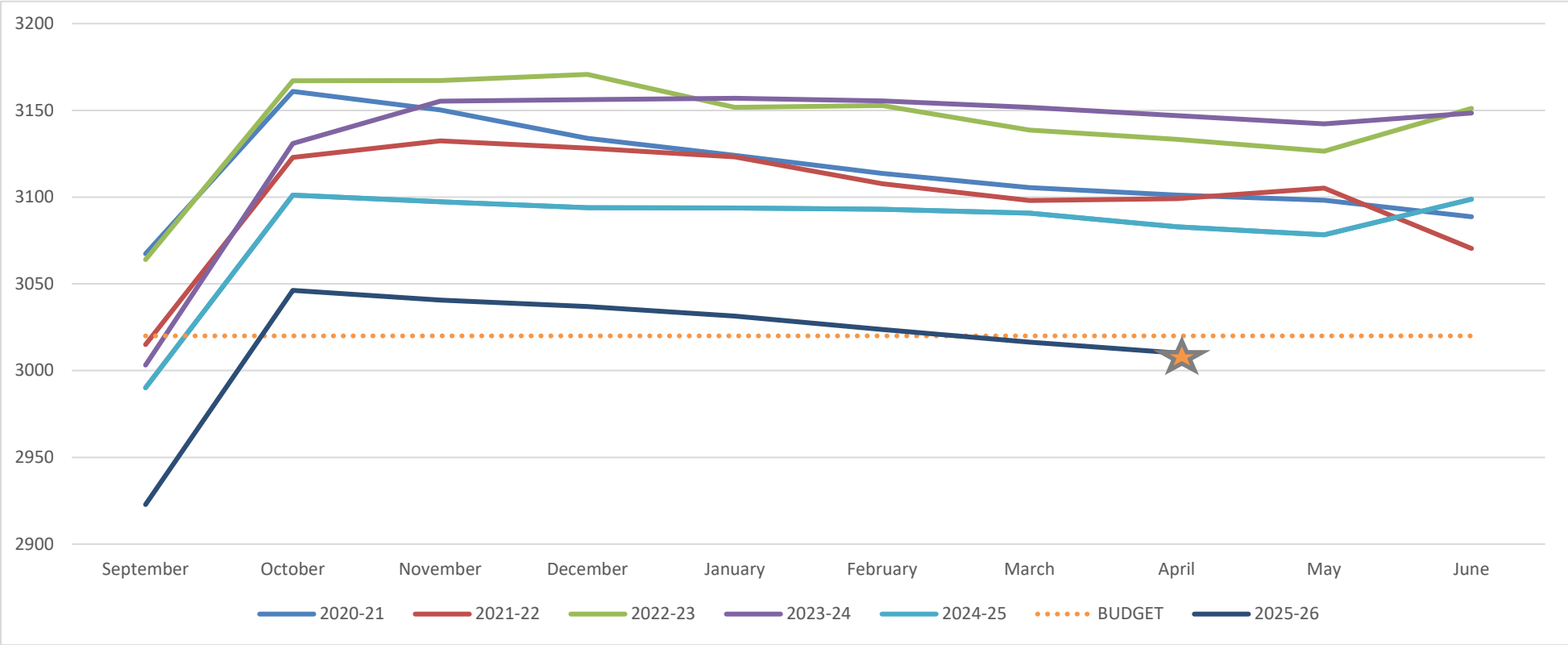
Budget Capacity as of March, 2026:

Fund	Budget	Expenditures YTD	Balance	% Expenditures	% Remaining
General	$ 63,271,748	$ 36,480,405	$ 26,791,343	57.66%	42.34%
Capital Projects	$ 11,782,325	$ 3,901,840	$ 7,880,485	33.12%	66.88%
Debt Service	$ 1,601,125	$ 1,532,274	$ 68,851	95.70%	4.30%
ASB	$ 433,414	$ 253,308	$ 180,106	58.44%	41.56%
Trans Vehicle	$ 400,000	$ -	$ 400,000	0.00%	100.00%

General Fund
Fund Balance Trends
End of March, 2026



Enrollment Trends as of April, 2026



AAFTE	Grades K – 5	Gr. 6 – 8	HS	Subtotal	Run Start/ Open Door	+/- (Budget)
2025-26 Actual	1,182.04	674.65	956.42	2,813.11	196.99 +	**- 9.90** (3,010.10)
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

\+ Preliminary enrollment reported (1st day of new semester was April 13, 2026)