



*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 July, 2026
DATE: August 18, 2026

GENERAL FUND SUMMARY:

Revenue--Receipts were \$ 7,227,228.47.

Expenditures-- Expenditures were made in the total of \$ 5,863,046.02. Expenditures for staff salary and benefits account for 76% of all expenditures for the month and 82% of the expenditures year to date.

Fund Balance— Current month ending fund balance is \$ 3,732,803.61. We had a positive cash flow of \$ 1,364,182.45 for the month. We will continue to manage our cash flow carefully as we prepare to close out 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	\$ 5,787,680	\$ 5,790,411	100.05%	Prop taxes - received Oct/Nov and April/May
Local Nontax	\$ 397,010	\$ 470,386	118.48%	Donations, Local grants, Fees/fines, Misc
State, General	\$ 34,315,052	\$ 30,363,950	88.49%	Apportionment and LEA
State, Special	\$ 15,435,368	\$ 14,237,898	92.24%	Spec Ed, Detention, LAP, Bilingual, Hi Cap, Transport
Federal, General	\$ -	\$ 85,979	0.00%	Federal Forest; deducted from apportionment
Federal, Special	\$ 7,068,861	\$ 5,988,800	84.72%	Food Service, Fed Grants (Title I, Title 2, etc)
Other Districts	\$ 226,867	\$ 295,042	130.05%	Non high payments from Cosmopolis SD
Other Agencies	\$ 29,000	\$ 75,754	261.22%	Private Foundations, ESD 113, Govt agencies
Other Fin Sources	\$ -	\$ -		
Totals	\$ 63,259,838	\$ 57,308,218	90.59%	
			91.67%	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	\$ 95,501	\$ 223,292.11	233.81%	Dues, audits, elections, legal svcs, travel, etc
Superintendent's Office	\$ 474,355	\$ 425,935.52	89.79%	General Admin/ Supt Office
Business Office	\$ 653,693	\$ 568,948.52	87.04%	Fiscal operations
Human Resources	\$ 461,297	\$ 432,950.26	93.85%	Personnel & recruitment, labor relations
Public Relations	\$ 50,250	\$ 40,466.15	80.53%	Educational/admin info to public
Supervision of Instruction	\$ 1,575,271	\$ 1,147,630.34	72.85%	includes secretarial support
Learning Resources	\$ 313,176	\$ 283,977.95	90.68%	Library resources & staffing
Principal's Office	\$ 3,469,307	\$ 3,232,529.14	93.18%	includes Secretarial support
Guidance/Counseling	\$ 2,731,339	\$ 2,283,716.38	83.61%	Counselors/support services
Pupil Management	\$ 4,000	\$ 9,418.62	235.47%	Bus & playground management, Safety, etc
Health Services	\$ 3,434,256	\$ 3,132,945.06	91.23%	Health including: nursing, OT/PT/SLP, etc
Teaching	\$ 35,454,215	\$ 32,785,271.67	92.47%	classroom teachers/para support
Extra-curricular	\$ 1,755,688	\$ 1,455,190.51	82.88%	Coaching, advising, ASB supervision
Payments to other district	\$ 845,000	\$ 462,044.99	54.68%	CTE/SC fees/Hoquiam Trans co-op/ECEAP sub
Instructional Prof Dev	\$ 1,063,431	\$ 861,616.07	81.02%	Prof development; instructional staff
Instructional Technology	\$ 67,186	\$ 155,410.82	231.31%	classroom technology
Curriculum	\$ 1,338,632	\$ 367,899.96	27.48%	District materials adoptions/purchases; staff
Pupil Safety	\$ 48,325	\$ 141,029.52	291.84%	Safe classroom environments, cleaning, etc
Food Services	\$ 2,833,658	\$ 2,840,566.85	100.24%	Mgmt of food service for district
Transportation	\$ 1,311,167	\$ 1,407,780.48	107.37%	Co-op payments, fuel, insurance
Maint & Operations	\$ 3,647,571	\$ 3,185,779.53	87.34%	cust/maint/grounds, security, warehouse
Other Services	\$ 3,316,335	\$ 3,118,482.28	94.03%	Insurance, utilities, tech, print, motor pool, Erate
Transfers	\$ (337,250)	\$ (326,370.60)	96.77%	in district use of buses, vehicles, food service
Interfund Transfers	\$ 264,015	\$ 264,015	100.00%	Transfers (to Cap Proj/ Debt Service)
Totals	\$ 64,606,403	\$ 58,236,512	90.14%	

CAPITAL PROJECTS FUND SUMMARY:

Revenue – Total receipts were \$ 1,359,771.33 and consist of levy proceeds, grants, rental fees and interest.

Expenditures —Expenditures were made in the amount of \$ 829,412.16 for the month.

Fund Balance — Current monthly ending fund balance is \$ 1,597,872.02.

DEBT SERVICE FUND SUMMARY:

Revenue -- Total receipts were \$ 2,174.43 and consists of interest.

Expenditures — Expenditures for the month totaled \$ 200.00, on the current bonds.

Fund Balance — Current month ending fund balance is \$ 552,980.69. Funds in this account are held for bond principal and interest payments.

ASSOCIATED STUDENT BODY FUND SUMMARY:

Revenue — There was \$ 930.88 revenue for the month.

Expenditures -- Expenditures total 90% of the budgeted expenditures for this fiscal year.

Fund Balance — Current month ending fund balance is \$ 280,418.30

TRANSPORTATION VEHICLE FUND SUMMARY:

Revenue – There was \$ 1,760.07 revenue for the month and consisted of interest and depreciation.

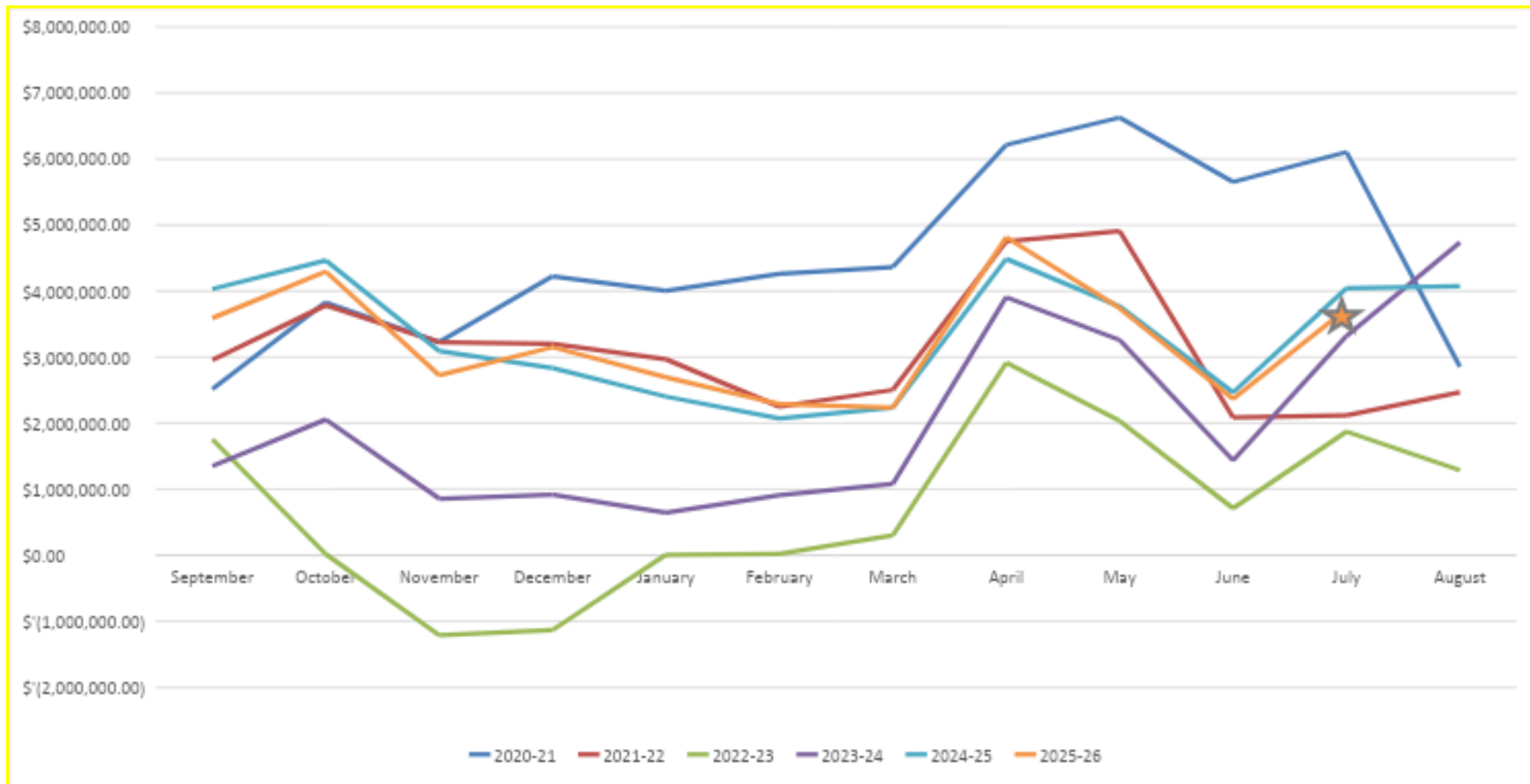
Expenditures — There were no expenditures for the month. We are still waiting for new buses to arrive this fiscal year.

Fund Balance — Current month ending fund balance is \$ 622,463.01.

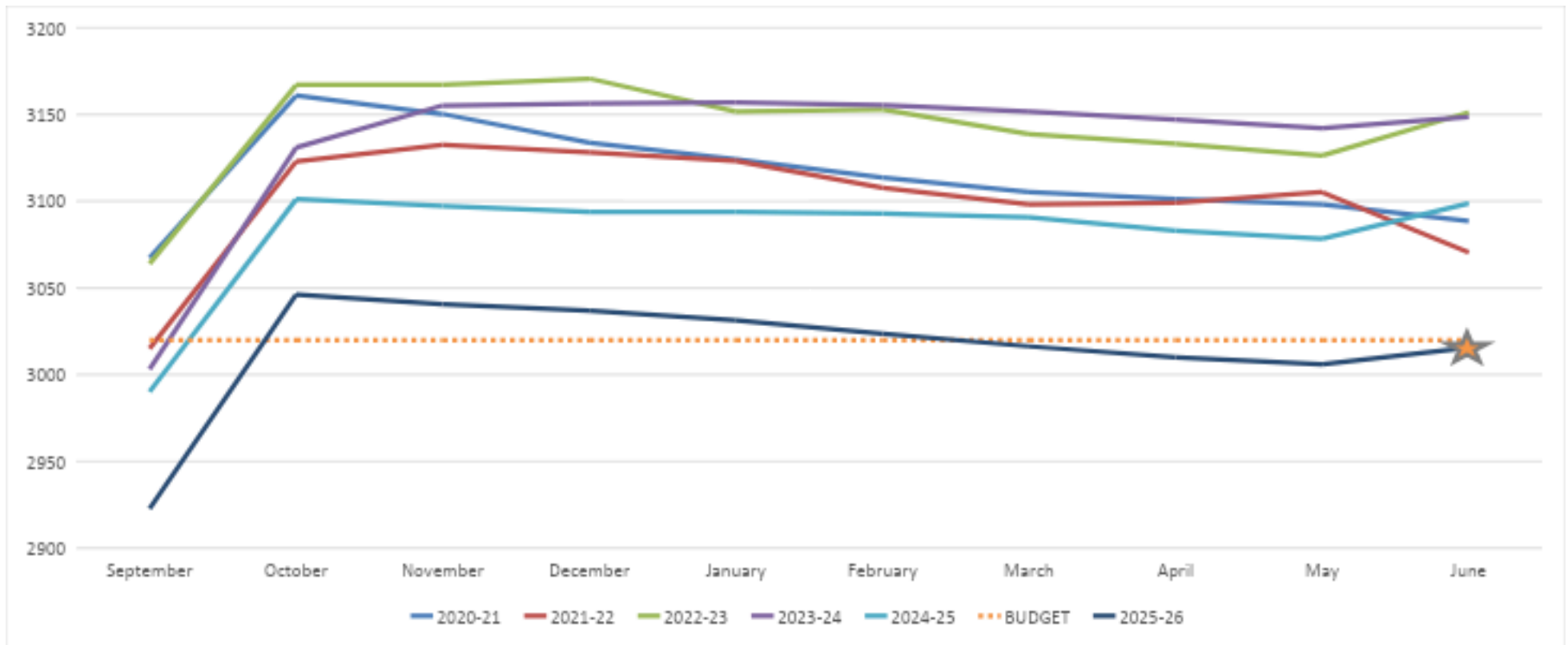
SUMMARY OF BUDGET EXPENDITURE CAPACITY**Budget Capacity as of July, 2026:**

Fund	Budget	Expenditures YTD	Balance	% Expenditures	% Remaining
General	\$ 64,606,403	\$ 58,236,512	\$ 6,369,891	90.14%	9.86%
Capital Projects	\$ 11,782,325	\$ 5,958,989	\$ 5,823,336	50.58%	49.42%
Debt Service	\$ 1,601,125	\$ 1,599,316	\$ 1,809	99.89%	0.11%
ASB	\$ 433,414	\$ 391,509	\$ 41,905	90.33%	9.67%
Trans Vehicle	\$ 400,000	\$ -	\$ 400,000	0.00%	100.00%

General Fund Fund Balance Trends End of July, 2026



Enrollment Trends as of August, 2026



AAFTE	Grades K – 5	Gr. 6 – 8	HS	Subtotal	Run Start/ Open Door	+/- (Budget)
2025-26 Actual	1,181.74	673.24	956.54	2,811.25	204.38	- 4.37 (3,015.63)
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