



*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 September, 2026
DATE: October 20, 2026

GENERAL FUND SUMMARY:

Revenue--Receipts were \$ 4,086,358.73.

Expenditures-- Expenditures were made in the total of \$ 5,267,014.35. Expenditures for staff salary and benefits account for 88% of all expenditures for the month and year to date.

Fund Balance— Current month ending fund balance is \$ 2,943,688.61. We had a negative cash flow of \$ 1,180,655.62 for the month. We will continue to manage our cash flow carefully as we prepare to close out the year and begin the next.

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	\$ 5,856,785	\$ 126,150	2.15%	Prop taxes - received Oct/Nov and April/May
Local Nontax	\$ 397,825	\$ 25,353	6.37%	Donations, Local grants, Fees/fines, Misc
State, General	\$ 33,146,249	\$ 2,760,135	8.33%	Apportionment and LEA
State, Special	\$ 15,793,306	\$ 1,174,387	7.44%	Spec Ed, Detention, LAP, Bilingual, Hi Cap, Transport
Federal, General	\$ -	\$ -	0.00%	Federal Forest; deducted from apportionment
Federal, Special	\$ 7,198,831	\$ -	0.00%	Food Service, Fed Grants (Title I, Title 2, etc)
Other Districts	\$ 246,492	\$ -	0.00%	Non high payments from Cosmopolis SD
Other Agencies	\$ 79,000	\$ 334	0.42%	Private Foundations, ESD 113, Govt agencies
Other Fin Sources	\$ -	\$ -		
Totals	\$ 62,718,488	\$ 4,086,359	6.52%	
			8.33%	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	\$ 105,751	\$ -	0.00%	Dues, audits, elections, legal svcs, travel, etc
Superintendent's Office	\$ 502,393	\$ 35,688.98	7.10%	General Admin/ Supt Office
Business Office	\$ 594,644	\$ 47,445.33	7.98%	Fiscal operations
Human Resources	\$ 467,906	\$ 39,158.36	8.37%	Personnel & recruitment, labor relations
Public Relations	\$ 50,000	\$ -	0.00%	Educational/admin info to public
Supervision of Instruction	\$ 1,309,282	\$ 99,844.62	7.63%	includes secretarial support
Learning Resources	\$ 277,129	\$ 23,505.82	8.48%	Library resources & staffing
Principal's Office	\$ 3,509,066	\$ 294,483.70	8.39%	includes Secretarial support
Guidance/Counseling	\$ 2,633,345	\$ 239,222.45	9.08%	Counselors/support services
Pupil Management	\$ 4,000	\$ -	0.00%	Bus & playground management, Safety, etc
Health Services	\$ 3,562,523	\$ 230,535.14	6.47%	Health including: nursing, OT/PT/SLP, etc
Teaching	\$ 35,014,661	\$ 2,622,805.33	7.49%	classroom teachers/para support
Extra-curricular	\$ 1,864,025	\$ 79,998.00	4.29%	Coaching, advising, ASB supervision
Payments to other district	\$ 894,800	\$ -	0.00%	CTE/SC fees/Hoquiam Trans co-op
Instructional Prof Dev	\$ 946,575	\$ 360,668.91	38.10%	Prof development; instructional staff
Instructional Technology	\$ 41,499	\$ 1,800.00	4.34%	classroom technology
Curriculum	\$ 454,317	\$ 9,907.92	2.18%	District materials adoptions/purchases; staff
Pupil Safety	\$ 161,689	\$ 14,104.22	8.72%	Safe classroom environments, cleaning, etc
Food Services	\$ 2,803,749	\$ 187,756.55	6.70%	Mgmt of food service for district
Transportation	\$ 1,425,168	\$ 86,070.92	6.04%	Co-op payments, fuel, insurance
Maint & Operations	\$ 3,573,946	\$ 332,955.19	9.32%	cust/maint/grounds, security, warehouse
Other Services	\$ 3,233,605	\$ 561,062.91	17.35%	Insurance, utilities, tech, print, motor pool, Erate
Transfers	\$ (349,850)	\$ -	0.00%	in district use of buses, vehicles, food service
Interfund Transfers	\$ 100,000	\$ -	0.00%	Transfers (to Cap Proj/ Debt Service)
Totals	\$ 63,080,223	\$ 5,267,014	8.35%	

CAPITAL PROJECTS FUND SUMMARY:

Revenue – Total receipts were \$ 49,379.56 and consist of levy proceeds, grants, rental fees and interest.

Expenditures — There were no expenditures for the month.

Fund Balance — Current monthly ending fund balance is \$ 953,912.14.

DEBT SERVICE FUND SUMMARY:

Revenue -- Total receipts were \$ 1,716.29 and consists of interest and taxes.

Expenditures — There were no expenditures for the month.

Fund Balance — Current month ending fund balance is \$ 573,731.31. Funds in this account are held for bond principal and interest payments.

ASSOCIATED STUDENT BODY FUND SUMMARY:

Revenue — There was \$ 67,761.35 revenue for the month.

Expenditures -- Expenditures total 2% of the budgeted expenditures for this fiscal year.

Fund Balance — Current month ending fund balance is \$ 336,001.49

TRANSPORTATION VEHICLE FUND SUMMARY:

Revenue – There was \$ 1,852.51 revenue for the month and consisted of interest and depreciation.

Expenditures — There were no expenditures for the month.

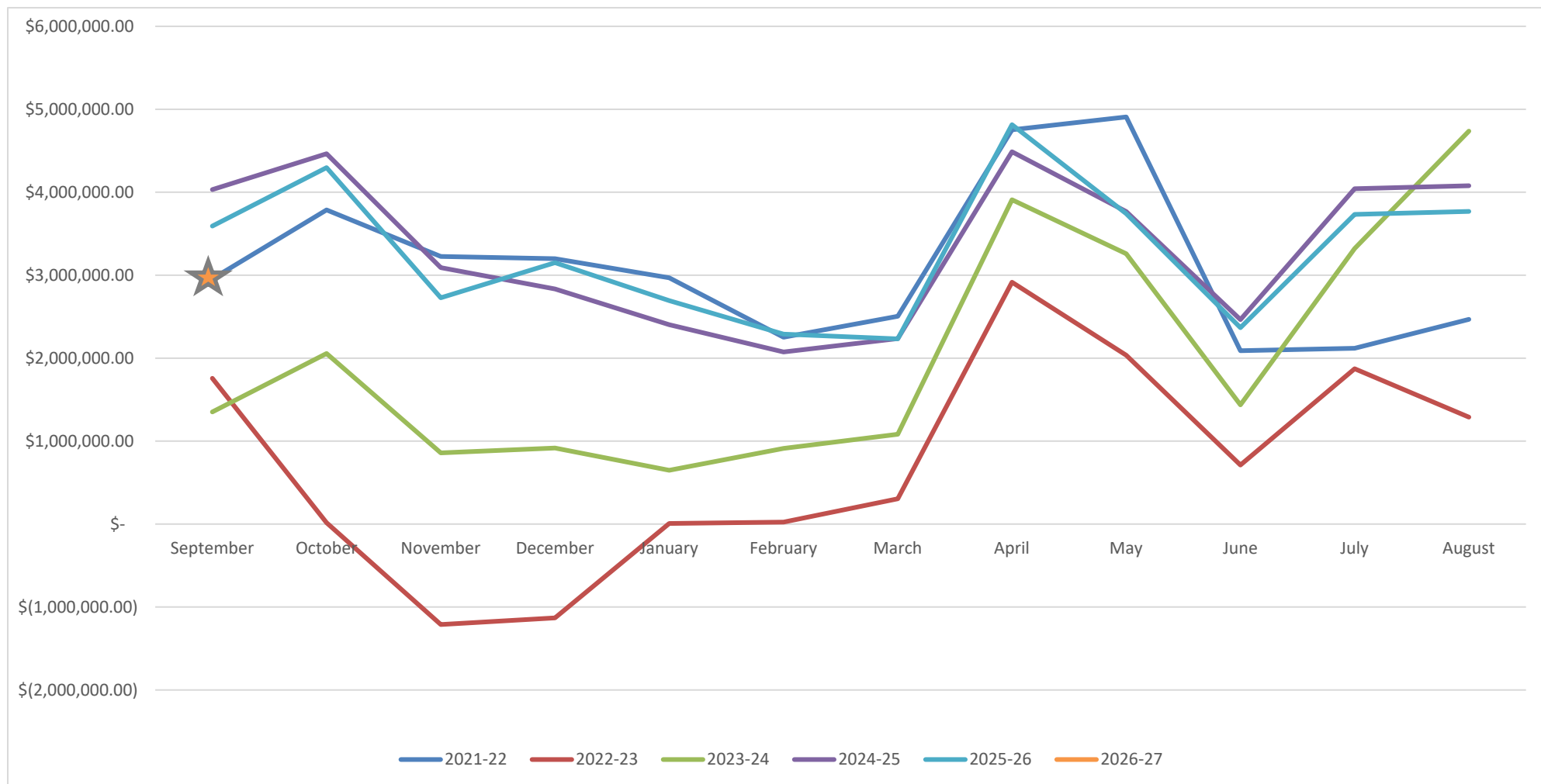
Fund Balance — Current month ending fund balance is \$ 598,060.45.

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

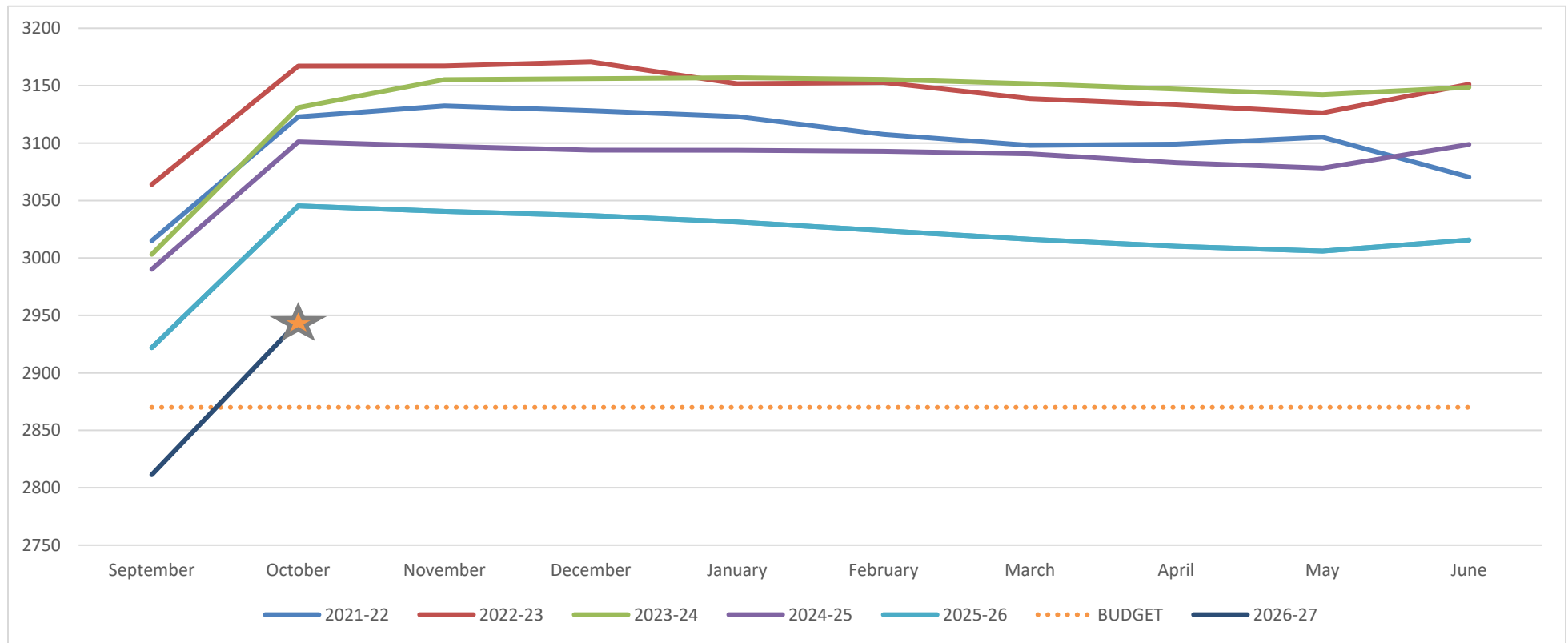
Fund	Budget	Expenditures YTD	Balance	% Expenditures	% Remaining
General	\$ 63,080,223	\$ 5,267,014	\$ 57,813,209	8.35%	91.65%
Capital Projects	\$ 9,219,967	\$ -	\$ 9,219,967	0.00%	100.00%
Debt Service	\$ 1,550,208	\$ -	\$ 1,550,208	0.00%	100.00%
ASB	\$ 553,977	\$ 11,265	\$ 542,712	2.03%	97.97%
Trans Vehicle	\$ 400,000	\$ -	\$ 400,000	0.00%	100.00%

GENERAL FUND FUND BALANCE TRENDS

End of September, 2026



ENROLLMENT TRENDS as of September, 2026



AAFTE	Grades K – 5	Gr. 6 – 8	HS	Subtotal	Run Start/ Open Door	+/- (Budget)
2026-27 Actual	1,163.55	636.99	934.74	2,735.28	197.20	+62.48 (2,932.48)
2026-27 Budget	1,111	670	899	2,680	190	2,870
2025-26 Actual	1,181.74	673.24	956.54	2,811.25	204.38	-4.37 (3,020)
2024-25 Actual	1,208.11	694.82	1,020.70 *	2,923.63	175.21 *	+ 13.84 (3,085)
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)

* Includes summer school enrollment