

MEMO TO BOARD

April 30, 2026 – FISCAL YEAR 2025-26

General Fund

- April brings us to 67% of budget Revenue is down by 6.2% YTD and 34.6K down compared to last year YTD.
- YTD Expenses are at 57.1%, 9.9% down from budget. YTD expenses are higher than YTD Revenue by \$1.4m.
- Due to revenues higher than expenses for the month, Fund Balance has increased from \$1,528,585 to \$1,909,314.
- Cash Balance is currently \$2,552,982 and outstanding warrants are \$642,405 for a net of \$1,910,576.

Capital Projects Fund

- Interest Income make up the monthly revenue activity.
- Fund balance is \$627,818.

Debt Fund

- No activity in Debt fund for 25-26.

ASB Fund

- Revenue YTD is at 46.7% of budget, which is down by 15.8% YTD. Slightly down from last year by 9k. Expenses are lower at 35.2% which is 11.5% lower than Revenue.
- Fund balance went from \$196,270 to \$199,458.

Transportation Vehicle Fund

- Investment earnings of 1,015 for the month. No other activity.
- Fund balance is \$361,896.
- State has increased depreciation for C/D buses from 13 to 15 years which will reduce the depreciation we receive yearly and potentially we could incur more repair costs. For 25-26 it has dropped by \$21k.

General Fund Budget Status

Budget Year
Elapsed
67%

GRAND COULLEE DAM SCHOOL DISTRICT
Budget to Actual Comparison of Revenues and Expenditures
For the Period Ending April 30, 2026

GENERAL EXPENSE FUND	FY 2024-25		FY 2025-26		Budget	Remaining	% of Budget	Comparison
	Month Of	Actual thru	Month Of	Actual thru				
	Apr-25	Apr-25	Apr-26	Apr-26				
Revenues								
1000 Local Taxes	261,640	566,301	259,840	622,306	264,093		70.2%	56,505
2000 Local Nontax	12,892	72,388	10,091	265,144	612,474		30.2%	192,758
3000 State, General Purpose	809,475	4,949,113	790,097	4,618,376	2,834,892		62.0%	(330,737)
4000 State, Special Purpose	190,659	1,451,573	207,058	1,482,071	907,623		62.0%	30,498
5000 Federal, General Purpose	88,912	606,935	6,168	631,603	323,307		66.1%	24,758
6000 Federal, Special Purpose	168,607	793,064	185,989	779,548	481,076		61.8%	(13,516)
7000 Revenues from Other School Districts	0	0	0	0	0		0.0%	0
8000 Revenues from Other Agencies	0	5,123	5,802	11,304	8,796		56.0%	6,081
9000 Other Financing Sources	500	1,005	500	0	0		0.0%	(1,005)
Total Revenues	1,532,685	8,445,500	1,436,531	8,410,842	5,432,261		60.8%	(34,659)
Expenditures								
00 Regular Instruction	590,125	4,673,042	7,587,196	4,565,789	3,021,407		60.2%	(107,253)
10 Federal Stimulus	131,472	2,798	0	0	0		0.0%	(2,798)
20 Special Ed Instruction	38,145	993,855	1,665,074	984,119	680,955		59.1%	(9,736)
30 Vocational Instruction	98,075	293,603	501,804	300,557	201,247		59.9%	6,954
50/60 Compensatory Instruction	1,509	746,295	1,545,356	827,060	718,296		53.5%	80,765
70 Other Instructional Program	0	9,688	770,751	9,047	761,704		1.2%	(641)
80 Community Support	0	0	0	0	0		0.0%	0
90 Support Services	283,714	2,491,608	3,919,645	2,446,107	1,473,538		62.4%	(45,501)
Total Expenditures	1,143,040	9,210,889	15,989,826	9,132,679	6,857,147		57.1%	(78,210)
Operating Transfers:								
Out to CPF & DSF & TVF	0	0	0	0	0			
Prior Year Adjustment	0	0	0	0	0			
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	389,645	(765,389)	(2,146,723)	381,229	(721,837)			
Fund Balance at September 1,		3,398,863	2,687,136	2,631,151				
Current Total Fund Balance		\$2,633,474	540,413	1,909,314				

General Fund Budget Status, Cont'd.

	FY 2024-25		FY 2024-25		FY 2025-26		FY 2024-25	
	Month Of	Actual thru	Budget	Month Of	Actual thru	Budget	Comparison	
GENERAL EXPENSE FUND	Apr-25	Apr-25		Apr-26	Apr-26	Remaining	FY 2024-25 FY 2025-26	
Ending Fund Balance Accounts								
GL 810 Reserved For Other Items		27,473	0		220,000			
GL 821 Reserved For Carryover		100,519	69,674		59,070			
GL 828 Reserved For C/O of Food Serv		32,517	0		0			
GL 831 Reserved For Emp Abs Buy Back		0	0		0			
GL 840 Reserved For Inventory		0	0		0			
GL 870 Unreserved, Dsgntd-Other Items		0	0		0			
GL 872 Committed to Min Fund Bal Policy		0	0		0			
GL 875 Unreserved, Dsgntd-Contingencies		0	0		0			
GL 888 Assigned to Other Purposes		0	0		0			
GL 898 Prior Year Adjustment		0	0		0			
GL 890 Unreserved Undsgntd Fund Bal		1,777,800	(414,139)		932,908			
GL 891 Unassigned Min Fund Bal Policy		695,165	687,417		697,336			
TOTAL Ending Fund Balance		\$2,633,474	\$342,952		\$1,909,314			

DEBT Fund Budget Status

GRAND COULEE DAM SCHOOL DISTRICT Budget to Actual Comparison of Revenues and Expenditures For the Period Ending April 30, 2026

DEBT FUND	FY 2024-25	FY 2024-25	Annual	FY 2025-26	Actual thru	Budget	% of Budget	FY 2024-25
	Month Of Apr-25	Actual thru Apr-25	Budget	Month Of Apr-26	Apr-26	Remaining		FY 2025-26 Comparison
Revenues								
1000 Local Taxes	0	0	0	0	0	0	0.0%	0
2000 Local Support NonTax	0	0	0	0	0	0	0.0%	0
3000 State, General Purpose	0	0	0	0	0	0	0.0%	0
5000 Federal, General Purpose	0	0	0	0	0	0	0.0%	0
9000 Other Financing Sources	0	259,791	0	0	0	0	0.0%	(259,791)
Total Revenues	0	259,791	0	0	0	0	#DIV/0!	(259,791)
Expenditures								
Matured Bond Expenditures	0	256,500	0	0	0	0	0.0%	(256,500)
Interest on Bonds	0	3,219	0	0	0	0	0.0%	(3,219)
Interfund Loan Interest	0	0	0	0	0	0	0.0%	0
Bond Transfer Fees	0	72	0	0	0	0	0.0%	(72)
Arbitrage Rebate	0	0	0	0	0	0	0.0%	0
Underwriter's Fees	0	0	0	0	0	0	0.0%	0
Total Expenditures	0	259,791	0	0	0	0	#DIV/0!	(259,791)
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES								
	0	0	0	0	0	0		0
Fund Balance September 1,								
Current Fund Balance		\$0	\$0		\$0			\$0

Capital Projects Fund Budget Status

GRAND COULÉE DAM SCHOOL DISTRICT
Budget to Actual Comparison of Revenues and Expenditures
For the Period Ending April 30, 2026

	FY 2024-25		FY 2025-26		Comparison
	Month Of Apr-25	Actual thru Apr-25	Month Of Apr-26	Actual thru Apr-26	
CAPITAL PROJECTS FUND					
Revenues					
1000 Local Taxes	146	2,332	3	914	(1,418)
2000 Local Nontax	1,637	10,041	1,785	13,537	(2,504)
5000 Federal, General Purpose	0	0	0	0	0
4000 State, Special Purpose	0	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0	0
9000 Other Financing Sources	0	0	0	0	0
Total Revenues	1,782	18,373	1,788	14,451	(3,922)
Expenditures					
10 Sites	0	0	0	0	0
20 Building	2,882	253,480	0,350	9,519	(243,961)
30 Equipment	13,128	14,628	0	70,832	56,004
40 Energy	0	0	0	0	0
50 Sales & Lease Equipment	0	0	0	0	0
60 Bond Issuance Expenditure	0	0	0	0	0
90 Debt	0	0	0	0	0
Total Expenditures	16,010	268,108	8,350	80,151	(187,957)
Operating Transfers: Out to DSF		0			
Prior Year Adjustment					
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	(14,228) 0	(249,735)	(6,562)	(65,700)	
Fund Balance September 1,		1,066,059		633,518	
Current Fund Balance		\$816,324		\$627,818	

ASB Fund Budget Status

GRAND COULEE DAM SCHOOL DISTRICT
Budget to Actual Comparison of Revenues and Expenditures
For the Period Ending April 30, 2026

	FY 2024-25		FY 2025-26		Comparison		
	Month Of Apr-25	Actual thru Apr-25	Month Of Apr-26	Actual thru Apr-26			
ASSOCIATED STUDENT BODY FUND							
Revenues							
1000 General Student Body	674	19,899	722	9,697	8,028	54.7%	(10,202)
2000 Athletics	875	57,135	2,628	54,987	119,902	31.4%	(2,168)
3000 Classes	4,339	33,007	5,983	38,005	(14,505)	161.7%	4,908
4000 Clubs	40	9,188	0	6,131	10,419	37.0%	(3,055)
6000 Private Moneys	0	510	16	1,190	1,930	38.1%	680
Total Revenues	5,928	119,827	9,349	109,990	125,774	46.7%	(9,837)
Expenditures							
1000 General Student Body	2,926	13,607	201	6,246	16,042	24.6%	(8,422)
2000 Athletics	9,987	57,975	5,123	57,399	157,166	26.8%	(576)
3000 Classes	374	35,435	757	37,503	(930)	102.5%	2,068
4000 Clubs	16	2,788	0	2,314	19,641	10.5%	(474)
6000 Private Moneys	0	1,000	0	2,413	887	73.1%	1,413
Total Expenditures	13,303	110,865	6,161	104,874	192,806	35.2%	(5,991)
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	(7,375)	8,962	(61,916)	5,116			
Fund Balance September 1,		175,881	177,619	194,342			
Current Fund Balance		\$184,843	\$115,703	\$199,458			

Transportation Vehicle Fund Budget Status

GRAND COULEE DAM SCHOOL DISTRICT
Budget to Actual Comparison of Revenues and Expenditures
For the Period Ending April 30, 2026

	FY 2024-25		Annual Budget	FY 2025-26		Budget Remaining	% of Budget	Comparison
	Month Of	Actual thru		Month Of	Actual thru			
TRANSPORTATION VEHICLE FUND	Apr-25	Apr-25		Apr-26	Apr-26			
<u>Revenues</u>								
1000 Local Taxes	0	0	0	0	0	0	0.0%	0
2000 Local NonTax	959	8,371	3,500	1,015	8,976	-5,476	256.5%	605
3000 State, General Purpose	0	0	0	0	0	0	0.0%	0
4000 State, Special Purpose	0	0	351,620	0	0	351,620	0.0%	0
5000 Federal, General Purpose	0	0	0	0	0	0	0.0%	0
8000 Revenues from Other Agencies	0	0	0	0	0	0	0.0%	0
9000 Other Financing Sources	0	0	0	0	0	0	0.0%	0
Total Revenues	959	8,371	355,120	1,015	8,976	346,144	2.5%	605
<u>Expenditures</u>								
Type 30 Equipment	0	0	452,192	0	189,101	263,091	41.8%	189,101
Type 60 Bond Levy Issuance	0	0	0	0	0	0	0.0%	0
Type 90 Debt	0	0	0	0	0	0	0.0%	0
Total Expenditures	0	0	452,192	0	189,101	263,091	41.8%	189,101
Operating Transfers:								
In From General Fund	0	0	0	0	0	0		
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	959	8,371	(97,072)	1,015	(180,125)			
Fund Balance September 1,		<u>479,158</u>	<u>97,072</u>		<u>542,021</u>			
Current Fund Balance		<u>\$487,529</u>	<u>\$0</u>		<u>\$361,896</u>			