

MEMO TO BOARD

MAY 31, 2026 – FISCAL YEAR 2025-26

General Fund

- May brings us to 75% of budget Revenue is down by 8% YTD and 49K down compared to last year YTD.
- YTD Expenses are at 63.9%, 11.1% down from budget. YTD expenses are less than YTD Revenue by \$935.6k. YTD expenses are less than 24-25 by \$155.6k.
- Fund Balance has decreased from \$1,909,314 to \$6,695,532.
- Cash Balance is currently \$2,381,891.66 and outstanding warrants are \$685,137.11 for a net of \$1,696,754.55, a reduction from April of \$213,821.

Capital Projects Fund

- Interest income make up the monthly revenue activity.
- Fund balance is \$629,729.

Debt Fund

- No activity in Debt fund for 25-26.

ASB Fund

- Revenue YTD is at 51.3% of budget, which is down by 24% YTD. Slightly down from last year by 10k. Expenses are lower at 38% which is 13.5% lower than Revenue which is very good for ASB.
- Fund balance went from \$199,458 to \$202,803.

Transportation Vehicle Fund

- Investment earnings of 1,086 for the month. No other activity.
- Fund balance is \$362,982.
- 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

GRAND COULEE DAM SCHOOL DISTRICT
Budget to Actual Comparison of Revenues and Expenditures
For the Period Ending May 31, 2026

	FY 2024-25		FY 2025-26		Comparison			
	Month Of May-25	Actual thru May-25	Month Of May-26	Actual thru May-26				
GENERAL EXPENSE FUND								
Revenues								
1000 Local Taxes	172,352	738,653	886,899	208,389	831,195	55,704	93.7%	92,542
2000 Local NonTax	15,171	87,557	877,618	8,873	274,017	603,601	31.2%	186,460
3000 State, General Purpose	471,081	5,420,194	7,453,268	434,277	5,052,653	2,400,615	67.8%	(367,541)
4000 State, Special Purpose	109,834	1,561,407	2,389,694	114,015	1,596,086	793,608	66.8%	34,679
5000 Federal, General Purpose	19,902	626,837	955,000	11,207	642,900	312,100	67.3%	16,063
6000 Federal, Special Purpose	101,975	895,040	1,260,624	99,891	879,439	381,185	69.8%	(15,601)
7000 Revenues from Other School Districts	0	0	0	0	0	0	0.0%	0
8000 Revenues from Other Agencies	0	5,123	20,000	0	11,204	8,796	56.0%	6,081
9000 Other Financing Sources	1,200	2,205	0	0	0	0	0.0%	(2,205)
Total Revenues	891,515	9,337,016	13,843,103	876,652	9,287,494	4,555,609	67.1%	(49,522)
Expenditures								
00 Regular Instruction	567,632	5,231,343	7,587,196	546,637	5,112,427	2,474,769	67.4%	(118,916)
10 Federal Stimulus	0	2,798	0	0	0	0	0.0%	(2,798)
20 Special Ed Instruction	126,907	1,120,762	1,665,074	120,093	1,104,212	560,862	66.3%	(16,550)
30 Vocational Instruction	47,553	350,487	501,804	37,961	338,517	163,287	67.5%	(11,970)
50/60 Compensatory Instruction	91,209	837,504	1,545,356	119,708	946,769	598,587	61.3%	109,265
70 Other Instructional Program	1,037	10,725	770,751	1,063	10,110	760,641	1.3%	(615)
80 Community Support	0	0	0	0	0	0	0.0%	0
90 Support Services	293,556	2,785,165	3,919,645	264,971	2,711,078	1,208,567	69.2%	(74,087)
Total Expenditures	1,127,894	10,338,784	15,989,826	1,090,433	10,223,113	5,766,713	63.9%	(115,671)
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	(236,379)	(1,001,768)	(2,146,723)	(213,781)	(935,619)			
Fund Balance at September 1,		3,398,863	2,489,675		2,631,151			
Current Total Fund Balance		\$2,397,095	342,952		1,695,532			

General Fund Budget Status, Cont'd.

	FY 2024-25		Budget	FY 2025-26		Comparison
	Month Of May-25	Actual thru May-25		Month Of May-26	Actual thru May-26	
Ending Fund Balance Accounts						
GL 810 Reserved For Other Items		27,473	0	220,000		
GL 821 Reserved For Carryover		100,518	69,674	59,070		
GL 828 Reserved For C/O of Food Serv		32,518	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 UnRsrvd Undsgntd Fund Bal		1,541,421	(414,139)	719,126		
GL 891 Unassigned Min Fund Bal Policy		695,165	687,417	697,336		
TOTAL Ending Fund Balance		\$2,397,095	\$342,952	\$1,695,532		

Capital Projects Fund Budget Status

GRAND COULLEE DAM SCHOOL DISTRICT
Budget to Actual Comparison of Revenues and Expenditures
For the Period Ending May 31, 2026

	FY 2024-25		FY 2025-26		Comparison FY 2024-25 FY 2025-26
	Month Of May-25	Actual thru May-25	Month Of May-26	Actual thru May-26	
CAPITAL PROJECTS FUND					
Revenues					
1000 Local Taxes	891	3,224	3,500	915	(2,309)
2000 Local NonTax	1,901	17,951	10,000	15,447	(2,504)
5000 Federal, General Purpose	0	0	350,000	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	2,792	21,175	363,500	16,362	(4,813)
Expenditures					
10 Sites	0	0	0	0	0
20 Building	1,025	263,505	895,285	9,520	(253,985)
30 Equipment	0	14,628	0	70,632	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	1,025	278,133	895,285	80,152	(197,981)
Operating Transfers:					
Out to DSF	0	0	0	0	0
Prior Year Adjustment	0	0	0	0	0
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	1,767	(256,958)	(531,785)	1,911	(63,790)
Fund Balance September 1,		1,066,058	531,785	693,519	
Current Fund Balance		\$809,100	\$0	\$629,729	

ASB Fund Budget Status

GRAND COULEE DAM SCHOOL DISTRICT
Budget to Actual Comparison of Revenues and Expenditures
For the Period Ending May 31, 2026

	FY 2024-25		FY 2025-26		FY 2024-25 FY 2025-26
	Month Of May-25	Actual thru May-25	Month Of May-26	Actual thru May-26	
ASSOCIATED STUDENT BODY FUND					
Revenues					
1000 General Student Body	974	20,873	910	10,607	(10,266)
2000 Athletics	3,293	60,428	4,610	59,577	(851)
3000 Classes	3,719	36,815	2,040	40,045	3,230
4000 Clubs	0	9,186	35	6,166	(3,020)
6000 Private Moneys	3,228	3,738	3,348	4,538	800
Total Revenues	11,214	131,040	10,943	120,933	(10,107)
Expenditures					
1000 General Student Body	230	13,897	265	5,511	(8,386)
2000 Athletics	1,271	59,246	2,186	59,584	338
3000 Classes	677	36,112	5,147	42,650	6,538
4000 Clubs	0	2,788	0	2,314	(474)
6000 Private Moneys	0	1,000	0	2,413	1,413
Total Expenditures	2,178	113,043	7,598	112,472	(571)
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	9,036	17,997	(61,916)	8,461	
Fund Balance September 1,		175,881		177,619	
Current Fund Balance		\$193,878		\$115,703	\$202,803

Transportation Vehicle Fund Budget Status

GRAND COULEE DAM SCHOOL DISTRICT
Budget to Actual Comparison of Revenues and Expenditures
For the Period Ending May 31, 2026

	FY 2024-25	FY 2024-25	Annual Budget	FY 2025-26	Budget Remaining	% of Budget	Comparison
	Month Of	Actual thru		Month Of			
TRANSPORTATION VEHICLE FUND	May-25	May-25		May-26			
Revenues							
1000 Local Taxes	0	0	0	0	0	0.0%	0
2000 Local Nontax	1,141	9,512	3,500	1,086	-6,562	287.5%	550
3000 State, General Purpose	0	0	0	0	0	0.0%	0
4000 State, Special Purpose	0	0	351,620	0	351,620	0.0%	0
5000 Federal, General Purpose	0	0	0	0	0	0.0%	0
8000 Revenues from Other Agencies	0	0	0	0	0	0.0%	0
9000 Other Financing Sources	0	0	0	0	0	0.0%	0
Total Revenues	1,141	9,512	355,120	1,086	345,058	2.8%	550
Expenditures							
Type 30 Equipment	0	0	452,192	0	263,091	41.8%	189,101
Type 60 Bond Levy Issuance	0	0	0	0	0	0.0%	0
Type 90 Debt	0	0	0	0	0	0.0%	0
Total Expenditures	0	0	452,192	0	263,091	41.8%	189,101
Operating Transfers:							
In From General Fund	0	0	0	0	0		
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES							
	1,141	9,512	(97,072)	1,086	(179,039)		
Fund Balance September 1,		479,158	97,072		542,021		
Current Fund Balance		\$488,670	\$0		\$362,982		