MEMO TO BOARD

June 30, 2026 – FISCAL YEAR 2025-26

General Fund

- May brings us to 83% of budget Revenue is down by 7.7% YTD and 37K down compared to last year YTD.
- YTD Expenses are at 71.2%, 11.8% down from budget. YTD expenses are less than YTD Revenue by $950.9k. YTD expenses are less than 24-25 by $143.6k.
- Fund Balance has dropped by 15.1k from $1,695,532 to $1,680,230
- Cash Balance is currently $2,390,686.82 and outstanding warrants are $604,825.54 for a net of $1,685,861.28, a reduction from April of $213,821.

Capital Projects Fund

- Interest income make up the monthly revenue activity.
- Fund balance is $631,639.

Debt Fund

- No activity in Debt fund for 25-26.

ASB Fund

- Revenue YTD is at 52.4% of budget, which is down by 30.6% YTD. Slightly down from last year by 13k. Expenses are lower at 40.4% which is 12% lower than Revenue which is very good for ASB.
- Fund balance went from $202,803 to $197,585.

Transportation Vehicle Fund

- Investment earnings of 1,057 for the month. No other activity.
- Fund balance is $364,039.
- 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 dropped by $21k.

Jun-26

General Fund Budget Status

Budget Year Elapsed
83%

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

GENERAL EXPENSE FUND	FY 2024-25 Month Of Jun-25	FY 2024-25 Actual thru Jun-25	FY 2025-26 Annual Budget	FY 2025-26 Month Of Jun-26	FY 2025-26 Actual thru Jun-26	FY 2025-26 Budget Remaining	FY 2025-26 % of Budget	FY 2024-25 FY 2025-26 Comparison
Revenues								
1000 Local Taxes	52,829	791,482	886,899	51,586	882,782	4,117	99.5%	91,300
2000 Local Nontax	10,470	98,027	877,618	25,394	299,410	578,208	34.1%	201,383
3000 State, General Purpose	375,191	5,795,385	7,453,268	392,938	5,445,591	2,007,677	73.1%	(349,794)
4000 State, Special Purpose	174,442	1,735,849	2,389,694	123,355	1,719,441	670,253	72.0%	(16,408)
5000 Federal, General Purpose	330,284	957,122	955,000	375,593	1,018,493	(63,493)	106.6%	61,371
6000 Federal, Special Purpose	109,637	1,004,676	1,260,624	170,477	1,049,916	210,708	83.3%	45,240
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	0	2,206	0	0	0	0	0.0%	(2,206)
Total Revenues	**1,052,853**	**10,389,870**	**13,843,103**	**1,139,343**	**10,426,837**	**3,416,266**	**75.3%**	**36,967**
Expenditures								
00 Regular Instruction	570,488	5,801,831	7,587,196	606,255	5,718,681	1,868,515	75.4%	(83,150)
10 Federal Stimulus	0	2,799	0	0	0	0	0.0%	(2,799)
20 Special Ed Instruction	127,514	1,248,277	1,665,074	105,377	1,209,588	455,486	72.6%	(38,689)
30 Vocational Instruction	36,381	386,869	501,804	40,285	378,802	123,002	75.5%	(8,067)
50/60 Compensatory Instruction	149,443	986,947	1,545,356	158,862	1,105,631	439,725	71.5%	118,684
70 Other Instructional Program	3,554	14,278	770,751	1,193	11,304	759,447	1.5%	(2,974)
80 Community Support	0	0	0	0	0	0	0.0%	0
90 Support Services	294,553	3,079,717	3,919,645	242,674	2,953,752	965,893	75.4%	(125,965)
Total Expenditures	**1,181,933**	**11,520,718**	**15,989,826**	**1,154,646**	**11,377,758**	**4,612,068**	**71.2%**	**(142,960)**
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	**(129,080)**	**(1,130,848)**	**(2,146,723)**	**(15,303)**	**(950,921)**			
Fund Balance at September 1,		**3,398,863**	**2,489,675**		**2,631,151**			
Current Total Fund Balance		**$2,268,015**	**342,952**		**1,680,230**			

General Fund Budget Status, Cont'd.

GENERAL EXPENSE FUND	FY 2024-25 Month Of Jun-25	FY 2024-25 Actual thru Jun-25	FY 2025-26 Budget	FY 2025-26 Month Of Jun-26	FY 2025-26 Actual thru Jun-26	FY 2025-26 Budget Remaining	FY 2025-26 % of Budget	FY 2024-25 FY 2025-26 Comparison
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		32,517	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 UnRsrvd Undsgntd Fund Bal		1,412,342	(414,139)		703,824			
GL 891 Unassigned Min Fund Bal Policy		695,165	687,417		697,336			
TOTAL Ending Fund Balance		$2,268,015	$342,952		$1,680,230			

Capital Projects Fund Budget Status

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

	FY 2024-25	FY 2024-25	FY 2025-26					FY 2024-25 FY 2025-26
	Month Of Jun-25	Actual thru Jun-25	Annual Budget	Month Of Jun-26	Actual thru Jun-26	Budget Remaining	% of Budget	Comparison
CAPITAL PROJECTS FUND								
Revenues								
1000 Local Taxes	291	3,515	3,500	50	965	2,535	27.6%	(2,550)
2000 Local Nontax	1,790	19,741	10,000	1,860	17,307	(7,307)	173.1%	(2,434)
5000 Federal, General Purpose	0	0	350,000	0	0	350,000	0.0%	0
4000 State, Special Purpose	27,119	27,119	0	0	0	0	0.0%	(27,119)
6000 Federal, Special Purpose	0	0	0	0	0	0	0.0%	0
9000 Other Financing Sources	0	0	0	0	0	0	0.0%	0
Total Revenues	**29,200**	**50,375**	**363,500**	**1,910**	**18,272**	**345,228**	**5.0%**	**(32,103)**
Expenditures								
10 Sites	0	0	0	0	0	0	0.0%	0
20 Building	4,097	267,602	895,285	0	9,519	885,766	1.1%	(258,083)
30 Equipment	3,342	17,970	0	0	70,632	(70,632)	0.0%	52,662
40 Energy	0	0	0	0	0	0	0.0%	0
50 Sales & Lease Equipment	0	0	0	0	0	0	0.0%	0
60 Bond Issuance Expenditure	0	0	0	0	0	0	0.0%	0
90 Debt	0	0	0	0	0	0	0.0%	0
Total Expenditures	**7,439**	**285,572**	**895,285**	**0**	**80,151**	**815,134**	**9.0%**	**(205,421)**
Operating Transfers:								
Out to DSF		-	-		-			
Prior Year Adjustment			0					
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	**21,761**	**(235,197)**	**(531,785)**	**1,910**	**(61,879)**			
Fund Balance September 1,		**1,066,059**	**531,785**		**693,518**			
Current Fund Balance		**$830,862**	**$0**		**$631,639**			

DEBT Fund Budget Status

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

	FY 2024-25	FY 2024-25	FY 2025-26					FY 2024-25 FY 2025-26
DEBT FUND	Month Of Jun-25	Actual thru Jun-25	Annual Budget	Month Of Jun-26	Actual thru Jun-26	Budget Remaining	% of Budget	Comparison
Revenues								
1000 General Student Body	0	0	0	0	0	0	0.0%	0
2000 Athletics	0	0	0	0	0	0	0.0%	0
3000 Classes	0	0	0	0	0	0	0.0%	0
4000 Clubs	0	0	0	0	0	0	0.0%	0
6000 Private Moneys	0	0	0	0	0	0	0.0%	0
Total Revenues	**0**	**0**	**0**	**0**	**0**	**0**	**#DIV/0!**	0
Expenditures								
Matured Bond Expenditures	0	0	0	0	0	0	0.0%	0
Interest on Bonds	0	0	0	0	0	0	0.0%	0
Interfund Loan Interest	0	0	0	0	0	0	0.0%	0
Bond Tranfer Fees	0	0	0	0	0	0	0.0%	0
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**	**0**	**0**	**0**	**0**	**0**	**#DIV/0!**	**0**
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**			
Fund Balance September 1,		**0**	**0**		**0**			
Current Fund Balance		**$0**	**$0**		**$0**			

ASB Fund Budget Status

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

	FY 2024-25	FY 2024-25	FY 2025-26					FY 2024-25 FY 2025-26
	Month Of	Actual thru	Annual	Month Of	Actual thru	Budget		
ASSOCIATED STUDENT BODY FUND	Jun-25	Jun-25	Budget	Jun-26	Jun-26	Remaining	% of Budget	Comparison
Revenues								
1000 General Student Body	418	21,290	17,725	995	11,602	6,123	65.5%	(9,688)
2000 Athletics	5,408	65,837	174,869	1,495	61,072	113,797	34.9%	(4,765)
3000 Classes	0	36,815	23,500	0	40,045	(16,545)	170.4%	3,230
4000 Clubs	0	9,185	16,550	70	6,236	10,314	37.7%	(2,949)
6000 Private Moneys	0	3,738	3,120	0	4,538	(1,418)	145.4%	800
Total Revenues	**5,826**	**136,865**	**235,764**	**2,560**	**123,493**	**112,271**	**52.4%**	(13,372)
Expenditures								
1000 General Student Body	158	14,055	21,287	2,792	8,303	12,984	39.0%	(5,752)
2000 Athletics	1,172	60,418	214,565	4,382	63,966	150,599	29.8%	3,548
3000 Classes	1,905	38,017	36,573	400	43,050	(6,477)	117.7%	5,033
4000 Clubs	3,376	6,164	21,955	204	2,518	19,437	11.5%	(3,646)
6000 Private Moneys	0	1,000	3,300	0	2,413	887	73.1%	1,413
Total Expenditures	**6,611**	**119,654**	**297,680**	**7,778**	**120,250**	**177,430**	**40.4%**	**596**
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	**(785)**	**17,211**	**(61,916)**	**(5,218)**	**3,243**			
Fund Balance September 1,		**175,881**	**177,619**		**194,342**			
Current Fund Balance		**$193,092**	**$115,703**		**$197,585**			

Transportation Vehicle Fund Budget Status

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

	FY 2024-25	FY 2024-25	FY 2025-26					FY 2024-25 FY 2025-26
TRANSPORTATION VEHICLE FUND	Month Of Jun-25	Actual thru Jun-25	Annual Budget	Month Of Jun-26	Actual thru Jun-26	Budget Remaining	% of Budget	Comparison
Revenues								
1000 Local Taxes	0	0	0	0	0	0	0.0%	0
2000 Local Nontax	1,068	10,580	3,500	1,057	11,119	-7,619	317.7%	539
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	**1,068**	**10,580**	**355,120**	**1,057**	**11,119**	**344,001**	3.1%	**539**
Expenditures								
Type 30 Equipment	182,523	182,523	452,192	0	189,101	263,091	41.8%	6,578
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	**182,523**	**182,523**	**452,192**	**0**	**189,101**	**263,091**	41.8%	**6,578**
Operating Transfers:								
In From General Fund	0	0	0		0			
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	**(181,455)**	**(171,943)**	**(97,072)**	**1,057**	**(177,982)**			
Fund Balance September 1,		**479,158**	**97,072**		**542,021**			
Current Fund Balance		**$307,215**	**$0**		**$364,039**			