MEMO TO BOARD

JULY 31, 2026 – FISCAL YEAR 2025-26

General Fund

- July brings us to 92% of budget Revenue is down by 6.9% YTD and 98.4K down compared to last year YTD.
- YTD Expenses are at 78.1%, 13.9% down from budget. YTD expenses have dropped from $950.9k down to $705.1k higher than Revenue YTD expenses are less than 24-25 by $190.1k.
- Fund Balance went up by 245.7k from $1,680,230 to $1,925,972.

- Cash Balance is currently $2,576,772.44 and outstanding warrants are $656,386.39 for a net of $1,920,386.05.

Capital Projects Fund

- Interest income make up the monthly revenue activity.
- Fund balance slightly increased to $633,519.

Debt Fund

- No activity in Debt fund for 25-26.

ASB Fund

- Revenue YTD is at 52.7% of budget, which is down by 39.3% YTD. Slightly down from last year by 13k. Expenses are still down at 40.4% which is 1.1% lower than Revenue which is very good for ASB.
- Fund balance went from $197,585 to $198,225

Transportation Vehicle Fund

- Investment earnings of 1,099 for the month. No other activity.
- Fund balance is $365,138.
- Do expect another bus to arrive in early Fall.

Jul-26

Budget Year Elapsed 92%

General Fund Budget Status

PRELIMINARY

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

	FY 2024-25	FY 2024-25	FY 2025-26					FY 2024-25 FY 2025-26
GENERAL EXPENSE FUND	Month Of Jul-25	Actual thru Jul-25	Annual Budget	Month Of Jul-26	Actual thru Jul-26	Budget Remaining	% of Budget	Comparison
Revenues								
1000 Local Taxes	12,218	803,700	886,899	11,143	893,925	(7,026)	100.8%	90,225
2000 Local Nontax	18,395	116,422	877,618	25,063	324,474	553,144	37.0%	208,052
3000 State, General Purpose	934,355	6,729,740	7,453,268	861,051	6,306,642	1,146,626	84.6%	(423,098)
4000 State, Special Purpose	327,749	2,063,598	2,389,694	336,463	2,055,903	333,791	86.0%	(7,695)
5000 Federal, General Purpose	39,781	996,903	955,000	63,529	1,082,022	(127,022)	113.3%	85,119
6000 Federal, Special Purpose	141,594	1,146,270	1,260,624	57,283	1,107,199	153,425	87.8%	(39,071)
7000 Revenues from Other School Districts	0	0	0	0	0	0	0.0%	0
8000 Revenues from Other Agencies	16,207	21,330	20,000	0	11,204	8,796	56.0%	(10,126)
9000 Other Financing Sources	0	2,205	0	300	300	(300)	0.0%	(1,905)
Total Revenues	**1,490,299**	**11,880,168**	**13,843,103**	**1,354,832**	**11,781,669**	**2,061,434**	**85.1%**	**(98,499)**
Expenditures								
00 Regular Instruction	507,189	6,309,020	7,587,196	518,895	6,237,577	1,349,619	82.2%	(71,443)
10 Federal Stimulus	73	2,871	0	0	0	0	0.0%	(2,871)
20 Special Ed Instruction	117,063	1,365,339	1,665,074	97,647	1,307,235	357,839	78.5%	(58,104)
30 Vocational Instruction	42,062	428,930	501,804	64,003	443,405	58,399	88.4%	14,475
50/60 Compensatory Instruction	213,947	1,200,894	1,545,356	161,539	1,267,170	278,186	82.0%	66,276
70 Other Instructional Program	2,262	16,541	770,751	2,977	14,281	756,470	1.9%	(2,260)
80 Community Support	0	0	0	0	0	0	0.0%	0
90 Support Services	273,725	3,353,442	3,919,645	363,428	3,217,180	702,465	82.1%	(136,262)
Total Expenditures	**1,156,321**	**12,677,037**	**15,989,826**	**1,208,489**	**12,486,848**	**3,502,978**	**78.1%**	**(190,189)**
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	**333,978**	**(796,869)**	**(2,146,723)**	**146,343**	**(705,179)**			
Fund Balance at September 1,		**3,398,863**	**2,489,675**		**2,631,151**			
Current Total Fund Balance		**$2,601,994**	**342,952**		**1,925,972**			

General Fund Budget Status, Cont'd.

	FY 2024-25	FY 2024-25	FY 2025-26					FY 2024-25 FY 2025-26
GENERAL EXPENSE FUND	Month Of Jul-25	Actual thru Jul-25	Budget	Month Of Jul-26	Actual thru Jul-26	Budget Remaining	% of Budget	Comparison
Ending Fund Balance Accounts								
GL 810 Reserved For Other Items		27,473	0		220,000			
GL 821 Reserved For Carryover		100,519	69,674		0			
GL 828 Reserved For C/O of Food Serv		32,517	0		59,070			
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		1,746,320	(414,139)		949,567			
GL 891 Unassigned Min Fund Bal Policy		695,165	687,417		697,336			
TOTAL Ending Fund Balance		$2,601,994	$342,952		$1,925,973			

Capital Projects Fund Budget Status

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

	FY 2024-25	FY 2024-25	FY 2025-26					FY 2024-25 FY 2025-26
	Month Of Jul-25	Actual thru Jul-25	Annual Budget	Month Of Jul-26	Actual thru Jul-26	Budget Remaining	% of Budget	Comparison
CAPITAL PROJECTS FUND (20)								
Revenues								
1000 Local Taxes	321	3,836	3,500	0	965	2,535	27.6%	(2,871)
2000 Local Nontax	1,931	21,673	10,000	1,908	19,214	(9,214)	192.1%	(2,459)
4000 State, Special Purpose	104,182	131,301	350,000	0	0	350,000	0.0%	(131,301)
5000 Federal, General Purpose	0	0	0	0	0			
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	**106,434**	**156,810**	**363,500**	**1,908**	**20,179**	**343,321**	**5.6%**	**(136,631)**
Expenditures								
10 Sites	0	0	0	0	0	0	0.0%	0
20 Building	24,107	291,709	895,285	0	9,520	885,765	1.1%	(282,189)
30 Equipment	146,077	164,047	0	0	70,632	(70,632)	0.0%	(93,415)
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	**170,184**	**455,756**	**895,285**	**0**	**80,152**	**815,133**	**9.0%**	**(375,604)**
Operating Transfers:								
Out to DSF		-	-		-			
Prior Year Adjustment			0					
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	(63,750)	(298,946)	(531,785)	1,908	(59,973)			
Fund Balance September 1,		1,066,059	531,785		693,519			
Current Fund Balance		$767,113	$0		$633,546			

ASB Fund Budget Status

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

	FY 2024-25	FY 2024-25	FY 2025-26					FY 2024-25 FY 2025-26
ASSOCIATED STUDENT BODY FUND (40)	Month Of Jul-25	Actual thru Jul-25	Annual Budget	Month Of Jul-26	Actual thru Jul-26	Budget Remaining	% of Budget	Comparison
Revenues								
1000 General Student Body	441	21,732	17,725	640	12,242	5,483	69.1%	(9,490)
2000 Athletics	0	65,837	174,869	0	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	9,186	16,550	0	6,236	10,314	37.7%	(2,950)
6000 Private Moneys	0	3,738	3,120	0	4,538	(1,418)	145.4%	800
Total Revenues	**441**	**137,308**	**235,764**	**640**	**124,133**	**111,631**	**52.7%**	(13,175)
Expenditures								
1000 General Student Body	4,590	18,645	21,287	0	8,303	12,984	39.0%	(10,342)
2000 Athletics	1,885	62,303	214,565	0	63,966	150,599	29.8%	1,663
3000 Classes	385	38,402	36,573	0	43,050	(6,477)	117.7%	4,648
4000 Clubs	0	6,165	21,955	0	2,518	19,437	11.5%	(3,647)
6000 Private Moneys	0	1,000	3,300	0	2,413	887	73.1%	1,413
Total Expenditures	**6,860**	**126,515**	**297,680**	**0**	**120,250**	**177,430**	**40.4%**	**(6,265)**
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	**(6,419)**	**10,793**	**(61,916)**	**640**	**3,883**			
Fund Balance September 1,		**175,881**	**177,619**		**194,342**			
Current Fund Balance		**$186,674**	**$115,703**		**$198,225**			

Transportation Vehicle Fund Budget Status

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

	FY 2024-25	FY 2024-25	FY 2025-26					FY 2024-25 FY 2025-26
TRANSPORTATION VEHICLE FUND	Month Of Jul-25	Actual thru Jul-25	Annual Budget	Month Of Jul-26	Actual thru Jul-26	Budget Remaining	% of Budget	Comparison
Revenues								
1000 Local Taxes	0	0	0	0	0	0	0.0%	0
2000 Local Nontax	693	11,274	3,500	1,099	12,218	-8,718	349.1%	944
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	**693**	**11,274**	**355,120**	**1,099**	**12,218**	**342,902**	3.4%	**944**
Expenditures								
Type 30 Equipment	0	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	**0**	**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	**693**	**(171,249)**	**(97,072)**	**1,099**	**(176,883)**			
Fund Balance September 1,		**479,157**	**97,072**		**542,021**			
Current Fund Balance		**$307,908**	**$0**		**$365,138**			