

MEMO TO BOARD

AUGUST 31, 2026 – FISCAL YEAR 2025-26

General Fund

- Revenue is coming in at 93.8% of budget. This is down by 6.2% YTD and 185.1K down compared to last year YTD.
- YTD Expenses are even lower at 84.6%, 15.4% down from budget. Differential between revenue and expenses YTD is \$541.8k.
- Fund Balance increased by \$163k from \$1,925,972 to \$2,089,299.
- Cash Balance is currently \$2,733,099.04 and outstanding warrants are \$884,102.20 for a net of \$1,848,997.84.

Capital Projects Fund

- Interest income make up the monthly revenue activity.
- Minimal activity for the year. Playground area to be finalized by end of October for approximately \$400k. Working on finalizing the Weight Room upgrade which is will be paid by a State grant.
- Fund balance currently is \$625,523.90

Debt Fund

- No activity in Debt fund for 25-26.

ASB Fund

- Revenue slightly went up to 52.9% of budget, which is down by 47.1% YTD. Slightly down from last year by 14.6k. Expenses are down at 42.1% which is 10.8% lower than Revenue which has helped them this year.
- Fund balance went from \$198,225 down to \$193,703.

Transportation Vehicle Fund

- Investment earnings of 1,071 for the month and depreciation allocation of \$128,635.
- Fund balance is \$494,843.
- Do expect another bus to arrive in early Fall for approx. \$190k.

Aug-26

PRELIMINARY

Budget Year
Elapsed
100%

General Fund Budget Status

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

GENERAL EXPENSE FUND	FY 2024-25	FY 2024-25	FY 2025-26				FY 2024-25	
	Month Of	Actual thru	Annual	Month Of	Actual thru	Budget	Comparison	
	Aug-25	Aug-25	Budget	Aug-26	Aug-26	Remaining	% of Budget	
Revenues								
1000 Local Taxes	7,044	810,744	886,899	14,317	908,242	(21,343)	102.4%	97,498
2000 Local Nontax	2,074	118,495	877,618	8,003	332,476	545,142	37.9%	213,981
3000 State, General Purpose	797,513	7,527,253	7,453,268	771,052	7,077,695	375,573	95.0%	(449,558)
4000 State, Special Purpose	263,873	2,327,471	2,389,694	280,190	2,336,093	53,601	97.8%	8,622
5000 Federal, General Purpose	156	997,059	955,000	0	1,082,022	(127,022)	113.3%	84,963
6000 Federal, Special Purpose	225,480	1,371,750	1,260,624	132,903	1,240,102	20,522	98.4%	(131,648)
7000 Revenues from Other School Districts	0	0	0	0	0	0	0.0%	0
8000 Revenues from Other Agencies	0	21,330	20,000	0	11,204	8,796	56.0%	(10,126)
9000 Other Financing Sources	0	2,205	0	3,000	3,300	(3,300)	0.0%	1,095
Total Revenues	1,296,140	13,176,307	13,843,103	1,209,465	12,991,134	851,969	93.8%	(185,173)
Expenditures								
00 Regular Instruction	662,510	6,971,530	7,587,196	475,011	6,712,568	874,608	88.5%	(258,942)
10 Federal Stimulus	0	2,871	0	0	0	0	0.0%	(2,871)
20 Special Ed Instruction	134,319	1,499,659	1,665,074	81,714	1,388,950	276,124	83.4%	(110,709)
30 Vocational Instruction	68,536	497,466	501,804	69,930	513,335	(11,531)	102.3%	15,869
50/60 Compensatory Instruction	153,535	1,354,429	1,545,356	96,652	1,363,822	181,534	88.3%	9,393
70 Other Instructional Program	3,044	19,584	770,751	1,582	15,863	754,888	2.1%	(3,721)
80 Community Support	0	0	0	0	0	0	0.0%	0
90 Support Services	245,038	3,598,480	3,919,645	321,249	3,538,428	381,217	90.3%	(60,052)
Total Expenditures	1,266,982	13,944,019	15,989,826	1,046,138	13,532,986	2,456,840	84.6%	(411,033)
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	29,158	(767,712)	(2,146,723)	163,327	(541,852)			
Fund Balance at September 1,		3,398,863	2,489,675		2,631,151			
Current Total Fund Balance		\$2,631,151	342,952		2,089,299			

Capital Projects Fund Budget Status

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

	FY 2024-25	FY 2024-25	FY 2025-26				FY 2024-25 FY 2025-26
	Month Of Aug-25	Actual thru Aug-25	Annual Budget	Month Of Aug-26	Actual thru Aug-26	Budget Remaining	Comparison
CAPITAL PROJECTS FUND (20)							

Revenues							
1000 Local Taxes	18	3,854	3,500	0	965	2,535	(2,889)
2000 Local Nontax	1,669	23,341	10,000	1,859	21,073	(11,073)	(2,268)
4000 State, Special Purpose	0	131,301	350,000	0	0	350,000	(131,301)
5000 Federal, General Purpose	0	0	0	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0	0	0	0
9000 Other Financing Sources	0	0	0	0	0	0	0
Total Revenues	1,687	158,496	363,500	1,859	22,038	341,462	(136,458)

Expenditures							
10 Sites	0	0	0	2,913	2,913	(2,913)	2,913
20 Building	877	292,586	895,285	6,968	16,487	878,798	(276,099)
30 Equipment	74,404	238,450	0	0	70,632	(70,632)	(167,818)
40 Energy	0	0	0	0	0	0	0
50 Sales & Lease Equipment	0	0	0	0	0	0	0
60 Bond Issuance Expenditure	0	0	0	0	0	0	0
90 Debt	0	0	0	0	0	0	0
Total Expenditures	75,281	531,036	895,285	9,881	90,032	805,253	(441,004)

Operating Transfers:
Out to DSF
Prior Year Adjustment

EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	(73,594)	(372,540)	(531,785)	(8,022)	(67,994)		
--	----------	-----------	-----------	---------	----------	--	--

Fund Balance September 1,		1,066,059	531,785		693,519		
Current Fund Balance		\$693,519	\$0		\$625,525		

Transportation Vehicle Fund Budget Status

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

	FY 2024-25 Month Of Aug-25	FY 2024-25 Actual thru Aug-25	Annual Budget	FY 2025-26 Month Of Aug-26	FY 2025-26 Actual thru Aug-26	Budget Remaining	% of Budget	FY 2024-25 FY 2025-26 Comparison
TRANSPORTATION VEHICLE FUND								
Revenues								
1000 Local Taxes	0	0	0	0	0	0	0.0%	0
2000 Local Nontax	676	11,949	3,500	1,071	13,288	-9,788	379.7%	1,339
3000 State, General Purpose	0	0	0	0	0	0	0.0%	0
4000 State, Special Purpose	233,437	233,437	351,620	128,635	128,635	222,985	36.6%	(104,802)
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	234,113	245,386	355,120	129,706	141,923	213,197	40.0%	(103,463)
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					
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	234,113	62,863	(97,072)	129,706	(47,178)			
Fund Balance September 1,		479,158	97,072		542,021			
Current Fund Balance		\$542,021	\$0		\$494,843			