MEMO TO BOARD

SEPT 30, 2026 – FISCAL YEAR 2026-27

General Fund

- Starting the year off brings us to 8% of budget which would be a little over $1m. September brings us in at 2.2% down from budget, a $300k differential. Compared to last year we are down by 82K.
- YTD Expenses are coming in over budget by 1.1%. Differential between revenue and expenses YTD is ($509,855k.)
- Fund Balance decreased by $509.8k from $2,140,173 to $1,630,318.

- Cash Balance is currently $2,119,822 and outstanding warrants are $497,007 for a net of $1,622,815.

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 $416k and will be paid by levy funds. Work on Weight Room upgrade continuing which will be paid by a State grant.
- Fund balance currently is $627,358.

Debt Fund

- No activity in Debt fund for 26-27.

ASB Fund

- Revenue slightly down from budget by 2.4% of budget, but better than last year by $5.7k. Expenses are down by 5.5% which has added $6.2 to their bottom line. A reduction of $9.3K compared to last year.
- Fund balance went from $193,703 to $199,946.

Transportation Vehicle Fund

- Investment earnings of 1,428 for the month.
- Fund balance is $496,843.
- Will be paying for new bus for $203,614 in October which will drop fund balance to a little under $300k.

Sep-26

Budget Year Elapsed 8%

General Fund Budget Status

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

GENERAL EXPENSE FUND	FY 2025-26 Month Of Sep-25	FY 2025-26 Actual thru Sep-25	FY 2026-27 Annual Budget	FY 2026-27 Month Of Sep-26	FY 2026-27 Actual thru Sep-26	FY 2026-27 Budget Remaining	FY 2026-27 % of Budget	FY 2025-26 FY 2026-27 Comparison
Revenues								
1000 Local Taxes	9,936	9,936	990,389	8,071	8,071	982,318	0.8%	(1,865)
2000 Local Nontax	8,004	8,004	870,743	8,019	8,019	862,724	0.9%	15
3000 State, General Purpose	611,197	611,197	7,057,737	574,720	574,720	6,483,017	8.1%	(36,477)
4000 State, Special Purpose	201,013	201,013	2,225,695	185,454	185,454	2,040,241	8.3%	(15,559)
5000 Federal, General Purpose	1,155	1,155	1,015,000	0	0	1,015,000	0.0%	(1,155)
6000 Federal, Special Purpose	27,785	27,785	1,280,554	0	0	1,280,554	0.0%	(27,785)
7000 Revenues from Other School Districts	0	0	0	0	0	0	0.0%	0
8000 Revenues from Other Agencies	0	0	15,000	0	0	15,000	0.0%	0
9000 Other Financing Sources	0	0	0	0	0	0	0.0%	0
Total Revenues	**859,090**	**859,090**	**13,455,118**	**776,264**	**776,264**	**12,678,854**	**5.8%**	**(82,826)**
Expenditures								
00 Regular Instruction	578,531	578,531	6,318,954	559,170	559,170	5,759,784	8.8%	(19,361)
10 Federal Stimulus	0	0	0	0	0	0	0.0%	0
20 Special Ed Instruction	95,472	95,472	1,497,411	87,509	87,509	1,409,902	5.8%	(7,963)
30 Vocational Instruction	38,462	38,462	487,998	18,600	18,600	469,398	3.8%	(19,862)
50/60 Compensatory Instruction	92,033	92,033	1,402,301	113,573	113,573	1,288,728	8.1%	21,540
70 Other Instructional Program	993	993	759,578	993	993	758,585	0.1%	0
80 Community Support	0	0	0	0	0	0	0.0%	0
90 Support Services	511,702	511,702	3,596,313	506,274	506,274	3,090,039	14.1%	(5,428)
Total Expenditures	**1,317,193**	**1,317,193**	**14,062,555**	**1,286,119**	**1,286,119**	**12,776,436**	**9.1%**	**(31,074)**
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	(458,103)	(458,103)	(607,437)	(509,855)	(509,855)			
Fund Balance at September 1,		2,631,151	1,741,500		2,140,173			
Current Total Fund Balance		$2,173,048	1,134,063		1,630,318			

General Fund Budget Status, Cont'd.

GENERAL EXPENSE FUND	FY 2025-26 Month Of Sep-25	FY 2025-26 Actual thru Sep-25	FY 2026-27 Budget	FY 2026-27 Month Of Sep-26	FY 2026-27 Actual thru Sep-26	FY 2026-27 Budget Remaining	FY 2026-27 % of Budget	FY 2025-26 FY 2026-27 Comparison
Ending Fund Balance Accounts								
GL 810 Reserved For Other Items		20,000	269,454		266,869			
GL 821 Reserved For Carryover		59,070	67,261		25,415			
GL 828 Reserved For Food Service		0	0		0			
GL 830 Reserved For C/O of FS Revenue		0	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		1,396,640	109,931		146,495			
GL 891 Unassigned Min Fund Bal Policy		697,336	687,417		1,191,539			
TOTAL Ending Fund Balance		$2,173,046	$1,134,063		$1,630,318			

Capital Projects Fund Budget Status

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

CAPITAL PROJECTS FUND	FY 2025-26 Month Of Sep-25	FY 2025-26 Actual thru Sep-25	FY 2026-27 Annual Budget	FY 2026-27 Month Of Sep-26	FY 2026-27 Actual thru Sep-26	FY 2026-27 Budget Remaining	FY 2026-27 % of Budget	FY 2025-26 FY 2026-27 Comparison
Revenues								
1000 Local Taxes	58	58	0	0	0	0	0.0%	(58)
2000 Local Nontax	1,504	1,504	512,500	1,834	1,834	510,666	0.4%	330
4000 State, Special Purpose	0	0	546,281	0	0	546,281	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	1,562	1,562	1,058,781	1,834	1,834	1,056,947	0.2%	272
Expenditures								
10 Sites	0	0	380,460	0	0	380,460	0.0%	0
20 Building	876 #	877	391,472	0	0	391,472	0.0%	(877)
30 Equipment	1,340	1,340	915,127	0	0	915,127	0.0%	(1,340)
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	2,216	2,217	1,687,059	0	0	1,687,059	0.0%	(2,217)
Operating Transfers:								
Out to DSF			-					
Prior Year Adjustment			0					
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	(654)	(655)	(628,278)	1,834	1,834			
Fund Balance September 1,		693,519	628,278		625,524			
Current Fund Balance		$692,864	$0		$627,358			

Transportation Vehicle Fund Budget Status

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

TRANSPORTATION VEHICLE FUND	FY 2025-26 Month Of Sep-25	FY 2025-26 Actual thru Sep-25	FY 2026-27 Annual Budget	FY 2026-27 Month Of Sep-26	FY 2026-27 Actual thru Sep-26	FY 2026-27 Budget Remaining	FY 2026-27 % of Budget	FY 2025-26 FY 2026-27 Comparison
Revenues								
1000 Local Taxes	0	0	0	0	0	0	0.0%	0
2000 Local Nontax	1,665	1,665	8,000	1,428	1,428	6,572	17.9%	(237)
3000 State, General Purpose	0	0	0	0	0	0	0.0%	0
4000 State, Special Purpose	0	0	186,350	0	0	186,350	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	**1,665**	**1,665**	**194,350**	**1,428**	**1,428**	**192,922**	0.7%	**(237)**
Expenditures								
Type 30 Equipment	0	0	680,886	0	0	680,886	0.0%	0
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**	**680,886**	**0**	**0**	**680,886**	0.0%	**0**
Operating Transfers:								
In From General Fund	0	0	0		0			
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	1,665	1,665	(486,536)	1,428	1,428			
Fund Balance September 1,		542,021	486,536		494,843			
Current Fund Balance		$543,686	$0		$496,271			

ASB Fund Budget Status

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

ASSOCIATED STUDENT BODY FUND	FY 2025-26 Month Of Sep-25	FY 2025-26 Actual thru Sep-25	FY 2026-27 Annual Budget	FY 2026-27 Month Of Sep-26	FY 2026-27 Actual thru Sep-26	FY 2026-27 Budget Remaining	FY 2026-27 % of Budget	FY 2025-26 FY 2026-27 Comparison
Revenues								
1000 General Student Body	843	843	12,000	1,314	1,314	10,686	11.0%	471
2000 Athletics	6,043	6,043	180,430	11,895	11,895	168,535	6.6%	5,852
3000 Classes	821	821	32,000	0	0	32,000	0.0%	(821)
4000 Clubs	63	63	11,109	250	250	10,859	2.3%	187
6000 Private Moneys	0	0	4,380	0	0	4,380	0.0%	0
Total Revenues	**7,770**	**7,770**	**239,919**	**13,459**	**13,459**	**226,460**	**5.6%**	**(5,689)**
Expenditures								
1000 General Student Body	0	0	22,500	2,217	2,217	20,283	9.9%	2,217
2000 Athletics	14,089	14,089	196,665	4,999	4,999	191,666	2.5%	(9,090)
3000 Classes	0	0	48,335	0	0	48,335	0.0%	0
4000 Clubs	0	0	12,050	0	0	12,050	0.0%	0
6000 Private Moneys	2,413	2,413	3,650	0	0	3,650	0.0%	(2,413)
Total Expenditures	**16,502**	**16,502**	**283,200**	**7,216**	**7,216**	**275,984**	**2.5%**	**(9,286)**
EXCESS (DEFICIT) OF TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	**(8,732)**	**(8,732)**	**(43,281)**	**6,243**	**6,243**			
Fund Balance September 1,		**194,342**	**189,259**		**193,703**			
Current Fund Balance		**$185,610**	**$145,978**		**$199,946**			