

Riverstone Community Alliance

Grant Funding Report | As of June 30, 2026
Temporarily restricted net assets, by grant

SAMPLE REPORT

Fictional data - illustration only

RESTRICTED FUNDS ON HAND

\$91,880 across 5 active grants • \$57,520 released year to date • reconciled to the general ledger

OPENING BALANCE \$30,400 Jan 1, 2026	RESTRICTED REVENUE \$119,000 Account 4110, YTD	RELEASED TO OPERATIONS \$57,520 Qualifying spend, YTD	ENDING BALANCE \$91,880 as of June 30, 2026
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How This Schedule Is Built

Beginning Balance + Restricted Revenue Received – Released to Operations = Ending Restricted Balance

Each grant is tracked as its own project in QuickBooks. Restriction is determined by revenue account (4110 Restricted), not by location tag, so a grant coded to the wrong location still appears here. Released equals the grant's qualifying restricted-purpose spending for the period, and the sum of releases ties to the monthly net asset release entry. No grant balance may be negative; a negative indicates a coding error to correct, not a release.

Restricted Net Asset Roll-Forward by Grant

Jan 1 - Jun 30, 2026

FUNDER	PROGRAM / PROJECT	BEGINNING Jan 1	REVENUE Received	RELEASED Spent	ENDING Jun 30
Ridgeway Family Foundation	Youth Leadership	\$18,000	\$40,000	\$22,450	\$35,550
Blue Ridge Community Trust	Mental Health Access	\$0	\$35,000	\$14,820	\$20,180
Corbin Foundation	Rural Outreach (a)	\$12,400	\$5,000	\$13,960	\$3,440
State Arts Council	Creative Futures	\$0	\$25,000	\$6,290	\$18,710
Hartwell Fund	Capacity Building (b)	\$0	\$14,000	\$0	\$14,000
TOTAL RESTRICTED NET ASSETS		\$30,400	\$119,000	\$57,520	\$91,880

(a) Corbin Foundation: Final draw received Feb 2026
(b) Hartwell Fund: No qualifying spend through 6/30

Award Utilisation and Grant Health

50% of grant period elapsed

Youth Leadership Award \$60,000 • spent \$22,450 • unspent authority \$37,550 • ends Dec 2026	Ridgeway Family Foundation	37% ● On track
Mental Health Access Award \$35,000 • spent \$14,820 • unspent authority \$20,180 • ends Dec 2026	Blue Ridge Community Trust	42% ● On track
Rural Outreach Award \$20,000 • spent \$13,960 • unspent authority \$6,040 • ends Sep 2026 — Spending ahead of schedule	Corbin Foundation	70% ● Monitor
Creative Futures Award \$25,000 • spent \$6,290 • unspent authority \$18,710 • ends Dec 2026	State Arts Council	25% ● On track
Capacity Building Award \$24,000 • spent \$0 • unspent authority \$24,000 • ends Jun 2027 — Awarded Jun 2026; work begins Jul	Hartwell Fund	0% ● Not started

Vertical marker on each bar shows the percentage of the grant period elapsed. Green = on track, amber = spending ahead of schedule, grey = not yet started.

Reconciliation and Review Notes

- **Releases tie to the general ledger**
Sum of grant releases (\$57,520) agrees to year-to-date net asset release entries posted to accounts 4270 / 4280.
- **Ending balance ties to the balance sheet**
Restricted net assets of \$91,880 agree to the Statement of Financial Position at June 30, 2026.
- **No negative grant balances**
Every grant carries a non-negative balance. No untagged restricted spending was identified this period.
- **Unspent award authority differs from funds on hand**
The organization holds \$106,480 of unspent award authority, of which \$91,880 has been received in cash. The difference represents future draws not yet requested.