

10--General Fund-- CASH BASIS -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)For the GRAPEVIEW SCHOOL DISTRICT # 54 School District for the Month of July, 2022Sept 1 Beginning Cash and Investment Balance

G/L 200 IMPREST FUNDS	10.00
G/L 230 CASH ON HAND	.00
G/L 240 CASH ON DEPOSIT CTY TREAS	124,766.29
G/L 250 Cash with Fiscal Agent	.00
G/L 450 INVESTMENTS	477,608.07
G/L 451 Investment/Cash With Trustee	.00
Subtotal - Cash and Investments	602,384.36 *
G/L 241 WARRANTS OUTSTANDING	102,540.41-

A. Net Beginning Cash and Investments 499,843.95 **

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>REVENUES</u>						
1000 LOCAL TAXES	706,122	3,604.27	721,921.03		15,799.03-	102.24
2000 LOCAL SUPPORT NONTAX	10,000	263.44	10,377.12		377.12-	103.77
3000 STATE, GENERAL PURPOSE	1,843,163	241,030.27	1,733,898.37		109,264.63	94.07
4000 STATE, SPECIAL PURPOSE	418,345	71,529.83	554,818.44		136,473.44-	132.62
5000 FEDERAL, GENERAL PURPOSE	2,750	.00	4,081.95		1,331.95-	148.43
6000 FEDERAL, SPECIAL PURPOSE	911,074	85,566.06	458,066.69		453,007.31	50.28
7000 REVENUES FR OTH SCH DIST	0	.00	.00		.00	0.00
8000 OTHER AGENCIES AND ASSOCIATES	0	.00	.00		.00	0.00
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
 B. <u>Total REVENUES</u>	 3,891,454	 401,993.87	 3,483,163.60		 408,290.40	 89.51

C. Beginning Net Cash and Investments Plus Revenues (A+B) 3,983,007.55 **

<u>EXPENDITURES</u>						
00 Regular Instruction	1,983,115	140,228.31	1,717,523.41	24,773.16-	290,364.75	85.36
10 Federal Stimulus	636,030	18,826.35	285,331.24	538.05-	351,236.81	44.78
20 Special Ed Instruction	271,083	59,102.98	376,315.86	0.00	105,232.86-	138.82
30 Voc. Ed Instruction	0	.00	.00	0.00	.00	0.00
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	152,408	14,142.31	177,774.58	5,045.41-	20,321.17-	113.33
70 Other Instructional Pgms	16,583	2,606.84	26,497.58	5,140.36-	4,774.22-	128.79
80 Community Services	0	.00	.00	0.00	.00	0.00
90 Support Services	963,030	82,432.09	973,065.51	13,877.37-	3,841.86	99.60
 D. <u>Total EXPENDITURES</u>	 4,022,249	 317,338.88	 3,556,508.18	 49,374.35-	 515,115.17	 87.19

Current Cash and Investments

G/L 200 IMPREST FUNDS	10.00
G/L 230 CASH ON HAND	.00
G/L 240 CASH ON DEPOSIT CTY TREAS	217,712.03
G/L 250 Cash with Fiscal Agent	.00
G/L 450 INVESTMENTS	362,608.07
G/L 451 Investment/Cash With Trustee	.00
G/L 241 WARRANTS OUTSTANDING	153,830.73-
	426,499.37 *

Ending Net Cash and Investments 426,499.37 **

Adjustments .00

Total Ending Cash & Investments & Adjustments 426,499.37 **

Net Change in Cash Since Sept 1 73,344.58-

20--Capital Projects-- CASH BASIS -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)For the GRAPEVIEW SCHOOL DISTRICT # 54 School District for the Month of July, 2022Sept 1 Beginning Cash and Investment Balance

G/L 200 Imprest Cash	.00	
G/L 230 CASH ON HAND	.00	
G/L 240 CASH ON DEPOSIT CTY TREAS	1,735.95	
G/L 250 Cash with Fiscal Agent	.00	
G/L 450 INVESTMENTS	133,665.01	
G/L 451 Investment/Cash With Trustee	.00	
Subtotal - Cash and Investments	135,400.96	*
G/L 241 WARRANTS OUTSTANDING	.00	
 A. <u>Net Beginning Cash and Investments</u>	 135,400.96	 **

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>REVENUES</u>						
1000 Local Taxes	0	.00	23.91		23.91-	0.00
2000 Local Support Nontax	500	104.29	312.74		187.26	62.55
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
6000 Federal, Special Purpose	0	.00	.00		.00	0.00
7000 Revenues Fr Oth Sch Dist	0	.00	.00		.00	0.00
8000 Other Agencies and Associates	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
 B. <u>Total REVENUES</u>	 500	 104.29	 336.65		 163.35	 67.33

C. Beginning Net Cash and Investments Plus Revenues (A+B) 135,737.61 **

<u>EXPENDITURES</u>						
10 Sites	0	.00	.00	0.00	.00	0.00
20 Buildings	0	.00	.00	0.00	.00	0.00
30 Equipment	135,731	.00	2,580.43	0.00	133,150.57	1.90
40 Energy	0	.00	.00	0.00	.00	0.00
50 Sales & Lease Expenditure	0	.00	.00	0.00	.00	0.00
60 Bond Issuance Expenditure	0	.00	.00	0.00	.00	0.00
90 Debt	0	.00	.00	0.00	.00	0.00
 D. <u>Total EXPENDITURES</u>	 135,731	 .00	 2,580.43	 0.00	 133,150.57	 1.90

Current Cash and Investments

G/L 200 Imprest Cash	.00	
G/L 230 CASH ON HAND	.00	
G/L 240 CASH ON DEPOSIT CTY TREAS	492.17	
G/L 250 Cash with Fiscal Agent	.00	
G/L 450 INVESTMENTS	132,665.01	
G/L 451 Investment/Cash With Trustee	.00	
G/L 241 WARRANTS OUTSTANDING	.00	
	133,157.18	*
 Ending Net Cash and Investments	 133,157.18	 **
 Adjustments	 .00	
 Total Ending Cash & Investments & Adjustments	 133,157.18	 **
 Net Change in Cash Since Sept 1	 2,243.78-	

30--Debt Service Fund-- CASH BASIS -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)

For the GRAPEVIEW SCHOOL DISTRICT # 54 School District for the Month of July, 2022

Sept 1 Beginning Cash and Investment Balance

G/L 230 Cash On Hand	.00	
G/L 240 CASH ON DEPOSIT CTY TREAS	8,216.10	
G/L 250 CASH WITH FISCAL AGENT	.00	
G/L 450 INVESTMENTS	382,499.00	
G/L 451 Investment/Cash With Trustee	.00	
Subtotal - Cash and Investments	390,715.10	*
G/L 241 Warrants Outstanding	.00	

A. Net Beginning Cash and Investments 390,715.10 **

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>REVENUES</u>						
1000 Local Taxes	960,528	4,821.37	966,262.13		5,734.13-	100.60
2000 Local Support Nontax	600	201.12	408.25		191.75	68.04
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
 B. <u>Total REVENUES</u>	 961,128	 5,022.49	 966,670.38		 5,542.38-	 100.58

C. Beginning Net Cash and Investments Plus Revenues (A+B) 1,357,385.48 **

<u>EXPENDITURES</u>						
11 Matured Bond Expenditures	505,000	.00	505,000.00	0.00	.00	100.00
21 Interest On Bonds	410,682	.00	410,681.26	0.00	.74	100.00
31 Interfund Loan Interest	0	.00	.00	0.00	.00	0.00
41 Bond Transfer Fees	2,500	.00	300.00	0.00	2,200.00	12.00
51 Arbitrage Rebate	0	.00	.00	0.00	.00	0.00
61 Underwriter's Fees	0	.00	.00	0.00	.00	0.00
 D. <u>Total EXPENDITURES</u>	 918,182	 .00	 915,981.26	 0.00	 2,200.74	 99.76

Current Cash and Investments

G/L 230 Cash On Hand	.00	
G/L 240 CASH ON DEPOSIT CTY TREAS	88,905.22	
G/L 250 CASH WITH FISCAL AGENT	.00	
G/L 450 INVESTMENTS	352,499.00	
G/L 451 Investment/Cash With Trustee	.00	
G/L 241 Warrants Outstanding	.00	
	441,404.22	*
 Ending Net Cash and Investments	 441,404.22	 **
 Adjustments	 .00	
 Total Ending Cash & Investments & Adjustments	 441,404.22	 **
 Net Change in Cash Since Sept 1	 50,689.12	

40--Associated Student Body Fund-- CASH BASIS -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)

For the GRAPEVIEW SCHOOL DISTRICT # 54 School District for the Month of July, 2022

Sept 1 Beginning Cash and Investment Balance

G/L 200 Imprest Cash	50.00
G/L 230 CASH ON HAND	.00
G/L 240 CASH ON DEPOSIT CTY TREAS	860.73
G/L 450 INVESTMENTS	7,394.72
Subtotal - Cash and Investments	8,305.45 *
G/L 241 WARRANTS OUTSTANDING	.00

A. Net Beginning Cash and Investments 8,305.45 **

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>REVENUES AND OTHER FIN. SOURCES</u>						
1000 General Student Body	7,500	5.75	917.20		6,582.80	12.23
2000 Athletics	1,500	.00	.00		1,500.00	0.00
3000 Classes	0	.00	.00		.00	0.00
4000 Clubs	0	.00	.00		.00	0.00
6000 Private Moneys	0	.00	.00		.00	0.00
B. <u>Total REVENUES</u>	9,000	5.75	917.20		8,082.80	10.19

C. Beginning Net Cash and Investments Plus Revenues (A+B) 9,222.65 **

EXPENDITURES

1000 General Student Body	1,500	.00	3,330.49	0.00	1,830.49-	222.03
2000 Athletics	1,500	101.38	267.06	0.00	1,232.94	17.80
3000 Classes	6,000	.00	.00	0.00	6,000.00	0.00
4000 Clubs	0	.00	.00	0.00	.00	0.00
6000 Private Moneys	0	.00	.00	0.00	.00	0.00
D. <u>Total EXPENDITURES</u>	9,000	101.38	3,597.55	0.00	5,402.45	39.97

Current Cash and Investments

G/L 200 Imprest Cash	50.00
G/L 230 CASH ON HAND	.00
G/L 240 CASH ON DEPOSIT CTY TREAS	781.76
G/L 450 INVESTMENTS	4,894.72
G/L 241 WARRANTS OUTSTANDING	101.38-
	5,625.10 *

Ending Net Cash and Investments 5,625.10 **

Adjustments .00

Total Ending Cash & Investments & Adjustments 5,625.10 **

Net Change in Cash Since Sept 1 2,680.35-

90--Transportation Vehicle Fund-- CASH BASIS -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)

For the GRAPEVIEW SCHOOL DISTRICT # 54 School District for the Month of July, 2022

Sept 1 Beginning Cash and Investment Balance

G/L 230 CASH ON HAND	.00	
G/L 240 CASH ON DEPOSIT CTY TREAS	23,385.23	
G/L 250 Cash with Fiscal Agent	.00	
G/L 450 INVESTMENTS	56,603.80	
G/L 451 Investment/Cash With Trustee	.00	
Subtotal - Cash and Investments	79,989.03	*
G/L 241 WARRANTS OUTSTANDING	.00	

A. Net Beginning Cash and Investments 79,989.03 **

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
REVENUES AND OTHER FIN. SOURCES						
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Nontax	150	62.58	184.44		34.44	122.96
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	22,635	.00	.00		22,635.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
6000 Federal, Special Purpose	0	.00	.00		.00	0.00
8000 Other Agencies and Associates	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
From the General Fund	0	.00	.00		.00	0.00

B. Total REVENUES 22,785 62.58 184.44 22,600.56 0.81

C. Beginning Net Cash and Investments Plus Revenues (A+B) 80,173.47 **

EXPENDITURES

Type 30 Equipment	75,000	.00	.00	0.00	75,000.00	0.00
Type 60 Bond Levy Issuance	0	.00	.00	0.00	.00	0.00
Type 90 Debt	0	.00	.00	0.00	.00	0.00

D. Total EXPENDITURES 75,000 .00 .00 0.00 75,000.00 0.00

Current Cash and Investments

G/L 230 CASH ON HAND	.00
G/L 240 CASH ON DEPOSIT CTY TREAS	569.67
G/L 250 Cash with Fiscal Agent	.00
G/L 450 INVESTMENTS	79,603.80
G/L 451 Investment/Cash With Trustee	.00
G/L 241 WARRANTS OUTSTANDING	.00
	80,173.47 *

Ending Net Cash and Investments 80,173.47 **

Adjustments .00

Total Ending Cash & Investments & Adjustments 80,173.47 **

Net Change in Cash Since Sept 1 184.44

***** End of report *****

Grapeview School District No. 54

Financial Report to the Board of Directors

Submitted by Tracy Arkin-McGuire, Business Manager

July 26, 2022

Budget Status/ Reported Ending Fund Balance	<p>The ending cash balances on deposit at the County Treasurer as of June <u>30, 2022</u>, are as follows:</p> <table> <tr> <td>General Fund (GF)</td><td>\$ 341,113.20</td></tr> <tr> <td>Associated Student Body (ASB)</td><td>\$ 5,670.73</td></tr> <tr> <td>Capital Projects (CAP)</td><td>\$ 133,052.80</td></tr> <tr> <td>Transportation (TVF)</td><td>\$ 80,110.13</td></tr> <tr> <td>Debt Service (DS)</td><td>\$ 436,381.73</td></tr> </table>	General Fund (GF)	\$ 341,113.20	Associated Student Body (ASB)	\$ 5,670.73	Capital Projects (CAP)	\$ 133,052.80	Transportation (TVF)	\$ 80,110.13	Debt Service (DS)	\$ 436,381.73
General Fund (GF)	\$ 341,113.20										
Associated Student Body (ASB)	\$ 5,670.73										
Capital Projects (CAP)	\$ 133,052.80										
Transportation (TVF)	\$ 80,110.13										
Debt Service (DS)	\$ 436,381.73										
Board Directed Reserve Balance	Fund Balance Reserve (Resolution 09.26.10a) 9.0% of Budgeted Expenditures <u>\$297,569.07.</u>										
Current Month Revenues GF	Current month projected revenues total <u>\$398,126.16</u> Apportionment revenue is based on average student FTE of 214.60.										
Current Month Expenditures GF	Current month projected expenditures total \$ <u>317,338.88</u>										
Projected Ending Fund Balance (Month End)	The projected Ending Fund Balance in the General Fund is <u>\$421,900.58</u> for the month ending July <u>2022</u> .										
Projected Expenditures & Ending Fund Balance for Fiscal Year Ending 8/31/22	Included in this report and reported on the BUDGET STATUS spreadsheet is the projected ending fund balance in the General Fund for the fiscal year ending on August 31, 2022. The current projected Ending Fund Balance for 2021-2022 is <u>\$429,458.58.</u>										
State Auditor's Office Financial Statement Audit FY 2020 and 2021	The State auditor's office provided the final audit report. There were no material exceptions or recommendations. The report is posted on the State Auditor's Office website and on the Grapeview School District website.										
2022-2023 Budget	<p><u>2022-2023 Budget:</u> Presented for consideration and adoption 2022-2023 Budgets all funds.</p> <p><u>2022-2023 Personnel:</u> Bus Driver and Office Asst. position in process.</p>										

Grapeview School District-BUDGET STATUS
Projected/Actual Ending Fund Balance - General Fund - August 31, 2022
Fiscal Year 2021-2022

	Projected Sept. 21	Actual Oct. 21	Actual Nov. 21	Actual Dec. 21	Actual Jan. 22	Actual Feb. 22	Actual Mar. 22	Actual Apr.22 9%	Actual May-22 5%	Actual Jun-22 6%	Projected Jul. 22 12.5%	Projected Aug. 22 10.0%	TOTAL ACTUAL	Original Budget		Annual % to Budget
Beginning Fund Balance	500,093.87	306,154.99	399,758.38	308,508.65	341,298.14	169,372.38	92,763.91	282,804.65	478,865.01	501,109.14	341,113.30	421,900.58	500,093.87	481,675	18,419	
Adjustments		6,245.49				853.87			(10.50)				7,088.86		7,089	
Revenues																
Tax Receipts	11,199.54	201,107.12	75,119.44	3,999.75	209.96	4,913.53	79,081.41	245,098.34	88,524.99	7,979.10	-	-	717,233.18	706,122	11,111	101.57%
Local Non-tax	1,187.72	232.71	200.00	0.00		4,390.39	6,814.59	5.00	9,967.76	473.79	3,505.44		26,777.40	10,000	16,777	267.77%
Apportionment	198,584.14	200,663.14	129,615.42	219,561.72	147,486.51	207,120.02	334,059.05	232,845.57	150,948.06	174,642.35	312,560.10	233,969.00	2,542,055.08	2,261,508	280,547	112.41%
Grant Revenues				100,135.64	3,728.18	58,771.56	55,719.94	20,206.00	99,564.63	-	82,060.62	56,089.00	476,275.57	911,074	(434,798)	52.28%
Investment Earnings	30.38	32.01	16.16	18.67	17.49	15.47	12.82	28.18	45.71	136.60			353.49		353	0.00%
Federal Forest								4,081.95					4,081.95	2,750	1,332	0.00%
Timber Excise Tax						1,606.72							1,606.72		1,607	
Transfer out Election Fees					(2,327.81)								(2,327.81)		(2,328)	
Total Revenues	211,001.78	402,034.98	204,951.02	323,715.78	149,114.33	276,817.69	475,687.81	502,265.04	349,051.15	183,231.84	398,126.16	290,058.00	3,766,055.58	3,891,454	125,398	96.78%
Expenditures																
P/R & Benefits	283,756.43	269,946.42	256,275.16	255,478.34	257,653.20	270,757.65	262,276.24	263,041.85	266,803.48	281,205.99	245,938.72	255,250.00	3,168,383.48	3,344,492	176,109	94.73%
Vouchers	111,184.23	34,730.66	29,925.59	25,447.95	53,386.89	73,522.38	23,370.83	43,162.83	55,598.04	62,021.69	71,400.16	27,250.00	611,001.25	502,757	(108,244)	121.53%
Non High	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	-	-	4,395.00	-	-	-	64,395.00	175,000	110,605	36.80%
Total Expenditures	404,940.66	314,677.08	296,200.75	290,926.29	321,040.09	354,280.03	285,647.07	306,204.68	326,796.52	343,227.68	317,338.88	282,500.00	3,843,779.73	4,022,249	178,469	95.56%
Ending Fund Balance	306,154.99	399,758.38	308,508.65	341,298.14	169,372.38	92,763.91	282,804.65	478,865.01	501,109.14	341,113.30	421,900.58	429,458.58	429,458.58	350,880.00	78,579	
Monthly % to budget	10.07%	7.82%	7.36%	7.23%	7.98%	8.81%	7.10%	7.61%	8.12%	8.53%	7.89%	7.02%				
Budget Enrollment	205.00	205.00	205.00	205.00	205.00	205.00	205.00	205.00	205.00							
Actual Monthly Enrollment	213.00	213.00	217.00	215.00	215.00	214.00	213.00	212.00	217.00							
Difference for the month	8.00	8.00	12.00	10.00	10.00	9.00	8.00	7.00	12.00							
Average Enrollment			214.33	214.50	214.60	214.50	214.29	214.00	214.33							
Budgeted Enrollment			205.00	205.00	205.00	205.00	205.00	205.00	205.00							
Average vs. Budget			9.33	9.50	9.60	9.50	9.29	9.00	9.33							