

10--General Fund-- CASH BASIS -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)For the GRAPEVIEW SCHOOL DISTRICT # 54 School District for the Month of June, 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. <u>Net Beginning Cash and Investments</u>	 499,843.95	 **

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>REVENUES</u>						
1000 LOCAL TAXES	706,122	7,979.10	718,316.76		12,194.76-	101.73
2000 LOCAL SUPPORT NONTAX	10,000	661.39	10,113.68		113.68-	101.14
3000 STATE, GENERAL PURPOSE	1,843,163	118,082.25	1,492,868.10		350,294.90	80.99
4000 STATE, SPECIAL PURPOSE	418,345	56,560.10	483,288.61		64,943.61-	115.52
5000 FEDERAL, GENERAL PURPOSE	2,750	.00	4,081.95		1,331.95-	148.43
6000 FEDERAL, SPECIAL PURPOSE	911,074	.00	372,500.63		538,573.37	40.89
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	 183,282.84	 3,081,169.73		 810,284.27	 79.18

C. Beginning Net Cash and Investments Plus Revenues (A+B) 3,581,013.68 **

<u>EXPENDITURES</u>						
00 Regular Instruction	1,983,115	149,418.75	1,577,295.10	24,178.16-	429,998.06	78.32
10 Federal Stimulus	636,030	25,839.25	266,504.89	0.00	369,525.11	41.90
20 Special Ed Instruction	271,083	54,867.94	317,212.88	0.00	46,129.88-	117.02
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	21,878.50	163,632.27	5,045.41-	6,178.86-	104.05
70 Other Instructional Pgms	16,583	1,370.81	23,890.74	5,140.36-	2,167.38-	113.07
80 Community Services	0	.00	.00	0.00	.00	0.00
90 Support Services	963,030	89,852.43	890,633.42	10,129.51-	82,526.09	91.43
 D. <u>Total EXPENDITURES</u>	 4,022,249	 343,227.68	 3,239,169.30	 44,493.44-	 827,573.14	 79.43

Current Cash and Investments

G/L 200 IMPREST FUNDS	10.00	
G/L 230 CASH ON HAND	981.00	
G/L 240 CASH ON DEPOSIT CTY TREAS	227,803.87	
G/L 250 Cash with Fiscal Agent	.00	
G/L 450 INVESTMENTS	262,608.07	
G/L 451 Investment/Cash With Trustee	.00	
G/L 241 WARRANTS OUTSTANDING	149,558.56-	
	341,844.38	*
 Ending Net Cash and Investments	 341,844.38	 **
 Adjustments	 .00	
 Total Ending Cash & Investments & Adjustments	 341,844.38	 **
 Net Change in Cash Since Sept 1	 157,999.57-	

20--Capital Projects-- CASH BASIS -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)For the GRAPEVIEW SCHOOL DISTRICT # 54 School District for the Month of June, 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	75.25	208.45		291.55	41.69
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	 75.25	 232.36		 267.64	 46.47

C. Beginning Net Cash and Investments Plus Revenues (A+B) 135,633.32 **EXPENDITURES

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	387.88
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
	133,052.89 *

Ending Net Cash and Investments 133,052.89 **

Adjustments .00

Total Ending Cash & Investments & Adjustments 133,052.89 **

Net Change in Cash Since Sept 1 2,348.07-

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

For the GRAPEVIEW SCHOOL DISTRICT # 54 School District for the Month of June, 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	10,725.05	961,440.76		912.76-	100.10
2000 Local Support Nontax	600	88.32	207.13		392.87	34.52
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	 10,813.37	 961,647.89		 519.89-	 100.05

C. Beginning Net Cash and Investments Plus Revenues (A+B) 1,352,362.99 **

<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	83,882.73	
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	
	436,381.73	*
 Ending Net Cash and Investments	 436,381.73	 **
 Adjustments	 .00	
 Total Ending Cash & Investments & Adjustments	 436,381.73	 **
 Net Change in Cash Since Sept 1	 45,666.63	

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

For the GRAPEVIEW SCHOOL DISTRICT # 54 School District for the Month of June, 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. <u>Net Beginning Cash and Investments</u>	 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	4.19	911.45		6,588.55	12.15
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	 4.19	 911.45		 8,088.55	 10.13

C. Beginning Net Cash and Investments Plus Revenues (A+B) 9,216.90 **

<u>EXPENDITURES</u>						
1000 General Student Body	1,500	3,330.49	3,330.49	0.00	1,830.49-	222.03
2000 Athletics	1,500	.00	165.68	0.00	1,334.32	11.05
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	 3,330.49	 3,496.17	 0.00	 5,503.83	 38.85

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	4,106.50	
G/L 450 INVESTMENTS	4,894.72	
G/L 241 WARRANTS OUTSTANDING	3,330.49-	
	5,720.73	*
 Ending Net Cash and Investments	 5,720.73	 **
 Adjustments	 .00	
 Total Ending Cash & Investments & Adjustments	 5,720.73	 **
 Net Change in Cash Since Sept 1	 2,584.72-	

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

For the GRAPEVIEW SCHOOL DISTRICT # 54 School District for the Month of June, 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	45.53	121.86		28.14	81.24
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 45.53 121.86 22,663.14 0.53

C. Beginning Net Cash and Investments Plus Revenues (A+B) 80,110.89 **

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	507.09
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
	80,110.89 *

Ending Net Cash and Investments 80,110.89 **

Adjustments .00

Total Ending Cash & Investments & Adjustments 80,110.89 **

Net Change in Cash Since Sept 1 121.86

Budget Status/ Reported Ending Fund Balance	The ending cash balances on deposit at the County Treasurer as of <u>May 31, 2022</u> , are as follows: <div><div>General Fund (GF)</div><div>\$ 501,109.14</div><div>Associated Student Body (ASB)</div><div>\$ 8,997.03</div><div>Capital Projects (CAP)</div><div>\$ 132,977.64</div><div>Transportation (TVF)</div><div>\$ 80,064.98</div><div>Debt Service (DS)</div><div>\$ 425,568.36</div></div>																									
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>\$180,642.35</u> Apportionment revenue is based on average student FTE of 214.60.																									
Current Month Expenditures GF	Current month projected expenditures total <u>\$ 343,227.68.</u>																									
Projected Ending Fund Balance (Month End)	The projected Ending Fund Balance in the General Fund is <u>\$338,523.81</u> for the month ending June <u>2022</u> .																									
Enrollment- Budget 205 FTE Reported April 1st	<table><tr><td>Grade</td><td>Enrolled</td></tr><tr><td>TK/Kindergarten</td><td>35</td></tr><tr><td>First</td><td>23</td></tr><tr><td>Second</td><td>22</td></tr><tr><td>Third</td><td>27</td></tr><tr><td>Fourth</td><td>18</td></tr><tr><td>Fifth</td><td>22</td></tr><tr><td>Sixth</td><td>25</td></tr><tr><td>Seventh</td><td>29</td></tr><tr><td>Eighth</td><td>16</td></tr><tr><td>Total/FTE</td><td>217</td></tr><tr><td>Average FTE to Date</td><td>214.60</td></tr></table>		Grade	Enrolled	TK/Kindergarten	35	First	23	Second	22	Third	27	Fourth	18	Fifth	22	Sixth	25	Seventh	29	Eighth	16	Total/FTE	217	Average FTE to Date	214.60
Grade	Enrolled																									
TK/Kindergarten	35																									
First	23																									
Second	22																									
Third	27																									
Fourth	18																									
Fifth	22																									
Sixth	25																									
Seventh	29																									
Eighth	16																									
Total/FTE	217																									
Average FTE to Date	214.60																									
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>\$415,131.80.</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 Planning and Personnel	<u>2022-2023 Budget:</u> Budget work has started. For Student FTE budgeted FTE will be 208. <u>Updated Budget Schedule:</u> May-June- Budget development and planning June 28th- Board Meeting Preliminary Budget Information July 16-23rd - Public Notice of Budget Hearing July 26th Board Meeting – Public Meeting & Budget Adoption <u>2022-2023 Personnel:</u> Bus Driver and Office Asst. position in June.																									
2021-2022 Budget Extension	At the July meeting I will be asking the board to consider a budget extension to the current year budget. This request will extend the total amount the district can spend in the current year budget. The reason for this request is to pay for the purchase of the ELA curriculum in the current fiscal year.																									

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%	Projected 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	338,523.81	367,573.81	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	5,500.00	-	-	714,754.08	706,122	8,632	101.22%
Local Non-tax	1,187.72	232.71	200.00	0.00		4,390.39	6,814.59	5.00	9,967.76	500.00			23,298.17	10,000	13,298	232.98%
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	292,461.00	233,969.00	2,521,955.98	2,261,508	260,448	111.52%
Grant Revenues				100,135.64	3,728.18	58,771.56	55,719.94	20,206.00	99,564.63	-	51,089.00	96,089.00	485,303.95	911,074	(425,770)	53.27%
Investment Earnings	30.38	32.01	16.16	18.67	17.49	15.47	12.82	28.18	45.71				216.89		217	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	180,642.35	343,550.00	330,058.00	3,748,889.93	3,891,454	142,564	96.34%
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	269,250.00	255,250.00	3,191,694.76	3,344,492	152,797	95.43%
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	45,250.00	27,250.00	584,851.09	502,757	(82,094)	116.33%
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	314,500.00	282,500.00	3,840,940.85	4,022,249	181,308	95.49%
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	338,523.81	367,573.81	415,131.81	415,131.81	350,880.00	64,252	
Monthly % to budget	10.07%	7.82%	7.36%	7.23%	7.98%	8.81%	7.10%	7.61%	8.12%	8.53%	7.82%	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							