

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 May, 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	88,524.99	710,337.66		4,215.66-	100.60
2000 LOCAL SUPPORT NONTAX	10,000	3,408.87	9,452.29		547.71	94.52
3000 STATE, GENERAL PURPOSE	1,843,163	98,949.54	1,374,785.85		468,377.15	74.59
4000 STATE, SPECIAL PURPOSE	418,345	51,615.09	426,728.51		8,383.51-	102.00
5000 FEDERAL, GENERAL PURPOSE	2,750	.00	4,081.95		1,331.95-	148.43
6000 FEDERAL, SPECIAL PURPOSE	911,074	107,472.16	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. Total REVENUES	3,891,454	349,970.65	2,897,886.89		993,567.11	74.47

C. Beginning Net Cash and Investments Plus Revenues (A+B)	3,397,730.84	**
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	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>EXPENDITURES</u>						
00 Regular Instruction	1,983,115	148,717.94	1,427,876.35	22,675.43-	577,914.08	70.86
10 Federal Stimulus	636,030	23,307.07	240,665.64	0.00	395,364.36	37.84
20 Special Ed Instruction	271,083	47,799.42	262,344.94	0.00	8,738.06	96.78
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	21,088.73	141,753.77	2,400.00-	13,054.23	91.43
70 Other Instructional Pgms	16,583	1,210.19	22,519.93	5,140.36-	796.57-	104.80
80 Community Services	0	.00	.00	0.00	.00	0.00
90 Support Services	963,030	81,660.53	800,780.99	9,088.76-	171,337.77	82.21
D. Total EXPENDITURES	4,022,249	323,783.88	2,895,941.62	39,304.55-	1,165,611.93	71.02

Current Cash and Investments

G/L 200 IMPREST FUNDS	10.00	
G/L 230 CASH ON HAND	930.00	
G/L 240 CASH ON DEPOSIT CTY TREAS	307,170.45	
G/L 250 Cash with Fiscal Agent	.00	
G/L 450 INVESTMENTS	337,608.07	
G/L 451 Investment/Cash With Trustee	.00	
G/L 241 WARRANTS OUTSTANDING	143,929.30-	
	501,789.22	*
Ending Net Cash and Investments	501,789.22	**
Adjustments	.00	
Total Ending Cash & Investments & Adjustments	501,789.22	**
Net Change in Cash Since Sept 1	1,945.27	

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 May, 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	42.04	133.20		366.80	26.64
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	 42.04	 157.11		 342.89	 31.42

C. Beginning Net Cash and Investments Plus Revenues (A+B) 135,558.07 **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	312.63
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
	132,977.64 *

Ending Net Cash and Investments 132,977.64 **

Adjustments .00

Total Ending Cash & Investments & Adjustments 132,977.64 **

Net Change in Cash Since Sept 1 2,423.32-

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 May, 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	119,164.28	950,715.71		9,812.29	98.98
2000 Local Support Nontax	600	4.60	118.81		481.19	19.80
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	 119,168.88	 950,834.52		 10,293.48	 98.93

C. Beginning Net Cash and Investments Plus Revenues (A+B) 1,341,549.62 **

<u>EXPENDITURES</u>						
11 Matured Bond Expenditures	505,000	.00	505,000.00	0.00	.00	100.00
21 Interest On Bonds	410,682	200,290.63	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	 200,290.63	 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	173,069.36	
G/L 250 CASH WITH FISCAL AGENT	.00	
G/L 450 INVESTMENTS	252,499.00	
G/L 451 Investment/Cash With Trustee	.00	
G/L 241 Warrants Outstanding	.00	
	425,568.36	*
 Ending Net Cash and Investments	 425,568.36	 **
 Adjustments	 .00	
 Total Ending Cash & Investments & Adjustments	 425,568.36	 **
 Net Change in Cash Since Sept 1	 34,853.26	

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 May, 2022Sept 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	902.35	907.26		6,592.74	12.10
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	 902.35	 907.26		 8,092.74	 10.08

C. Beginning Net Cash and Investments Plus Revenues (A+B) 9,212.71 **EXPENDITURES

1000 General Student Body	1,500	.00	.00	0.00	1,500.00	0.00
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	 .00	 165.68	 0.00	 8,834.32	 1.84

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	1,602.31
G/L 450 INVESTMENTS	7,394.72
G/L 241 WARRANTS OUTSTANDING	.00
	9,047.03 *

Ending Net Cash and Investments 9,047.03 **

Adjustments .00

Total Ending Cash & Investments & Adjustments 9,047.03 **

Net Change in Cash Since Sept 1 741.58

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 May, 2022Sept 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	25.22	76.33		73.67	50.89
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 25.22 76.33 22,708.67 0.34C. Beginning Net Cash and Investments Plus Revenues (A+B) 80,065.36 **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 0.00Current Cash and Investments

G/L 230 CASH ON HAND	.00
G/L 240 CASH ON DEPOSIT CTY TREAS	461.56
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
	80,065.36 *

Ending Net Cash and Investments 80,065.36 **

Adjustments .00

Total Ending Cash & Investments & Adjustments 80,065.36 **

Net Change in Cash Since Sept 1 76.33

May 24, 2022

Budget Status/ Reported Ending Fund Balance	The ending cash balances on deposit at the County Treasurer as of <u>April 30, 2022</u> , are as follows: <table><tr><td>General Fund (GF)</td><td>\$ 478,865.01</td></tr><tr><td>Associated Student Body (ASB)</td><td>\$ 8,094.68</td></tr><tr><td>Capital Projects (CAP)</td><td>\$ 132,935.60</td></tr><tr><td>Transportation (TVF)</td><td>\$ 80,039.76</td></tr><tr><td>Debt Service (DS)</td><td>\$ 506,690.11</td></tr></table>			General Fund (GF)	\$ 478,865.01	Associated Student Body (ASB)	\$ 8,094.68	Capital Projects (CAP)	\$ 132,935.60	Transportation (TVF)	\$ 80,039.76	Debt Service (DS)	\$ 506,690.11														
General Fund (GF)	\$ 478,865.01																										
Associated Student Body (ASB)	\$ 8,094.68																										
Capital Projects (CAP)	\$ 132,935.60																										
Transportation (TVF)	\$ 80,039.76																										
Debt Service (DS)	\$ 506,690.11																										
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>\$323,359.26</u> Apportionment revenue is based on average student FTE of 214.																										
Current Month Expenditures GF	Current month projected expenditures total <u>\$ 326,796.52</u> .																										
Projected Ending Fund Balance (Month End)	The projected Ending Fund Balance in the General Fund is <u>\$475,427.75</u> for the month ending May <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>34</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>26</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>214.33</td></tr></table>			Grade	Enrolled	TK/Kindergarten	34	First	23	Second	22	Third	27	Fourth	18	Fifth	22	Sixth	26	Seventh	29	Eighth	16	Total/FTE	217	Average FTE to Date	214.33
Grade	Enrolled																										
TK/Kindergarten	34																										
First	23																										
Second	22																										
Third	27																										
Fourth	18																										
Fifth	22																										
Sixth	26																										
Seventh	29																										
Eighth	16																										
Total/FTE	217																										
Average FTE to Date	214.33																										
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>\$436,480.75</u>																										
State Auditor’s Office Financial Statement Audit FY 2020 and 2021	The State auditor’s office began our biennial financial statement audit mid-March. All aspects of the audit have been completed. The exit conference is scheduled for May 26, 2022, at 2:30 PM. If you would like to attend, please contact Tracy. The meeting will be conducted via Zoom.																										
2022-2023 Budget Planning and Personnel	<u>2022-2023 Budget:</u> Budget work has started. For Student FTE budgeted FTE will be 205-208.This is based on rolling current FTE forward adjusting for attrition and retaining the Transitional Kindergarten program. ESSER III grant for 22-23 will support an interventionist teacher and ELA curriculum. <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> External posting for three teaching positions; Kindergarten, 3 rd Grade and Middle School ELA and Transitional Kindergarten Teacher. Posting for a Bus Driver and Office Asst. position in June.																										

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%	Projected 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	475,427.75	359,872.75	388,922.75	500,093.87	481,675	18,419	
Adjustments		6,245.49				853.87							7,099.36		7,099	
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	70,730.00	5,500.00	-	-	696,959.09	706,122	(9,163)	98.70%
Local Non-tax	1,187.72	232.71	200.00	0.00		4,390.39	6,814.59	5.00	2,500.00				15,330.41	10,000	5,330	153.30%
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	150,564.63	148,881.00	292,461.00	233,969.00	2,495,811.20	2,261,508	234,303	110.36%
Grant Revenues				100,135.64	3,728.18	58,771.56	55,719.94	20,206.00	99,564.63	51,089.00	51,089.00	96,089.00	536,392.95	911,074	(374,681)	58.87%
Investment Earnings	30.38	32.01	16.16	18.67	17.49	15.47	12.82	28.18					171.18		171	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	323,359.26	205,470.00	343,550.00	330,058.00	3,748,025.69	3,891,454	143,428	96.31%
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	266,275.00	269,250.00	255,250.00	3,176,763.77	3,344,492	167,728	94.98%
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	54,750.00	45,250.00	27,250.00	577,579.40	502,757	(74,822)	114.88%
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	321,025.00	314,500.00	282,500.00	3,818,738.17	4,022,249	203,511	94.94%
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	475,427.75	359,872.75	388,922.75	436,480.75	436,480.75	350,880.00	85,601	
Monthly % to budget	10.07%	7.82%	7.36%	7.23%	7.98%	8.81%	7.10%	7.61%	8.12%	7.98%	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							