

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 September, 2021Sept 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	102,280.49-	

A. Net Beginning Cash and Investments 500,103.87 \*\*

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
REVENUES						
1000 LOCAL TAXES	706,122	11,199.54	11,199.54		694,922.46	1.59
2000 LOCAL SUPPORT NONTAX	10,000	1,218.10	1,218.10		8,781.90	12.18
3000 STATE, GENERAL PURPOSE	1,843,163	165,864.93	165,864.93		1,677,298.07	9.00
4000 STATE, SPECIAL PURPOSE	418,345	32,719.21	32,719.21		385,625.79	7.82
5000 FEDERAL, GENERAL PURPOSE	2,750	.00	.00		2,750.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	911,074	.00	.00		911,074.00	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. Total REVENUES 3,891,454 211,001.78 211,001.78 3,680,452.22 5.42C. Beginning Net Cash and Investments Plus Revenues (A+B) 711,105.65 \*\*EXPENDITURES

00 Regular Instruction	1,983,115	205,483.89	205,483.89	19,706.27-	1,797,337.38	9.37
10 Federal Stimulus	636,030	.00	.00	0.00	636,030.00	0.00
20 Special Ed Instruction	271,083	19,895.24	19,895.24	0.00	251,187.76	7.34
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	11,149.52	11,149.52	0.00	141,258.48	7.32
70 Other Instructional Pgms	16,583	35,169.61	35,169.61	5,140.36-	13,446.25-	181.08
80 Community Services	0	.00	.00	0.00	.00	0.00
90 Support Services	963,030	133,242.40	133,242.40	2,067.29-	831,854.89	13.62

D. Total EXPENDITURES 4,022,249 404,940.66 404,940.66 26,913.92- 3,644,222.26 9.40Current 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	263,184.90
G/L 250 Cash with Fiscal Agent	.00
G/L 450 INVESTMENTS	277,608.07
G/L 451 Investment/Cash With Trustee	.00
G/L 241 WARRANTS OUTSTANDING	234,637.98-
	306,164.99 *

Ending Net Cash and Investments 306,164.99 \*\*

Adjustments .00

Total Ending Cash &amp; Investments &amp; Adjustments 306,164.99 \*\*

Net Change in Cash Since Sept 1 193,938.88-

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 September, 2021Sept 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. Net Beginning Cash and Investments 135,400.96 \*\*

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>REVENUES</u>						
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Support Nontax	500	8.50	8.50		491.50	1.70
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	8.50	8.50		491.50	1.70

C. Beginning Net Cash and Investments Plus Revenues (A+B) 135,409.46 \*\*

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<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	1,396.16	1,396.16	0.00	134,334.84	1.03
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	1,396.16	1,396.16	0.00	134,334.84	1.03

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	1,744.45
G/L 250 Cash with Fiscal Agent	.00
G/L 450 INVESTMENTS	133,665.01
G/L 451 Investment/Cash With Trustee	.00
G/L 241 WARRANTS OUTSTANDING	1,396.16-
	134,013.30 *

Ending Net Cash and Investments 134,013.30 \*\*

Adjustments .00

Total Ending Cash &amp; Investments &amp; Adjustments 134,013.30 \*\*

Net Change in Cash Since Sept 1 1,387.66-

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 September, 2021

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	14,798.01	14,798.01		945,729.99	1.54
2000 Local Support Nontax	600	21.25	21.25		578.75	3.54
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	 14,819.26	 14,819.26		 946,308.74	 1.54

C. Beginning Net Cash and Investments Plus Revenues (A+B) 405,534.36 \*\*

<u>EXPENDITURES</u>						
11 Matured Bond Expenditures	505,000	.00	.00	0.00	505,000.00	0.00
21 Interest On Bonds	410,682	.00	.00	0.00	410,682.00	0.00
31 Interfund Loan Interest	0	.00	.00	0.00	.00	0.00
41 Bond Transfer Fees	2,500	300.00	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	 300.00	 300.00	 0.00	 917,882.00	 0.03

Current Cash and Investments

G/L 230 Cash On Hand	.00	
G/L 240 CASH ON DEPOSIT CTY TREAS	22,735.36	
G/L 250 CASH WITH FISCAL AGENT	.00	
G/L 450 INVESTMENTS	382,499.00	
G/L 451 Investment/Cash With Trustee	.00	
G/L 241 Warrants Outstanding	.00	
	405,234.36	*
 Ending Net Cash and Investments	 405,234.36	 **
 Adjustments	 .00	
 Total Ending Cash & Investments & Adjustments	 405,234.36	 **
 Net Change in Cash Since Sept 1	 14,519.26	

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 September, 2021

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	.35	.35		7,499.65	0.00
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	 .35	 .35		 8,999.65	 0.00

C. Beginning Net Cash and Investments Plus Revenues (A+B) 8,305.80 \*\*

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>EXPENDITURES</u>						
1000 General Student Body	1,500	.00	.00	0.00	1,500.00	0.00
2000 Athletics	1,500	.00	.00	0.00	1,500.00	0.00
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	 .00	 0.00	 9,000.00	 0.00

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	861.08	
G/L 450 INVESTMENTS	7,394.72	
G/L 241 WARRANTS OUTSTANDING	.00	
	8,305.80	*
 Ending Net Cash and Investments	 8,305.80	 **
 Adjustments	 .00	
 Total Ending Cash & Investments & Adjustments	 8,305.80	 **
 Net Change in Cash Since Sept 1	 .35	

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 September, 2021

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	7.08	7.08		142.92	4.72
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 7.08 7.08 22,777.92 0.03

C. Beginning Net Cash and Investments Plus Revenues (A+B) 79,996.11 \*\*

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	3,392.31
G/L 250 Cash with Fiscal Agent	.00
G/L 450 INVESTMENTS	76,603.80
G/L 451 Investment/Cash With Trustee	.00
G/L 241 WARRANTS OUTSTANDING	.00
	79,996.11 *

Ending Net Cash and Investments 79,996.11 \*\*

Adjustments .00

Total Ending Cash & Investments & Adjustments 79,996.11 \*\*

Net Change in Cash Since Sept 1 7.08

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

Budget Status/ Reported Ending Fund Balance	The ending cash balances on deposit at the County Treasurer as of August 31, 2021, are as follows:		
	General Fund (GF)		\$ 500,093.87
	Associated Student Body (ASB)		\$ 8,255.45
	Capital Projects (CAP)		\$ 135,400.96
	Transportation (TVF)		\$ 79,989.03
	Debt Service (DS)		\$ 390,715.10
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>\$208,584.14</u> Apportionment revenue is based on average student FTE of 205.		
Current Month Expenditures GF	Current month projected expenditures total \$ <u>352,674.23.</u> This is a		
Projected Ending Fund Balance (Month End)	The projected Ending Fund Balance in the General Fund is <u>\$356,003.82</u> for the month ending <b>September 2021.</b>		
Projected Expenditures & Ending Fund Balance for Fiscal Year Ending 8/31/21	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, 2021. The current projected Ending Fund Balance for 2020-2021 is <u>\$500,093.91</u>		
Enrollment- Budget 205 FTE	Grade	Enrolled	*Exited since reported
	TK/Kindergarten	31	
	First	23	
	Second	20	
	Third	25	
	Fourth	17	
	Fifth	24	
	Sixth	26	
	Seventh	30	
	Eighth	17	
	Total/FTE	213	
Average FTE to Date	213		
State Auditor's Assessment Audit	The assessment audit was completed in early September. There were no exceptions.		









**Grapeview School District-BUDGET STATUS**  
**Projected/Actual Ending Fund Balance - General Fund - August 31, 2021**  
**Fiscal Year 2020-2021**

	Actual Sept. 20	Actual Oct. 20	Actual Nov. 20	Actual Dec. 20	Actual Jan. 21	Actual Feb. 21	Actual Mar. 21	Actual Apr. 21	Actual May-21	Actual Jun-21	Actual Jul. 21	Actual Aug. 21	TOTAL ACTUAL	Original Budget	Annual % to Budget
<b>Beginning Fund Balance</b>	<b>494,567.99</b>	<b>367,959.95</b>	<b>532,388.46</b>	<b>451,502.77</b>	<b>500,868.49</b>	<b>395,462.72</b>	<b>348,807.18</b>	<b>428,206.41</b>	<b>586,497.70</b>	<b>580,561.80</b>	<b>488,130.00</b>	<b>495,077.30</b>	<b>494,567.99</b>	<b>367,662</b>	<b>126,906</b>
Adjustments	141.05		5,081.39				1,278.13		10,500.00		2,767.09		19,767.66	-	19,768
<b>Revenues</b>															
Tax Receipts	15,924.34	206,768.53	73,184.28	6,770.93	2,725.74	10,768.13	64,227.00	239,832.93	78,739.24	7,545.90	1,481.13	2,490.12	710,458.27	709,443	1,015
Local Non-tax	109.61	-	2,598.40	9,959.92	3,009.67	3,617.13	4,209.54	1,179.70	-	1,448.03	1,815.76	9,207.10	37,154.86	52,500	(15,345)
Apportionment	205,495.12	192,980.22	118,032.58	207,341.03	152,404.17	183,772.93	188,755.21	189,100.08	129,408.33	138,190.90	260,559.26	203,403.40	2,169,443.23	2,219,245	(49,802)
Grant Revenues	-			65,139.34			47,444.23		23,794.01		-	26,435.42	162,813.00	265,753	(102,940)
Investment Earnings	115.68	86.00	54.35	58.72	52.85	46.86	37.24	30.26	30.10	26.42	25.17	61.73	625.38	-	625
Federal Forest								2,846.13					2,846.13	5,087	(2,241)
Timber Excise Tax						1,418.50						153.77	1,572.27		1,572
Transfer out Election Fees					(554.60)			-					(554.60)		(555)
<b>Total Revenues</b>	<b>221,644.75</b>	<b>399,834.75</b>	<b>193,869.61</b>	<b>289,269.94</b>	<b>157,637.83</b>	<b>199,623.55</b>	<b>304,673.22</b>	<b>432,989.10</b>	<b>231,971.68</b>	<b>147,211.25</b>	<b>263,881.32</b>	<b>241,751.54</b>	<b>3,084,358.54</b>	<b>3,252,028</b>	<b>167,669</b>
<b>Expenditures</b>															
P/R & Benefits	225,637.36	193,930.84	197,247.51	204,769.47	199,870.80	204,237.01	202,695.05	206,160.81	205,488.34	211,385.88	197,297.32	202,890.70	2,451,611.09	2,632,675	181,064
Vouchers	110,756.48	29,475.40	70,589.18	23,134.75	52,672.80	31,542.08	13,357.07	58,037.00	39,311.74	18,257.17	52,403.79	23,844.23	523,381.69	473,648	(49,734)
Non High	12,000.00	12,000.00	12,000.00	12,000.00	10,500.00	10,500.00	10,500.00	10,500.00	3,607.50	10,000.00	10,000.00	10,000.00	123,607.50	200,000	76,393
<b>Total Expenditures</b>	<b>348,393.84</b>	<b>235,406.24</b>	<b>279,836.69</b>	<b>239,904.22</b>	<b>263,043.60</b>	<b>246,279.09</b>	<b>226,552.12</b>	<b>274,697.81</b>	<b>248,407.58</b>	<b>239,643.05</b>	<b>259,701.11</b>	<b>236,734.93</b>	<b>3,098,600.28</b>	<b>3,306,323</b>	<b>207,723</b>
<b>Ending Fund Balance</b>	<b>367,959.95</b>	<b>532,388.46</b>	<b>451,502.77</b>	<b>500,868.49</b>	<b>395,462.72</b>	<b>348,807.18</b>	<b>428,206.41</b>	<b>586,497.70</b>	<b>580,561.80</b>	<b>488,130.00</b>	<b>495,077.30</b>	<b>500,093.91</b>	<b>500,093.91</b>	<b>313,367.00</b>	<b>186,727</b>
<b>Less Reserve Fund Balance</b>	<b>297,569.07</b>	<b>297,569.07</b>	<b>297,569.07</b>	<b>297,569.07</b>	<b>297,569.07</b>	<b>297,569.07</b>	<b>297,569.07</b>	<b>297,569.07</b>	<b>297,569.07</b>	<b>297,569.07</b>	<b>297,569.07</b>	<b>297,569.07</b>	<b>297,569.07</b>		
<b>Expendable Fund Balance</b>	<b>70,390.88</b>	<b>234,819.39</b>	<b>153,933.70</b>	<b>203,299.42</b>	<b>97,893.65</b>	<b>51,238.11</b>	<b>130,637.34</b>	<b>288,928.63</b>	<b>282,992.73</b>	<b>190,560.93</b>	<b>197,508.23</b>	<b>202,524.84</b>			
<b>Monthly % to budget</b>	<b>10.54%</b>	<b>7.12%</b>	<b>8.46%</b>	<b>7.26%</b>	<b>7.96%</b>	<b>7.45%</b>	<b>6.85%</b>	<b>8.31%</b>	<b>7.51%</b>	<b>7.25%</b>	<b>7.85%</b>	<b>7.16%</b>			
Budget Enrollment	203.00	203.00	203.00	203.00	203.00	203.00	203.00	203.00	203.00	203.00	203.00	203.00			
Actual Monthly Enrollment	211.00	199.00	197.00	199.00	193.00	193.00	193.00	190.00	191.00	191.00	(12.00)				
Difference for the month	8.00	-4.00	-6.00	-4.00	-10.00	-10.00	-10.00	-13.00	(12.00)	(12.00)	(12.00)				
Average Enrollment			201.33	200.75	199.20	198.17	197.43	196.50	195.89	195.40					
Budgeted Enrollment			203.00	203.00	203.00	203.00	203.00	203.00	203.00	203.00					
<b>Average vs. Budget</b>			<b>(1.67)</b>	<b>-2.25</b>	<b>3.80</b>	<b>-4.83</b>	<b>-5.57</b>	<b>-6.50</b>	<b>-7.11</b>	<b>-7.60</b>					



Grapeview School District-BUDGET STATUS  
 Projected/Actual Ending Fund Balance - General Fund - August 31, 2021  
 Fiscal Year 2020-2021

	Projected Sept. 21	Projected Oct. 21	Projected Nov. 21	Projected Dec. 21	Projected Jan. 22	Projected Feb. 22	Projected Mar. 22	Projected Apr. 22	Projected May-22	Projected Jun-22	Projected Jul. 22	Projected Aug. 22	TOTAL ACTUAL
Beginning Fund Balance	500,093.91												500,093.91
Adjustments													
Revenues													-
Tax Receipts	10,000.00												10,000.00
Local Non-tax													0.00
Apportionment	198,584.14												198,584.14
Grant Revenues													0.00
Investment Earnings													-
Federal Forest													-
Timber Excise Tax													-
Transfer out Election Fees													-
Total Revenues	208,584.14	-	-	-	-	-	-	-	-	-	-	-	208,584.14
Expenditures													
P/R & Benefits	231,490.00												231,490.00
Vouchers	111,184.23												111,184.23
Non High	10,000.00												10,000.00
Total Expenditures	352,674.23	-	-	-	-	-	-	-	-	-	-	-	352,674.23
Ending Fund Balance	356,003.82	-	-	-	-	-	-	-	-	-	-	-	356,003.82
Expendable Fund Balance	356,003.82	-	-	-	-	-	-	-	-	-	-	-	
Budget Enrollment	205.00												
Actual Monthly Enrollment	213.00												
Difference for the month	8.00												
Average Enrollment													
Budgeted Enrollment													







## Office of the Washington State Auditor

Pat McCarthy

### Exit Letter: Grapeview School District

The Office of the Washington State Auditor's vision is increased trust in government. Our mission is to provide citizens with independence and transparent examinations of how state and local governments use public funds, and to develop strategies that make government more efficient and effective.

The purpose of this letter is to share our audit results with management and the Board. This letter is not your official audit report, which will be published on our website. You will receive a separate email with an alert that the report is available.

#### Audit Highlights

The audit contact was very helpful and timely in providing information requested throughout the audit process.

#### About the Audit

We performed an assessment audit of Grapeview School District for fiscal year FY20. This is a risk-based audit wherein we review the annual reports the District submitted to our Office. We typically perform assessment audits for governments that receive \$300,000 or less in annual revenues or for school districts with less than 250 full-time students. If the government exceeds the thresholds stated or does not comply with filing requirements, or other risk factors are present, then we could perform an onsite audit in the future. Further, if expenditures of federal awards are \$750,000 or more in any fiscal year, notify our Office because federal rules require the District to receive a financial and federal audit for that year.

#### Audit Results

Based on the procedures performed, nothing came to our attention in the areas we reviewed that caused us to believe the District did not substantially comply with applicable state laws, regulations, and its own policies, or had significant weaknesses in controls over the safeguarding of public resources. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

#### Recommendations not included in the Audit Report

##### **Exit Items**

We have provided exit recommendations for management's consideration in a separate, attached document. Exit items address control deficiencies or non-compliance with laws or regulation that have an insignificant or immaterial effect on the entity, or errors with an immaterial effect on the financial statements. Exit items are not referenced in the audit report. A summary of the exit items is attached to this letter.

#### Status of Prior Audit Recommendations

Brief Description	Resolved	Unresolved
Management Letter – Local Revenue Sub-fund	X	

## **Additional Reminders**

Below is a list of areas where small local governments might need additional guidance.

### **Tracker**

Tracker is a tool created to follow the status of audit findings and corrective actions. Please use [Tracker](#) to update the status of your management letter. For additional guidance with Tracker, see:

- [https://portal.sao.wa.gov/tracker/assets/docs/Tracker\\_User\\_Guide.pdf](https://portal.sao.wa.gov/tracker/assets/docs/Tracker_User_Guide.pdf)
- [https://portal.sao.wa.gov/tracker/assets/docs/Tracker\\_Overview.pdf](https://portal.sao.wa.gov/tracker/assets/docs/Tracker_Overview.pdf)

### **Board Compensation**

Elected Official rate of pay is set by RCW, depending on your government type. Any Board member who receives less than the full allowable compensation must sign a waiver of compensation and file it with the government's secretary. Please let us know if you would like an example of this waiver.

### **Procurement and Public Works Projects**

State law (RCW 39.04) requires competitive procurement for public works projects and purchases of supplies and equipment for most local government types. Laws that require specific methods of procurement differ by government type. Further, all public works contracted for by the government must meet state prevailing wage requirements by obtaining an "Affidavit of Prevailing Wages Paid" from the contractor unless the work is performed exclusively by the business owner.

For additional guidance on public works projects and procurement for your government type, please visit Municipal Research and Services Center of Washington's website: [Procurement and Public Works Requirements](#)

### **Credit Cards**

The state Department of Enterprise Services has a Purchase Card Contract with US Bank that local governments are eligible to use. The card has no annual fee and offers annual rebates on purchases made using the card. For more information, go to [Purchase Card Guidance](#).

It is also important to note that having policies and procedures for credit/debit cards and charge account use is important for safeguarding the local government's funds. State law (RCW 43.09.2855) allows local governments to use credit cards. This law provides some guidelines for their use, which include adopting a system for their distribution, control, authorization, etc.

## **Working Together to Improve Government**

### **Local Government Support Team**

This team provides support services to local governments through the Budget, Accounting, and Reporting System (BARS), annual online filing technical assistance, and training on accounting, reporting and BARS. Our website and client portal offer many resources, including a client Help Desk that answers auditing and accounting questions, updated BARS Manuals, access to resources and recorded trainings, and other accounting and reporting resources. Additionally, this team helps with the online filing of your financial statements.

### **The Center for Government Innovation**



The Center for Government Innovation of the Office of the Washington State Auditor offers services designed to help you assist the residents you serve, at no additional cost to your government. What does this mean? They provide expert advice in areas like building a Lean culture to help local governments find ways to be more efficient, effective, and transparent. The Center also provides financial management technical advice, best practices, and resources. These can be accessed from the "Improving Government" tab of our website and can help you act on accounting standard changes, comply with regulations, protect public resources, minimize your cybersecurity risk and respond to recommendations in your audit. The Center also offers the Financial Intelligence Tool, better known as FIT, to help you assess and monitor your finances and compare your financial operations to similar local governments like you. You can email the Center for a personal training session to learn all the benefits using the FIT tool can provide. The Center understands that time is your most precious commodity as a public servant, and wants to help you do more with the limited hours you have. If you are interested in learning how the Center can help you maximize your effect in government, call (564) 999-0818 or send an email to [Center@sao.wa.gov](mailto:Center@sao.wa.gov).

### **Finalizing Your Audit**

#### **Report Publication**

Audit reports are published on our website and distributed via e-mail in a PDF. We also offer a subscription service that allows you to be notified by email when audit reports are released or posted to our website. You can sign up for this convenient service at: <https://portal.sao.wa.gov/SAOPortal/>

#### **Audit Cost**

In the entrance communication, we estimated the cost of the audit to be \$1,130, and actual audit costs will approximate that amount. Billing invoices are sent at the beginning of the month after the report issuance.

The estimated cost for the next audit based on updated rates is \$1,160. This preliminary estimate is provided as a budgeting tool and not a guarantee of final cost.

#### **Audit Survey**

When your report is released, you will receive an audit survey from us. We value your opinions on our audit services and hope you provide feedback.

### **Concluding Comments**

We appreciate your assistance throughout the audit. We hope you find the information above informative and helpful to the government's operations. If you have any questions or concerns, please call or email at your convenience and we can discuss your audit.

**Kelly Collins, CPA, Director of Local Audit, (564) 999-0807, [Kelly.Collins@sao.wa.gov](mailto:Kelly.Collins@sao.wa.gov)**

**Mark Rapozo, CPA, Assistant Director of Local Audit, (564) 999-0794, [Mark.Rapozo@sao.wa.gov](mailto:Mark.Rapozo@sao.wa.gov)**

**Cheryl Thresher, Audit Manager, (564) 999-0862, [Cheryl.Thresher@sao.wa.gov](mailto:Cheryl.Thresher@sao.wa.gov)**

**Ryan Montgomery, Assistant Audit Manager, (253) 372-6255, [Ryan.Montgomery@sao.wa.gov](mailto:Ryan.Montgomery@sao.wa.gov)**

**Kim Del Castillo, Audit Lead, (564) 999-0859, [Kim.DelCastillo@sao.wa.gov](mailto:Kim.DelCastillo@sao.wa.gov)**





Office of the Washington State Auditor  
Pat McCarthy

**Preliminary Draft - Please do not duplicate, distribute, or disclose.**

## Assessment Audit Report

# Grapeview School District No. 54

For the period September 1, 2019 through August 31, 2020

*Published (Inserted by OS)*

Report No. (Inserted by OS)



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**Office of the Washington State Auditor  
Pat McCarthy**

Issue Date – (Inserted by OS)

Board of Directors  
Grapeview School District No. 54  
Grapeview, Washington

**Report on Assessment Audit**

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The Office of the Washington State Auditor takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

The attached report describes the procedures performed and conclusions for the areas we reviewed. We appreciate the opportunity to work with your staff, and value your cooperation during the assessment audit.

Sincerely,

Signature Here (Please do not remove this line)

Pat McCarthy, State Auditor

Olympia, WA

***Americans with Disabilities***

*In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at [webmaster@sao.wa.gov](mailto:webmaster@sao.wa.gov).*



## AUDIT SUMMARY

### Results in brief

Based on the procedures performed, nothing came to our attention in the areas we reviewed that caused us to believe the District was not in substantial compliance with applicable state laws, regulations, and its own policies, or had significant weaknesses in controls over the safeguarding of public resources. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

### About the assessment audit

This report contains the results of our independent audit of Grapeview School District No. 54 from September 1, 2019 through August 31, 2020.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives. State law (WAC 392-117-035) also requires school districts to prepare and submit certified annual reports to the Office of the Superintendent of Public Instruction (OSPI) detailing the District's revenues and other financing sources, expenditures and other financing uses, assets, liabilities, financial condition, and fund balances.

This assessment audit was conducted under the authority of RCW 43.09.260, which requires the Office of the Washington State Auditor to examine the financial affairs of all local governments at least once every three years. Assessment audits are risk-based, limited-scope reviews of small local governments, generally defined as school districts with 250 or fewer FTE students. To help minimize audit costs, our work for this engagement was conducted off-site primarily using financial and other information provided by the District.

This assessment audit was limited to the following: Reviewing meeting minutes for compliance with the Open Public Meetings Act

- Inquiring as to internal controls over assets, revenues, and disbursements
- Verifying that annual reports submitted to our Office were complete and filed timely in compliance with state law
- Reviewing the District's annual revenues and expenditures for unusual transactions or trends
- Corroborating financial information reported by the District by comparing its annual revenues, expenditures, and cash and investment balances to third-party sources
- Reviewing expenditures for indications of unusual activities, excessive Board of Directors compensation, conflicts of interest, or procurement
- Evaluating the District's financial information for indications of financial difficulties
- Using validation queries to verify the completeness and accuracy of WESPaC data.
- Reviewing payroll transactions for unusual or excessive payments

## INFORMATION ABOUT THE DISTRICT

Grapeview School District provides educational services to about 201 students in kindergarten through eighth grade in Mason County. High school students attend either North Mason or Shelton school districts. The District is governed by a five-member Board of Directors who appoints a Superintendent to oversee the daily operations. For the 2019-20 fiscal year, the District operated on an annual budget of about \$3.2 million.

Contact information related to this report	
Address:	Grapeview School District No. 54 E 822 Mason Benson Grapeview, WA 98546
Contact:	Tracy Arkin-McGuire, Business Manager
Telephone:	360-426-4921
Website:	<a href="http://www.gsd54.org">www.gsd54.org</a>

*Information current as of report publish date.*

### Audit history

You can find current and past audit reports for Grapeview School District No. 54 at <http://portal.sao.wa.gov/ReportSearch>.



## ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor's Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, [www.sao.wa.gov](http://www.sao.wa.gov). Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

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