

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 April, 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 **

REVENUES	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 LOCAL TAXES	706,122	245,098.34	621,812.67		84,309.33	88.06
2000 LOCAL SUPPORT NONTAX	10,000	33.18	6,043.42		3,956.58	60.43
3000 STATE, GENERAL PURPOSE	1,843,163	171,994.12	1,275,836.31		567,326.69	69.22
4000 STATE, SPECIAL PURPOSE	418,345	60,851.45	375,113.42		43,231.58	89.67
5000 FEDERAL, GENERAL PURPOSE	2,750	4,081.95	4,081.95		1,331.95-	148.43
6000 FEDERAL, SPECIAL PURPOSE	911,074	20,206.00	265,028.47		646,045.53	29.09
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 3,891,454 502,265.04 2,547,916.24 1,343,537.76 65.47C. Beginning Net Cash and Investments Plus Revenues (A+B) 3,047,760.19 **EXPENDITURES

00 Regular Instruction	1,983,115	148,956.66	1,279,158.41	20,169.28-	724,125.87	63.49
10 Federal Stimulus	636,030	26,664.48	224,302.11	0.00	411,727.89	35.27
20 Special Ed Instruction	271,083	18,936.43	214,545.52	0.00	56,537.48	79.14
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	16,704.86	113,721.50	0.00	38,686.50	74.62
70 Other Instructional Pgms	16,583	1,208.42	21,309.74	5,140.36-	413.62	97.51
80 Community Services	0	.00	.00	0.00	.00	0.00
90 Support Services	963,030	93,733.83	719,120.46	7,156.25-	251,065.79	73.93

D. Total EXPENDITURES 4,022,249 306,204.68 2,572,157.74 32,465.89- 1,482,557.15 63.14Current 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	366,990.87
G/L 250 Cash with Fiscal Agent	.00
G/L 450 INVESTMENTS	237,608.07
G/L 451 Investment/Cash With Trustee	.00
G/L 241 WARRANTS OUTSTANDING	125,993.85-
	478,615.09 *

Ending Net Cash and Investments 475,602.45 **

Adjustments 3,012.64

Total Ending Cash & Investments & Adjustments 478,615.09 **

Net Change in Cash Since Sept 1 21,228.86-

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 April, 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. 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	23.91		23.91-	0.00
2000 Local Support Nontax	500	24.36	91.16		408.84	18.23
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. Total REVENUES 500 24.36 115.07 384.93 23.01C. Beginning Net Cash and Investments Plus Revenues (A+B) 135,516.03 **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. Total EXPENDITURES 135,731 .00 2,580.43 0.00 133,150.57 1.90Current Cash and Investments

G/L 200 Imprest Cash	.00
G/L 230 CASH ON HAND	.00
G/L 240 CASH ON DEPOSIT CTY TREAS	270.59
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
	132,935.60 *

Ending Net Cash and Investments 132,935.60 **

Adjustments .00

Total Ending Cash & Investments & Adjustments 132,935.60 **

Net Change in Cash Since Sept 1 2,465.36-

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 April, 2022Sept 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	329,823.23	831,551.43		128,976.57	86.57
2000 Local Support Nontax	600	9.57	114.21		485.79	19.04
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	 329,832.80	 831,665.64		 129,462.36	 86.53

C. Beginning Net Cash and Investments Plus Revenues (A+B) 1,222,380.74 **EXPENDITURES

11 Matured Bond Expenditures	505,000	.00	505,000.00	0.00	.00	100.00
21 Interest On Bonds	410,682	.00	210,390.63	0.00	200,291.37	51.23
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	 715,690.63	 0.00	 202,491.37	 77.95

Current Cash and Investments

G/L 230 Cash On Hand	.00
G/L 240 CASH ON DEPOSIT CTY TREAS	354,191.11
G/L 250 CASH WITH FISCAL AGENT	.00
G/L 450 INVESTMENTS	152,499.00
G/L 451 Investment/Cash With Trustee	.00
G/L 241 Warrants Outstanding	.00
	506,690.11 *

Ending Net Cash and Investments 506,690.11 **

Adjustments .00

Total Ending Cash & Investments & Adjustments 506,690.11 **

Net Change in Cash Since Sept 1 115,975.01

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

REVENUES AND OTHER FIN. SOURCES	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 General Student Body	7,500	1.35	4.91		7,495.09	0.07
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. Total REVENUES	9,000	1.35	4.91		8,995.09	0.05

C. Beginning Net Cash and Investments Plus Revenues (A+B)	8,310.36	**
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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. Total EXPENDITURES	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	699.96
G/L 450 INVESTMENTS	7,394.72
G/L 241 WARRANTS OUTSTANDING	.00
	8,144.68 *

Ending Net Cash and Investments	8,144.68	**
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Adjustments	.00
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Total Ending Cash & Investments & Adjustments	8,144.68	**
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Net Change in Cash Since Sept 1	160.77-
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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 April, 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 **

REVENUES AND OTHER FIN. SOURCES	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Nontax	150	14.52	51.11		98.89	34.07
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 14.52 51.11 22,733.89 0.22C. Beginning Net Cash and Investments Plus Revenues (A+B) 80,040.14 **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	436.34
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
	80,040.14 *

Ending Net Cash and Investments 80,040.14 **

Adjustments .00

Total Ending Cash & Investments & Adjustments 80,040.14 **

Net Change in Cash Since Sept 1 51.11

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

Budget Status/ Reported Ending Fund Balance	The ending cash balances on deposit at the County Treasurer as of <u>March 31, 2022</u> , are as follows:																									
	General Fund (GF)	\$ 282,804.26																								
	Associated Student Body (ASB)	\$ 8,093.33																								
	Capital Projects (CAP)	\$ 132,911.24																								
	Transportation (TVF)	\$ 80,025.24																								
	Debt Service (DS)	\$ 176,857.31																								
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>\$500,872.55</u> Apportionment revenue is based on average student FTE of 214.																									
Current Month Expenditures GF	Current month projected expenditures total \$ <u>306,204.68</u> .																									
Projected Ending Fund Balance (Month End)	The projected Ending Fund Balance in the General Fund is <u>\$413,431.52</u> for the month ending April <u>2022</u> .																									
Enrollment- Budget 205 FTE Reported April 1st	<table><tr><th>Grade</th><th>Enrolled</th></tr><tr><td>TK/Kindergarten</td><td>32</td></tr><tr><td>First</td><td>22</td></tr><tr><td>Second</td><td>21</td></tr><tr><td>Third</td><td>27</td></tr><tr><td>Fourth</td><td>17</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>212</td></tr><tr><td>Average FTE to Date</td><td>214.00</td></tr></table>		Grade	Enrolled	TK/Kindergarten	32	First	22	Second	21	Third	27	Fourth	17	Fifth	22	Sixth	26	Seventh	29	Eighth	16	Total/FTE	212	Average FTE to Date	214.00
Grade	Enrolled																									
TK/Kindergarten	32																									
First	22																									
Second	21																									
Third	27																									
Fourth	17																									
Fifth	22																									
Sixth	26																									
Seventh	29																									
Eighth	16																									
Total/FTE	212																									
Average FTE to Date	214.00																									
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>\$413,431.52</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. Last Friday the auditor conducted a Risk Assessment conference call with the board chair. All other aspects of the audit have been completed. An exit conference will be scheduled sometime in the next week.																									
2022-2023 Budget Planning and Personnel	2022-2023 Budget: 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. Determining the final amount ESSER III grant for 22-23. Priorities are interventionist and ELA curriculum. <u>2022-2023 Personnel:</u> Internal posting for three teaching positions; Kindergarten, 3 rd Grade and Middle School ELA. External postings will go out the end of this week.																									

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	Projected 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	477,472.52	421,378.52	305,823.52	369,873.52	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	256,000.00	75,730.00	5,500.00	-	-	712,860.75	706,122	6,739	100.95%
Local Non-tax	1,187.72	232.71	200.00	0.00		4,390.39	6,814.59	1,000.00	2,500.00				16,325.41	10,000	6,325	163.25%
Apportionment	198,584.14	200,663.14	129,615.42	219,561.72	147,486.51	207,120.02	334,059.05	223,666.55	133,442.00	148,881.00	292,461.00	233,969.00	2,469,509.55	2,261,508	208,002	109.20%
Grant Revenues				100,135.64	3,728.18	58,771.56	55,719.94	20,206.00	51,089.00	51,089.00	51,089.00	96,089.00	487,917.32	911,074	(423,157)	53.55%
Investment Earnings	30.38	32.01	16.16	18.67	17.49	15.47	12.82						143.00		143	0.00%
Federal Forest													-	2,750	(2,750)	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	500,872.55	262,761.00	205,470.00	343,550.00	330,058.00	3,686,034.94	3,891,454	205,419	94.72%
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	256,275.00	256,275.00	249,250.00	255,250.00	3,136,235.29	3,344,492	208,257	93.77%
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	62,580.00	54,750.00	20,250.00	21,250.00	553,561.36	502,757	(50,804)	110.11%
Non High	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	-	-	-	10,000.00	10,000.00	10,000.00	90,000.00	175,000	85,000	51.43%
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	318,855.00	321,025.00	279,500.00	286,500.00	3,779,796.65	4,022,249	242,452	93.97%
Ending Fund Balance	306,154.99	399,758.38	308,508.65	341,298.14	169,372.38	92,763.91	282,804.65	477,472.52	421,378.52	305,823.52	369,873.52	413,431.52	413,431.52	350,880.00	62,552	
Budget Enrollment	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								
Difference for the month	8.00	8.00	12.00	10.00	10.00	9.00	8.00	7.00								
Average Enrollment			214.33	214.50	214.60	214.50	214.29	214.00								
Budgeted Enrollment			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								