

April 25, 2023

Budget Status/ Reported Ending Fund Balance	The ending cash balance in all funds at Mason County Treasurer as of <u>March 31, 2023</u> , are as follows:																																						
	General Fund (GF)	\$	429,385.30																																				
	Associated Student Body (ASB)	\$	6,517.29																																				
	Capital Projects (CAP)	\$	135,906.58																																				
	Transportation (TVF)	\$	107,879.69																																				
	Debt Service (DS)	\$	220,230.96																																				
Board Directed Reserve Balance	Fund Balance Reserve (Resolution 09.26.10a) 9-14% of Budgeted Expenditures <u>\$297,569.07</u> .																																						
Current Month Revenues GF	The current month projected revenues total <u>\$518,125.89</u> The apportionment revenue is based on average student FTE of <u>239.50</u>																																						
Current Month Expenditures GF	Current month projected expenditures total <u>\$ 374,994.43</u>																																						
Projected Ending Fund Balance (Month End)	The projected Ending Fund Balance in the General Fund is <u>\$572,516.72</u> for the month ending <u>April 2023</u> .																																						
Projected Expenditures & Ending Fund Balance for Fiscal Year Ending 8/31/23	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, 2023. The current projected Ending Fund Balance for 2022-2023 is <u>\$507,373.32</u> .																																						
Enrollment- Budget FTE 209	<table><tr><td>Grade</td><td>Enrolled</td><td>New/Leave</td></tr><tr><td>TK/Kindergarten</td><td>37 (15/22)</td><td></td></tr><tr><td>First</td><td>21</td><td></td></tr><tr><td>Second</td><td>21</td><td></td></tr><tr><td>Third</td><td>21</td><td></td></tr><tr><td>Fourth</td><td>28</td><td></td></tr><tr><td>Fifth</td><td>22</td><td></td></tr><tr><td>Sixth</td><td>24</td><td></td></tr><tr><td>Seventh</td><td>27</td><td></td></tr><tr><td>Eighth</td><td>33</td><td></td></tr><tr><td>Total/FTE</td><td>234</td><td></td></tr><tr><td>Average FTE to Date</td><td>239.5</td><td></td></tr></table>			Grade	Enrolled	New/Leave	TK/Kindergarten	37 (15/22)		First	21		Second	21		Third	21		Fourth	28		Fifth	22		Sixth	24		Seventh	27		Eighth	33		Total/FTE	234		Average FTE to Date	239.5	
Grade	Enrolled	New/Leave																																					
TK/Kindergarten	37 (15/22)																																						
First	21																																						
Second	21																																						
Third	21																																						
Fourth	28																																						
Fifth	22																																						
Sixth	24																																						
Seventh	27																																						
Eighth	33																																						
Total/FTE	234																																						
Average FTE to Date	239.5																																						
Bond Refunding 2023	Bond Sale Complete as of today. Press release will be shared with the board at this meeting.																																						

Grapeview School District No. 54- MONTHLY BUDGET STATUS REPORT-Projected Ending Fund Balance

Fiscal Year: 2022-2023

	Actual Sept. 22	Actual Oct. 22	Actual Nov. 22 5%	Actual Dec. 22	Actual Jan. 23	Actual Feb. 23	Actual Mar. 23	Projected Apr.23 5%	Projected May-23 5%	Projected Jun-23 6%	Projected Jul. 23 12.5%	Projected Aug. 23 10.0%	TOTAL ACTUAL	Original Budget	Annual % to Budget
Beginning Fund Balance	466,679.95	289,594.15	440,462.30	313,749.41	329,728.62	446,082.64	409,694.16	429,385.26	572,516.72	545,935.12	465,542.52	515,911.92	466,679.95	415,131	51,549
Adjustments		700.00	(0.29)										699.71		700
Revenues															
Tax Receipts	10,091.26	212,403.61	74,679.41	2,395.05	1,069.22	23,783.65	57,323.37	250,100.00	90,524.00	32,150.00			754,519.57	755,891	(1,371) 99.82%
Local Non-tax	1,443.75	8,282.78	3,815.90	9,226.22	11,646.82	2,149.50	7,397.17	4,500.00	4,500.00	1,500.00			54,462.14	39,901	14,561 136.49%
Apportionment	224,328.80	209,376.31	131,664.06	227,069.47	373,029.35	271,762.32	235,583.62	254,025.89	137,816.00	165,379.00	344,541.00	275,633.00	2,850,208.82	2,549,885	300,324 111.78%
Grant Revenues		82,807.19		81,667.93	48,448.67		38,810.80	9,500.00	72,786.40	72,786.40	32,786.40	32,786.40	472,380.19	433,870	38,510 108.88%
Investment Earnings	663.11	911.08	649.30	974.88	800.37	1,030.11	1,143.95						6,172.80		6,173 0.00%
Federal Forest		2,196.10											2,196.10	0	2,196 0.00%
Timber Excise Tax						1,938.70							1,938.70		1,939
Transfer out Election Fees													-		-
Total Revenues	236,526.92	515,977.07	210,808.67	321,333.55	434,994.43	300,664.28	340,258.91	518,125.89	305,626.40	271,815.40	377,327.40	308,419.40	4,141,878.32	3,779,547	(362,331) 109.59%
Expenditures															
P/R & Benefits	301,821.08	259,278.82	259,684.68	263,066.77	270,447.70	266,323.76	262,973.58	271,201.02	265,250.00	265,250.00	260,000.00	260,000.00	3,205,297.41	3,170,412	(34,885) 101.10%
Vouchers	111,791.64	106,530.10	63,237.47	32,287.57	38,192.71	60,729.00	47,594.23	93,793.41	56,958.00	76,958.00	56,958.00	46,958.00	791,988.13	567,970	(224,018) 139.44%
Non High			14,599.12	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	104,599.12	115,000	10,401 90.96%
Total Expenditures	413,612.72	365,808.92	337,521.27	305,354.34	318,640.41	337,052.76	320,567.81	374,994.43	332,208.00	352,208.00	326,958.00	316,958.00	4,101,884.66	3,853,382	(248,503) 106.45%
Ending Fund Balance	289,594.15	440,462.30	313,749.41	329,728.62	446,082.64	409,694.16	429,385.26	572,516.72	545,935.12	465,542.52	515,911.92	507,373.32	507,373.32	341,295.00	166,077
Monthly % to budget	10.73%	9.49%	8.76%	7.92%	8.27%	8.75%	8.32%								
Budget Enrollment	209.00	209.00	209.00	209.00	209.00	209.00	209.00	209.00							
Actual Monthly Enrollment	238.00	241.00	241.00	244.00	242.00	238.00	238.00	234.00							
Difference for the month	29.00	32.00	32.00	35.00	33.00	29.00	29.00	25.00							
Average Enrollment		239.50	240.00	241.00	241.20	240.67	240.29	239.50							
Budgeted Enrollment	209.00	209.00	209.00	209.00	209.00	209.00	209.00	209.00							
Average vs. Budget			31.00	32.00	32.20	31.67	31.29	30.50							

Budget Extension
needed. Request will
be considered in May.

10--General Fund-- CASH BASIS -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT
Fiscal Year 2022 (September 1, 2022 - August 31, 2023)For the GRAPEVIEW SCHOOL DISTRICT # 54 School District for the Month of April, 2023Sept 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	109,462.36
G/L 250 Cash with Fiscal Agent	.00
G/L 450 INVESTMENTS	462,608.07
G/L 451 Investment/Cash With Trustee	.00
Subtotal - Cash and Investments	572,080.43 *
G/L 241 WARRANTS OUTSTANDING	105,390.48-

A. Net Beginning Cash and Investments 466,689.95 **

REVENUES	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 LOCAL TAXES	755,892	258,550.94	644,431.31		111,460.69	85.25
2000 LOCAL SUPPORT NONTAX	39,900	3,027.33	40,425.62		525.62-	101.32
3000 STATE, GENERAL PURPOSE	1,997,925	193,606.57	1,465,564.56		532,360.44	73.35
4000 STATE, SPECIAL PURPOSE	551,960	51,745.70	390,795.26		161,164.74	70.80
5000 FEDERAL, GENERAL PURPOSE	0	3,850.39	3,850.39		3,850.39-	0.00
6000 FEDERAL, SPECIAL PURPOSE	433,870	17,814.17	343,252.03		90,617.97	79.11
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 3,779,547 528,595.10 2,888,319.17 891,227.83 76.42C. Beginning Net Cash and Investments Plus Revenues (A+B) 3,355,009.12 **EXPENDITURES

00 Regular Instruction	1,955,698	174,957.17	1,391,142.97	15,114.32	549,440.71	71.91
10 Federal Stimulus	179,917	13,624.93	228,188.17	27,669.12	75,940.29-	142.21
20 Special Ed Instruction	379,809	87,872.03	250,825.17	0.00	128,983.83	66.04
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.	327,566	14,780.63	125,901.53	24,711.93	176,952.54	45.98
70 Other Instructional Pgms	20,868	1,507.63	22,006.12	38.24	1,176.36-	105.64
80 Community Services	0	.00	.00	0.00	.00	0.00
90 Support Services	989,524	84,923.75	756,927.92	5,119.95	227,476.13	77.01

D. Total EXPENDITURES 3,853,382 377,666.14 2,774,991.88 72,653.56 1,005,736.56 73.90Current Cash and Investments

G/L 200 IMPREST FUNDS	10.00
G/L 230 CASH ON HAND	179.70
G/L 240 CASH ON DEPOSIT CTY TREAS	340,369.38
G/L 250 Cash with Fiscal Agent	.00
G/L 450 INVESTMENTS	437,608.07
G/L 451 Investment/Cash With Trustee	.00
G/L 241 WARRANTS OUTSTANDING	198,601.89-
	579,565.26 *

Ending Net Cash and Investments 580,017.24 **

Adjustments 451.98-

Total Ending Cash & Investments & Adjustments 579,565.26 **

Net Change in Cash Since Sept 1 112,875.31

20--Capital Projects-- CASH BASIS -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT
Fiscal Year 2022 (September 1, 2022 - August 31, 2023)For the GRAPEVIEW SCHOOL DISTRICT # 54 School District for the Month of April, 2023Sept 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	664.78	
G/L 250 Cash with Fiscal Agent	.00	
G/L 450 INVESTMENTS	132,665.01	
G/L 451 Investment/Cash With Trustee	.00	
Subtotal - Cash and Investments	133,329.79	*
G/L 241 WARRANTS OUTSTANDING	.00	

A. Net Beginning Cash and Investments 133,329.79 **

REVENUES	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Support Nontax	95	509.35	3,086.14		2,991.14-	> 1000
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 95 509.35 3,086.14 2,991.14- > 1000C. Beginning Net Cash and Investments Plus Revenues (A+B) 136,415.93 **EXPENDITURES

10 Sites	0	.00	.00	0.00	.00	0.00
20 Buildings	0	.00	.00	0.00	.00	0.00
30 Equipment	130,878	.00	.00	0.00	130,878.00	0.00
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 130,878 .00 .00 0.00 130,878.00 0.00Current Cash and Investments

G/L 200 Imprest Cash	.00
G/L 230 CASH ON HAND	.00
G/L 240 CASH ON DEPOSIT CTY TREAS	3,750.92
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
	136,415.93 *

Ending Net Cash and Investments 136,415.93 **

Adjustments .00

Total Ending Cash & Investments & Adjustments 136,415.93 **

Net Change in Cash Since Sept 1 3,086.14

30--Debt Service Fund-- CASH BASIS -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT
Fiscal Year 2022 (September 1, 2022 - August 31, 2023)For the GRAPEVIEW SCHOOL DISTRICT # 54 School District for the Month of April, 2023Sept 1 Beginning Cash and Investment Balance

G/L 230 Cash On Hand	.00	
G/L 240 CASH ON DEPOSIT CTY TREAS	13,273.16	
G/L 250 CASH WITH FISCAL AGENT	.00	
G/L 450 INVESTMENTS	432,499.00	
G/L 451 Investment/Cash With Trustee	.00	
Subtotal - Cash and Investments	445,772.16	*
G/L 241 Warrants Outstanding	.00	

A. Net Beginning Cash and Investments 445,772.16 **

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>REVENUES</u>						
1000 Local Taxes	1,003,580	337,557.42	853,145.94		150,434.06	85.01
2000 Local Support Nontax	250	316.69	4,777.60		4,527.60	> 1000
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>	 1,003,830	 337,874.11	 857,923.54		 145,906.46	 85.47

C. Beginning Net Cash and Investments Plus Revenues (A+B) 1,303,695.70 **EXPENDITURES

11 Matured Bond Expenditures	545,000	.00	545,000.00	0.00	.00	100.00
21 Interest On Bonds	392,407	.00	200,290.63	0.00	192,116.37	51.04
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>	 939,907	 .00	 745,590.63	 0.00	 194,316.37	 79.33

Current Cash and Investments

G/L 230 Cash On Hand	.00
G/L 240 CASH ON DEPOSIT CTY TREAS	375,606.07
G/L 250 CASH WITH FISCAL AGENT	.00
G/L 450 INVESTMENTS	182,499.00
G/L 451 Investment/Cash With Trustee	.00
G/L 241 Warrants Outstanding	.00
	558,105.07 *

Ending Net Cash and Investments 558,105.07 **

Adjustments .00

Total Ending Cash & Investments & Adjustments 558,105.07 **

Net Change in Cash Since Sept 1 112,332.91

40--Associated Student Body Fund-- CASH BASIS -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT
Fiscal Year 2022 (September 1, 2022 - August 31, 2023)For the GRAPEVIEW SCHOOL DISTRICT # 54 School District for the Month of April, 2023Sept 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	686.74	
G/L 450 INVESTMENTS	4,894.72	
Subtotal - Cash and Investments	5,631.46	*
G/L 241 WARRANTS OUTSTANDING	.00	
A. <u>Net Beginning Cash and Investments</u>	5,631.46	**

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>REVENUES AND OTHER FIN. SOURCES</u>						
1000 General Student Body	7,500	18.79	1,952.33		5,547.67	26.03
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	18.79	1,952.33		7,047.67	21.69

C. Beginning Net Cash and Investments Plus Revenues (A+B) 7,583.79 **EXPENDITURES

1000 General Student Body	1,500	.00	692.08	128.29	679.63	54.69
2000 Athletics	1,500	67.73	423.36	79.49	997.15	33.52
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	67.73	1,115.44	207.78	7,676.78	14.70

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	1,641.36
G/L 450 INVESTMENTS	4,894.72
G/L 241 WARRANTS OUTSTANDING	67.73-
	6,468.35 *

Ending Net Cash and Investments 6,468.35 **

Adjustments .00

Total Ending Cash & Investments & Adjustments 6,468.35 **

Net Change in Cash Since Sept 1 836.89

90--Transportation Vehicle Fund-- CASH BASIS -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT
Fiscal Year 2022 (September 1, 2022 - August 31, 2023)For the GRAPEVIEW SCHOOL DISTRICT # 54 School District for the Month of April, 2023Sept 1 Beginning Cash and Investment Balance

G/L 230 CASH ON HAND	.00	
G/L 240 CASH ON DEPOSIT CTY TREAS	26,322.06	
G/L 250 Cash with Fiscal Agent	.00	
G/L 450 INVESTMENTS	79,603.80	
G/L 451 Investment/Cash With Trustee	.00	
Subtotal - Cash and Investments	105,925.86	*
G/L 241 WARRANTS OUTSTANDING	.00	

A. Net Beginning Cash and Investments 105,925.86 **

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	0	405.45	2,359.28		2,359.28	0.00
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	25,650	.00	.00		25,650.00	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 25,650 405.45 2,359.28 23,290.72 9.20C. Beginning Net Cash and Investments Plus Revenues (A+B) 108,285.14 **EXPENDITURES

Type 30 Equipment	104,714	.00	.00	0.00	104,714.00	0.00
Type 40 Energy	0	.00	.00	0.00	.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 104,714 .00 .00 0.00 104,714.00 0.00Current Cash and Investments

G/L 230 CASH ON HAND	.00
G/L 240 CASH ON DEPOSIT CTY TREAS	2,681.34
G/L 250 Cash with Fiscal Agent	.00
G/L 450 INVESTMENTS	105,603.80
G/L 451 Investment/Cash With Trustee	.00
G/L 241 WARRANTS OUTSTANDING	.00
	108,285.14 *

Ending Net Cash and Investments 108,285.14 **

Adjustments .00

Total Ending Cash & Investments & Adjustments 108,285.14 **

Net Change in Cash Since Sept 1 2,359.28

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