

Budget Status/ Reported Ending Fund Balance	The ending cash balance in all funds at Mason County Treasurer as of <u>November 30, 2023</u> , are as follows:																																									
	General Fund (GF)	\$	517,677.61																																							
	Associated Student Body (ASB)	\$	11,651.03																																							
	Capital Projects (CAP)	\$	130,262.03																																							
	Transportation (TVF)	\$	148,493.59																																							
	Debt Service (DS)	\$	166,550.07																																							
Board Directed Reserve Balance	Fund Balance Reserve (Resolution 09.26.10a) 9-14% of Budgeted Expenditures <u>\$360,076.07</u> .																																									
Current Month Revenues GF	The current month projected revenues total <u>\$283,983.18</u> The apportionment revenue is based on budgeted student FTE of <u>211 +17 TTK total 228</u>																																									
Current Month Expenditures GF	Current month projected expenditures total <u>\$360,581.28</u>																																									
Projected Ending Fund Balance (Month End)	The projected Ending Fund Balance in the General Fund is <u>\$439,079.51</u> for the month ending <u>December 2023</u> .																																									
Enrollment- Budget FTE 211 (plus 17 TTK)	<table><tr><td>Grade</td><td>Enrolled</td><td>Notes</td></tr><tr><td>Tran to Kindergarten</td><td>15</td><td></td></tr><tr><td>Kindergarten</td><td>24</td><td></td></tr><tr><td>First</td><td>23</td><td></td></tr><tr><td>Second</td><td>21</td><td></td></tr><tr><td>Third</td><td>28</td><td></td></tr><tr><td>Fourth</td><td>20</td><td></td></tr><tr><td>Fifth</td><td>30</td><td></td></tr><tr><td>Sixth</td><td>23</td><td></td></tr><tr><td>Seventh</td><td>25</td><td></td></tr><tr><td>Eighth</td><td>32</td><td></td></tr><tr><td>Total/FTE</td><td>226+15</td><td></td></tr><tr><td>Total Reported</td><td>241</td><td></td></tr></table>			Grade	Enrolled	Notes	Tran to Kindergarten	15		Kindergarten	24		First	23		Second	21		Third	28		Fourth	20		Fifth	30		Sixth	23		Seventh	25		Eighth	32		Total/FTE	226+15		Total Reported	241	
Grade	Enrolled	Notes																																								
Tran to Kindergarten	15																																									
Kindergarten	24																																									
First	23																																									
Second	21																																									
Third	28																																									
Fourth	20																																									
Fifth	30																																									
Sixth	23																																									
Seventh	25																																									
Eighth	32																																									
Total/FTE	226+15																																									
Total Reported	241																																									
Debt Service Fund-Bond Payment	Bond Payment for UTGO is due on 12/1/2023. Total payment amount is \$959,933.33. The principal amount is \$750,000.00 and Interest of \$209,933.33. The remaining bond balance after this payment is applied will be 7,290,000.00. Maturity 2033.																																									

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

	Actual Sept. 23	Actual Oct. 23	Actual Nov. 23 5%	Projected Dec. 23 9%	Projected Jan. 24	Projected Feb. 24	TOTAL ACTUAL	Original Budget	Revised Budget	Annual % to Budget
Beginning Fund Balance	681,215.50	483,103.10	621,433.63	517,677.61			681,215.50	534,766	146,450	
Adjustments	(12.06)	18,426.67					18,414.61		18,415	
Revenues										
Tax Receipts	12,679.16	225,623.23	76,913.95	2,500.00			317,716.34	777,948	(317,716)	40.84%
Local Non-tax	2,132.19	881.56	4,971.73	3,500.00			11,485.48	50,000	(11,485)	22.97%
Apportionment	254,003.42	240,020.09	148,150.31	257,729.18			899,903.00	2,603,097	(899,903)	34.57%
Grant Revenues			25,157.52	19,254.00			44,411.52	521,597	(44,412)	8.51%
Investment Earnings	1,856.97	2,782.12	2,018.31				6,657.40		(6,657)	
Federal Forest							-	-	-	
Timber Excise Tax							-		-	
Transfer out Election Fees							-		-	
Total Revenues	270,671.74	469,307.00	257,211.82	282,983.18	-	-	1,280,173.74	3,952,642	1,280,174	32.39%
Expenditures										
P/R & Benefits	313,251.53	295,783.41	281,948.68	281,320.83			1,172,304.45	3,391,505	2,219,201	34.57%
Vouchers	145,520.55	43,619.73	69,019.16	70,260.45			328,419.89	577,118	248,698	56.91%
Non High	10,000.00	10,000.00	10,000.00	10,000.00			40,000.00	110,000	70,000	36.36%
Total Expenditures	468,772.08	349,403.14	360,967.84	361,581.28	-	-	1,540,724.34	4,078,623	2,537,899	37.78%
Ending Fund Balance	483,103.10	621,433.63	517,677.61	439,079.51	-	-	439,079.51	341,296.00	97,784	
Monthly % to budget	11.49%	8.57%	8.85%	8.87%						
ENROLLMENT										
Budget Enrollment	211.00	211.00	211.00	211.00						
TK Budgeted Enrollment		17.00	17.00							
Actual Monthly Enrollment	227.00	227.00	226.00	226.00						
Difference for the month	16.00	16.00	15.00	15.00						
Average Enrollment			226.67	226.50						
Average TK Enrollment			14.00	14.00						
Budget Enrollment (211) + TTK Bud	228.00	228.00	228.00	228.00						
Average vs. Budget				12.50						

10--General Fund-- CASH BASIS -- SPI ACCOUNTS -- Original -- BUDGET-STATUS-REPORT
Fiscal Year 2023 (September 1, 2023 - August 31, 2024)For the GRAPEVIEW SCHOOL DISTRICT # 54 School District for the Month of December, 2023Sept 1 Beginning Cash and Investment Balance

G/L 200 Imprest Cash	10.00	
G/L 230 Cash On Hand	.00	
G/L 240 Cash On Dep w/Cou Treas	169,880.73	
G/L 250 Cash with Fiscal Agent	.00	
G/L 450 Investments	652,608.07	
G/L 451 Investment/Cash With Trustee	.00	
Subtotal - Cash and Investments	822,498.80	*
G/L 241 Warrants Outstanding	141,283.30-	

A. Net Beginning Cash and Investments 681,215.50 **

REVENUES	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 LOCAL TAXES	777,948	2,756.19	317,972.53		459,975.47	40.87
2000 LOCAL SUPPORT NONTAX	50,001	15,004.36	29,645.18		20,355.82	59.29
3000 STATE, GENERAL PURPOSE	2,025,546	183,143.63	630,828.07		1,394,717.93	31.14
4000 STATE, SPECIAL PURPOSE	577,551	50,258.79	182,830.63		394,720.37	31.66
5000 FEDERAL, GENERAL PURPOSE	0	.00	.00		.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	521,597	45,681.77	132,756.83		388,840.17	25.45
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 3,952,643 296,844.74 1,294,033.24 2,658,609.76 32.74C. Beginning Net Cash and Investments Plus Revenues (A+B) 1,975,248.74 **EXPENDITURES

00 Regular Instruction	2,108,150	175,601.58	733,890.64	6,369.38-	1,380,628.74	34.51
10 Federal Stimulus	90,000	7,606.66	56,075.27	0.00	33,924.73	62.31
20 Special Ed Instruction	417,018	56,171.61	143,416.46	427.21-	274,028.75	34.29
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.	188,293	15,605.55	69,678.69	0.00	118,614.31	37.01
70 Other Instructional Pgms	30,586	1,039.53	8,689.06	0.00	21,896.94	28.41
80 Community Services	0	.00	.00	0.00	.00	0.00
90 Support Services	1,244,577	107,163.24	512,218.50	10,595.87-	742,954.37	40.30

D. Total EXPENDITURES 4,078,624 363,188.17 1,523,968.62 17,392.46- 2,572,047.84 36.94Current Cash and Investments

G/L 200 Imprest Cash	10.00	
G/L 230 Cash On Hand	.00	
G/L 240 Cash On Dep w/Cou Treas	220,055.23	
G/L 250 Cash with Fiscal Agent	.00	
G/L 450 Investments	402,608.07	
G/L 451 Investment/Cash With Trustee	.00	
G/L 241 Warrants Outstanding	173,234.68-	
	449,438.62	*

Ending Net Cash and Investments 451,280.12 **

Adjustments 1,841.50-

Total Ending Cash & Investments & Adjustments 449,438.62 **

Net Change in Cash Since Sept 1 231,776.88-

20--Capital Projects-- CASH BASIS -- SPI ACCOUNTS -- Original -- BUDGET-STATUS-REPORT
Fiscal Year 2023 (September 1, 2023 - August 31, 2024)For the GRAPEVIEW SCHOOL DISTRICT # 54 School District for the Month of December, 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 Dep w/Cou Treas	5,913.03	
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	138,578.04	*
G/L 241 Warrants Outstanding	.00	

A. Net Beginning Cash and Investments 138,578.04 **

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	500	539.96	2,222.55		1,722.55-	444.51
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	1,612,000	61,552.41	61,552.41		1,550,447.59	3.82
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 1,612,500 62,092.37 63,774.96 1,548,725.04 3.96C. Beginning Net Cash and Investments Plus Revenues (A+B) 202,353.00 **EXPENDITURES

10 Sites	0	.00	.00	0.00	.00	0.00
20 Buildings	0	.00	.00	0.00	.00	0.00
30 Equipment	100,000	.00	9,998.60	0.00	90,001.40	10.00
40 Energy	1,612,000	61,552.41	61,552.41	0.00	1,550,447.59	3.82
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 1,712,000 61,552.41 71,551.01 0.00 1,640,448.99 4.18Current Cash and Investments

G/L 200 Imprest Cash	.00
G/L 230 Cash On Hand	.00
G/L 240 Cash On Dep w/Cou Treas	125,189.39
G/L 250 Cash with Fiscal Agent	.00
G/L 450 Investments	67,165.01
G/L 451 Investment/Cash With Trustee	.00
G/L 241 Warrants Outstanding	61,552.41-
	130,801.99 *

Ending Net Cash and Investments 130,801.99 **

Adjustments .00

Total Ending Cash & Investments & Adjustments 130,801.99 **

Net Change in Cash Since Sept 1 7,776.05-

30--Debt Service Fund-- CASH BASIS -- SPI ACCOUNTS -- Original -- BUDGET-STATUS-REPORT
Fiscal Year 2023 (September 1, 2023 - August 31, 2024)

For the GRAPEVIEW SCHOOL DISTRICT # 54 School District for the Month of December, 2023

Sept 1 Beginning Cash and Investment Balance

G/L 230 Cash On Hand	.00	
G/L 240 Cash On Dep w/Cou Treas	25,395.86	
G/L 250 Cash With Fiscal Agent	.00	
G/L 450 Investments	682,499.00	
G/L 451 Investment/Cash With Trustee	.00	
Subtotal - Cash and Investments	707,894.86	*
G/L 241 Warrants Outstanding	.00	

A. Net Beginning Cash and Investments 707,894.86 **

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
REVENUES						
1000 Local Taxes	1,101,847	3,593.53	415,275.09		686,571.91	37.69
2000 Local Support Nontax	2,500	2,961.61	9,868.59		7,368.59-	394.74
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>	1,104,347	6,555.14	425,143.68		679,203.32	38.50

C. Beginning Net Cash and Investments Plus Revenues (A+B) 1,133,038.54 **

EXPENDITURES

Matured Bond Expenditures	750,000	.00	750,000.00	0.00	.00	100.00
Interest On Bonds	392,183	.00	209,933.33	0.00	182,249.67	53.53
Interfund Loan Interest	0	.00	.00	0.00	.00	0.00
Bond Transfer Fees	2,500	.00	.00	0.00	2,500.00	0.00
Arbitrage Rebate	0	.00	.00	0.00	.00	0.00
Underwriter's Fees	0	.00	.00	0.00	.00	0.00
D. <u>Total EXPENDITURES</u>	1,144,683	.00	959,933.33	0.00	184,749.67	83.86

Current Cash and Investments

G/L 230 Cash On Hand	.00	
G/L 240 Cash On Dep w/Cou Treas	25,606.21	
G/L 250 Cash With Fiscal Agent	.00	
G/L 450 Investments	147,499.00	
G/L 451 Investment/Cash With Trustee	.00	
G/L 241 Warrants Outstanding	.00	
	173,105.21	*
Ending Net Cash and Investments	173,105.21	**
Adjustments	.00	
Total Ending Cash & Investments & Adjustments	173,105.21	**
Net Change in Cash Since Sept 1	534,789.65-	

40--Associated Student Body Fund-- CASH BASIS -- SPI ACCOUNTS -- Original -- BUDGET-STATUS-REPORT
Fiscal Year 2023 (September 1, 2023 - August 31, 2024)

For the GRAPEVIEW SCHOOL DISTRICT # 54 School District for the Month of December, 2023

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 Dep w/Cou Treas	1,656.92	
G/L 450 Investments	8,894.72	
Subtotal - Cash and Investments	10,601.64	*
G/L 241 Warrants Outstanding	.00	

A. Net Beginning Cash and Investments 10,601.64 **

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
REVENUES AND OTHER FIN. SOURCES						
1000 General Student Body	9,000	1,417.63	4,661.47		4,338.53	51.79
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>	10,500	1,417.63	4,661.47		5,838.53	44.39

C. Beginning Net Cash and Investments Plus Revenues (A+B) 15,263.11 **

EXPENDITURES

1000 General Student Body	0	193.91	263.92	0.00	263.92-	0.00
2000 Athletics	3,500	.00	2,074.44	1,269.45-	2,695.01	23.00
3000 Classes	7,000	.00	.00	0.00	7,000.00	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>	10,500	193.91	2,338.36	1,269.45-	9,431.09	10.18

Current Cash and Investments

G/L 200 Imprest Cash	50.00
G/L 230 Cash On Hand	.00
G/L 240 Cash On Dep w/Cou Treas	5,246.98
G/L 450 Investments	7,894.72
G/L 241 Warrants Outstanding	266.95-
	12,924.75 *

Ending Net Cash and Investments 12,924.75 **

Adjustments .00

Total Ending Cash & Investments & Adjustments 12,924.75 **

Net Change in Cash Since Sept 1 2,323.11

90--Transportation Vehicle Fund-- CASH BASIS -- SPI ACCOUNTS -- Original -- BUDGET-STATUS-REPORT
Fiscal Year 2023 (September 1, 2023 - August 31, 2024)For the GRAPEVIEW SCHOOL DISTRICT # 54 School District for the Month of December, 2023Sept 1 Beginning Cash and Investment Balance

G/L 230 Cash On Hand	.00	
G/L 240 Cash On Dep w/Cou Treas	6,197.62	
G/L 250 Cash with Fiscal Agent	.00	
G/L 450 Investments	140,603.80	
G/L 451 Investment/Cash With Trustee	.00	
Subtotal - Cash and Investments	146,801.42	*
G/L 241 Warrants Outstanding	.00	

A. Net Beginning Cash and Investments 146,801.42 **

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	2,500	622.51	2,314.68		185.32	92.59
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	36,795	.00	.00		36,795.00	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 39,295 622.51 2,314.68 36,980.32 5.89C. Beginning Net Cash and Investments Plus Revenues (A+B) 149,116.10 **EXPENDITURES

Type 30 Equipment	145,900	.00	.00	0.00	145,900.00	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 145,900 .00 .00 0.00 145,900.00 0.00Current Cash and Investments

G/L 230 Cash On Hand	.00
G/L 240 Cash On Dep w/Cou Treas	2,512.30
G/L 250 Cash with Fiscal Agent	.00
G/L 450 Investments	146,603.80
G/L 451 Investment/Cash With Trustee	.00
G/L 241 Warrants Outstanding	.00
	149,116.10 *

Ending Net Cash and Investments 149,116.10 **

Adjustments .00

Total Ending Cash & Investments & Adjustments 149,116.10 **

Net Change in Cash Since Sept 1 2,314.68

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