

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)

For the EASTON SCHOOL DISTRICT School District for the Month of April, 2022

	ANNUAL	ACTUAL	ACTUAL			
<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>BUDGET</u>	<u>FOR MONTH</u>	<u>FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 LOCAL TAXES	252,120	83,978.02	204,696.59		47,423.41	81.19
2000 LOCAL SUPPORT NONTAX	110,000	62.99	1,149.95		108,850.05	1.05
3000 STATE, GENERAL PURPOSE	1,958,168	175,714.32	1,299,198.63		658,969.37	66.35
4000 STATE, SPECIAL PURPOSE	297,940	22,294.84	166,787.97		131,152.03	55.98
5000 FEDERAL, GENERAL PURPOSE	0	5,359.55	5,359.55		5,359.55-	0.00
6000 FEDERAL, SPECIAL PURPOSE	157,478	5,421.32	61,705.45		95,772.55	39.18
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	40,000	.00	.00		40,000.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	<u>2,815,706</u>	<u>292,831.04</u>	<u>1,738,898.14</u>		<u>1,076,807.86</u>	<u>61.76</u>
<u>B. EXPENDITURES</u>						
00 Regular Instruction	1,193,562	117,426.19	875,965.42	899,653.99	582,057.41-	148.77
10 Federal Stimulus	130,140	8,051.27	49,793.24	22,575.42	57,771.34	55.61
20 Special Ed Instruction	228,228	10,757.98	119,791.24	101,340.20	7,096.56	96.89
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.	159,851	5,447.72	37,874.83	89,294.62	32,681.55	79.55
70 Other Instructional Pgms	2,500	.00	.00	0.00	2,500.00	0.00
80 Community Services	100,000	.00	.00	0.00	100,000.00	0.00
90 Support Services	1,148,392	107,715.09	836,977.43	520,333.44	208,918.87-	118.19
<u>Total EXPENDITURES</u>	<u>2,962,673</u>	<u>249,398.25</u>	<u>1,920,402.16</u>	<u>1,633,197.67</u>	<u>590,926.83-</u>	<u>119.95</u>
<u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	<u>0</u>	<u>.00</u>	<u>1,600.50</u>			
<u>D. OTHER FINANCING USES (GL 535)</u>	<u>0</u>	<u>.00</u>	<u>.00</u>			
<u>E. EXCESS OF REVENUES/OTHER FIN.SOURCES</u>						
<u>OVER(UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	<u>146,967-</u>	<u>43,432.79</u>	<u>183,104.52-</u>		<u>36,137.52-</u>	<u>24.59</u>
<u>F. TOTAL BEGINNING FUND BALANCE</u>	<u>0</u>		<u>492,088.80</u>			
<u>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	<u>XXXXXXXXXX</u>		<u>.00</u>			
<u>H. TOTAL ENDING FUND BALANCE</u>	<u>146,967-</u>		<u>308,984.28</u>			
<u>(E+F + OR - G)</u>						

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Items	0	.00
G/L 815 Restrict Unequalized Deduct Rev	0	.00
G/L 821 Restrictd for Carryover	0	.00
G/L 825 Restricted for Skills Center	0	.00
G/L 828 Restricted for C/O of FS Rev	0	.00
G/L 830 Restricted for Debt Service	0	.00
G/L 835 Restrictd For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	0	.00
G/L 845 Restricted for Self-Insurance	0	.00
G/L 850 Restricted for Uninsured Risks	0	.00
G/L 870 Committed to Other Purposes	0	.00
G/L 872 Committed to Econmc Stabilizatn	0	.00
G/L 875 Assigned Contingencies	0	.00
G/L 884 Assigned to Other Cap Projects	0	.00
G/L 888 Assigned to Other Purposes	0	.00
G/L 890 Unassigned Fund Balance	146,967-	308,984.28
G/L 891 Unassigned Min Fnd Bal Policy	0	.00
<u>TOTAL</u>	146,967-	308,984.28

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)

For the EASTON SCHOOL DISTRICT School District for the Month of April, 2022

	ANNUAL	ACTUAL	ACTUAL			
	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	340,000	115,429.33	279,440.96		60,559.04	82.19
2000 Local Support Nontax	2,800	118.49	924.16		1,875.84	33.01
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
Total REVENUES/OTHER FIN. SOURCES	342,800	115,547.82	280,365.12		62,434.88	81.79
B. EXPENDITURES						
10 Sites	0	.00	1,539.36	0.00	1,539.36-	0.00
20 Buildings	200,000	2,415.84	7,725.46	0.00	192,274.54	3.86
30 Equipment	140,000	.00	.00	0.00	140,000.00	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
Total EXPENDITURES	340,000	2,415.84	9,264.82	0.00	330,735.18	2.72
C. OTHER FIN. USES TRANS. OUT (GL 536)	40,000	.00	.00			
D. OTHER FINANCING USES (GL 535)	0	.00	.00			
E. EXCESS OF REVENUES/OTHER FIN. SOURCES						
OVER(UNDER) EXP/OTH FIN USES (A-B-C-D)	37,200-	113,131.98	271,100.30		308,300.30	828.76-
F. TOTAL BEGINNING FUND BALANCE	71,000		114,005.63			
G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)	XXXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE	33,800		385,105.93			
(E+F + OR - G)						

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Items	0	.00
G/L 825 Restricted for Skills Center	0	.00
G/L 830 Restricted for Debt Service	0	.00
G/L 835 Restricted For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	0	.00
G/L 850 Restricted for Uninsured Risks	0	.00
G/L 861 Restricted from Bond Proceeds	0	3,390.90-
G/L 862 Committed from Levy Proceeds	0	.00
G/L 863 Restricted from State Proceeds	0	.00
G/L 864 Restricted from Fed Proceeds	0	.00
G/L 865 Restricted from Other Proceeds	0	.00
G/L 866 Restricted Impact Fees	0	.00
G/L 867 Restricted Mitigation Fees	0	.00
G/L 869 Restricted fr Undistr Proceeds	0	.00
G/L 870 Committed to Other Purposes	0	.00
G/L 889 Assigned to Fund Purposes	33,800	388,496.83
G/L 890 Unassigned Fund Balance	0	.00
<u>TOTAL</u>	33,800	385,105.93

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)

For the EASTON SCHOOL DISTRICT School District for the Month of April, 2022

	ANNUAL	ACTUAL	ACTUAL			
	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	0	26.03	574.64		574.64-	0.00
2000 Local Support Nontax	2,000	31.03	241.11		1,758.89	12.06
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
9000 Other Financing Sources	16,932	.00	.00		16,932.00	0.00
<u>Total REVENUES/OTHER FIN. SOURCES</u>	18,932	57.06	815.75		18,116.25	4.31
B. EXPENDITURES						
Matured Bond Expenditures	15,000	.00	.00	0.00	15,000.00	0.00
Interest On Bonds	2,900	.00	1,403.23	0.00	1,496.77	48.39
Interfund Loan Interest	0	.00	.00	0.00	.00	0.00
Bond Transfer Fees	0	.00	.00	0.00	.00	0.00
Arbitrage Rebate	0	.00	.00	0.00	.00	0.00
Underwriter's Fees	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	17,900	.00	1,403.23	0.00	16,496.77	7.84
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
D. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES						
<u>OVER(UNDER) EXPENDITURES (A-B-C-D)</u>	1,032	57.06	587.48-		1,619.48-	156.93-
F. <u>TOTAL BEGINNING FUND BALANCE</u>	38,000		38,545.92			
G. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u>	39,032		37,958.44			
<u>(E+F + OR - G)</u>						
I. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	1,032		37,958.44			
G/L 835 Restrictd For Arbitrage Rebate	0		.00			
G/L 870 Committed to Other Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	38,000		.00			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	39,032		37,958.44			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)

For the EASTON SCHOOL DISTRICT School District for the Month of April, 2022

	ANNUAL	ACTUAL	ACTUAL			
A. REVENUES	BUDGET	FOR MONTH	FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
1000 General Student Body	19,000	.00	16.13		18,983.87	0.08
2000 Athletics	2,000	.00	.00		2,000.00	0.00
3000 Classes	6,000	.00	.00		6,000.00	0.00
4000 Clubs	33,500	.00	.00		33,500.00	0.00
6000 Private Moneys	4,800	.00	.00		4,800.00	0.00
<u>Total REVENUES</u>	65,300	.00	16.13		65,283.87	0.02
<u>B. EXPENDITURES</u>						
1000 General Student Body	19,000	668.28	950.96	62.12	17,986.92	5.33
2000 Athletics	2,000	.00	.00	0.00	2,000.00	0.00
3000 Classes	6,000	1,498.93	2,481.63	1,340.00	2,178.37	63.69
4000 Clubs	33,500	.00	.00	650.00	32,850.00	1.94
6000 Private Moneys	4,800	.00	558.45	0.00	4,241.55	11.63
<u>Total EXPENDITURES</u>	65,300	2,167.21	3,991.04	2,052.12	59,256.84	9.25
<u>C. EXCESS OF REVENUES</u>						
<u>OVER (UNDER) EXPENDITURES (A-B)</u>	0	2,167.21-	3,974.91-		3,974.91-	0.00
<u>D. TOTAL BEGINNING FUND BALANCE</u>	23,862		23,876.62			
<u>E. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXXX		.00			
<u>F. TOTAL ENDING FUND BALANCE</u>	23,862		19,901.71			
<u>(C+D + OR - E)</u>						
<u>G. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	23,862		20,037.43			
G/L 840 Nonspnd FB - Invent/Prepd Itms	0		.00			
G/L 850 Restricted for Uninsured Risks	0		.00			
G/L 870 Committed to Other Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	0		.00			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	23,862		20,037.43			
Differences	0		135.72			

Note: A difference in the annual budget column represents an error between Revenue, Expenditure, Residual Equity Transfer accounts and Fund Balance ledger accounts. In the Actual For Year column the arithmetically displayed Fund Balance is different than the posted Fund Balance. An activity for GL 898 will indicate an expected difference.

Exception s Found:

40 810 2021 G/L ACCOUNT DESC MISSING
40 840 2021 G/L ACCOUNT DESC MISSING
40 850 2021 G/L ACCOUNT DESC MISSING
40 870 2021 G/L ACCOUNT DESC MISSING
40 898 2021 G/L ACCOUNT DESC MISSING

70--PRIVATE PURPOSE TRUST FUND-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)

For the EASTON SCHOOL DISTRICT School District for the Month of April, 2022

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2021 (September 1, 2021 - August 31, 2022)

For the EASTON SCHOOL DISTRICT School District for the Month of April, 2022

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Nontax	300	21.50	167.09		132.91	55.70
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	7,500	.00	.00		7,500.00	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
A. <u>TOTAL REV/OTHER FIN.SRCS(LESS TRANS)</u>	7,800	21.50	167.09		7,632.91	2.14
B. <u>9900 TRANSFERS IN FROM GF</u>	0	.00	.00		.00	0.00
C. <u>Total REV./OTHER FIN. SOURCES</u>	7,800	21.50	167.09		7,632.91	2.14
<u>D. EXPENDITURES</u>						
Type 30 Equipment	20,000	.00	.00	0.00	20,000.00	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
<u>Total EXPENDITURES</u>	20,000	.00	.00	0.00	20,000.00	0.00
E. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	16,932	.00	.00			
F. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
G. <u>EXCESS OF REVENUES/OTHER FIN SOURCES</u> <u>OVER(UNDER) EXP/OTH FIN USES (C-D-E-F)</u>	29,132-	21.50	167.09		29,299.09	100.57-
H. <u>TOTAL BEGINNING FUND BALANCE</u>	45,000		30,656.42			
I. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXXX		.00			
J. <u>TOTAL ENDING FUND BALANCE</u> <u>(G+H + OR - I)</u>	15,868		30,823.51			
K. <u>ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	15,868		30,823.51			
G/L 830 Restricted for Debt Service	0		.00			
G/L 835 Restrictd For Arbitrage Rebate	0		.00			
G/L 850 Restricted for Uninsured Risks	0		.00			
G/L 889 Assigned to Fund Purposes	0		.00			
G/L 890 Unassigned Fund Balance	0		.00			
<u>TOTAL</u>	15,868		30,823.51			

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