

# September USAS Board Financial Report

**Cash Reconciliation Report:** Cash accounting statement that shows the cash position of the District from all bank accounts and investment accounts. It also includes cash on hand (petty cash and change funds). The bottom line Total-All Balances from the bank statements SHOULD always match the Total Fund Balance from the software. Should always be signed by Treasurer.

**September Analysis:**

- Cash Reconciliation balance of all funds is \$18,054,111.20. Bank Statements balance with USAS system balance. Investment balances are listed according to bank.

**Monthly Balance Report:** This report gives a cash balance of each month end for the last 4 fiscal years.

**September Analysis:**

- FY 2022 September ending balance was \$295,116.86 HIGHER than FY 2021 September ending balance.

**Cash Summary Report:** This report gives a beginning balance of cash in each fund as well as MTD and YTD of receipts and expenses. The unencumbered column is what is available in each fund. The total of the current available balance should match the cash reconciliation total.

**September Analysis:**

- 001 General fund has a balance of \$14,616,712.30. This number is before subtracting current encumbrances (purchase orders) of \$3,083,846.00.

**Spending Plan Summary:** This report shows how much was received and how much was spent during the current month by five year forecast line number. Line 6.01 shows if the District deficit spent that month.

**September Analysis:**

- The District monthly revenues were below monthly expenses by \$218,524.22 because the District **does not** receive tax payments in September.

**Financial Summary By Fund Report:** This report shows the amount appropriated for each fund. The General Fund is broken down by object code. It also shows the amount and percentage expended. The next column (Encumbered) is everything that has been set aside in Purchase orders. The last column show what is available after encumbrances. Depending on the time of year, some percentages September be higher or lower.

**September Analysis:**

- The district spent 23% of current appropriations from the general fund and 8% from all other funds making a total overall of 21% spent in FY22. Appropriations, expenses and revenue are in line with the Five Year Forecast.

**Detailed Check Registry:** All Checks written for the month being reviewed. If the REC/VD line has a date in it, that means that the check has been reconciled. Any line that doesn't have a date is still an outstanding check.

**September Analysis:**

- This report tells you all the expenses written against the District for the month of September. It includes payroll, warrant, memo and all other payments totaling \$2,900,002.91. For report length purposes, the report only includes non payroll expenditures.

Fiscal Year	Description	July	August	September	October	November	December	January	February	March	April	May	June
2022	General Fund	\$ 13,265,752.79	\$ 14,761,240.55	\$ 14,616,712.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2021	General Fund	\$ 12,239,678.86	\$ 14,358,718.62	\$ 14,321,595.44	\$ 13,807,050.92	\$ 13,137,068.12	\$ 12,872,981.47	\$ 12,704,085.64	\$ 12,390,203.49	\$ 14,394,674.62	\$ 14,264,348.63	\$ 13,605,347.97	\$ 13,156,318.66
2020	General Fund	\$ 12,292,197.67	\$ 13,945,586.55	\$ 13,930,398.61	\$ 13,847,622.05	\$ 12,646,605.26	\$ 12,138,774.43	\$ 13,475,370.76	\$ 13,198,206.02	\$ 14,088,408.73	\$ 14,415,277.17	\$ 13,231,505.36	\$ 12,396,251.34
2019	General Fund	\$ 12,473,673.56	\$ 14,462,520.72	\$ 14,608,844.44	\$ 14,341,550.55	\$ 13,142,218.56	\$ 12,608,377.39	\$ 12,417,474.32	\$ 12,000,919.69	\$ 14,781,355.98	\$ 14,667,420.89	\$ 13,521,236.86	\$ 12,005,546.39

## ENDING CASH BALANCES

■ 2022 General Fund
 ■ 2021 General Fund
 ■ 2020 General Fund
 ■ 2019 General Fund

