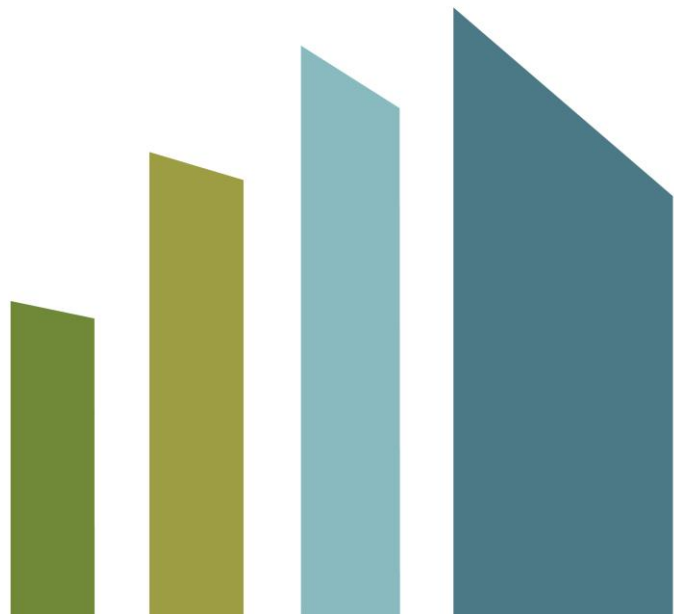


Sample Primary School

Financial Statements for the Period Ended
31 July 2022

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Executive Summary

Sample Primary School For the month ended 31 July 2022

	ACTUAL YTD	ANNUAL BUDGET	BUDGET REMAINING	% BUDGET USED
Overview				
Total	(41,765)	(336,329)	(294,564)	12%

The month ended with a surplus of \$14,007, reducing the year to date deficit to \$41,520. The Annual budget is for a deficit of \$336,329.

7 months of the year have passed and we would expect budget to date to be around 58%.

Revenue:

The third Operations Grant for the year was received this month, The Grant included a few adjustments: \$13,483 towards Non-Teach support (part of Base Grant), \$3,637 for BOT Elections (\$1,544 under annual budget, but will get topped up if you end up going to elections), \$2,697 for payroll reimbursement (part of base Grant), \$2,115 for Audit fee support (MOE Other Grants) and a reductions of Kahui Ako income by \$176 (still well over annual budget). Other Ministry income this month included \$2,059 towards Covid-19 energy (part of Base Grant, a little over budget to date), \$3,820 for relievers (nil budget) and \$522 from RTLB (nil budget). Two term deposits maturing added \$2,070 of Interest, still well under budget to date, but should still end the year on budget. Hall hire added \$1,277 and is a little over budget to date. Overseas Students term 2 fees were released this month, a little over budget to date. Based on current income in advance the year should end close to budget. MOE levies were deducted this month, well over budget to date. Other Income this month is from Lunch online and is well under budget to date.

Overall, income remains a little over budget to date. Two accounts with an annual budget of \$3,000 are yet to be received, the largest one being \$2,000 from Fundraising.

	ACTUAL YTD	ANNUAL BUDGET	BUDGET REMAINING	% BUDGET USED
Trading / Activities				
School Activities	(10,141)	(10,650)	(509)	95%
Trading	(737)	-	737	-
Total Trading / Activities	(10,879)	(10,650)	229	102%

School Activities ended the month with a surplus of \$15, reducing the year to date to \$10,131. Almost at annual budget. Income this month coming from Year 7/8 Outdoor education, reaching a deficit to date of \$10,324, this is about \$2,000 over the annual budget. Three Activities are in a deficit to date, with the largest one coming from Year 7/8 Outdoor education. the largest surplus remains Children's University at \$1,152 with expenses yet to come.

Trading ended the month with a deficit of \$921, resulting in a year to date deficit of \$737. Expenses this month coming from Clothing, now at a deficit of \$634. Stationery deficit decreased by \$103.

Expenses:

Overall, expenses remains a little under budget to date at 55% of budget used.

	ACTUAL YTD	ANNUAL BUDGET	BUDGET REMAINING	% BUDGET USED
Learning resources				
Total	268,251	534,187	265,936	50%

Expenses this month were about \$6,700 under the average monthly budget, still a little under budget to date. Annual Copyright Expenses came through this month, ending the year \$5 over budget. Teacher release - CRT is well over budget to date, reaching 85% of budget used. However, there is some income in relief to cover the additional costs. PTA Expense is very close to annual budget (93% of budget used), but donation income is well under this level, currently costing the School more than expected. Food technology, e-Textiles and Structured literacy are well over budget to date, all at 79%-82% of budget used. Innovation & Design, Syn 1 Consumables and Band are a little over budget to date.

Three expenses with a combined annual budget of \$2,700 are yet to be used, the largest one being \$1,500 for Digital Technology Software.

	ACTUAL YTD	ANNUAL BUDGET	BUDGET REMAINING	% BUDGET USED
Administration				
Total	160,476	273,490	113,014	59%

Expenses this month were about \$5,300 under the average monthly budget, remaining slightly over budget to date. Police Vetting is well over budget to date at 85% of budget used, but can still end the year within budget. Medical Supplies is well over budget to date reaching 87% of budget, and is unlikely to end the year on budget (\$129 left in the budget). Subscriptions is a little over budget to date, Photocopying Office is negative this month due to credit received, but is still a little over budget to date. Accounting fees is slightly over budget to date. Health & Safety is now \$3,170 over annual budget and Bank Charges is \$21 over budget.

Six expenses with a combined annual budget of \$13,981 are yet to be used, the largest one being \$5,181 for BOT Elections.

	ACTUAL YTD	ANNUAL BUDGET	BUDGET REMAINING	% BUDGET USED
Property Maintenance				
Total	178,154	281,997	103,843	63%

Expenses this month were about \$6,500 over the monthly budget, still a little over budget to date. Sanitation is a little over budget to date and will exceed annual budget in the next couple of months in this rate. Rates third invoice for the year was received this month. it included an increase of \$205 pa (or roughly 4% increase), and is less than anticipated, so the year will end under budget. Minor Assets, Equipment & Maintenance and Buildings are now \$11,541 over annual budget (combined).

All budgeted expenses are now used to some degree.

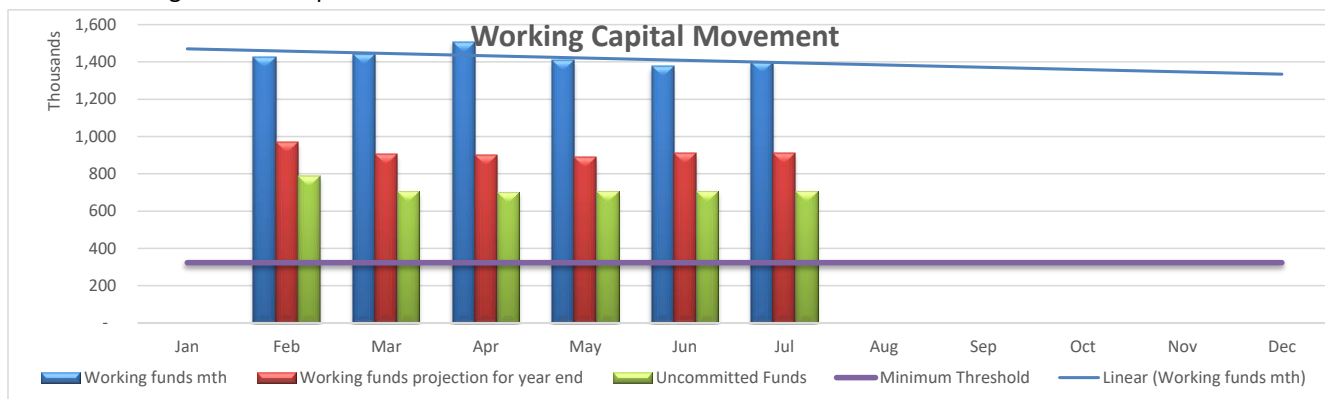
	ACTUAL YTD	ANNUAL BUDGET	BUDGET REMAINING	% BUDGET USED
Depreciation / Assets				
Total	106,242	203,802	97,560	52%
Total Depreciation / Assets	106,242	203,802	97,560	52%

Expenses this month were about \$1,900 under the monthly budget, remaining a little under budget to date. However, the School has an asset budget of \$370,598, out of which only \$81,648 has been purchased. A portion of the asset purchase will be recognised as Depreciation. Assuming all assets will be purchased, the costs should increase, but still looking to end the year under budget.

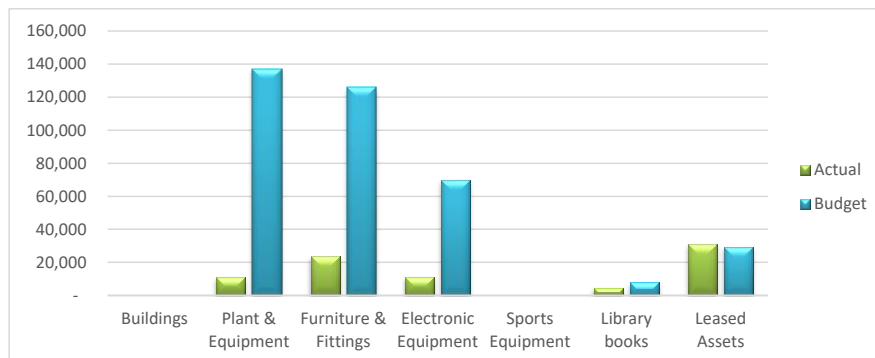
Working Funds / Working Capital

Working Capital is currently \$1,399,376, and is predicted to reach \$913,177 at year end, assuming budget is met.

Uncommitted Funds are projected to be \$709,671 after committed funds are taken into account. This is equivalent to 7.58 months of budgeted cash expenditure.

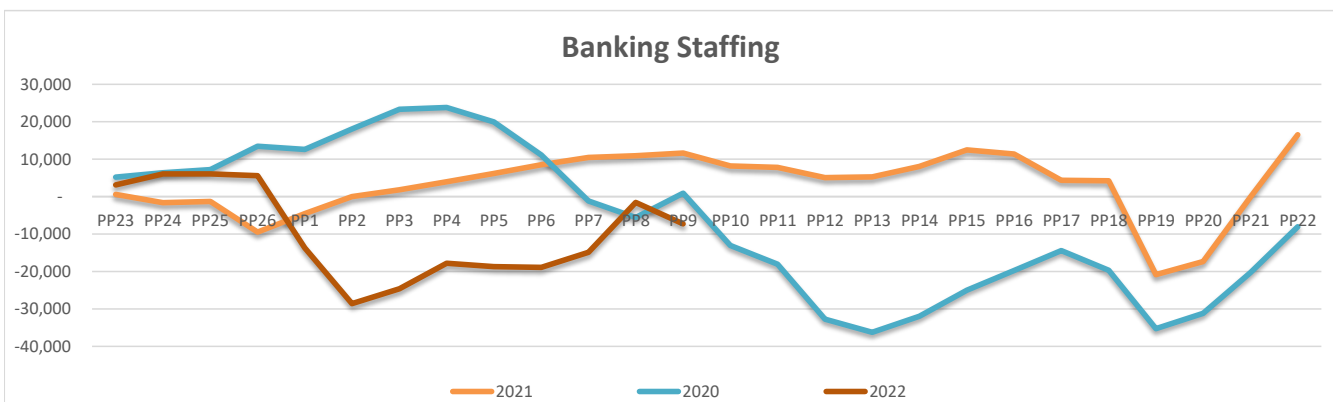
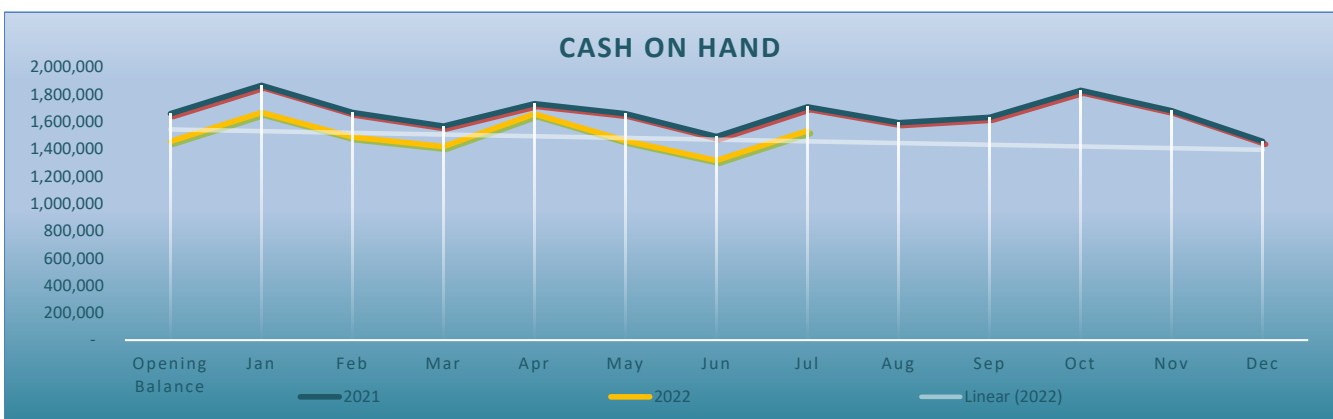


CAPITAL EXPENDITURE



Category	Actual	Budget
Buildings	-	-
Plant & Equipment	11,028	137,083
Furniture & Fittings	23,544	126,000
Electronic Equipment	11,317	70,000
Sports Equipment	-	-
Library books	4,730	8,000
Leased Assets	31,029	29,515
	81,648	370,598

Budget Remaining \$ 288,950





Income Statement - Summary

Sample Primary School For the month ended 31 July 2022

	JUL 2022	YTD ACTUAL	ANNUAL BUDGET	REMAINING BUDGET	% OF BUDGET USED
Income					
Operating Income					
Government Funding	104,325	643,211	895,597	252,386	72%
Interest	2,070	4,474	12,000	7,526	37%
Donations	-	1,320	6,000	4,680	22%
Overseas Students	6,497	21,743	35,200	13,457	62%
Hall Hire	1,277	10,830	15,000	4,170	72%
Other Income	169	659	4,000	3,341	16%
Total Operating Income	114,338	682,237	967,797	285,560	70%
Other Income					
School Activities	4	(10,141)	(10,650)	(509)	95%
Trading Income	(921)	(737)	-	737	-
Total Other Income	(917)	(10,879)	(10,650)	229	102%
Total Income	113,421	671,358	957,147	285,789	70%
Expenses					
Learning Resources	37,797	268,251	534,187	265,936	50%
Administration	17,494	160,476	273,490	113,014	59%
Property Maintenance	29,015	178,154	281,997	103,843	63%
Asset Transactions	15,118	106,242	203,802	97,560	52%
Total Expenses	99,425	713,124	1,293,476	580,352	55%
Operating Surplus (Deficit)	13,996	(41,765)	(336,329)	(294,564)	12%

Income Statement - Details

Sample Primary School For the month ended 31 July 2022

	JUL 2022	YTD ACTUAL	ANNUAL BUDGET	REMAINING BUDGET	% OF ANNUAL BUDGET USED
Income					
Operating Income					
Government Funding					
1000 Base Grant	93,949	569,128	837,204	268,076	68%
1008 Relief Teacher	3,820	13,643	-	(13,643)	-
1009 MOE Other Grants	2,115	4,115	-	(4,115)	-
1013 ESOL	-	20,848	30,000	9,152	69%
1016 Teacher Aide Income Ex RTL	522	1,734	-	(1,734)	-
1020 MOE Laptop Contribution	459	5,713	9,212	3,499	62%
1025 Kahui Ako Income (CoL)	(176)	2,204	1,000	(1,204)	220%
1021 BOT Elections Income	3,637	3,637	5,181	1,544	70%
1012 Teacher Aide MOE Funded Income	-	22,190	13,000	(9,190)	171%
Total Government Funding	104,325	643,211	895,597	252,386	72%
Interest					
1050 Interest Received	2,070	4,474	12,000	7,526	37%
Total Interest	2,070	4,474	12,000	7,526	37%
Donations					
1075.1 PTA Donations	-	1,320	5,000	3,680	26%
1075.3 Staff Donations - raffles	-	-	1,000	1,000	-
Total Donations	-	1,320	6,000	4,680	22%
Overseas Students					
1064 Foreign Student Fees	6,848	23,255	36,520	13,265	64%
1064.5 Int Student Levy MoE	(351)	(1,056)	(1,320)	(264)	80%
1064.6 Foreign Fees Expenses	-	(457)	-	457	-
Total Overseas Students	6,497	21,743	35,200	13,457	62%
Hall Hire					
1077 Hall Hire Income	1,277	10,830	15,000	4,170	72%
Total Hall Hire	1,277	10,830	15,000	4,170	72%
Other Income					
1100 Other Income	169	659	4,000	3,341	16%
Total Other Income	169	659	4,000	3,341	16%
Student Fees					
1078 Fundraising income	-	-	2,000	2,000	-
1079 Fundraising exp	-	-	(2,000)	(2,000)	-
Total Student Fees	-	-	-	-	-
Total Operating Income	114,338	682,237	967,797	285,560	70%
Other Income					
School Activities	4	(10,141)	(10,650)	(509)	95%

	JUL 2022	YTD ACTUAL	ANNUAL BUDGET	REMAINING BUDGET	% OF ANNUAL BUDGET USED
Trading	(921)	(737)	-	737	-
Total Other Income	(917)	(10,879)	(10,650)	229	102%
Total Income	113,421	671,358	957,147	285,789	70%

Expenses

Learning Resources

Equipment and Repairs

2225 Digital Tech. Sundries	-	274	1,000	726	27%
2250 Repairs Tech/Class Equipment	-	408	2,500	2,092	16%
Total Equipment and Repairs	-	682	3,500	2,818	19%

Library

2100 Library Magazines/subscriptions	-	909	1,000	91	91%
2101 Library Materials & Repairs	215	326	1,000	675	33%
2102 Library AccessIt	-	1,947	2,000	53	97%
Total Library	215	3,181	4,000	819	80%

Salaries and Wages

6324 Library Teacher/Aide	1,360	14,725	26,000	11,275	57%
6335 Reliever/Sick Wages	10,171	57,424	125,462	68,038	46%
6344 T/Aide - Learning Support	4,342	40,005	91,000	50,995	44%
6346 Teachers Aide MOE Funded	1,663	18,818	13,000	(5,818)	145%
6351 ESOL Teacher Aide 1	2,265	24,603	55,000	30,397	45%
6360 Te Reo/Tikanga Support	576	6,336	21,000	14,664	30%
6334 Teacher Release - CRT	5,153	29,890	35,000	5,110	85%
Total Salaries and Wages	25,531	191,800	366,462	174,662	52%

Teacher Development

2165 Teacher Development	-	7,238	25,000	17,762	29%
Total Teacher Development	-	7,238	25,000	17,762	29%

Technology

Technology Recoveries

1055 Technology Materials	245	24,057	25,500	1,443	94%
1056 BoT Technology Levies	-	10,540	11,200	660	94%
Total Technology Recoveries	245	34,597	36,700	2,103	94%

Less Technology Costs

2150 Food Technology	774	6,707	8,500	1,793	79%
2151 Innovation & Design	846	7,400	10,500	3,100	70%
2152 e-Textiles	351	6,939	8,500	1,561	82%
2154 Electronics	-	607	1,500	893	40%
2156 Science & STEAM	-	1,332	8,500	7,168	16%
Total Less Technology Costs	1,970	22,985	37,500	14,515	61%

Total Technology	1,726	(11,611)	800	12,411	-1,451%
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Teaching Resources

Envirogroup

	JUL 2022	YTD ACTUAL	ANNUAL BUDGET	REMAINING BUDGET	% OF ANNUAL BUDGET USED
2157 Envirogroup	9	47	500	453	9%
Total Envirogroup	9	47	500	453	9%
1331 Copyright Expenses	2,005	2,005	2,000	(5)	100%
1346 PTA expenses	1,108	4,636	5,000	364	93%
2110.01 Syn 1 Consumables	93	1,587	2,500	913	63%
2110.02 Syn 2 Consumables	179	292	3,000	2,708	10%
2110.03 Syn 3 Consumables	-	1,212	3,000	1,788	40%
2110.04 Syn 4 Consumables	50	1,745	3,000	1,255	58%
2120 Subscriptions	-	2,658	4,500	1,842	59%
2130 Photocopying	232	2,255	5,000	2,745	45%
2140 Prizegiving	-	-	1,000	1,000	-
2158 Kapa Haka	1,450	2,800	6,000	3,200	47%
2162 Kiwi Sport	609	4,466	8,599	4,133	52%
2164 Band	1,652	4,957	6,610	1,653	75%
2170 Teaching Resources	95	6,599	20,000	13,401	33%
2175 EOTC - BoT Funded Trips	-	3,932	5,000	1,068	79%
2265 Digital Technology Software	-	-	1,500	1,500	-
2267 Device/Website Licences	-	9,136	14,000	4,864	65%
2270 Network Costs	1,185	8,295	15,000	6,705	55%
2280 Kahui Ako	-	1,000	1,000	-	100%
2285 24/7 Youth Worker	-	2,582	5,016	2,434	51%
2275 Badges	-	1,413	1,000	(413)	141%
2168 Synd 1 Shows	-	-	1,200	1,200	-
2171 Structured Literacy	1,660	15,345	20,000	4,655	77%
Total Teaching Resources	10,326	76,962	134,425	57,463	57%
Total Learning Resources	37,797	268,251	534,187	265,936	50%
Administration					
Audit Fee					
1310 Audit Fee	503	3,522	6,038	2,516	58%
Total Audit Fee	503	3,522	6,038	2,516	58%
Board of Trustees					
1200 BOT Fees	-	-	5,000	5,000	-
1205 BOT Expenses	688	2,770	5,000	2,230	55%
1215 S.T.A. Subscriptions	-	967	1,000	33	97%
1245 Police Vetting	26	595	700	105	85%
1397 School Docs	-	1,600	1,700	100	94%
1240 BOT Elections	-	-	5,181	5,181	-
1220 BOT Funded Intl Sponcership	-	9,130	9,130	-	100%
Total Board of Trustees	714	15,062	27,711	12,649	54%
Communications					
1420 Postage	-	-	150	150	-
1500 Telephone/Fax	351	2,296	4,000	1,704	57%
Total Communications	351	2,296	4,150	1,854	55%

	JUL 2022	YTD ACTUAL	ANNUAL BUDGET	REMAINING BUDGET	% OF ANNUAL BUDGET USED
Consumables					
1332 Courier	-	-	100	100	-
1410 Photocopying Office	(10)	2,198	3,500	1,302	63%
1430 Printing & Stationery	-	625	1,000	375	63%
Total Consumables	(10)	2,823	4,600	1,777	61%
General					
1315 Accounting Fee	764	5,334	8,910	3,576	60%
1370 Interest (Lease)	147	1,320	2,531	1,211	52%
1390 Medical Supplies	240	871	1,000	129	87%
1395 Student Management System	-	7,839	7,840	1	100%
1490 Subscriptions	119	2,446	4,000	1,554	61%
1492 Principals Appraisal	800	800	4,000	3,200	20%
1495 Principal's Discretion	199	934	3,000	2,066	31%
1363 ICT Expenses	-	758	-	(758)	-
1392 Health and Safety	948	5,670	2,500	(3,170)	227%
2135 Vis Tab Expenses	55	385	660	275	58%
1330 Bank Charges	15	1,021	1,000	(21)	102%
Total General	3,286	27,376	35,441	8,065	77%
Risk management / Insurance					
1365 Insurance	-	9,587	10,000	413	96%
Total Risk management / Insurance	-	9,587	10,000	413	96%
Salaries & Wages					
6270 Salaries Office	12,443	99,039	175,000	75,961	57%
Total Salaries & Wages	12,443	99,039	175,000	75,961	57%
Staff Expenses					
1325 Appointments	-	215	2,000	1,785	11%
1485 Staff Wellbeing	67	67	3,500	3,433	2%
1488 Staff Training	-	-	1,500	1,500	-
2425 Morning Teas	140	489	1,500	1,011	33%
1300 ACC Levy	-	-	2,050	2,050	-
Total Staff Expenses	207	771	10,550	9,779	7%
Total Administration	17,494	160,476	273,490	113,014	59%
Property Maintenance					
Caretaking & Cleaning					
3515 Rubbish Removal	351	2,037	3,500	1,463	58%
3519 Sanitation	1,801	6,100	8,000	1,900	76%
Total Caretaking & Cleaning	2,152	8,137	11,500	3,363	71%
Cleaning Contract					
6420 Cleaning Contract	6,742	50,261	85,000	34,739	59%
Total Cleaning Contract	6,742	50,261	85,000	34,739	59%
Grounds					
3505 Grounds Materials	-	61	1,000	939	6%

	JUL 2022	YTD ACTUAL	ANNUAL BUDGET	REMAINING BUDGET	% OF ANNUAL BUDGET USED
3510 Grass Cutting	-	341	760	419	45%
Total Grounds	-	401	1,760	1,359	23%
Heat, Light & Water					
3570 Electricity	6,647	15,543	40,517	24,974	38%
3580 Water Rates	112	112	800	688	14%
Total Heat, Light & Water	6,759	15,655	41,317	25,662	38%
Rates					
3300 Rates	1,186	3,455	5,000	1,545	69%
Total Rates	1,186	3,455	5,000	1,545	69%
Repairs & Maintenance					
3220 Minor Assets	1,294	3,802	1,000	(2,802)	380%
3235 Vandalism	-	1,561	2,124	563	73%
3250 Security	38	224	1,000	776	22%
3520 Equip & Maintenance	2,796	23,613	15,000	(8,613)	157%
3550 Electrical Maintenance	-	1,985	4,000	2,015	50%
3590 Pool R & M	-	1,498	1,000	(498)	150%
3591 Pool Chemicals	-	968	4,000	3,032	24%
3200 Buildings	69	7,830	7,704	(126)	102%
3280 Maintenance Provision	3,633	25,429	43,592	18,163	58%
Total Repairs & Maintenance	7,831	66,908	79,420	12,512	84%
Salaries & Wages					
6400 Wages Caretaker	4,347	33,336	58,000	24,664	57%
Total Salaries & Wages	4,347	33,336	58,000	24,664	57%
Total Property Maintenance	29,015	178,154	281,997	103,843	63%
Asset Transactions					
5000 Depreciation	15,118	106,242	203,802	97,560	52%
Total Asset Transactions	15,118	106,242	203,802	97,560	52%
Total Expenses	99,425	713,124	1,293,476	580,352	55%
Operating Surplus (Deficit)	13,996	(41,765)	(336,329)	(294,564)	12%

Activities and Trading

Sample Primary School For the month ended 31 July 2022

	JUL 2022	YTD	ANNUAL BUDGET	LAST YEAR
Trading & Activities				
Trading				
Stationery				
4020 Stationery Sales	22	93	250	322
4220 Stationery Purchases	-	(197)	(250)	(396)
Total Stationery	22	(103)	-	(74)
Clothing				
4030 Clothing Sales	457	5,815	4,000	6,532
4230 Clothing Purchases	(1,400)	(6,449)	(4,000)	(6,058)
Total Clothing	(943)	(634)	-	474
Total Trading	(921)	(737)	-	400
Activities				
Children's University				
4070 Children's University Income	-	1,152	1,000	1,037
4270 Children's University Expenses	-	-	(1,000)	(1,032)
Total Children's University	-	1,152	-	5
Junior Production				
4265 Junior Production Expenses	-	-	-	(228)
Total Junior Production	-	-	-	(228)
Badges				
1156 Badges Income	-	9	-	609
Total Badges	-	9	-	609
Competition Fees				
1065 Sundry Income	-	10	-	86
Total Competition Fees	-	10	-	86
Outdoor Education				
Years 5/6				
1160 Yr 5/6 Outdoor Ed	-	21,473	10,000	-
2190 Yr 5/6 Outdoor Ed.	-	(22,327)	(12,250)	-
Total Years 5/6	-	(854)	(2,250)	-
Years 7/8				
1162 Yr 7/8 Outdoor Ed.	148	20,058	10,000	5,422
2192 Yr 7/8 Outdoor Ed.	(86)	(30,383)	(18,400)	(5,823)
Total Years 7/8	62	(10,324)	(8,400)	(401)
Total Outdoor Education	62	(11,178)	(10,650)	(401)
Sports / Cultural				
1170 Sport/Cultural	23	2,033	1,500	1,892

	JUL 2022	YTD	ANNUAL BUDGET	LAST YEAR
2160 Sport/Cultural Expenses	(80)	(2,167)	(1,500)	(1,600)
Total Sports / Cultural	(57)	(134)	-	292
Total Activities	4	(10,141)	(10,650)	363
Total Trading & Activities	(917)	(10,879)	(10,650)	763

Funding Report

Sample Primary School For the month ended 31 July 2022

	JUL 2022	YTD	ANNUAL BUDGET	BUDGET REMAINING	% BUDGET USED
MOE Funding					
Teacher Aides					
Non-teach Funding (for all), as part of Operations Grant	13,483	43,293	-	(43,293)	-
ESOL					
1013 ESOL	-	20,848	30,000	9,152	69%
6351 ESOL Teacher Aide 1	(2,265)	(24,603)	(55,000)	(30,397)	45%
Total ESOL	(2,265)	(3,755)	(25,000)	(21,245)	15%
Teacher Aide RTLB					
1016 Teacher Aide Income Ex RTLB	522	1,734	-	(1,734)	-
Total Teacher Aide RTLB	522	1,734	-	(1,734)	-
MOE Funded Teacher					
1012 Teacher Aide MOE Funded Income	-	22,190	13,000	(9,190)	171%
6346 Teachers Aide MOE Funded	(1,663)	(18,818)	(13,000)	5,818	145%
Total MOE Funded Teacher	(1,663)	3,371	-	(3,371)	-
Total Teacher Aides	10,077	44,645	(25,000)	(69,645)	-179%
BOT Elections					
1021 BOT Elections Income	3,637	3,637	5,181	1,544	70%
1240 BOT Elections	-	-	(5,181)	(5,181)	-
Total BOT Elections	3,637	3,637	-	(3,637)	-
Relief Costs					
1008 Relief Teacher	3,820	13,643	-	(13,643)	-
6335 Reliever/Sick Wages	(10,171)	(57,424)	(125,462)	(68,038)	46%
6334 Teacher Release - CRT	(5,153)	(29,890)	(35,000)	(5,110)	85%
Total Relief Costs	(11,504)	(73,670)	(160,462)	(86,792)	46%

Note for Funding timing

ESOL - paid twice a year on April and September

Other funding - either quarterly (March, May, August and November), or on a case by case basis.

	JUL 2022	YTD	ANNUAL BUDGET	BUDGET REMAINING	% BUDGET USED
PTA Funding					
1075.1 PTA Donations	-	1,320	5,000	3,680	26%
1346 PTA expenses	(1,108)	(4,636)	(5,000)	(364)	93%
Total PTA Funding	(1,108)	(3,316)	-	3,316	-

Balance Sheet

Sample Primary School As at 31 July 2022

31 JUL 2022

31 DEC 2021

Current Assets

Cash and Bank

9210 Cash Float	200	200
9231 ASB 01 - Student Fees	32,784	24,820
9232 ASB 00 - Cheque Account	280,745	22,595
Total Cash and Bank	313,729	47,615

Investments	1,222,506	1,408,701
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Trade and Other Receivables

9251 Accounts Receivable	6,712	11,768
9261 Prepayments	2,194	27,471
9259 Sundry Debtors	-	276,209
Total Trade and Other Receivables	8,906	315,447

GST Receivable	-	14,844
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Inventories

9240 Stock on Hand	1,965	1,965
Total Inventories	1,965	1,965

Ministry Projects

9604 MOE Project - Carpark Configuration	73,260	-
9609 MOE Project - installation of new Fire Panel	10,106	10,106
9606 MOE Project - SIP: 15;16;17 Autex/Vinyl Replacement	-	2,573
9605 MOE Project - SIP Heating & Electrical 15;16;17	-	2,983
9607 MOE Project - Mesh Reinforcements	20,773	-
Total Ministry Projects	104,140	15,662

Total Current Assets	1,651,246	1,804,235
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Current Liabilities

Trade and Other Payables

Credit card	1,302	1,219
9351 Accounts Payable	37,260	28,877
9355 Accrued Expenses	4,814	6,100
International Students Funds in Advance	13,696	36,951
9358 MoE OAG in Advance	151,419	-
9359 Sundry Creditors	-	271,006
Total Trade and Other Payables	208,491	344,152

GST Payable	31,008	-
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Ministry Projects

9604 MOE Project - Carpark Configuration	-	39,962
9607 MOE Project - Mesh Reinforcements	-	17,772
Total Ministry Projects	-	57,734

Other Current Liabilities

	31 JUL 2022	31 DEC 2021
9353 Annual Leave Accrued	10,002	10,002
9360 Key bond - Hall Hire	500	500
9368 Student Payments in Advance	198	2,998
9369 GALA Funds Carried forward	1,915	3,463
9410 Senior Jackets receipts in advance	-	1,974
Total Other Current Liabilities	12,616	18,937
Total Current Liabilities	252,114	420,824
Working Capital	1,399,131	1,383,411
Non-Current Assets		
Property, Plant and Equipment		
Buildings	422,399	436,196
Electronic Equipment	146,683	169,686
Plant & Equipment	293,980	312,830
Office Furniture & Equipment	29,516	21,279
Classroom Furniture & Fittings	137,050	136,442
Landscaping	140,089	140,585
Library Books	30,554	28,228
Sports Equipment	1,903	2,212
Music Equipment	437	511
Leased Assets	38,636	17,871
Total Property, Plant and Equipment	1,241,246	1,265,841
Total Non-Current Assets	1,241,246	1,265,841
Non-Current Liabilities		
Leases		
TELA - School Liability	19,191	8,856
TELA - MOE Liability	20,961	9,835
Total Leases	40,152	18,691
Other Non-Current Liabilities		
9650 Maintenance Provision	163,355	137,926
Total Other Non-Current Liabilities	163,355	137,926
Total Non-Current Liabilities	203,507	156,617
Net Assets	2,436,871	2,492,636
Equity		
Retained Earnings		
9851 Accumulated Funds	2,440,578	2,465,631
Current Year Earnings	(41,765)	(25,053)
Total Retained Earnings	2,398,812	2,440,578
Other		
9853 Contributions to Ministry Capital Projects	(14,000)	-

	31 JUL 2022	31 DEC 2021
9820 Asset Revaluation Reserve	52,058	52,058
Total Other	38,058	52,058
Total Equity	2,436,871	2,492,636

Investments

Sample Primary School For the month ended 31 July 2022

JUL 2022

Term Deposits

Westpac

50 3.94% Due 17/05/2023	117,598
54 3.47% Due 10/03/2023	107,629
56 1.88% Due 21/11/2022	108,336
57 2.54% Due 07/12/2022	161,865
58 1.89% Due 16/09/2022	107,078
Total Westpac	602,506

ASB

73 1.80% Due 07/09/2022	80,000
74 2.20% Due 31/10/2022	100,000
75 2.30% Due 02/12/2022	100,000
77 1.50% Due 12/08/2022	80,000
78 2.85% Due 18/01/2023	60,000
79 2.05% Due 18/10/2022	100,000
80 1.80% Due 12/09/2022	100,000
Total ASB	620,000

Total Term Deposits	1,222,506
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Statement of Cash Flows

Sample Primary School For the month ended 31 July 2022

	JUL 2022	YTD
Cash Flows from Operating Activities		
Receipts from government funding	255,894	795,970
Receipts from trading	550	(381)
Receipts from International Students	-	(525)
Receipts from donations	-	(1,132)
General income received	3,180	12,620
Receipts from school activities	72	(12,113)
Interest received	2,070	9,677
Payments to employees	(36,592)	(287,950)
Payments to suppliers	(56,367)	(288,782)
GST	54,478	69,591
Cash receipts from other operating activities	195	988
Total Cash Flows from Operating Activities	223,480	297,962
Cash Flows from Investing Activities		
Proceeds from sales of property, plant and equipment	1,387	2,116
Proceeds from sale of investments	38,762	186,195
Payment for property, plant and equipment	(4,696)	(43,517)
Other cash items from investing activities	(158)	(9,521)
Total Cash Flows from Investing Activities	35,296	135,272
Cash Flows from Financing Activities		
Finance Lease payments	(470)	(5,952)
MOE Projects	-	(147,156)
Other cash items	(109)	(14,013)
Total Cash Flows from Financing Activities	(580)	(167,121)
Net Cash Flows	258,196	266,113
Cash Balances		
Cash and cash equivalents at beginning of period	55,532	47,615
Cash and cash equivalents at end of period	313,729	313,729
Net change in cash for period	258,196	266,113

Projected Uncommitted Funds

Sample Primary School

For the month ended 31 July 2022

YEAR TO DATE

Projected Uncommitted Funds

Working Funds as per Balance Sheet:	1,399,131
less Budgeted Expenditure over the balance of the year	
Remaining to be spent this year	281,898
Balance of Fixed Assets Budget	298,315
Less non cash items - Depreciation	(112,693)
Total less Budgeted Expenditure over the balance of the year	467,520
Projected Net Working Funds as at: 31 December 2022	931,611
less Committed Funds	
9650 Maintenance Provision	163,355
TELA - School Liability	19,191
TELA - MOE Liability	20,961
Total less Committed Funds	203,507
Projected Uncommitted Funds Surplus/(Deficit) as at Year End	728,105

Notes to the Projected Uncommitted Funds

Sample Primary School

For the month ended 31 July 2022

1. Net Working Funds/Working Capital

This figure is taken from the Statement of Financial Position report.
It represents current assets less current current liabilities.

2. Net Income and Expenditure Budget Remaining

The figure is taken from the Income and Expenditure Report. It represents the net balance of the annual income and expenditure budget remaining to be spent as at 31 July 2022.

The figure is the difference between the annual budgeted income & expenditure and the actual year to date income & expenditure.

3. Differences to budget

This is the net value of unbudgeted expenditure and income that has occurred up to 31 July 2022.

4. Projected Net Working Funds

This represents the projected net working funds that are available to be applied against the committed funds. The accuracy of this balance will always depend on the accuracy of the budget.

5. Committed Funds

These items represent specific funds that must be set aside from the general funds as they are tagged for specific purposes.

6. Uncommitted Funds

This represents funds that should be available for general use by the Board.
These funds have not been committed to cover any specific expenditure.

Aged Payables Summary

Sample Primary School

As at 31 July 2022

CONTACT	CURRENT	< 1 MONTH	1 MONTH	2 MONTHS	3 MONTHS	OLDER	TOTAL
Aged Payables							
3P Learning Pty Ltd	84	-	-	-	-	-	84
Aquaheat Facility Services Ltd	230	-	-	-	-	-	230
Argyle Schoolwear Limited	388	-	-	-	-	-	388
Bernina NZ Limited	3,988	-	-	-	-	-	3,988
Chillwell Limited	2,715	-	-	-	-	-	2,715
Christchurch Cleaning Supplies limited	1,415	-	-	-	-	-	1,415
Cyclone Computer Company Limited	1,363	-	-	-	-	-	1,363
DTS Limited	121	-	-	-	-	-	121
Educated Furniture	6,192	-	-	-	-	-	6,192
Enviro Waste Services Ltd	390	-	-	-	-	-	390
Fuji Xerox New Zealand Limited	267	-	-	-	-	-	267
Industrial First Aid Supplies	218	-	-	-	-	-	218
Linc-Technologies Limited	29	-	-	-	-	-	29
Liz Kane Literacy Ltd	1,446	-	-	-	-	-	1,446
Mastergroup Facility Services Ltd	7,753	-	-	-	-	-	7,753
Mitre 10 Mega	1,482	-	-	-	-	-	1,482
NXP Limited	226	-	-	-	-	-	226
OfficeMax New Zealand Ltd	1,561	-	-	-	-	-	1,561
Perennial Limited	124	-	-	-	-	-	124
Qizzle / Was Eeny Meeny	119	-	-	-	-	-	119
Remar Knitwear Limited	1,609	-	-	-	-	-	1,609
Rentokil Initial Limited	553	-	270	-	-	-	823
Selwyn District Council	1,364	-	-	-	-	-	1,364
Sensory Corner	107	-	-	-	-	-	107
Southland Mountain Bike Club Inc	80	-	-	-	-	-	80
Spotlight Limited (NZ)	221	-	-	-	-	-	221
SSL Limited	1,927	-	-	-	-	-	1,927
The Information Management Group NZ Ltd	-	-	-	-	(38)	-	(38)
Tom's Emporium	40	-	-	-	-	-	40
Travlon Coachlines (2005) Limited	500	-	-	-	-	-	500

CONTACT	CURRENT	< 1 MONTH	1 MONTH	2 MONTHS	3 MONTHS	OLDER	TOTAL
Warehouse Stationery	43	-	-	-	-	-	43
Wheelers	386	-	-	-	-	-	386
Zavco Hardware limited (Hammer Hardware)	87	-	-	-	-	-	87
Total Aged Payables	37,028	-	270	-	(38)	-	37,260
Total	37,028	-	270	-	(38)	-	37,260

Aged Receivables Summary

Sample Primary School

As at 31 July 2022

CONTACT	CURRENT	< 1 MONTH	1 MONTH	2 MONTHS	3 MONTHS	OLDER	TOTAL
Kelly Club Ltd	1,489	-	-	-	-	-	1,489
Ministry for Children - Oranga Tamariki	-	-	5,048	-	-	-	5,048
Te Ara Kakariki Canterbury Greenway Trust	-	175	-	-	-	-	175
Total	1,489	175	5,048	-	-	-	6,712

Monthly Bank Transactions

Sample Primary School

For the period 1 July 2022 to 31 July 2022

Source contains Spend Money, Payable Payment

DATE	DESCRIPTION	REFERENCE	CREDIT
9229 Credit Card - C Nord			
1 Jul 2022	KMart Online		104
8 Jul 2022	Coffee Culture		109
10 Jul 2022	Famous Grouse Lincoln		120
15 Jul 2022	Oderings Nurseries		296
15 Jul 2022	KMart Online		188
30 Jul 2022	Ali Express.Com		504
30 Jul 2022	Chemist Warehouse NZ		58
31 Jul 2022	KMart Online		27
Total 9229 Credit Card - C Nord			1,406
9232 ASB 00 - Cheque Account			
5 Jul 2022	Triton Security		44
6 Jul 2022	Lincoln Primary School		-
6 Jul 2022	Vodafone New Zealand	368536949	53
6 Jul 2022	Countdown Online		233
11 Jul 2022	Powershop		7,645
12 Jul 2022	Ministry of Education	SUE 08 2023	30,800
13 Jul 2022	Payment: E Thorpe	Sample Primary Sch	10
13 Jul 2022	Payment: Seek (NZ) Limited	Sample Primary 5682627	247
13 Jul 2022	Payment: Child Cancer Foundation	Sample Primary Sch	781
13 Jul 2022	Payment: Robyn McDowell	Sample Primary School	99
13 Jul 2022	Payment: 3P Learning Pty Ltd	Sample Primary Sch	113
13 Jul 2022	Payment: Tania Donoso	Sample Primary	25
15 Jul 2022	Canterbury Education Services	CES ACCT FEE	658
20 Jul 2022	Payment: OfficeMax New Zealand Ltd	Sample Primary 4021200	59
20 Jul 2022	TRL Leasing	TRL106509	85
20 Jul 2022	Payment: Qizzle / Was Eeny Meeny	Sample Primary 728942	97
20 Jul 2022	Payment: OfficeMax New Zealand Ltd	Sample Primary 4021200	361
20 Jul 2022	Payment: Travlon Coachlines (2005) Limited	Sample Primary School	530
20 Jul 2022	Payment: Wheelers	Sample Primary School	959
20 Jul 2022	Payment: OfficeMax New Zealand Ltd	Sample Primary 4021200	71
20 Jul 2022	Payment: Mt Pleasant School	Sample Primary	871
20 Jul 2022	Payment: OfficeMax New Zealand Ltd	Sample Primary 4021200	509
20 Jul 2022	Payment: Qizzle / Was Eeny Meeny	Sample Primary 728942	71
20 Jul 2022	Payment: Tower Junction Post Ltd (T/APaper Tree)	Sample Primary	163
20 Jul 2022	Payment: NXP Limited	Sample Primary School	24
20 Jul 2022	Payment: Qizzle / Was Eeny Meeny	Sample Primary 728942	166
20 Jul 2022	Payment: James Bull & Co (ChCh) Ltd	Sample Primary School	813

DATE	DESCRIPTION	REFERENCE	CREDIT
20 Jul 2022	Payment: Mitre 10 Mega	Sample Primary School	341
20 Jul 2022	Payment: Fuji Xerox New Zealand Limited	Sample Primary School	489
20 Jul 2022	Payment: Qizzle / Was Eeny Meeny	Sample Primary 728942	41
20 Jul 2022	Payment: Wheelers	Sample Primary School	213
20 Jul 2022	Payment: Enviro Waste Services Ltd	Sample Prim Primary School	661
20 Jul 2022	Payment: Boys and Girls Agricultural Club	Sample Primary School	50
20 Jul 2022	Selwyn District Council		128
20 Jul 2022	Payment: Ackroyd & Adams Ltd	Sample Primary 1287	664
20 Jul 2022	Payment: Mixx Limited	Sample Primary	200
20 Jul 2022	New World		114
20 Jul 2022	Payment: Cyclone Computer Company Limited	Sample Primary 10942	1,456
20 Jul 2022	Payment: Travlon Coachlines (2005) Limited	Sample Primary School	175
20 Jul 2022	Payment: Ackroyd & Adams Ltd	Sample Primary 1287	219
20 Jul 2022	Payment: OfficeMax New Zealand Ltd	Sample Primary 4021200	229
20 Jul 2022	Payment: DTS Limited	Sample Primary CHCH293	179
20 Jul 2022	Payment: J&J Literacy	Sample Primary School	411
20 Jul 2022	Cyclone Finance Ltd	LEASING	385
20 Jul 2022	Payment: Mastergroup Facility Services Ltd	Sample Primary Sch	7,753
20 Jul 2022	Callplus	89711901	127
20 Jul 2022	Payment: Wheelers	Sample Primary School	1,130
20 Jul 2022	Payment: Hail.IM	Sample Primary School	137
20 Jul 2022	Payment: Smart Kids Education Ltd	00032546	2,462
20 Jul 2022	Payment: Supasport Wholesale Ltd	67078	130
20 Jul 2022	Payment: Mitre 10 Mega	Sample Primary School	263
20 Jul 2022	NZ Police	9115231	29
20 Jul 2022	Payment: Qizzle / Was Eeny Meeny	Sample Primary 728942	199
20 Jul 2022	Payment: Badminton Canterbury Incorporated	Sample Primary Sch	450
20 Jul 2022	Payment: Wheelers	Sample Primary School	375
20 Jul 2022	Payment: OfficeMax New Zealand Ltd	Sample Primary 4021200	153
20 Jul 2022	Payment: Westimber Limited	Sample Primary School	1,384
20 Jul 2022	Payment: Linc-Technologies Limited	Sample Primary School	73
20 Jul 2022	Payment: OfficeMax New Zealand Ltd	Sample Primary 4021200	73
20 Jul 2022	Payment: Cyclone Computer Company Limited	Sample Primary 10942	1,363
20 Jul 2022	Payment: SchoolDocs Limited	Sample Primary School	1,840
20 Jul 2022	Payment: Sean Bailey	00000078	920
20 Jul 2022	Payment: Drummond & Etheridge	320001	173
20 Jul 2022	Payment: Wheelers	Sample Primary School	22
20 Jul 2022	Payment: Cyclone Computer Company Limited	Sample Primary 10942	4,078
25 Jul 2022	Countdown Online		544
25 Jul 2022	Vistab Ltd	000000000000	63
26 Jul 2022	Ministry of Education	SUE 09 2023	11,520
29 Jul 2022	Payment: School Band Christchurch	Sample Primary 3155576	1,800
29 Jul 2022	Payment: Amy Smaill	Sample Primary School	1,450
29 Jul 2022	Payment: NZSTA COPYRIGHT LICENSING LTD	Sample Primary School	2,306
29 Jul 2022	Payment: Life Education Trust Canterbury	Sample Primary Sch	1,104

DATE	DESCRIPTION	REFERENCE	CREDIT
29 Jul 2022	Payment: Canterbury Education Services Society Ltd	Sample Primary 687	403
29 Jul 2022	Payment: School Band Christchurch	Sample Primary 3155576	1,250
29 Jul 2022	Payment: Julie Paterson	Sample Primary School	88
29 Jul 2022	Payment: Lara Taylor	Sample Primary School	124
29 Jul 2022	Payment: Emma Thorpe	Sample Primary Sch	77
Total 9232 ASB 00 - Cheque Account			95,305
Total			96,712

Bank Reconciliation Summary

9232 ASB 00 - Cheque Account Sample Primary School As at 31 July 2022

Date	Description	Reference	Amount
31 Jul 2022	Balance in Xero		280,744.91
31 Jul 2022	Statement Balance		280,744.91

These are non audited monthly management accounts. Our procedures use accounting expertise to prepare the financial statements from information provided by your organisation. Our procedures do not include verification or validation procedures.

Bank Reconciliation Summary

9231 ASB 01 - Student Fees Sample Primary School As at 31 July 2022

Date	Description	Reference	Amount
31 Jul 2022	Balance in Xero		32,783.61
31 Jul 2022	Statement Balance		32,783.61

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