

ROBERT LEE INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2022

	10 General Fund	CRRSA ESSER II Grant	50 Debt Service Fund	Other Funds	Total Governmental Funds
REVENUES:					
Total Local and Intermediate Sources	\$ 3,258,252	\$ -	\$ 1,960,394	\$ 5,603	\$ 5,224,249
State Program Revenues	1,269,591	-	10,115	29,711	1,309,417
Federal Program Revenues	195,620	70,590	-	334,419	600,629
Total Revenues	<u>4,723,463</u>	<u>70,590</u>	<u>1,970,509</u>	<u>369,733</u>	<u>7,134,295</u>
EXPENDITURES:					
Current:					
Instruction	1,550,640	46,210	-	364,130	1,960,980
Instructional Resources and Media Services	5,843	-	-	-	5,843
Curriculum and Instructional Staff Development	9,053	-	-	-	9,053
Instructional Leadership	10,192	-	-	-	10,192
School Leadership	266,494	6,095	-	-	272,589
Guidance, Counseling, and Evaluation Services	69,786	1,524	-	-	71,310
Health Services	47,602	-	-	-	47,602
Student (Pupil) Transportation	130,166	1,524	-	-	131,690
Food Services	200,802	4,571	-	-	205,373
Extracurricular Activities	236,777	-	-	5,545	242,322
General Administration	308,462	4,571	-	-	313,033
Facilities Maintenance and Operations	772,360	6,095	-	13,174	791,629
Data Processing Services	183,120	-	-	-	183,120
Debt Service:					
Principal on Long-Term Liabilities	25,968	-	1,470,000	-	1,495,968
Interest on Long-Term Liabilities	17,855	-	367,775	-	385,630
Bond Issuance Cost and Fees	-	-	12,587	-	12,587
Intergovernmental:					
Payments to Fiscal Agent/Member Districts of SSA	221,978	-	-	-	221,978
Other Intergovernmental Charges	97,965	-	-	-	97,965
Total Expenditures	<u>4,155,063</u>	<u>70,590</u>	<u>1,850,362</u>	<u>382,849</u>	<u>6,458,864</u>
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	<u>568,400</u>	<u>-</u>	<u>120,147</u>	<u>(13,116)</u>	<u>675,431</u>
OTHER FINANCING SOURCES (USES):					
Right-to-Use Leases	56,933	-	-	-	56,933
Transfers In	33,861	-	-	-	33,861
Transfers Out (Use)	(33,861)	-	-	-	(33,861)
Other (Uses)	(18,987)	-	-	-	(18,987)
Total Other Financing Sources (Uses)	<u>37,946</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,946</u>
Net Change in Fund Balances	606,346	-	120,147	(13,116)	713,377
Fund Balance - September 1 (Beginning)	255,944	-	433,684	18,481	708,109
Increase (Decrease) in Fund Balance	<u>(52,700)</u>	<u>-</u>	<u>766</u>	<u>-</u>	<u>(51,934)</u>
Fund Balance - August 31 (Ending)	<u>\$ 809,590</u>	<u>\$ -</u>	<u>\$ 554,597</u>	<u>\$ 5,365</u>	<u>\$ 1,369,552</u>

The notes to the financial statements are an integral part of this statement.