

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 | <u>195,620</u> | <u>70,590</u> | <u>-</u> | <u>334,419</u> | <u>600,629</u> |
| 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 | <u>97,965</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>97,965</u> |
| 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) | <u>(18,987)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(18,987)</u> |
| 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.