

ROBERT LEE INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2021

	10 General Fund	CRRSA ESSER II Grant	50 Debt Service Fund	60 Capital Projects	Other Funds	Total Governmental Funds
REVENUES:						
Total Local and Intermediate Sources	\$ 2,483,046	\$ -	\$ 1,037,530	\$ 581	\$ 1,746	\$ 3,522,903
State Program Revenues	948,532	-	19,595	-	32,288	1,000,415
Federal Program Revenues	<u>122,296</u>	<u>107,007</u>	<u>-</u>	<u>-</u>	<u>116,956</u>	<u>346,259</u>
Total Revenues	<u>3,553,874</u>	<u>107,007</u>	<u>1,057,125</u>	<u>581</u>	<u>150,990</u>	<u>4,869,577</u>
EXPENDITURES:						
Current:						
Instruction	1,593,702	107,007	-	30,000	149,244	1,879,953
Instructional Resources and Media Services	10,034	-	-	-	-	10,034
Curriculum and Instructional Staff Development	4,095	-	-	-	-	4,095
Instructional Leadership	5,213	-	-	-	-	5,213
School Leadership	249,351	-	-	-	-	249,351
Guidance, Counseling, and Evaluation Services	125,351	-	-	-	-	125,351
Health Services	2,077	-	-	-	-	2,077
Student (Pupil) Transportation	109,671	-	-	-	-	109,671
Food Services	186,059	-	-	13,782	-	199,841
Extracurricular Activities	166,786	-	-	52,351	-	219,137
General Administration	305,801	-	-	-	-	305,801
Facilities Maintenance and Operations	564,391	-	-	40,302	-	604,693
Data Processing Services	176,473	-	-	-	-	176,473
Debt Service						
Principal on Long-Term Debt	-	-	660,000	-	-	660,000
Interest on Long-Term Debt	-	-	383,384	-	-	383,384
Bond Issuance Cost and Fees	-	-	8,161	-	-	8,161
Capital Outlay:						
Facilities Acquisition and Construction	-	-	-	588,853	-	588,853
Intergovernmental:						
Payments to Fiscal Agent/Member Districts of SSA	215,613	-	-	-	-	215,613
Other Intergovernmental Charges	<u>90,942</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,942</u>
Total Expenditures	<u>3,805,559</u>	<u>107,007</u>	<u>1,051,545</u>	<u>725,288</u>	<u>149,244</u>	<u>5,838,643</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(251,685)</u>	<u>-</u>	<u>5,580</u>	<u>(724,707)</u>	<u>1,746</u>	<u>(969,066)</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	65,446	-	-	-	-	65,446
Transfers Out (Use)	(65,446)	-	-	-	-	(65,446)
Other (Uses)	<u>(15,533)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(15,533)</u>
Total Other Financing Sources (Uses)	<u>(15,533)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(15,533)</u>
Net Change in Fund Balances	(267,218)	-	5,580	(724,707)	1,746	(984,599)
Fund Balance - September 1 (Beginning)	561,090	-	428,104	737,881	15	1,727,090
Increase (Decrease) in Fund Balance	<u>(37,928)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,546</u>	<u>(34,382)</u>
Fund Balance - August 31 (Ending)	<u>\$ 255,944</u>	<u>\$ -</u>	<u>\$ 433,684</u>	<u>\$ 13,174</u>	<u>\$ 5,307</u>	<u>\$ 708,109</u>

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