

**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
<b>REVENUES:</b>						
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	122,296	107,007	-	-	116,956	346,259
<b>Total Revenues</b>	<b>3,553,874</b>	<b>107,007</b>	<b>1,057,125</b>	<b>581</b>	<b>150,990</b>	<b>4,869,577</b>
<b>EXPENDITURES:</b>						
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	90,942	-	-	-	-	90,942
<b>Total Expenditures</b>	<b>3,805,559</b>	<b>107,007</b>	<b>1,051,545</b>	<b>725,288</b>	<b>149,244</b>	<b>5,838,643</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(251,685)	-	5,580	(724,707)	1,746	(969,066)
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers In	65,446	-	-	-	-	65,446
Transfers Out (Use)	(65,446)	-	-	-	-	(65,446)
Other (Uses)	(15,533)	-	-	-	-	(15,533)
<b>Total Other Financing Sources (Uses)</b>	<b>(15,533)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(15,533)</b>
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	(37,928)	-	-	-	3,546	(34,382)
<b>Fund Balance - August 31 (Ending)</b>	<b>\$ 255,944</b>	<b>\$ -</b>	<b>\$ 433,684</b>	<b>\$ 13,174</b>	<b>\$ 5,307</b>	<b>\$ 708,109</b>

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