

**ROBSTOWN ISD STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
EQUITY FOR THE TWELFTH MONTH ENDED AUGUST 31, 2021**

| | 199 GENERAL FUND | | | | 240 FOOD SERVICE | | | | 599 Interest & Sinking | | | |
|--|------------------------|-----------------------|------------------|----------------|------------------------|-----------------------|------------------|----------------|------------------------|-----------------------|-----------------|----------------|
| | BUDGET | ACTUAL | Year to Date | % of | BUDGET | ACTUAL | Year to Date | % of | BUDGET | ACTUAL | Year to Date | % of |
| | (12 Months) 2020-21 | (12 Month) 2020-21 | Available | 2020-21 | (12 Months) 2020-21 | (12 Month) 2020-21 | Available | 2020-21 | (12 Months) 2020-21 | (12 Month) 2020-21 | Available | 2020-21 |
| REVENUES: | | | | | | | | | | | | |
| 5700 Local, Intermediate & Out-of-State | 7,081,892 | 6,840,475 | 241,417 | 96.59% | 133,437 | 10,063 | 123,374 | 7.54% | 3,340,553 | 3,141,924 | 198,629 | 94.05% |
| 5800 State Program Revenues | 22,045,241 | 19,385,675 | 2,659,566 | 87.94% | 12,000 | 9,107 | 2,893 | 75.89% | 1,130,000 | 1,281,843 | (151,843) | 113.44% |
| 5900 Federal Program Revenues | 1,229,000 | 1,186,737 | 42,263 | 96.56% | 2,635,653 | 1,304,287 | 1,331,366 | 49.49% | 278,000 | 307,051 | (29,051) | 110.45% |
| Total Revenues | 30,356,133 | 27,412,887 | 2,943,246 | 90.30% | 2,781,090 | 1,323,457 | 1,457,633 | 47.59% | 4,748,553 | 4,730,818 | 17,735 | 99.63% |
| EXPENDITURES: | | | | 100.00% | | | | 100.00% | | | | 100.00% |
| 11 Instruction | 15,351,832 | 13,409,483 | 1,942,349 | 87.35% | - | - | - | 0.00% | - | - | - | 0.00% |
| 12 Instructional Resources & Media Services | 252,514 | 232,631 | 19,883 | 92.13% | - | - | - | 0.00% | - | - | - | 0.00% |
| 13 Curriculum & Personnel Development | 449,615 | 389,500 | 60,115 | 86.63% | - | - | - | 0.00% | - | - | - | 0.00% |
| 21 Instructional Development | 600,888 | 511,393 | 89,495 | 85.11% | - | - | - | 0.00% | - | - | - | 0.00% |
| 23 School Administration | 2,223,093 | 2,033,518 | 189,575 | 91.47% | - | - | - | 0.00% | - | - | - | 0.00% |
| 31 Guidance & Counseling | 950,173 | 619,972 | 330,201 | 65.25% | - | - | - | 0.00% | - | - | - | 0.00% |
| 32 Attendance & Social Work Services | 281,615 | 235,855 | 45,760 | 83.75% | - | - | - | 0.00% | - | - | - | 0.00% |
| 33 Health Services | 421,791 | 374,551 | 47,240 | 88.80% | - | - | - | 0.00% | - | - | - | 0.00% |
| 34 Pupil Transportation - Regular | 439,641 | 329,362 | 110,279 | 74.92% | - | - | - | 0.00% | - | - | - | 0.00% |
| 35 Food Service | - | - | - | 0.00% | 2,409,340 | 1,559,672 | 849,668 | 64.73% | - | - | - | 0.00% |
| 36 Co-Curricular Activities | 1,357,294 | 1,306,028 | 51,266 | 96.22% | - | - | - | 0.00% | - | - | - | 0.00% |
| 41 General Administration | 1,789,157 | 1,614,659 | 174,498 | 90.25% | - | - | - | 0.00% | - | - | - | 0.00% |
| 51 Plant Maintenance & Operations | 4,637,148 | 4,193,364 | 443,784 | 90.43% | 371,750 | 5,374 | 366,377 | 1.45% | - | - | - | 0.00% |
| 52 Security | 207,078 | 166,234 | 40,844 | 80.28% | - | - | - | 0.00% | - | - | - | 0.00% |
| 53 Computer Processing | 538,611 | 476,734 | 61,877 | 88.51% | - | - | - | 0.00% | - | - | - | 0.00% |
| 61 Community Service | 34,333 | 19,459 | 14,874 | 56.68% | - | - | - | 0.00% | - | - | - | 0.00% |
| 71 Debt Service | 644,550 | 637,562 | 6,988 | 98.92% | - | - | - | 0.00% | 4,902,178 | 4,889,524 | 12,653 | 99.74% |
| 93 Shared Service Arrangements | 38,000 | 31,248 | 6,752 | 0.00% | - | - | - | 0.00% | - | - | - | 0.00% |
| 95 JJAEP | 25,000 | 16,808 | 8,192 | 67.23% | - | - | - | 0.00% | - | - | - | 0.00% |
| 99 Tax Appraisal District | 125,000 | 108,144 | 16,856 | 86.52% | - | - | - | 0.00% | - | - | - | 0.00% |
| 6XXX Total Expenditures | 30,367,333 | 26,706,508 | 3,660,825 | 87.94% | 2,781,090 | 1,565,046 | 1,216,044 | 56.27% | 4,902,178 | 4,889,524 | 12,653 | 99.74% |
| OTHER RESOURCES AND (USES): | | | | | | | | | | | | |
| 8911 Operating Transfers Out | 376,308 | (188,154) | 188,154 | 0.00% | - | - | - | 0.00% | - | - | - | 0.00% |
| 8949 Other Uses | - | - | - | 0.00% | - | - | - | 0.00% | 5,871,584 | 5,871,584 | - | 0.00% |
| 7911 Issuance of Bonds | - | - | - | 0.00% | - | - | - | 0.00% | 5,425,000 | 5,425,000 | - | 0.00% |
| 7912 Sale of Real/Personal Property | 11,200 | 11,200 | - | 0.00% | - | - | - | 0.00% | - | - | - | 0.00% |
| 7915 Operating Transfers In | - | - | - | 0.00% | 200,000 | 200,000 | - | 100.00% | - | - | - | 0.00% |
| 7916 Premium/Discount on Issuance of Bonds | - | - | - | 0.00% | - | - | - | 0.00% | 600,209 | 617,975 | (17,767) | 0.00% |
| Total Other Resources and (Uses) | 387,508 | (176,954) | 188,154 | 0.00% | 200,000 | 200,000 | - | 0.00% | 153,625 | 171,392 | (17,767) | 0.00% |
| 1100 Excess (Deficiency) of Revenues & Other Resources over Expenditures and Other Uses | (387,508) | 529,426 | (529,426) | 2.36% | 200,000 | (41,589) | 241,589 | -8.69% | - | 12,685 | (12,685) | -0.12% |
| Beginning Fund Balance as of 09/01/2020 | | 8,883,762 | | | | 219,065 | | | | 315,371 | | |
| Ending Fund Balance as of 08/31/2021 | | 9,413,188 | | | | 177,476 | | | | 328,056 | | |

**ROBSTOWN ISD STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
EQUITY FOR THE FIRST MONTH ENDED OCTOBER 31, 2021**

| | 199 GENERAL FUND | | | | 240 FOOD SERVICE | | | | 599 Interest & Sinking | | | |
|--|-------------------|------------------|-------------------|---------------|------------------|----------------|------------------|---------------|------------------------|----------------|------------------|---------------|
| | BUDGET | ACTUAL | Year to Date | % of | BUDGET | ACTUAL | Year to Date | % of | BUDGET | ACTUAL | Year to Date | % of |
| | (12 Months) | (02 Month) | | | (12 Months) | (02 Month) | | | (12 Months) | (02 Month) | | |
| | 2021-22 | 2021-22 | Available | 2021-22 | 2021-22 | 2021-22 | 2021-22 | 2021-22 | 2021-22 | 2021-22 | 2021-22 | 2021-22 |
| REVENUES: | | | | | | | | | | | | |
| 5700 Local, Intermediate & Out-of-State | 7,020,788 | 838,288 | 6,182,500 | 11.94% | 80,549 | 8,836 | 71,713 | 10.97% | 3,255,425 | 393,951 | 2,861,474 | 12.10% |
| 5800 State Program Revenues | 19,282,691 | 4,262,003 | 15,020,688 | 22.10% | 9,672 | - | 9,672 | 0.00% | 866,964 | - | 866,964 | 0.00% |
| 5900 Federal Program Revenues | 1,500,000 | 62,324 | 1,437,676 | 4.15% | 2,461,198 | 200,881 | 2,260,317 | 8.16% | 306,240 | - | 306,240 | 0.00% |
| Total Revenues | 27,803,479 | 5,162,615 | 22,640,864 | 18.57% | 2,551,419 | 209,717 | 2,341,702 | 8.22% | 4,428,629 | 393,951 | 4,034,678 | 8.90% |
| EXPENDITURES: | | | | | | | | | | | | |
| | | | | 16.67% | | | | 16.67% | | | | 16.67% |
| 11 Instruction | 14,013,728 | 1,952,467 | 12,061,261 | 13.93% | - | - | - | 0.00% | - | - | - | 0.00% |
| 12 Instructional Resources & Media Services | 242,062 | 35,632 | 206,430 | 14.72% | - | - | - | 0.00% | - | - | - | 0.00% |
| 13 Curriculum & Personnel Development | 468,049 | 55,725 | 412,324 | 11.91% | - | - | - | 0.00% | - | - | - | 0.00% |
| 21 Instructional Development | 502,334 | 63,630 | 438,704 | 12.67% | - | - | - | 0.00% | - | - | - | 0.00% |
| 23 School Administration | 1,381,592 | 218,540 | 1,163,052 | 15.82% | - | - | - | 0.00% | - | - | - | 0.00% |
| 31 Guidance & Counseling | 944,873 | 118,696 | 826,177 | 12.56% | - | - | - | 0.00% | - | - | - | 0.00% |
| 32 Attendance & Social Work Services | 268,499 | 40,214 | 228,285 | 14.98% | - | - | - | 0.00% | - | - | - | 0.00% |
| 33 Health Services | 399,865 | 63,341 | 336,524 | 15.84% | - | - | - | 0.00% | - | - | - | 0.00% |
| 34 Pupil Transportation - Regular | 400,947 | 56,273 | 344,674 | 14.04% | - | - | - | 0.00% | - | - | - | 0.00% |
| 35 Food Service | - | - | - | 0.00% | 2,386,419 | 138,754 | 2,247,665 | 5.81% | - | - | - | 0.00% |
| 36 Co-Curricular Activities | 1,504,570 | 218,854 | 1,285,716 | 14.55% | - | - | - | 0.00% | - | - | - | 0.00% |
| 41 General Administration | 1,293,191 | 171,325 | 1,121,866 | 13.25% | - | - | - | 0.00% | - | - | - | 0.00% |
| 51 Plant Maintenance & Operations | 4,682,787 | 499,807 | 4,182,980 | 10.67% | 165,000 | - | 165,000 | 0.00% | - | - | - | 0.00% |
| 52 Security | 230,960 | 24,385 | 206,575 | 10.56% | - | - | - | 0.00% | - | - | - | 0.00% |
| 53 Computer Processing | 383,603 | 86,312 | 297,291 | 22.50% | - | - | - | 0.00% | - | - | - | 0.00% |
| 61 Community Service | 12,369 | - | 12,369 | 0.00% | - | - | - | 0.00% | - | - | - | 0.00% |
| 71 Debt Service | 886,050 | - | 886,050 | 0.00% | - | - | - | 0.00% | 4,573,506 | 750 | 4,572,756 | 0.02% |
| 93 Shared Service Arrangements | 38,000 | - | 38,000 | 0.00% | - | - | - | 0.00% | - | - | - | 0.00% |
| 95 JJAEP | 25,000 | 5,428 | 19,572 | 21.71% | - | - | - | 0.00% | - | - | - | 0.00% |
| 99 Tax Appraisal District | 125,000 | 27,406 | 97,594 | 21.92% | - | - | - | 0.00% | - | - | - | 0.00% |
| 6XXX Total Expenditures | 27,803,479 | 3,638,035 | 24,165,444 | 13.08% | 2,551,419 | 138,754 | 2,412,665 | 5.44% | 4,573,506 | 750 | 4,572,756 | 0.02% |
| 1100 Excess (Deficiency) of Revenues & Other Resources over Expenditures | - | 1,524,580 | (1,524,580) | 5.48% | - | 70,963 | (70,963) | 2.78% | (144,877) | 393,201 | (538,078) | 8.88% |

**ROBSTOWN INDEPENDENT SCHOOL DISTRICT
YEAR-TO-DATE TAX COLLECTIONS SCHEDULE**

| | BUDGET 2021-2022 | YEAR-TO-DATE 31-Oct-21 | % OF BUDGET |
|---------------------------------------|------------------------|---------------------------|----------------|
| LOCAL TAXES: GENERAL FUND | | | |
| TAXES-CURRENT YEAR | \$6,380,288.00 | 711,962.68 | 11.16% |
| TAXES-PRIOR YEARS | \$375,000.00 | 64,531.30 | 17.21% |
| PENALTY AND INTEREST | \$125,000.00 | 33,405.15 | 26.72% |
| | <u>\$6,880,288.00</u> | <u>\$809,899.13</u> | <u>11.77%</u> |
| LOCAL TAXES: DEBT SERVICE FUND | | | |
| TAXES-CURRENT YEAR | \$3,040,425.00 | 354,753.23 | 11.67% |
| TAXES-PRIOR YEARS | \$150,000.00 | 30,026.08 | 20.02% |
| PENALTY AND INTEREST | \$60,000.00 | 9,110.92 | 15.18% |
| | <u>\$3,250,425.00</u> | <u>\$393,890.23</u> | <u>12.12%</u> |
| TOTAL COLLECTED | \$10,130,713.00 | \$1,203,789.36 | 11.88% |

| TAX COLLECTION COMPARISONS | | | |
|-----------------------------------|-----------------|------------------|------------------------|
| | <u>BUDGETED</u> | <u>COLLECTED</u> | <u>% OF BUDGET</u> |
| 2017/18 | \$9,325,791.00 | \$459,951.45 | 4.93% |
| 2018/19 | \$9,540,650.00 | \$1,049,205.81 | 11.00% |
| 2019/20 | \$9,649,250.00 | \$1,144,158.66 | 11.86% |
| 2020/21 | \$10,030,046.00 | \$936,962.03 | 9.34% |
| 2021/22 | \$10,130,713.00 | \$1,203,789.36 | 11.88% |