

**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 (12 Months) 2020-21 | ACTUAL (12 Month) 2020-21 | Year to Date Available | % of 2020-21 | BUDGET (12 Months) 2020-21 | ACTUAL (12 Month) 2020-21 | Year to Date Available | % of 2020-21 | BUDGET (12 Months) 2020-21 | ACTUAL (12 Month) 2020-21 | Year to Date Available | % of 2020-21 |
| REVENUES: | | | | | | | | | | | | |
| 5700 Local, Intermediate & Out-of-State | 7,081,892 | 6,837,516 | 244,376 | 96.55% | 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 | 19,385,684 | 2,659,557 | 87.94% | 12,000 | 9,107 | 2,893 | 75.89% | 1,130,000 | 1,345,771 | (215,771) | 119.09% |
| 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 | 27,409,937 | 2,946,196 | 90.29% | 2,781,090 | 1,323,457 | 1,457,633 | 47.59% | 4,748,553 | 4,794,746 | (46,193) | 100.97% |
| 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 | (376,308) | 526,475 | (902,783) | 2.35% | 200,000 | (41,589) | 241,589 | -8.69% | - | 76,613 | (76,613) | 1.23% |
| Beginning Fund Balance as of 09/01/2020 | | 8,883,762 | | | | 219,065 | | | | 315,371 | | |
| Ending Fund Balance as of 08/31/2021* | | <u>9,410,237</u> | | | | <u>177,476</u> | | | | <u>391,984</u> | | |

*UNAUDITED

**ROBSTOWN ISD STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
EQUITY FOR THE FIRST MONTH ENDED SEPTEMBER 30, 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) 2021-22 | (01 Month) 2021-22 | Available | 2021-22 | (12 Months) 2021-22 | (01 Month) 2021-22 | Available | 2021-22 | (12 Months) 2021-22 | (01 Month) 2021-22 | Available | 2021-22 |
| REVENUES: | | | | | | | | | | | | |
| 5700 Local, Intermediate & Out-of-State | 7,020,788 | 63,953 | 6,956,835 | 0.91% | 80,549 | 3,053 | 77,496 | 3.79% | 3,255,425 | 16,122 | 3,239,303 | 0.50% |
| 5800 State Program Revenues | 19,282,691 | 2,525,017 | 16,757,674 | 13.09% | 9,672 | - | 9,672 | 0.00% | 866,964 | - | 866,964 | 0.00% |
| 5900 Federal Program Revenues | 1,500,000 | 8,987 | 1,491,013 | 0.60% | 2,461,198 | - | 2,461,198 | 0.00% | 306,240 | - | 306,240 | 0.00% |
| Total Revenues | 27,803,479 | 2,597,957 | 25,205,522 | 9.34% | 2,551,419 | 3,053 | 2,548,366 | 0.12% | 4,428,629 | 16,122 | 4,412,507 | 0.36% |
| EXPENDITURES: | | | | 8.33% | | | | 8.33% | | | | 8.33% |
| 11 Instruction | 14,012,728 | 955,516 | 13,057,212 | 6.82% | - | - | - | 0.00% | - | - | - | 0.00% |
| 12 Instructional Resources & Media Services | 242,062 | 16,885 | 225,177 | 6.98% | - | - | - | 0.00% | - | - | - | 0.00% |
| 13 Curriculum & Personnel Development | 469,049 | 28,095 | 440,954 | 5.99% | - | - | - | 0.00% | - | - | - | 0.00% |
| 21 Instructional Development | 502,334 | 29,639 | 472,695 | 5.90% | - | - | - | 0.00% | - | - | - | 0.00% |
| 23 School Administration | 1,381,592 | 109,312 | 1,272,280 | 7.91% | - | - | - | 0.00% | - | - | - | 0.00% |
| 31 Guidance & Counseling | 944,873 | 57,881 | 886,992 | 6.13% | - | - | - | 0.00% | - | - | - | 0.00% |
| 32 Attendance & Social Work Services | 268,499 | 19,578 | 248,921 | 7.29% | - | - | - | 0.00% | - | - | - | 0.00% |
| 33 Health Services | 399,865 | 31,152 | 368,713 | 7.79% | - | - | - | 0.00% | - | - | - | 0.00% |
| 34 Pupil Transportation - Regular | 400,947 | 23,824 | 377,123 | 5.94% | - | - | - | 0.00% | - | - | - | 0.00% |
| 35 Food Service | - | - | - | 0.00% | 2,386,419 | 73,806 | 2,312,613 | 3.09% | - | - | - | 0.00% |
| 36 Co-Curricular Activities | 1,504,570 | 121,637 | 1,382,933 | 8.08% | - | - | - | 0.00% | - | - | - | 0.00% |
| 41 General Administration | 1,293,191 | 95,535 | 1,197,656 | 7.39% | - | - | - | 0.00% | - | - | - | 0.00% |
| 51 Plant Maintenance & Operations | 4,682,787 | 175,183 | 4,507,604 | 3.74% | 165,000 | - | 165,000 | 0.00% | - | - | - | 0.00% |
| 52 Security | 230,960 | 11,903 | 219,057 | 5.15% | - | - | - | 0.00% | - | - | - | 0.00% |
| 53 Computer Processing | 383,603 | 70,480 | 313,123 | 18.37% | - | - | - | 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 | - | 4,573,506 | 0.00% |
| 93 Shared Service Arrangements | 38,000 | - | 38,000 | 0.00% | - | - | - | 0.00% | - | - | - | 0.00% |
| 95 JJAEP | 25,000 | 3,758 | 21,242 | 15.03% | - | - | - | 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 | 1,777,783 | 26,025,696 | 6.39% | 2,551,419 | 73,806 | 2,477,613 | 2.89% | 4,573,506 | - | 4,573,506 | 0.00% |
| 1100 Excess (Deficiency) of Revenues & Other Resources over Expenditures | - | 820,175 | (820,175) | 2.95% | - | (70,753) | 70,753 | -2.77% | (144,877) | 16,122 | (160,999) | 0.36% |
| Beginning Fund Balance as of 09/01/2021* | | 9,410,237 | | | | 177,476 | | | | 391,984 | | |
| Ending Fund Balance as of 09/30/2021 | | <u>10,230,412</u> | | | | <u>106,722</u> | | | | <u>408,106</u> | | |

*UNAUDITED

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

| | BUDGET 2021-2022 | YEAR-TO-DATE 30-Sep-21 | % OF BUDGET |
|---------------------------------------|------------------------|---------------------------|----------------|
| LOCAL TAXES: GENERAL FUND | | | |
| TAXES-CURRENT YEAR | \$6,380,288.00 | 0.00 | 0.00% |
| TAXES-PRIOR YEARS | \$375,000.00 | 26,946.45 | 7.19% |
| PENALTY AND INTEREST | \$125,000.00 | 21,902.17 | 17.52% |
| | \$6,880,288.00 | \$48,848.62 | 0.71% |
| LOCAL TAXES: DEBT SERVICE FUND | | | |
| TAXES-CURRENT YEAR | \$3,040,425.00 | 0.00 | 0.00% |
| TAXES-PRIOR YEARS | \$150,000.00 | 12,438.27 | 8.29% |
| PENALTY AND INTEREST | \$60,000.00 | 3,683.83 | 6.14% |
| | \$3,250,425.00 | \$16,122.10 | 0.50% |
| TOTAL COLLECTED | \$10,130,713.00 | \$64,970.72 | 0.64% |

| TAX COLLECTION COMPARISONS | | | |
|-----------------------------------|-----------------|------------------|------------------------|
| | <u>BUDGETED</u> | <u>COLLECTED</u> | <u>% OF BUDGET</u> |
| 2017/18 | \$9,325,791.00 | \$51,934.28 | 0.56% |
| 2018/19 | \$9,540,650.00 | \$46,912.26 | 0.49% |
| 2019/20 | \$9,649,250.00 | \$51,520.51 | 0.53% |
| 2020/21 | \$10,030,046.00 | \$54,812.87 | 0.55% |
| 2021/22 | \$10,130,713.00 | \$64,970.72 | 0.64% |

Robstown ISD Investments
August 31, 2021

| <u>FUND</u> | <u>ACCOUNT TYPE</u> | <u>8/31/2020</u> <u>RATE</u> | <u>8/31/2021</u> <u>RATE</u> | <u>BALANCE</u> |
|-------------------------|-------------------------------|---------------------------------|---------------------------------|------------------|
| General Fund | Corporate Overnight Plus Fund | 0.28% | 0.08% | \$ 10,728,237.22 |
| Building Fund | Corporate Overnight Plus Fund | 0.28% | 0.08% | \$ 180,077.98 |
| Interest & Sinking Fund | Corporate Overnight Plus Fund | 0.28% | 0.08% | \$ 383,971.42 |
| Self Funding Fund | Corporate Overnight Plus Fund | 0.28% | 0.08% | \$ 368,587.78 |
| | | | TOTAL | \$ 11,660,874.40 |

Submitted By:
