

EDEN CONSOLIDATED INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2023

	10 General Fund	50 Debt Service Fund	60 Capital Projects	Other Funds	Total Governmental Funds
<b>REVENUES:</b>					
Total Local and Intermediate Sources	\$ 2,599,819	\$ 2,760,236	\$ 91,650	\$ 37,927	\$ 5,489,632
State Program Revenues	1,097,255	5,772	-	21,064	1,124,091
Federal Program Revenues	68,338	-	-	469,935	538,273
Total Revenues	<u>3,765,412</u>	<u>2,766,008</u>	<u>91,650</u>	<u>528,926</u>	<u>7,151,996</u>
<b>EXPENDITURES:</b>					
Current:					
Instruction	1,575,911	-	-	307,677	1,883,588
Instructional Resources and Media Services	2,094	-	-	-	2,094
Curriculum and Instructional Staff Development	1,426	-	-	-	1,426
School Leadership	143,364	-	-	-	143,364
Guidance, Counseling, and Evaluation Services	79,259	-	-	-	79,259
Health Services	72,113	-	-	-	72,113
Student (Pupil) Transportation	243,617	-	-	-	243,617
Food Services	-	-	-	204,308	204,308
Extracurricular Activities	282,888	-	-	38,680	321,568
General Administration	280,512	-	-	-	280,512
Facilities Maintenance and Operations	859,694	-	-	30,604	890,298
Security and Monitoring Services	1,805	-	-	7,225	9,030
Data Processing Services	185,646	-	-	-	185,646
Debt Service					
Principal on Long-Term Debt	15,350	1,620,000	-	-	1,635,350
Interest on Long-Term Debt	1,439	661,225	-	-	662,664
Bond Issuance Cost and Fees	-	500	-	-	500
Capital Outlay:					
Facilities Acquisition and Construction	46,250	-	804,003	-	850,253
Intergovernmental:					
Payments to Fiscal Agent/Member Districts of SSA	285,869	-	-	-	285,869
Other Intergovernmental Charges	229,423	-	-	-	229,423
Total Expenditures	<u>4,306,660</u>	<u>2,281,725</u>	<u>804,003</u>	<u>588,494</u>	<u>7,980,882</u>
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	<u>(541,248)</u>	<u>484,283</u>	<u>(712,353)</u>	<u>(59,568)</u>	<u>(828,886)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Sale of Real and Personal Property	2,500	-	-	-	2,500
Transfers In	-	-	-	53,453	53,453
Transfers Out (Use)	<u>(53,453)</u>	-	-	-	<u>(53,453)</u>
Total Other Financing Sources (Uses)	<u>(50,953)</u>	-	-	53,453	2,500
Net Change in Fund Balances	(592,201)	484,283	(712,353)	(6,115)	(826,386)
Fund Balance - September 1 (Beginning)	1,411,622	66,058	1,953,080	9,093	3,439,853
Increase (Decrease) in Fund Balance	<u>86,329</u>	-	-	-	<u>86,329</u>
Fund Balance - August 31 (Ending)	<u>\$ 905,750</u>	<u>\$ 550,341</u>	<u>\$ 1,240,727</u>	<u>\$ 2,978</u>	<u>\$ 2,699,796</u>

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