

Reorganized School District R-VII of Jefferson County, Missouri
Statement of Revenues, Expenditures and Changes in Fund Balance - Modified Cash Basis
All Government Funds
For the Year Ended June 30, 2023

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Fund	Total Governmental Funds
Revenues					
Local Sources	\$ 9,809,741.23	\$ 1,245,249.55	\$ 1,827,371.41	\$ 264,998.62	\$ 13,147,360.81
County Sources	249,058.18	15,809.49	142,260.77	3,509.30	410,637.74
State Sources	1,024,820.70	1,215,380.29	-	171,474.71	2,411,675.70
Federal Sources	404,174.26	1,120,395.89	-	-	1,524,570.15
TOTAL REVENUES	11,487,794.37	3,596,835.22	1,969,632.18	439,982.63	17,494,244.40
Expenditures					
Current					
Regular Instruction	1,306,785.46	5,938,731.75	-	3,548.00	7,249,065.21
Attendance	-	-	-	-	-
Guidance	8,226.15	331,765.98	-	-	339,992.13
Health, Psych Speech & Audio	316,710.78	-	-	-	316,710.78
Improvement of Instruction	6,576.35	-	-	-	6,576.35
Professional Development	24,637.75	-	-	-	24,637.75
Media Services	28,287.57	139,084.35	-	-	167,371.92
Board of Education Services	417,794.77	104,919.21	-	-	522,713.98
Executive Administration	1,082,587.72	494,639.92	-	-	1,577,227.64
Building Level Administration	183,305.55	506,121.84	-	-	689,427.39
Business Central Services	-	-	-	-	-
Operation of Plant	1,472,471.22	-	-	130,534.00	1,603,005.22
Security Services	-	-	-	-	-
Pupil Transportation	799,580.93	-	-	272,960.00	1,072,540.93
Food Service	632,590.96	-	-	30,500.00	663,090.96
Central Office Support Services	-	-	-	-	-
Other Supporting Services	-	-	-	-	-
Community Services	26,549.95	21,599.95	-	-	48,149.90
Capital Outlay	-	-	-	7,283.00	7,283.00
Debt Service:					
Principal	-	-	1,375,000.00	-	1,375,000.00
Interest and Charges	-	-	899,970.26	-	899,970.26
Total Support Services	6,306,105.16	7,536,863.00	2,274,970.26	444,825.00	16,562,763.42
Excess (deficiency) of revenues over expenditures:	5,181,689.21	(3,940,027.78)	(305,338.08)	(4,842.37)	931,480.98
Other Financing Sources (Uses):					
Transfers	(4,333,482.28)	3,933,482.28	-	400,000.00	(0.00)
Sale of Bonds	-	-	-	-	-
Net Insurance Recovery	23,225.29	-	-	-	23,225.29
Sale of School Buses	-	-	-	-	-
Sale of Other Property	-	-	-	-	-
Refunding Bonds	-	-	-	-	-
Tuition from other Districts	-	-	-	-	-
Area Voc Fees from Other LEAS	-	-	-	-	-
Contracted Educational Services	18,891.56	-	-	-	18,891.56
Trans from other LEAS Non-Handi	-	-	-	-	-
Trans from other LEAS for Handi	-	-	-	-	-
Trans from other LEAS for ECSE Handi	-	-	-	-	-
Total Other Financing Sources (Uses)	(4,291,365.43)	3,933,482.28	-	400,000.00	42,116.85
NET CHANGE IN FUND BALANCES	890,323.78	(6,545.50)	(305,338.08)	395,157.63	973,597.83
Fund Balances, July 1, 2022	4,408,818.59	6,545.50	2,035,542.52	1,177,601.34	7,628,507.95
Fund Balances, June 30, 2022	<u>\$ 5,299,142.37</u>	<u>\$ -</u>	<u>\$ 1,730,204.44</u>	<u>\$ 1,572,758.97</u>	<u>\$ 8,602,105.78</u>

The above statement was prepared from the information included in the final audit for fiscal year ended June 30, 2023, prepared by Daniel Jones & Associates, P.C. Certified Public Accountants 3510 Jeffco Blvd. Ste. 200, Arnold, MO 63010