

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

EXHIBIT C-3

Data Control Codes	10 General Fund	ESSER III ARP Act Fund	Other Funds	Total Governmental Funds
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 1,362,412	\$ -	\$ 307,030	\$ 1,669,442
5800 State Proiram Revenues	2,799,511	-	98,176	2,897,687
5900 Federal Proj\jam Revenues	99,946	186,449	419,862	706,257
5020 Total Revenues	<u>4,261,869</u>	<u>186,449</u>	<u>825,068</u>	<u>5,273,386</u>
EXPENDITURES:				
Current:				
0011 Instruction	1,796,327	186,449	263,883	2,246,659
0012 Instructional Resources and Media Services	2,930	-	-	2,930
0013 Curriculum and Instructional Staff Development	18,081	-	7,218	25,299
0021 Instructional Leadership	5,500	-	4,615	10,115
0023 School Leadership	252,723	-	-	252,723
0031 Guidance, Counseling, and Evaluation Services	14,930	-	-	14,930
0033 Health Services	915	-	-	915
0034 Student (Pupil) Transportation	58,540	-	-	58,540
0035 Food Services	-	-	237,585	237,585
0036 Extracurricular Activities	174,257	-	-	174,257
0041 General Administration	343,399	-	-	343,399
0051 Facilities Maintenance and Ooerations	713,927	-	-	713,927
0052 Security and Monitoring Services	27,558	-	53,690	81,248
0053 Data Processin1 Services	32,057	-	-	32,057
Debt Service:				
0071 Principal on Long-Tenn Liabilities	-	-	275,963	275,963
0072 Interest on Long-Tem1 Liabilities	-	-	78,175	78,175
0073 Bond Issuance Cost and Fees	-	-	4,529	4,529
Capital Outlay:				
0081 Facilities Acquisition and Construction	132,943	-	-	132,943
Intergovernmental:				
0093 Payments to Fiscal Agent/Member Districts of SSA	58,923	-	-	58,923
0099 Other Intergovernmental Charges	56,740	-	-	56,740
6030 Total Expenditures	<u>3,689,750</u>	<u>186,449</u>	<u>925,658</u>	<u>4,801,857</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>572,119</u>	<u>-</u>	<u>(100,590)</u>	<u>471,529</u>
OTHER FINANCING SOURCES (USES):				
7915 Transfers In	-	-	38,619	38,619
7949 Proceeds of SBITAs and Other Resources	50,000	-	-	50,000
8911 Transfers Out (Use)	(38,619)	-	-	(38,619)
7080 Total Other Financing Sources (Uses)	<u>11,381</u>	<u>-</u>	<u>38,619</u>	<u>50,000</u>
EXTRAORDINARY ITEMS:				
7919 Extraordinary Item - Resource	174	-	-	174
1200 Net Change in Fund Balances	583,674	-	(61,971)	521,703
0100 Fund Balance - September 1 (Beginning)	<u>2,173,704</u>	<u>-</u>	<u>310,872</u>	<u>2,484,576</u>
3000 Fund Balance - August 31 (Ending)	<u>\$ 2,757,378</u>	<u>\$ -</u>	<u>\$ 248,901</u>	<u>\$ 3,006,279</u>

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