

Seguin Independent School District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2021

C-2

	General Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:					
Local and intermediate sources	\$ 36,307,801	14,303,172	44,289	461,486	51,116,748
State program revenues	27,374,675	167,294	-	1,342,692	28,884,661
Federal program revenues	2,287,980	-	-	11,325,409	13,613,389
Total revenues	<u>65,970,456</u>	<u>14,470,466</u>	<u>44,289</u>	<u>13,129,587</u>	<u>93,614,798</u>
Expenditures:					
Current:					
Instruction	37,220,919	-	-	5,041,291	42,262,210
Instructional resources and media services	1,070,355	-	-	46,125	1,116,480
Curriculum and staff development	663,932	-	-	665,475	1,329,407
Instructional leadership	1,718,400	-	-	101,817	1,820,217
School leadership	4,766,098	-	-	11,063	4,777,161
Guidance, counseling, and evaluation services	2,631,456	-	-	527,702	3,159,158
Social work services	589,378	-	-	696,884	1,286,262
Health services	723,498	-	-	-	723,498
Student transportation	2,757,952	-	-	-	2,757,952
Food services	-	-	-	4,340,584	4,340,584
Extracurricular activities	1,763,224	-	-	235,607	1,998,831
General administration	2,071,836	-	-	-	2,071,836
Facilities maintenance and operations	6,683,899	-	651,249	19,365	7,354,513
Security and monitoring services	710,525	-	-	500,276	1,210,801
Data processing services	1,582,186	-	-	-	1,582,186
Community services	41,734	-	-	28,970	70,704
Debt service:					
Principal on long-term debt	665,000	7,775,000	-	-	8,440,000
Interest on long-term debt	-	5,729,612	-	-	5,729,612
Other debt service expenditures	-	493,332	334,196	-	827,528
Facilities acquisition and construction	29,000	-	10,680,590	-	10,709,590
Intergovernmental:					
Payments related to shared services arrangements	-	-	-	248,054	248,054
Other intergovernmental charges	610,684	-	-	-	610,684
Total expenditures	<u>66,300,076</u>	<u>13,997,944</u>	<u>11,666,035</u>	<u>12,463,213</u>	<u>104,427,268</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(329,620)</u>	<u>472,522</u>	<u>(11,621,746)</u>	<u>666,374</u>	<u>(10,812,470)</u>
Other Financing Sources and Uses:					
Issuance of bonds	-	4,934	27,660,066	-	27,665,000
Issuance of refunding bonds	-	44,769,951	-	-	44,769,951
Premium on sale of bonds	-	6,421,563	2,674,130	-	9,095,693
Payment to refunding bond escrow agent	-	(50,696,424)	-	-	(50,696,424)
Proceeds from sale of property	281,968	-	-	-	281,968
Total other financing sources, net	<u>281,968</u>	<u>500,024</u>	<u>30,334,196</u>	<u>-</u>	<u>31,116,188</u>
Net change in fund balances	<u>(47,652)</u>	<u>972,546</u>	<u>18,712,450</u>	<u>666,374</u>	<u>20,303,718</u>
Fund balances - beginning	31,737,598	11,017,436	19,783,165	757,404	63,295,603
Fund balances - ending	<u>\$ 31,689,946</u>	<u>11,989,982</u>	<u>38,495,615</u>	<u>1,423,778</u>	<u>83,599,321</u>

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