

MAPLEWOOD RICHMOND HEIGHTS SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS

June 30, 2022

	General	Special Revenue	Debt Service	Capital Projects	Total Governmental Funds
Revenues					
Local	\$ 17,084,179	\$ 2,267,870	\$ 4,988,044	\$ 399,400	\$ 24,739,493
County	210,039	5,971	117,329	10,147	343,486
State	698,171	1,631,287	-	-	2,329,458
Federal	2,243,294	301,479	87,551	20,341	2,652,665
Other	8,943	4,067	-	-	13,010
Total Revenue	20,244,626	4,210,674	5,192,924	429,888	30,078,112
Expenditures					
Current					
Instruction	1,660,117	10,584,717	-	35,608	12,280,442
Attendance	206,942	-	-	-	206,942
Guidance	199,345	591,615	-	-	790,960
Health Services	298,961	-	-	772	299,733
Improvement of Instruction	395,168	47,768	-	-	442,936
Professional Development	13,342	2,543	-	-	15,885
Media Services	22,246	327,121	-	-	349,367
Board of Education Services	224,417	-	-	-	224,417
Executive Administration	227,346	523,770	-	-	751,116
Building Level Administration	358,362	1,380,193	-	-	1,738,555
Operation of Plant	2,458,955	1,686	-	13,401,468	15,862,109
Pupil Transportation	554,172	-	-	-	554,172
Food Services	649,608	-	-	3,815	653,423
Business and Central Services	1,467,937	83,040	-	30,004	1,580,981
Security Services	73,586	-	-	-	73,586
Community Services	355,039	309,437	-	-	664,476
Facilities, Acquisition and Construction	-	-	-	253,915	253,915
Debt Service					
Principal	-	-	1,560,784	-	1,560,784
Interest and Other Charges	-	-	2,642,046	-	2,642,046
Total Expenditures	9,165,543	13,851,890	4,202,830	13,725,582	40,945,845
Excess of Revenues over (under) Expenditures	11,079,083	(9,641,216)	990,094	(13,295,694)	(10,867,733)
Other Financing Sources (Uses)					
Proceeds from Sale of Refunding Bonds	-	-	-	-	-
Proceeds from Sale of Bonds	-	-	-	-	-
Premium on Issuance of Bond	-	-	-	-	-
Payment to Refund Bond Escrow Agent	-	-	-	-	-
Transfers (to) from Other Funds	(10,084,302)	9,742,962	-	341,340	-
Total Other Financing Sources (Uses)	(10,084,302)	9,742,962	-	341,340	-
NET CHANGE IN FUND BALANCE	994,781	101,746	990,094	(12,954,354)	(10,867,733)
Fund Balances at July 1, 2021	10,486,837	401,873	3,453,796	25,871,478	40,213,984
Fund Balances at June 30, 2022	\$ 11,481,618	\$ 503,619	\$ 4,443,890	\$ 12,917,124	\$ 29,346,251

Auditor's scope and opinion on the financial statements

The above statement was summarized from the District's financial statements as of and for the year ended June 30, 2021. Kerber, Eck & Braeckel LLP, Certified Public Accountants audited those statements. Their audit was conducted in accordance with generally accepted auditing standards applicable to financial audits contained in Government Auditing Standards. In their opinion, the financial statements present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and each major fund of the District as of June 30, 2022.

The financial statements and independent auditor's reports are on file at the office of the Maplewood Richmond Heights School District, 7539 Manchester Road, Maplewood, Missouri 63143, where it is available for inspection and examination.