

ROBERT LEE INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2019

	10 General Fund	ESEA Title I, Part A	50 Debt Service Fund	Other Funds	Total Governmental Funds
REVENUES:					
Total Local and Intermediate Sources	\$ 2,671,466	\$ -	\$ 1,051,796	\$ 116,588	\$ 3,839,850
State Program Revenues	1,758,198	-	19,471	47,172	1,824,841
Federal Program Revenues	9,280	163,268	-	115,285	287,833
Total Revenues	<u>4,438,944</u>	<u>163,268</u>	<u>1,071,267</u>	<u>279,045</u>	<u>5,952,524</u>
EXPENDITURES:					
Current:					
Instruction	1,766,732	163,268	-	66,341	1,996,341
Instructional Resources and Media Services	9,563	-	-	-	9,563
Curriculum and Instructional Staff Development	2,723	-	-	-	2,723
Instructional Leadership	10,600	-	-	-	10,600
School Leadership	231,101	-	-	-	231,101
Guidance, Counseling, and Evaluation Services	62,202	-	-	-	62,202
Health Services	2,398	-	-	-	2,398
Student (Pupil) Transportation	214,188	-	-	-	214,188
Food Services	2,810	-	-	160,516	163,326
Extracurricular Activities	305,181	-	-	-	305,181
General Administration	299,771	-	-	75,001	374,772
Facilities Maintenance and Operations	588,290	-	-	-	588,290
Data Processing Services	269,621	-	-	-	269,621
Debt Service:					
Principal on Long-Term Debt	-	-	835,000	-	835,000
Interest on Long-Term Debt	-	-	196,766	-	196,766
Bond Issuance Cost and Fees	-	-	4,896	-	4,896
Capital Outlay:					
Facilities Acquisition and Construction	82,044	-	-	-	82,044
Intergovernmental:					
Payments to Fiscal Agent/Member Districts of SSA	190,891	-	-	-	190,891
Other Intergovernmental Charges	96,988	-	-	-	96,988
Total Expenditures	<u>4,135,103</u>	<u>163,268</u>	<u>1,036,662</u>	<u>301,858</u>	<u>5,636,891</u>
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	<u>303,841</u>	<u>-</u>	<u>34,605</u>	<u>(22,813)</u>	<u>315,633</u>
OTHER FINANCING SOURCES (USES):					
Transfers In	-	-	-	22,828	22,828
Transfers Out (Use)	(22,828)	-	-	-	(22,828)
Other (Uses)	(9,309)	-	(4,485)	-	(13,794)
Total Other Financing Sources (Uses)	<u>(32,137)</u>	<u>-</u>	<u>(4,485)</u>	<u>22,828</u>	<u>(13,794)</u>
Net Change in Fund Balances	271,704	-	30,120	15	301,839
Fund Balance - September 1 (Beginning)	878,322	-	380,698	-	1,259,020
Increase (Decrease) in Fund Balance	<u>(2,713)</u>	<u>-</u>	<u>(41)</u>	<u>-</u>	<u>(2,754)</u>
Fund Balance - August 31 (Ending)	<u>\$ 1,147,313</u>	<u>\$ -</u>	<u>\$ 410,777</u>	<u>\$ 15</u>	<u>\$ 1,558,105</u>

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