

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	4,438,944	163,268	1,071,267	279,045	5,952,524
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	4,135,103	163,268	1,036,662	301,858	5,636,891
Excess (Deficiency) of Revenues Over (Under) Expenditures	303,841	-	34,605	(22,813)	315,633
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)	(32,137)	-	(4,485)	22,828	(13,794)
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	(2,713)	-	(41)	-	(2,754)
Fund Balance - August 31 (Ending)	\$ 1,147,313	\$ -	\$ 410,777	\$ 15	\$ 1,558,105

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