

**ROBERT LEE INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED AUGUST 31, 2024**

	10 General Fund	LASSO/ School Safety Standards	50 Debt Service Fund	60 Capital Projects	Other Funds	Total Governmental Funds
<b>REVENUES:</b>						
Total Local and Intermediate Sources	\$ 2,847,194	\$ -	\$ 2,003,638	\$ 2,387	\$ 1,565	\$ 4,854,784
State Program Revenues	1,401,490	146,758	58,628	-	40,550	1,647,426
Federal Program Revenues	191,168	-	-	-	359,181	550,349
<b>Total Revenues</b>	<b>4,439,852</b>	<b>146,758</b>	<b>2,062,266</b>	<b>2,387</b>	<b>401,296</b>	<b>7,052,559</b>
<b>EXPENDITURES:</b>						
Current:						
Instruction	1,947,198	1,429	-	-	399,731	2,348,358
Instructional Resources and Media Services	7,765	-	-	-	-	7,765
Curriculum and Instructional Staff Development	4,915	-	-	-	-	4,915
Instructional Leadership	5,305	-	-	-	-	5,305
School Leadership	250,680	-	-	-	-	250,680
Guidance, Counseling, and Evaluation Services	85,993	-	-	-	-	85,993
Health Services	74,448	-	-	-	-	74,448
Student (Pupil) Transportation	189,598	-	-	328,060	-	517,658
Food Services	229,461	-	-	-	-	229,461
Extracurricular Activities	280,004	-	-	87,808	8,708	376,520
General Administration	359,619	-	-	-	-	359,619
Facilities Maintenance and Operations	730,507	-	-	276,499	-	1,007,006
Security and Monitoring Services	-	98,119	-	-	-	98,119
Data Processing Services	190,226	-	-	-	-	190,226
Debt Service						
Principal on Long-Term Debt	30,600	-	2,490,000	-	-	2,520,600
Interest on Long-Term Debt	1,890	-	407,934	-	-	409,824
Bond Issuance Cost and Fees	-	-	6,305	-	-	6,305
Capital Outlay:						
Facilities Acquisition and Construction	-	47,210	-	402,333	-	449,543
Intergovernmental:						
Payments to Fiscal Agent/Member Districts of SSA	267,423	-	-	-	-	267,423
Other Intergovernmental Charges	97,487	-	-	-	-	97,487
<b>Total Expenditures</b>	<b>4,753,119</b>	<b>146,758</b>	<b>2,904,239</b>	<b>1,094,700</b>	<b>408,439</b>	<b>9,307,255</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(313,267)	-	(841,973)	(1,092,313)	(7,143)	(2,254,696)
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers In	79,952	-	-	-	-	79,952
Transfers Out (Use)	(79,952)	-	-	-	-	(79,952)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(313,267)	-	(841,973)	(1,092,313)	(7,143)	(2,254,696)
Fund Balance - September 1 (Beginning)	669,420	-	1,747,014	1,649,878	5,538	4,071,850
Adjustments and Restatements	(2,919)	-	1,857	-	-	(1,062)
<b>Fund Balance - August 31 (Ending)</b>	<b>\$ 353,234</b>	<b>\$ -</b>	<b>\$ 906,898</b>	<b>\$ 557,565</b>	<b>\$ (1,605)</b>	<b>\$ 1,816,092</b>

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