

ROBERT LEE INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

	10 General Fund	LASO and Cycle 2 Funds	50 Debt Service Fund	60 Capital Projects	Other Funds	Total Governmental Funds
REVENUES:						
Total Local and Intermediate Sources	\$ 3,411,322	\$ -	\$ 2,257,004	\$ 1,042	\$ 5,433	\$ 5,674,801
State Program Revenues	1,219,116	118,562	55,168	-	10,528	1,403,374
Federal Program Revenues	178,228	-	-	-	235,915	414,143
Total Revenues	4,808,666	118,562	2,312,172	1,042	251,876	7,492,318
EXPENDITURES:						
Current:						
Instruction	1,952,375	71,459	-	3,840	246,443	2,274,117
Instructional Resources and Media Services	6,199	-	-	-	-	6,199
Curriculum and Instructional Staff Development	3,617	-	-	-	-	3,617
Instructional Leadership	14	-	-	-	-	14
School Leadership	332,740	-	-	-	-	332,740
Guidance, Counseling, and Evaluation Services	83,852	-	-	-	-	83,852
Health Services	78,398	-	-	-	-	78,398
Student (Pupil) Transportation	154,080	-	-	63,665	-	217,745
Food Services	246,909	-	-	3,350	-	250,259
Extracurricular Activities	238,740	-	-	24,608	2,651	265,999
General Administration	340,472	-	-	-	-	340,472
Facilities Maintenance and Operations	694,816	-	-	130,662	-	825,478
Security and Monitoring Services	2,390	47,103	-	1,150	-	50,643
Data Processing Services	179,445	-	-	9,594	-	189,039
Debt Service						
Principal on Long-Term Liabilities	31,020	-	1,830,000	-	-	1,861,020
Interest on Long-Term Liabilities	959	-	330,560	-	-	331,519
Bond Issuance Cost and Fees	-	-	2,527	101,105	-	103,632
Capital Outlay:						
Facilities Acquisition and Construction	-	-	-	1,126,998	-	1,126,998
Intergovernmental:						
Payments to Fiscal Agent/Member Districts of SSA	267,553	-	-	-	-	267,553
Other Intergovernmental Charges	127,476	-	-	-	-	127,476
Total Expenditures	4,741,055	118,562	2,163,087	1,464,972	249,094	8,736,770
Excess (Deficiency) of Revenues Over (Under)						
Expenditures	67,611	-	149,085	(1,463,930)	2,782	(1,244,452)
OTHER FINANCING SOURCES (USES):						
Capital Related Debt Issued	-	-	-	5,035,000	-	5,035,000
Sale of Real and Personal Property	9,100	-	-	-	-	9,100
Transfers In	61,980	-	-	-	-	61,980
Premium or Discount on Issuance of Bonds	-	-	-	116,105	-	116,105
Transfers Out (Use)	(61,980)	-	-	-	-	(61,980)
Total Other Financing Sources (Uses)	9,100	-	-	5,151,105	-	5,160,205
Net Change in Fund Balances	76,711	-	149,085	3,687,175	2,782	3,915,753
Fund Balance - September 1 (Beginning)	353,234	-	906,898	557,565	(1,605)	1,816,092
Adjustments and Restatements	4,629	-	-	-	-	4,629
Fund Balance - August 31 (Ending)	\$ 434,574	\$ -	\$ 1,055,983	\$ 4,244,740	\$ 1,177	\$ 5,736,474

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