

ROBERT LEE INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2023

	10 General Fund	SPAT/ School Safety Standards	50 Debt Service Fund	60 Capital Projects	Other Funds	Total Governmental Funds
REVENUES:						
Total Local and Intermediate Sources	\$ 2,970,110	\$ -	\$ 1,995,133	\$ 163	\$ 840	\$ 4,966,246
State Program Revenues	1,141,544	71,301	13,991	-	44,885	1,271,721
Federal Program Revenues	224,470	-	-	-	225,775	450,245
Total Revenues	4,336,124	71,301	2,009,124	163	271,500	6,688,212
EXPENDITURES:						
Current:						
Instruction	1,773,413	-	-	-	270,660	2,044,073
Instructional Resources and Media Services	8,340	-	-	-	-	8,340
Curriculum and Instructional Staff Development	6,514	-	-	-	-	6,514
Instructional Leadership	10,940	-	-	-	-	10,940
School Leadership	244,991	-	-	-	-	244,991
Guidance, Counseling, and Evaluation Services	64,862	-	-	-	-	64,862
Health Services	72,565	-	-	-	-	72,565
Student (Pupil) Transportation	139,780	-	-	64,935	-	204,715
Food Services	234,672	-	-	-	-	234,672
Extracurricular Activities	270,380	-	-	-	467	270,847
General Administration	317,957	-	-	9	-	317,966
Facilities Maintenance and Operations	735,782	-	-	95,924	-	831,706
Security and Monitoring Services	9,867	71,301	-	-	-	81,168
Data Processing Services	159,351	-	-	-	-	159,351
Debt Service						
Principal on Long-Term Debt	29,697	-	480,000	-	-	509,697
Interest on Long-Term Debt	2,793	-	327,248	-	-	330,041
Bond Issuance Cost and Fees	-	-	5,527	64,694	-	70,221
Capital Outlay:						
Facilities Acquisition and Construction	-	-	-	189,417	-	189,417
Intergovernmental:						
Payments to Fiscal Agent/Member Districts of SSA	238,436	-	-	-	-	238,436
Other Intergovernmental Charges	136,575	-	-	-	-	136,575
Total Expenditures	4,456,915	71,301	812,775	414,979	271,127	6,027,097
Excess (Deficiency) of Revenues Over (Under) Expenditures	(120,791)	-	1,196,349	(414,816)	373	661,115
OTHER FINANCING SOURCES (USES):						
Capital Related Debt Issued	-	-	-	2,000,000	-	2,000,000
Transfers In	60,109	-	-	-	-	60,109
Premium or Discount on Issuance of Bonds	-	-	-	64,694	-	64,694
Transfers Out (Use)	(60,109)	-	-	-	-	(60,109)
Total Other Financing Sources (Uses)	-	-	-	2,064,694	-	2,064,694
Net Change in Fund Balances	(120,791)	-	1,196,349	1,649,878	373	2,725,809
Fund Balance - September 1 (Beginning)	809,590	-	554,597	-	5,365	1,369,552
Increase (Decrease) in Fund Balance	(19,379)	-	(3,932)	-	(200)	(23,511)
Fund Balance - August 31 (Ending)	\$ 669,420	\$ -	\$ 1,747,014	\$ 1,649,878	\$ 5,538	\$ 4,071,850

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