

ROBERT LEE INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2018

| Data Control Codes | 10 General Fund | 50 Debt Service Fund | Other Funds | Total Governmental Funds |
|--|-----------------------|----------------------------|-----------------|--------------------------------|
| REVENUES: | | | | |
| 5700 Total Local and Intermediate Sources | \$ 1,719,873 | \$ 824,311 | \$ 37,544 | \$ 2,581,728 |
| 5800 State Program Revenues | 1,796,173 | 11,335 | 12,042 | 1,819,550 |
| 5900 Federal Program Revenues | 4,658 | - | 176,603 | 181,261 |
| 5020 Total Revenues | <u>3,520,704</u> | <u>835,646</u> | <u>226,189</u> | <u>4,582,539</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| 0011 Instruction | 1,628,719 | - | 97,145 | 1,725,864 |
| 0012 Instructional Resources and Media Services | 8,349 | - | - | 8,349 |
| 0013 Curriculum and Instructional Staff Development | 4,211 | - | - | 4,211 |
| 0021 Instructional Leadership | 11,076 | - | - | 11,076 |
| 0023 School Leadership | 220,443 | - | - | 220,443 |
| 0031 Guidance, Counseling, and Evaluation Services | 66,367 | - | - | 66,367 |
| 0033 Health Services | 2,141 | - | - | 2,141 |
| 0034 Student (Pupil) Transportation | 181,317 | - | - | 181,317 |
| 0035 Food Services | 2,959 | - | 163,574 | 166,533 |
| 0036 Extracurricular Activities | 181,688 | - | - | 181,688 |
| 0041 General Administration | 283,080 | - | - | 283,080 |
| 0051 Facilities Maintenance and Operations | 606,028 | - | - | 606,028 |
| 0053 Data Processing Services | 175,533 | - | - | 175,533 |
| Debt Service: | | | | |
| 0071 Principal on Long-Term Debt | - | 480,000 | - | 480,000 |
| 0072 Interest on Long-Term Debt | 4,458 | 210,150 | - | 214,608 |
| 0073 Bond Issuance Cost and Fees | - | 4,916 | - | 4,916 |
| Intergovernmental: | | | | |
| 0093 Payments to Fiscal Agent/Member Districts of SSA | 206,160 | - | - | 206,160 |
| 0099 Other Intergovernmental Charges | 76,660 | - | - | 76,660 |
| 6030 Total Expenditures | <u>3,659,189</u> | <u>695,066</u> | <u>260,719</u> | <u>4,614,974</u> |
| 1100 Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(138,485)</u> | <u>140,580</u> | <u>(34,530)</u> | <u>(32,435)</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| 7915 Transfers In | - | - | 34,530 | 34,530 |
| 8911 Transfers Out (Use) | (34,530) | - | - | (34,530) |
| 7080 Total Other Financing Sources (Uses) | <u>(34,530)</u> | <u>-</u> | <u>34,530</u> | <u>-</u> |
| 1200 Net Change in Fund Balances | (173,015) | 140,580 | - | (32,435) |
| 0100 Fund Balance - September 1 (Beginning) | 1,057,769 | 241,496 | - | 1,299,265 |
| 1300 Increase (Decrease) in Fund Balance | (6,432) | (1,378) | - | (7,810) |
| 3000 Fund Balance - August 31 (Ending) | <u>\$ 878,322</u> | <u>\$ 380,698</u> | <u>\$ -</u> | <u>\$ 1,259,020</u> |

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