

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

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:			
<i>Local and Intermediate Sources</i>	\$ 1,063,422	\$ 236,243	\$ 1,299,665
<i>State Program Revenues</i>	1,699,193	10,497	1,709,690
<i>Federal Program Revenues</i>	90,737	214,529	305,266
Total Revenues	<u>2,853,352</u>	<u>461,269</u>	<u>3,314,621</u>
EXPENDITURES:			
Current:			
<i>Instruction</i>	1,227,045	96,697	1,323,742
<i>Instructional Resources and Media Services</i>	2,963	--	2,963
<i>Curriculum and Staff Development</i>	37,709	--	37,709
<i>Instructional Leadership</i>	29,639	4,982	34,621
<i>School Leadership</i>	239,451	--	239,451
<i>Guidance, Counseling, & Evaluation Services</i>	68,006	--	68,006
<i>Health Services</i>	10,054	--	10,054
<i>Student Transportation</i>	113,109	--	113,109
<i>Food Service</i>	342	157,932	158,274
<i>Cocurricular/Extracurricular Activities</i>	142,252	--	142,252
<i>General Administration</i>	256,592	--	256,592
<i>Facilities Maintenance and Operations</i>	468,928	--	468,928
<i>Security and Monitoring Services</i>	250	--	250
<i>Principal on Long-term Debt</i>	43,382	110,000	153,382
<i>Interest on Long-term Debt</i>	195	94,000	94,195
<i>Bond Issuance Costs and Fees</i>	--	350	350
<i>Payments to Shared Service Arrangements</i>	51,742	--	51,742
<i>Other Intergovernmental Charges</i>	56,696	--	56,696
Total Expenditures	<u>2,748,355</u>	<u>463,961</u>	<u>3,212,316</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>104,997</u>	<u>(2,692)</u>	<u>102,305</u>
Other Financing Sources and (Uses):			
<i>Issuance of Capital Leases</i>	85,840	--	85,840
<i>Transfers In</i>	--	20,213	20,213
<i>Transfers Out</i>	(20,213)	--	(20,213)
Total Other Financing Sources and (Uses)	<u>65,627</u>	<u>20,213</u>	<u>85,840</u>
Net Change in Fund Balances	170,624	17,521	188,145
Fund Balances - Beginning	1,164,447	49,881	1,214,328
Fund Balances - Ending	<u>\$ 1,335,071</u>	<u>\$ 67,402</u>	<u>\$ 1,402,473</u>