

GLASSCOCK COUNTY INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2019

Data Control Codes	10 General Fund	50 Debt Service Fund	Other Funds	Total Governmental Funds
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 35,076,937	\$ 1,992,519	\$ 82,076	\$ 37,151,532
5800 State Program Revenues	554,073	974	52,569	607,616
5900 Federal Program Revenues	-	-	160,136	160,136
5020 Total Revenues	<u>35,631,010</u>	<u>1,993,493</u>	<u>294,781</u>	<u>37,919,284</u>
EXPENDITURES:				
Current:				
0011 Instruction	3,002,767	-	117,097	3,119,864
0012 Instructional Resources and Media Services	103,576	-	-	103,576
0013 Curriculum and Instructional Staff Development	3,492	-	-	3,492
0023 School Leadership	308,677	-	-	308,677
0031 Guidance, Counseling, and Evaluation Services	83,443	-	-	83,443
0033 Health Services	70,424	-	-	70,424
0034 Student (Pupil) Transportation	419,053	-	-	419,053
0035 Food Services	6,525	-	369,427	375,952
0036 Extracurricular Activities	335,430	-	-	335,430
0041 General Administration	408,646	-	-	408,646
0051 Facilities Maintenance and Operations	1,567,887	-	-	1,567,887
0052 Security and Monitoring Services	269,040	-	-	269,040
0053 Data Processing Services	99,968	-	-	99,968
0061 Community Services	85,556	-	-	85,556
Debt Service:				
0071 Principal on Long-Term Debt	-	525,000	-	525,000
0072 Interest on Long-Term Debt	-	707,875	-	707,875
0073 Bond Issuance Cost and Fees	-	537	-	537
Capital Outlay:				
0081 Facilities Acquisition and Construction	19,813	-	-	19,813
Intergovernmental:				
0091 Contracted Instructional Services Between Schools	26,849,376	-	-	26,849,376
0093 Payments to Fiscal Agent/Member Districts of SSA	49,515	-	-	49,515
0099 Other Intergovernmental Charges	299,574	-	-	299,574
6030 Total Expenditures	<u>33,982,762</u>	<u>1,233,412</u>	<u>486,524</u>	<u>35,702,698</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,648,248</u>	<u>760,081</u>	<u>(191,743)</u>	<u>2,216,586</u>
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property	3,000	-	-	3,000
7915 Transfers In	-	-	191,743	191,743
8911 Transfers Out (Use)	(191,743)	-	-	(191,743)
7080 Total Other Financing Sources (Uses)	<u>(188,743)</u>	<u>-</u>	<u>191,743</u>	<u>3,000</u>
1200 Net Change in Fund Balances	1,459,505	760,081	-	2,219,586
0100 Fund Balance - September 1 (Beginning)	<u>7,644,844</u>	<u>1,348,868</u>	<u>-</u>	<u>8,993,712</u>
3000 Fund Balance - August 31 (Ending)	<u>\$ 9,104,349</u>	<u>\$ 2,108,949</u>	<u>\$ -</u>	<u>\$ 11,213,298</u>

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