

CELINA INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2007

Data Control Codes	10 General Fund	50 Debt Service Fund	60 Capital Projects
<b>REVENUES:</b>			
5700 Total Local and Intermediate Sources	\$ 7,449,735	\$ 1,948,586	\$ 3,533,700
5800 State Program Revenues	5,414,177	317,493	-
5900 Federal Program Revenues	-	-	-
5020 Total Revenues	<u>12,863,912</u>	<u>2,266,079</u>	<u>3,533,700</u>
<b>EXPENDITURES:</b>			
Current:			
0011 Instruction	6,548,441	-	-
0012 Instructional Resources and Media Services	196,825	-	-
0013 Curriculum and Instructional Staff Development	101,517	-	-
0021 Instructional Leadership	20,213	-	-
0023 School Leadership	762,481	-	-
0031 Guidance, Counseling and Evaluation Services	261,353	-	-
0033 Health Services	119,411	-	-
0034 Student (Pupil) Transportation	687,478	-	-
0035 Food Services	14,515	-	-
0036 Cocurricular/Extracurricular Activities	698,729	-	-
0041 General Administration	696,303	-	-
0051 Facilities Maintenance and Operations	1,467,800	-	-
0052 Security and Monitoring Services	11,442	-	-
0053 Data Processing Services	193,598	-	-
0061 Community Services	43,249	-	-
Debt Service:			
0071 Debt Service - Principal on Long Term Debt	-	314,244	-
0072 Debt Service - Interest on Long Term Debt	-	1,420,786	-
0073 Debt Service - Bond Issuance Cost and Fees	-	2,712	197,208
Capital Outlay:			
0081 Facilities Acquisition and Construction	-	-	11,064,159
Intergovernmental:			
0093 Payments to Fiscal Agent/Member Districts of SSA	215,452	-	-
6030 Total Expenditures	<u>12,038,807</u>	<u>1,737,742</u>	<u>11,261,367</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>825,105</u>	<u>528,337</u>	<u>(7,727,667)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
7911 Capital Related Debt Issued (Regular Bonds)	-	-	33,995,705
7915 Transfers In	20,000	-	-
7916 Premium or Discount on Issuance of Bonds	-	365,545	201,503
8911 Transfers Out (Use)	(23,215)	-	(20,000)
7080 Total Other Financing Sources (Uses)	<u>(3,215)</u>	<u>365,545</u>	<u>34,177,208</u>
1200 Net Change in Fund Balances	821,890	893,882	26,449,541
0100 Fund Balance - July 1 (Beginning)	<u>3,748,020</u>	<u>1,376,222</u>	<u>20,000</u>
3000 Fund Balance - June 30 (Ending)	<u>\$ 4,569,910</u>	<u>\$ 2,270,104</u>	<u>\$ 26,469,541</u>

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

Other Funds	Total Governmental Funds
\$ 364,189	\$ 13,296,210
184,795	5,916,465
<u>372,527</u>	<u>372,527</u>
921,511	19,585,202
223,213	6,771,654
293	197,118
2,998	104,515
-	20,213
25,538	788,019
16,736	278,089
167	119,578
463	687,941
584,335	598,850
355	699,084
-	696,303
25	1,467,825
-	11,442
37,695	231,293
-	43,249
-	314,244
-	1,420,786
-	199,920
-	11,064,159
-	<u>215,452</u>
<u>891,818</u>	<u>25,929,734</u>
<u>29,693</u>	<u>(6,344,532)</u>
-	33,995,705
23,215	43,215
-	567,048
-	<u>(43,215)</u>
<u>23,215</u>	<u>34,562,753</u>
52,908	28,218,221
<u>48,900</u>	<u>5,193,142</u>
<u>\$ 101,808</u>	<u>\$ 33,411,363</u>