

CELINA INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2009

	General Fund	Debt Service Fund	Capital Projects	Other Governmental Funds	Total Governmental Funds
REVENUES:					
Total Local and Intermediate Sources	\$ 7,156,499	\$ 3,270,273	\$ 878,494	\$ 428,495	\$ 11,733,761
State Program Revenues	6,905,280	130,904	-	209,817	7,246,001
Federal Program Revenues	2,752	-	-	471,833	474,585
Total Revenues	14,064,531	3,401,177	878,494	1,110,145	19,454,347
EXPENDITURES:					
Current:					
Instruction	7,554,866	-	-	308,017	7,862,883
Instructional Resources and Media Services	219,819	-	-	-	219,819
Curriculum and Instructional Staff Development	169,542	-	-	-	169,542
Instructional Leadership	27,116	-	-	-	27,116
School Leadership	918,530	-	-	29,814	948,344
Guidance, Counseling and Evaluation Services	255,789	-	-	28,278	284,067
Health Services	165,772	-	-	-	165,772
Student (Pupil) Transportation	706,455	-	-	-	706,455
Food Services	-	-	-	637,754	637,754
Extracurricular Activities	913,517	-	-	-	913,517
General Administration	655,246	-	-	-	655,246
Facilities Maintenance and Operations	1,851,803	-	-	-	1,851,803
Security and Monitoring Services	28,953	-	-	-	28,953
Data Processing Services	334,767	-	-	49,734	384,501
Debt Service:					
Debt Service - Principal on Long Term Debt	-	468,191	-	-	468,191
Debt Service - Interest on Long Term Debt	-	2,929,983	-	-	2,929,983
Debt Service - Bond Issuance Cost and Fees	-	4,462	-	-	4,462
Capital Outlay:					
Facilities Acquisition and Construction	-	-	12,069,833	-	12,069,833
Intergovernmental:					
Payments to Fiscal Agent/Member Districts of SSA	296,039	-	-	-	296,039
Other Intergovernmental Charges	61,815	-	-	-	61,815
Total Expenditures	14,160,029	3,402,636	12,069,833	1,053,597	30,686,095
Excess (Deficiency) of Revenues Over (Under) Expenditures	(95,498)	(1,459)	(11,191,339)	56,548	(11,231,748)
OTHER FINANCING SOURCES (USES):					
Sale of Real and Personal Property	4,897	-	-	-	4,897
Transfers In	1,438,351	-	-	-	1,438,351
Transfers Out (Use)	-	-	(1,421,253)	(17,098)	(1,438,351)
Total Other Financing Sources (Uses)	1,443,248	-	(1,421,253)	(17,098)	4,897
Net Change in Fund Balances	1,347,750	(1,459)	(12,612,592)	39,450	(11,226,851)
Fund Balance - July 1 (Beginning)	4,634,305	2,663,807	13,278,020	32,687	20,608,819
Fund Balance - June 30 (Ending)	\$ 5,982,055	\$ 2,662,348	\$ 665,428	\$ 72,137	\$ 9,381,968

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