

CELINA INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	General Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:				
Total Local and Intermediate Sources	\$ 8,048,667	\$ 3,385,666	\$ 473,558	\$ 11,907,891
State Program Revenues	7,748,766	241,483	102,684	8,092,933
Federal Program Revenues	106,635	-	2,068,276	2,174,911
Total Revenues	15,904,068	3,627,149	2,644,518	22,175,735
EXPENDITURES:				
Current:				
Instruction	8,255,090	-	1,738,355	9,993,445
Instructional Resources and Media Services	165,537	-	-	165,537
Curriculum and Instructional Staff Development	147,136	-	-	147,136
Instructional Leadership	55,512	-	-	55,512
School Leadership	1,112,014	-	64,780	1,176,794
Guidance, Counseling and Evaluation Services	326,465	-	4,275	330,740
Health Services	153,505	-	-	153,505
Student (Pupil) Transportation	871,455	-	-	871,455
Food Services	-	-	816,875	816,875
Extracurricular Activities	991,451	-	-	991,451
General Administration	522,256	-	-	522,256
Facilities Maintenance and Operations	1,971,021	-	-	1,971,021
Security and Monitoring Services	25,470	-	-	25,470
Data Processing Services	317,618	-	112,045	429,663
Debt Service:				
Principal on Long Term Debt	158,266	908,243	-	1,066,509
Interest on Long Term Debt	61,614	2,617,498	-	2,679,112
Bond Issuance Cost and Fees	-	173,580	-	173,580
Capital Outlay:				
Facilities Acquisition and Construction	562,698	-	45,346	608,044
Intergovernmental:				
Payments to Fiscal Agent/Member Districts of SSA	404,649	-	-	404,649
Other Intergovernmental Charges	69,618	-	-	69,618
Total Expenditures	16,171,375	3,699,321	2,781,676	22,652,372
Excess (Deficiency) of Revenues Over (Under) Expenditures	(267,307)	(72,172)	(137,158)	(476,637)
OTHER FINANCING SOURCES (USES):				
Refunding Bonds Issued	-	8,750,000	-	8,750,000
Non-Current Loans	250,000	-	-	250,000
Transfers In	-	-	191,076	191,076
Premium or Discount on Issuance of Bonds	-	1,188,322	-	1,188,322
Transfers Out (Use)	(191,076)	-	-	(191,076)
Other (Uses) - Transfer to Bond Refunding Agent	-	(9,769,169)	-	(9,769,169)
Total Other Financing Sources (Uses)	58,924	169,153	191,076	419,153
Net Change in Fund Balances	(208,383)	96,981	53,918	(57,484)
Fund Balance - July 1 (Beginning)	7,456,971	2,617,547	454,470	10,528,988
Fund Balance - June 30 (Ending)	\$ 7,248,588	\$ 2,714,528	\$ 508,388	\$ 10,471,504

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