

CELINA INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2014

| | General Fund | Debt Service Fund | Other Governmental Funds | Total Governmental Funds |
|---|---------------------|----------------------|--------------------------------|--------------------------------|
| REVENUES: | | | | |
| Total Local and Intermediate Sources | \$ 8,248,463 | \$ 3,506,253 | \$ 454,604 | \$ 12,209,320 |
| State Program Revenues | 8,306,338 | - | 279,859 | 8,586,197 |
| Federal Program Revenues | 73,994 | - | 832,538 | 906,532 |
| Total Revenues | <u>16,628,795</u> | <u>3,506,253</u> | <u>1,567,001</u> | <u>21,702,049</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Instruction | 8,665,943 | - | 716,418 | 9,382,361 |
| Instructional Resources and Media Services | 184,038 | - | - | 184,038 |
| Curriculum and Instructional Staff Development | 175,842 | - | - | 175,842 |
| Instructional Leadership | 61,798 | - | - | 61,798 |
| School Leadership | 1,223,409 | - | 45,725 | 1,269,134 |
| Guidance, Counseling and Evaluation Services | 357,501 | - | - | 357,501 |
| Social Work Services | 44,902 | - | - | 44,902 |
| Health Services | 162,023 | - | - | 162,023 |
| Student (Pupil) Transportation | 756,573 | - | - | 756,573 |
| Food Services | - | - | 922,563 | 922,563 |
| Extracurricular Activities | 1,110,590 | - | - | 1,110,590 |
| General Administration | 585,522 | - | - | 585,522 |
| Facilities Maintenance and Operations | 2,133,520 | - | - | 2,133,520 |
| Security and Monitoring Services | 25,733 | - | - | 25,733 |
| Data Processing Services | 339,987 | - | 142,298 | 482,285 |
| Debt Service: | | | | |
| Principal on Long Term Debt | 155,799 | 1,145,730 | - | 1,301,529 |
| Interest on Long Term Debt | 48,063 | 2,429,479 | - | 2,477,542 |
| Bond Issuance Cost and Fees | - | 4,677 | - | 4,677 |
| Capital Outlay: | | | | |
| Facilities Acquisition and Construction | 1,201,223 | - | 151,788 | 1,353,011 |
| Intergovernmental: | | | | |
| Payments to Fiscal Agent/Member Districts of SSA | 401,021 | - | - | 401,021 |
| Other Intergovernmental Charges | 72,738 | - | - | 72,738 |
| Total Expenditures | <u>17,706,225</u> | <u>3,579,886</u> | <u>1,978,792</u> | <u>23,264,903</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(1,077,430)</u> | <u>(73,633)</u> | <u>(411,791)</u> | <u>(1,562,854)</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Sale of Real and Personal Property | 28,112 | - | - | 28,112 |
| Transfers In | - | - | 179,818 | 179,818 |
| Transfers Out (Use) | (179,818) | - | - | (179,818) |
| Total Other Financing Sources (Uses) | <u>(151,706)</u> | <u>-</u> | <u>179,818</u> | <u>28,112</u> |
| Net Change in Fund Balances | (1,229,136) | (73,633) | (231,973) | (1,534,742) |
| Fund Balance - July 1 (Beginning) | 7,248,589 | 2,607,337 | 508,388 | 10,364,314 |
| Fund Balance - June 30 (Ending) | <u>\$ 6,019,453</u> | <u>\$ 2,533,704</u> | <u>\$ 276,415</u> | <u>\$ 8,829,572</u> |

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