

CELINA INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	General Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:				
Total Local and Intermediate Sources	\$ 9,548,564	\$ 3,859,020	\$ 478,674	\$ 13,886,258
State Program Revenues	9,409,814	69,991	84,230	9,564,035
Federal Program Revenues	85,659	-	574,925	660,584
Total Revenues	19,044,037	3,929,011	1,137,829	24,110,877
EXPENDITURES:				
Current:				
Instruction	9,741,589	-	242,299	9,983,888
Instructional Resources and Media Services	175,281	-	-	175,281
Curriculum and Instructional Staff Development	272,306	-	-	272,306
Instructional Leadership	67,654	-	-	67,654
School Leadership	1,388,084	-	82,117	1,470,201
Guidance, Counseling and Evaluation Services	440,343	-	-	440,343
Social Work Services	48,705	-	-	48,705
Health Services	205,431	-	-	205,431
Student (Pupil) Transportation	1,039,608	-	-	1,039,608
Food Services	-	-	828,769	828,769
Extracurricular Activities	1,162,097	-	-	1,162,097
General Administration	697,182	-	-	697,182
Facilities Maintenance and Operations	2,269,281	-	-	2,269,281
Security and Monitoring Services	80,871	-	-	80,871
Data Processing Services	523,299	-	127,264	650,563
Debt Service:				
Principal on Long Term Debt	160,593	1,297,526	-	1,458,119
Interest on Long Term Debt	43,270	2,308,226	-	2,351,496
Bond Issuance Cost and Fees	-	181,750	-	181,750
Capital Outlay:				
Facilities Acquisition and Construction	300,000	-	20,603	320,603
Intergovernmental:				
Payments to Fiscal Agent/Member Districts of SSA	398,103	-	-	398,103
Payments to Juvenile Justice Alternative Ed. Prg.	46,303	-	-	46,303
Other Intergovernmental Charges	77,695	-	-	77,695
Total Expenditures	19,137,695	3,787,502	1,301,052	24,226,249
Excess (Deficiency) of Revenues Over (Under) Expenditures	(93,658)	141,509	(163,223)	(115,372)
OTHER FINANCING SOURCES (USES):				
Refunding Bonds Issued	-	9,131,584	-	9,131,584
Transfers In	-	-	120,519	120,519
Premium or Discount on Issuance of Bonds	-	854,779	-	854,779
Transfers Out (Use)	(120,519)	-	-	(120,519)
Payment to Bond Refunding Escrow Agent (Use)	-	(9,783,507)	-	(9,783,507)
Total Other Financing Sources (Uses)	(120,519)	202,856	120,519	202,856
Net Change in Fund Balances	(214,177)	344,365	(42,704)	87,484
Fund Balance - July 1 (Beginning)	6,019,453	2,533,704	276,415	8,829,572
Fund Balance - June 30 (Ending)	\$ 5,805,276	\$ 2,878,069	\$ 233,711	\$ 8,917,056

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