

CELINA INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	General Fund	Debt Service Fund	Bond Construction	Other Governmental Funds	Total Governmental Funds
REVENUES:					
Total Local and Intermediate Sources	\$ 11,082,826	\$ 4,331,432	\$ 60,109	\$ 540,191	\$ 16,014,558
State Program Revenues	10,411,540	255,576	-	237,670	10,904,786
Federal Program Revenues	200,316	-	-	558,147	758,463
Total Revenues	21,694,682	4,587,008	60,109	1,336,008	27,677,807
EXPENDITURES:					
Current:					
Instruction	11,002,419	-	-	388,302	11,390,721
Instructional Resources and Media Services	185,629	-	-	-	185,629
Curriculum and Instructional Staff Development	302,186	-	-	-	302,186
Instructional Leadership	81,132	-	-	-	81,132
School Leadership	1,526,902	-	-	70,774	1,597,676
Guidance, Counseling and Evaluation Services	471,795	-	-	-	471,795
Health Services	187,066	-	-	-	187,066
Student (Pupil) Transportation	877,111	-	-	-	877,111
Food Services	-	-	-	841,226	841,226
Extracurricular Activities	1,376,856	-	-	-	1,376,856
General Administration	824,635	-	-	-	824,635
Facilities Maintenance and Operations	2,435,048	-	-	-	2,435,048
Security and Monitoring Services	261,125	-	-	-	261,125
Data Processing Services	535,216	-	-	28,237	563,453
Debt Service:					
Principal on Long Term Debt	165,429	1,270,122	-	-	1,435,551
Interest on Long Term Debt	38,433	2,424,318	-	-	2,462,751
Bond Issuance Cost and Fees	-	279,325	-	-	279,325
Capital Outlay:					
Facilities Acquisition and Construction	219,834	-	2,025,574	53,675	2,299,083
Intergovernmental:					
Payments to Fiscal Agent/Member Districts of SSA	389,009	-	-	-	389,009
Payments to Juvenile Justice Alternative Ed. Prg.	11,877	-	-	-	11,877
Other Intergovernmental Charges	87,228	-	-	-	87,228
Total Expenditures	20,978,930	3,973,765	2,025,574	1,382,214	28,360,483
Excess (Deficiency) of Revenues Over (Under) Expenditures	715,752	613,243	(1,965,465)	(46,206)	(682,676)
OTHER FINANCING SOURCES (USES):					
Refunding Bonds Issued	-	23,319,176	-	-	23,319,176
Capital Related Debt Issued (Regular Bonds)	-	-	20,000,000	-	20,000,000
Sale of Real and Personal Property	4,631	-	-	-	4,631
Transfers In	-	-	-	128,169	128,169
Premium or Discount on Issuance of Bonds	-	3,063,270	-	-	3,063,270
Transfers Out (Use)	(128,169)	-	-	-	(128,169)
Payment to Bond Refunding Escrow Agent (Use)	-	(25,593,270)	-	-	(25,593,270)
Total Other Financing Sources (Uses)	(123,538)	789,176	20,000,000	128,169	20,793,807
Net Change in Fund Balances	592,214	1,402,419	18,034,535	81,963	20,111,131
Fund Balance - July 1 (Beginning)	5,805,276	2,878,069	-	233,711	8,917,056
Fund Balance - June 30 (Ending)	\$ 6,397,490	\$ 4,280,488	\$ 18,034,535	\$ 315,674	\$ 29,028,187