

CELINA INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	General Fund	Debt Service Fund	2016 Bond Construction	2016A Bond Construction	Other Governmental Funds	Total Governmental Funds
REVENUES:						
Total Local and Intermediate Sources	\$ 12,977,480	\$ 5,088,344	\$ 57,658	\$ 96,301	\$ 523,902	\$ 18,743,685
State Program Revenues	10,050,790	79,900	-	-	170,135	10,300,825
Federal Program Revenues	74,644	-	-	-	604,975	679,619
Total Revenues	23,102,914	5,168,244	57,658	96,301	1,299,012	29,724,129
EXPENDITURES:						
Current:						
Instruction	11,913,130	-	-	-	355,677	12,268,807
Instructional Resources and Media Services	154,818	-	-	-	-	154,818
Curriculum and Instructional Staff Development	286,816	-	-	-	-	286,816
Instructional Leadership	55,418	-	-	-	-	55,418
School Leadership	1,584,327	-	-	-	60,083	1,644,410
Guidance, Counseling and Evaluation Services	498,864	-	-	-	-	498,864
Health Services	230,371	-	-	-	-	230,371
Student (Pupil) Transportation	967,390	-	-	-	-	967,390
Food Services	-	-	-	-	911,407	911,407
Extracurricular Activities	1,415,546	-	-	-	-	1,415,546
General Administration	943,612	-	-	-	-	943,612
Facilities Maintenance and Operations	2,600,258	-	-	-	-	2,600,258
Security and Monitoring Services	253,859	-	-	-	-	253,859
Data Processing Services	591,160	-	-	-	179,863	771,023
Debt Service:						
Principal on Long Term Debt	170,623	988,610	-	-	-	1,159,233
Interest on Long Term Debt	33,239	3,631,705	-	-	-	3,664,944
Bond Issuance Cost and Fees	-	155,790	-	-	-	155,790
Capital Outlay:						
Facilities Acquisition and Construction	793,426	-	2,857,624	17,994,347	20,514	21,665,911
Intergovernmental:						
Payments to Fiscal Agent/Member Districts of SSA	445,578	-	-	-	-	445,578
Other Intergovernmental Charges	102,732	-	-	-	-	102,732
Total Expenditures	23,041,167	4,776,105	2,857,624	17,994,347	1,527,544	50,196,787
Excess (Deficiency) of Revenues Over (Under) Expenditures	61,747	392,139	(2,799,966)	(17,898,046)	(228,532)	(20,472,658)
OTHER FINANCING SOURCES (USES):						
Refunding Bonds Issued	-	7,542,361	-	-	-	7,542,361
Capital Related Debt Issued (Regular Bonds)	-	-	15,000,000	-	-	15,000,000
Sale of Real and Personal Property	801	-	-	-	-	801
Transfers In	-	-	-	-	138,898	138,898
Premium or Discount on Issuance of Bonds	-	1,596,906	-	-	-	1,596,906
Transfers Out (Use)	(138,898)	-	-	-	-	(138,898)
Payment to Bond Refunding Escrow Agent (Use)	-	(8,911,906)	-	-	-	(8,911,906)
Total Other Financing Sources (Uses)	(138,097)	227,361	15,000,000	-	138,898	15,228,162
Net Change in Fund Balances	(76,350)	619,500	12,200,034	(17,898,046)	(89,634)	(5,244,496)
Fund Balance - July 1 (Beginning)	6,397,490	4,280,488	-	18,034,535	315,674	29,028,187
Fund Balance - June 30 (Ending)	\$ 6,321,140	\$ 4,899,988	\$ 12,200,034	\$ 136,489	\$ 226,040	\$ 23,783,691