

CELINA INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	General Fund	Debt Service Fund	Bond Const Series 2016-A	Bond Const Series 2018	Other Governmental Funds	Total Governmental Funds
REVENUES:						
Total Local and Intermediate Sources	\$ 14,588,336	\$ 5,911,594	\$ 34,985	\$ 4,491	\$ 587,085	\$ 21,126,491
State Program Revenues	9,735,532	90,320	-	-	232,984	10,058,836
Federal Program Revenues	91,040	-	-	-	729,849	820,889
Total Revenues	24,414,908	6,001,914	34,985	4,491	1,549,918	32,006,216
EXPENDITURES:						
Current:						
Instruction	13,376,771	-	-	-	504,704	13,881,475
Instructional Resources and Media Services	238,775	-	-	-	-	238,775
Curriculum and Instructional Staff Development	290,164	-	-	-	-	290,164
Instructional Leadership	58,680	-	-	-	-	58,680
School Leadership	1,745,927	-	-	-	81,988	1,827,915
Guidance, Counseling and Evaluation Services	713,813	-	-	-	-	713,813
Health Services	272,366	-	-	-	-	272,366
Student (Pupil) Transportation	1,066,552	-	-	-	-	1,066,552
Food Services	-	-	-	-	1,057,600	1,057,600
Extracurricular Activities	1,241,483	-	-	-	-	1,241,483
General Administration	1,100,925	-	-	-	-	1,100,925
Facilities Maintenance and Operations	2,911,526	-	-	-	-	2,911,526
Security and Monitoring Services	184,936	-	-	-	-	184,936
Data Processing Services	559,140	-	-	-	104,177	663,317
Debt Service:						
Principal on Long-Term Debt	175,872	1,165,621	-	-	-	1,341,493
Interest on Long-Term Debt	27,990	3,821,398	-	-	-	3,849,388
Bond Issuance Cost and Fees	-	161,875	-	-	-	161,875
Capital Outlay:						
Facilities Acquisition and Construction	-	-	11,309,958	-	167,494	11,477,452
Intergovernmental:						
Payments to Fiscal Agent/Member Districts of SSA	472,069	-	-	-	-	472,069
Other Intergovernmental Charges	119,436	-	-	-	-	119,436
Total Expenditures	24,556,425	5,148,894	11,309,958	-	1,915,963	42,931,240
Excess (Deficiency) of Revenues Over (Under) Expenditures	(141,517)	853,020	(11,274,973)	4,491	(366,045)	(10,925,024)
OTHER FINANCING SOURCES (USES):						
Capital Related Debt Issued (Regular Bonds)	-	78,524	-	22,760,000	-	22,838,524
Transfers In	-	-	-	-	197,354	197,354
Premium or Discount on Issuance of Bonds	-	300,411	-	2,850,000	-	3,150,411
Transfers Out (Use)	(197,354)	-	-	-	-	(197,354)
Total Other Financing Sources (Uses)	(197,354)	378,935	-	25,610,000	197,354	25,988,935
Net Change in Fund Balances	(338,871)	1,231,955	(11,274,973)	25,614,491	(168,691)	15,063,911
Fund Balance - July 1 (Beginning)	6,321,140	4,899,988	12,200,034	-	362,529	23,783,691
Fund Balance - June 30 (Ending)	\$ 5,982,269	\$ 6,131,943	\$ 925,061	\$ 25,614,491	\$ 193,838	\$ 38,847,602