

MCCAMEY INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2013

EXHIBIT C-3

Data Control Codes	10 General Fund	50 Debt Service Fund	60 Capital Projects	Other Funds	Total Governmental Funds
REVENUES:					
5700 Total Local and Intermediate Sources	\$ 15,947,646	\$ 4,299,816	\$ 770	\$ 367,818	\$ 20,616,030
5800 State Program Revenues	900,901	-	-	34,164	935,065
5900 Federal Program Revenues	-	-	-	699,038	699,038
5020 Total Revenues	<u>16,848,547</u>	<u>4,299,816</u>	<u>770</u>	<u>1,101,020</u>	<u>22,250,153</u>
EXPENDITURES:					
Current:					
0011 Instruction	3,193,742	-	-	334,727	3,528,469
0012 Instructional Resources and Media Services	106,917	-	-	-	106,917
0013 Curriculum and Instructional Staff Development	30,086	-	-	29,319	59,405
0021 Instructional Leadership	18,377	-	-	314,391	332,768
0023 School Leadership	394,109	-	-	6,982	401,091
0031 Guidance, Counseling, and Evaluation Services	102,682	-	-	176,802	279,484
0032 Social Work Services	-	-	-	6,800	6,800
0033 Health Services	46,947	-	-	-	46,947
0034 Student (Pupil) Transportation	152,432	-	-	-	152,432
0035 Food Services	9,818	-	-	346,152	355,970
0036 Extracurricular Activities	571,094	-	-	-	571,094
0041 General Administration	667,979	-	-	9,000	676,979
0051 Facilities Maintenance and Operations	1,324,902	-	82,741	11,519	1,419,162
0053 Data Processing Services	250,866	-	-	-	250,866
0061 Community Services	10,923	-	-	-	10,923
Debt Service:					
0071 Principal on Long-Term Debt	-	3,145,000	-	-	3,145,000
0072 Interest on Long-Term Debt	-	105,138	-	-	105,138
0073 Bond Issuance Cost and Fees	-	1,300	-	-	1,300
Capital Outlay:					
0081 Facilities Acquisition and Construction	-	-	4,352,362	-	4,352,362
Intergovernmental:					
0091 Contracted Instructional Services Between Schools	10,175,037	-	-	-	10,175,037
0093 Payments to Fiscal Agent/Member Districts of SSA	104,105	-	-	-	104,105
6030 Total Expenditures	<u>17,160,016</u>	<u>3,251,438</u>	<u>4,435,103</u>	<u>1,235,692</u>	<u>26,082,249</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(311,469)</u>	<u>1,048,378</u>	<u>(4,434,333)</u>	<u>(134,672)</u>	<u>(3,832,096)</u>
OTHER FINANCING SOURCES (USES):					
7915 Transfers In	-	-	3,170,456	134,672	3,305,128
8911 Transfers Out (Use)	(3,305,128)	-	-	-	(3,305,128)
7080 Total Other Financing Sources (Uses)	<u>(3,305,128)</u>	<u>-</u>	<u>3,170,456</u>	<u>134,672</u>	<u>-</u>
1200 Net Change in Fund Balances	(3,616,597)	1,048,378	(1,263,877)	-	(3,832,096)
0100 Fund Balance - September 1 (Beginning)	4,770,595	2,661,328	1,263,877	-	8,695,800
1300 Increase (Decrease) in Fund Balance	64,948	-	-	-	64,948
3000 Fund Balance - August 31 (Ending)	<u>\$ 1,218,946</u>	<u>\$ 3,709,706</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,928,652</u>

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