

MCCAMEY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2014

Data Control Codes	10 General Fund	50 Debt Service Fund	Other Funds	Total Governmental Funds
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 13,762,359	\$ 3,384,130	\$ 357,826	\$ 17,504,315
5800 State Program Revenues	1,923,760	-	17,760	1,941,520
5900 Federal Program Revenues	-	-	813,902	813,902
5020 Total Revenues	<u>15,686,119</u>	<u>3,384,130</u>	<u>1,189,488</u>	<u>20,259,737</u>
EXPENDITURES:				
Current:				
0011 Instruction	2,910,391	-	439,410	3,349,801
0012 Instructional Resources and Media Services	220,282	-	1,266	221,548
0013 Curriculum and Instructional Staff Development	36,640	-	56,232	92,872
0021 Instructional Leadership	13,074	-	247,618	260,692
0023 School Leadership	400,041	-	2,576	402,617
0031 Guidance, Counseling, and Evaluation Services	100,165	-	213,846	314,011
0032 Social Work Services	-	-	1,400	1,400
0033 Health Services	47,069	-	253	47,322
0034 Student (Pupil) Transportation	123,493	-	-	123,493
0035 Food Services	340	-	341,512	341,852
0036 Extracurricular Activities	505,308	-	-	505,308
0041 General Administration	486,615	-	14,615	501,230
0051 Facilities Maintenance and Operations	1,287,987	-	11,721	1,299,708
0053 Data Processing Services	317,815	-	-	317,815
Debt Service:				
0071 Principal on Long-Term Debt	-	3,275,000	-	3,275,000
0072 Interest on Long-Term Debt	-	36,844	-	36,844
0073 Bond Issuance Cost and Fees	-	1,300	-	1,300
Capital Outlay:				
0081 Facilities Acquisition and Construction	288,500	-	12,124	300,624
Intergovernmental:				
0091 Contracted Instructional Services Between Schools	8,916,259	-	-	8,916,259
0093 Payments to Fiscal Agent/Member Districts of SSA	89,769	-	-	89,769
6030 Total Expenditures	<u>15,743,748</u>	<u>3,313,144</u>	<u>1,342,573</u>	<u>20,399,465</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(57,629)</u>	<u>70,986</u>	<u>(153,085)</u>	<u>(139,728)</u>
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property	-	-	4,350	4,350
7915 Transfers In	3,753,900	-	148,735	3,902,635
8911 Transfers Out (Use)	(148,735)	(3,753,900)	-	(3,902,635)
7080 Total Other Financing Sources (Uses)	<u>3,605,165</u>	<u>(3,753,900)</u>	<u>153,085</u>	<u>4,350</u>
1200 Net Change in Fund Balances	3,547,536	(3,682,914)	-	(135,378)
0100 Fund Balance - September 1 (Beginning)	1,218,946	3,709,706	-	4,928,652
1300 Increase (Decrease) in Fund Balance	(25,327)	-	-	(25,327)
3000 Fund Balance - August 31 (Ending)	<u>\$ 4,741,155</u>	<u>\$ 26,792</u>	<u>\$ -</u>	<u>\$ 4,767,947</u>

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