

MCCAMEY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2016

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	\$ 11,388,530	\$ 3,131,614	\$ 65,059	\$ 383,324	\$ 14,968,527
5800 State Program Revenues	2,205,972	-	-	71,236	2,277,208
5900 Federal Program Revenues	35,941	-	-	829,564	865,505
5020 Total Revenues	<u>13,630,443</u>	<u>3,131,614</u>	<u>65,059</u>	<u>1,284,124</u>	<u>18,111,240</u>
EXPENDITURES:					
Current:					
0011 Instruction	3,459,854	-	-	458,705	3,918,559
0012 Instructional Resources and Media Services	194,951	-	-	759	195,710
0013 Curriculum and Instructional Staff Development	108,389	-	-	52,159	160,548
0021 Instructional Leadership	1,500	-	-	258,846	260,346
0023 School Leadership	479,350	-	-	3,270	482,620
0031 Guidance, Counseling, and Evaluation Services	103,782	-	-	249,929	353,711
0033 Health Services	55,829	-	-	253	56,082
0034 Student (Pupil) Transportation	128,940	-	-	-	128,940
0035 Food Services	-	-	-	367,910	367,910
0036 Extracurricular Activities	443,903	-	-	-	443,903
0041 General Administration	495,271	-	-	12,072	507,343
0051 Facilities Maintenance and Operations	1,155,380	-	-	12,687	1,168,067
0053 Data Processing Services	286,821	-	-	-	286,821
0061 Community Services	308	-	-	-	308
Debt Service:					
0071 Principal on Long-Term Debt	-	2,360,000	-	-	2,360,000
0072 Interest on Long-Term Debt	-	597,268	-	-	597,268
0073 Bond Issuance Cost and Fees	-	1,000	194,888	-	195,888
Capital Outlay:					
0081 Facilities Acquisition and Construction	-	-	4,226,941	-	4,226,941
Intergovernmental:					
0091 Contracted Instructional Services Between Schools	6,325,206	-	-	-	6,325,206
0093 Payments to Fiscal Agent/Member Districts of SSA	103,004	-	-	-	103,004
6030 Total Expenditures	<u>13,342,488</u>	<u>2,958,268</u>	<u>4,421,829</u>	<u>1,416,590</u>	<u>22,139,175</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>287,955</u>	<u>173,346</u>	<u>(4,356,770)</u>	<u>(132,466)</u>	<u>(4,027,935)</u>
OTHER FINANCING SOURCES (USES):					
7911 Capital Related Debt Issued (Regular Bonds)	-	-	25,565,000	-	25,565,000
7915 Transfers In	436,263	-	-	140,464	576,727
7916 Premium or Discount on Issuance of Bonds	-	-	1,129,888	-	1,129,888
8911 Transfers Out (Use)	(140,464)	-	(436,263)	-	(576,727)
7080 Total Other Financing Sources (Uses)	<u>295,799</u>	<u>-</u>	<u>26,258,625</u>	<u>140,464</u>	<u>26,694,888</u>
1200 Net Change in Fund Balances	583,754	173,346	21,901,855	7,998	22,666,953
0100 Fund Balance - September 1 (Beginning)	4,052,324	-	-	-	4,052,324
1300 Increase (Decrease) in Fund Balance	(6,713)	-	-	-	(6,713)
3000 Fund Balance - August 31 (Ending)	<u>\$ 4,629,365</u>	<u>\$ 173,346</u>	<u>\$ 21,901,855</u>	<u>\$ 7,998</u>	<u>\$ 26,712,564</u>