

MCCAMEY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2017

| 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 | \$ 7,390,052 | \$ 2,953,263 | \$ 74,053 | \$ 367,275 | \$ 10,784,643 |
| 5800 State Program Revenues | 3,112,873 | - | - | 18,174 | 3,131,047 |
| 5900 Federal Program Revenues | - | - | - | 971,402 | 971,402 |
| 5020 Total Revenues | <u>10,502,925</u> | <u>2,953,263</u> | <u>74,053</u> | <u>1,356,851</u> | <u>14,887,092</u> |
| EXPENDITURES: | | | | | |
| Current: | | | | | |
| 0011 Instruction | 3,085,998 | - | 111,184 | 571,325 | 3,768,507 |
| 0012 Instructional Resources and Media Services | 153,688 | - | - | - | 153,688 |
| 0013 Curriculum and Instructional Staff Development | 35,407 | - | - | 33,886 | 69,293 |
| 0021 Instructional Leadership | 17,993 | - | - | 270,122 | 288,115 |
| 0023 School Leadership | 503,266 | - | - | 1,215 | 504,481 |
| 0031 Guidance, Counseling, and Evaluation Services | 102,379 | - | - | 254,956 | 357,335 |
| 0033 Health Services | 46,401 | - | - | - | 46,401 |
| 0034 Student (Pupil) Transportation | 107,664 | - | 370,800 | - | 478,464 |
| 0035 Food Services | - | - | - | 314,955 | 314,955 |
| 0036 Extracurricular Activities | 344,758 | - | - | - | 344,758 |
| 0041 General Administration | 796,199 | - | - | 10,779 | 806,978 |
| 0051 Facilities Maintenance and Operations | 1,096,749 | - | 3,176 | 10,852 | 1,110,777 |
| 0053 Data Processing Services | 227,408 | - | - | - | 227,408 |
| 0061 Community Services | 150 | - | - | - | 150 |
| Debt Service: | | | | | |
| 0071 Principal on Long-Term Debt | - | 2,330,000 | - | - | 2,330,000 |
| 0072 Interest on Long-Term Debt | - | 625,800 | - | - | 625,800 |
| 0073 Bond Issuance Cost and Fees | - | 1,400 | - | - | 1,400 |
| Capital Outlay: | | | | | |
| 0081 Facilities Acquisition and Construction | 793,519 | - | 16,492,478 | - | 17,285,997 |
| Intergovernmental: | | | | | |
| 0091 Contracted Instructional Services Between Schools | 3,422,702 | - | - | - | 3,422,702 |
| 0093 Payments to Fiscal Agent/Member Districts of SSA | 104,140 | - | - | - | 104,140 |
| 6030 Total Expenditures | <u>10,838,421</u> | <u>2,957,200</u> | <u>16,977,638</u> | <u>1,468,090</u> | <u>32,241,349</u> |
| 1100 Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(335,496)</u> | <u>(3,937)</u> | <u>(16,903,585)</u> | <u>(111,239)</u> | <u>(17,354,257)</u> |
| OTHER FINANCING SOURCES (USES): | | | | | |
| 7915 Transfers In | - | - | - | 103,241 | 103,241 |
| 8911 Transfers Out (Use) | (103,241) | - | - | - | (103,241) |
| 7080 Total Other Financing Sources (Uses) | <u>(103,241)</u> | <u>-</u> | <u>-</u> | <u>103,241</u> | <u>-</u> |
| 1200 Net Change in Fund Balances | (438,737) | (3,937) | (16,903,585) | (7,998) | (17,354,257) |
| 0100 Fund Balance - September 1 (Beginning) | 4,629,365 | 173,346 | 21,901,855 | 7,998 | 26,712,564 |
| 1300 Increase (Decrease) in Fund Balance | (5,686) | - | - | - | (5,686) |
| 3000 Fund Balance - August 31 (Ending) | <u>\$ 4,184,942</u> | <u>\$ 169,409</u> | <u>\$ 4,998,270</u> | <u>\$ -</u> | <u>\$ 9,352,621</u> |