

MCCAMEY INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2018

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	\$ 7,254,032	\$ 3,017,000	\$ 46,933	\$ 483,083	\$ 10,801,048
5800 State Program Revenues	1,125,598	-	-	25,887	1,151,485
5900 Federal Program Revenues	7,070	-	-	825,148	832,218
5020 Total Revenues	<u>8,386,700</u>	<u>3,017,000</u>	<u>46,933</u>	<u>1,334,118</u>	<u>12,784,751</u>
EXPENDITURES					
Current:					
0011 Instruction	2,944,555	-	-	482,201	3,426,756
0012 Instructional Resources and Media Services	159,599	-	-	-	159,599
0013 Curriculum and Instructional Staff Development	29,812	-	-	12,152	41,964
0021 Instructional Leadership	13,256	-	-	231,761	245,017
0023 School Leadership	471,497	-	-	4,425	475,922
0031 Guidance, Counseling, and Evaluation Services	104,494	-	-	251,270	355,764
0033 Health Services	57,060	-	-	-	57,060
0034 Student (Pupil) Transportation	119,508	-	-	-	119,508
0035 Food Services	-	-	-	305,666	305,666
0036 Extracurricular Activities	350,508	-	-	73,148	423,656
0041 General Administration	479,914	-	-	10,090	490,004
0051 Facilities Maintenance and Operations	1,156,864	-	-	8,721	1,165,585
0053 Data Processing Services	214,635	-	-	-	214,635
0061 Community Services	80	-	-	-	80
Debt Service:					
0071 Principal on Long-Term Debt	-	2,375,000	-	-	2,375,000
0072 Interest on Long-Term Debt	-	578,750	-	-	578,750
0073 Bond Issuance Cost and Fees	-	1,400	-	-	1,400
Capital Outlay:					
0081 Facilities Acquisition and Construction	27,194	-	4,041,125	-	4,068,319
Intergovernmental:					
0091 Contracted Instructional Services Between Schools	1,743,168	-	-	-	1,743,168
0093 Payments to Fiscal Agent/Member Districts of SSA	114,402	-	-	-	114,402
6030 Total Expenditures	<u>7,986,546</u>	<u>2,955,150</u>	<u>4,041,125</u>	<u>1,379,434</u>	<u>16,362,255</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	400,154	61,850	(3,994,192)	(45,316)	(3,577,504)
OTHER FINANCING SOURCES (USES):					
7915 Transfers In	-	-	-	81,245	81,245
7949 Extraordinary Item	220,000	-	-	-	220,000
8911 Transfers Out (Use)	(81,245)	-	-	-	(81,245)
7030 Total Other Financing Sources (Uses)	<u>138,755</u>	<u>-</u>	<u>-</u>	<u>81,245</u>	<u>220,000</u>
1200 Net Change in Fund Balances	538,909	61,850	(3,994,192)	35,929	(3,357,504)
0100 Fund Balance - September 1 (Beginning)	4,184,942	169,409	4,998,270	-	9,352,621
1300 Increase (Decrease) in Fund Balance	57,348	-	-	53,866	111,214
3000 Fund Balance - August 31 (Ending)	<u>\$ 4,781,199</u>	<u>\$ 231,259</u>	<u>\$ 1,004,078</u>	<u>\$ 89,795</u>	<u>\$ 6,106,331</u>

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