

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

EXHIBIT C-3

Data Control Codes	Major Fund General Fund	Other Funds	Total Governmental Funds
REVENUES:			
5700 Total Local and Intermediate Sources	\$ 13,917,670	\$ 3,077,636	\$ 16,995,306
5800 State Program Revenues	9,359,107	370,592	9,729,699
5900 Federal Program Revenues	52,593	4,751,090	4,803,683
5020 Total Revenues	<u>23,329,370</u>	<u>8,199,318</u>	<u>31,528,688</u>
EXPENDITURES:			
Current:			
0011 Instruction	8,956,457	2,640,408	11,596,865
0012 Instructional Resources and Media Services	145,585	18,598	164,183
0013 Curriculum and Instructional Staff Development	139,802	153,092	292,894
0021 Instructional Leadership	207,545	353,543	561,088
0023 School Leadership	1,407,581	75,171	1,482,752
0031 Guidance, Counseling and Evaluation Services	494,034	430,726	924,760
0032 Social Work Services	28,246	-	28,246
0033 Health Services	213,220	46,795	260,015
0034 Student (Pupil) Transportation	697,098	31,255	728,353
0035 Food Services	19,463	1,354,059	1,373,522
0036 Extracurricular Activities	890,296	44,354	934,650
0041 General Administration	1,002,715	-	1,002,715
0051 Facilities Maintenance and Operations	3,369,827	170,929	3,540,756
0052 Security and Monitoring Services	195,773	230	196,003
0053 Data Processing Services	658,917	69,929	728,846
0061 Community Services	164,910	121,367	286,277
Debt Service:			
0071 Principal on Long Term Debt	132,589	680,476	813,065
0072 Interest on Long Term Debt	23,032	1,059,887	1,082,919
0073 Bond Issuance Cost and Fees	-	1,450	1,450
Capital Outlay:			
0081 Facilities Acquisition and Construction	4,183,353	-	4,183,353
Intergovernmental:			
0093 Payments to Fiscal Agent/Member Districts of SSA	419,662	597,810	1,017,472
0095 Payments to Juvenile Justice Alternative Ed. Prg.	10,787	5,804	16,591
0099 Other Intergovernmental Charges	407,213	-	407,213
6030 Total Expenditures	<u>23,768,105</u>	<u>7,855,883</u>	<u>31,623,988</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(438,735)</u>	<u>343,435</u>	<u>(95,300)</u>
OTHER FINANCING SOURCES (USES):			
7913 Capital Leases	2,404,995	-	2,404,995
7915 Transfers In	38,723	395,780	434,503
8911 Transfers Out (Use)	-	(434,503)	(434,503)
7080 Total Other Financing Sources (Uses)	<u>2,443,718</u>	<u>(38,723)</u>	<u>2,404,995</u>
1200 Net Change in Fund Balances	2,004,983	304,712	2,309,695
0100 Fund Balance - September 1 (Beginning)	<u>17,216,167</u>	<u>1,864,738</u>	<u>19,080,905</u>
3000 Fund Balance - August 31 (Ending)	<u>\$ 19,221,150</u>	<u>\$ 2,169,450</u>	<u>\$ 21,390,600</u>

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