## NAZARETH INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS

## FOR THE YEAR ENDED AUGUST 31, 2015

REVENUES:     Fund	Data Contro	I		10 General	Other		Total Governmental	
Total Local and Intermediate Sources								Funds
5700         Total Local and Intermediate Sources         \$ 1,007,663         \$ 142,023         \$ 1,145           5800         State Program Revenues         1,529,875         87,257         1,617           5900         Federal Program Revenues         2,537,538         316,843         2,854           5902         Total Revenues         2,537,538         316,843         2,854           EXPENDITURES:           Current:           0011         Instruction         1,264,475         56,828         1,321           0012         Instructional Resources and Media Services         23,090         -         23           0013         Curriculum and Instructional Staff Development         13,593         4,584         18           0023         School Leadership         117,385         -         117           0031         Guidance, Counseling and Evaluation Services         32,687         -         117           0031         Guidance, Counseling and Evaluation Services         4,512         -         4           0033         Health Services         4,512         -         4           0034         Extracurricular Activities         147,993         -         -         66           035		REVENUES:						
Federal Program Revenues   -	5700		\$	1,007,663	\$	142,023	\$	1,149,686
Total Revenues   2,537,538   316,843   2,854	5800	State Program Revenues		1,529,875		87,257		1,617,132
EXPENDITURES: Current:  011	5900	Federal Program Revenues		-		87,563		87,563
Current:   Instruction	5020	Total Revenues		2,537,538		316,843		2,854,381
0011         Instruction         1,264,475         56,828         1,321           0012         Instructional Resources and Media Services         23,090         -         23           0013         Curriculum and Instructional Staff Development         13,593         4,584         18           0023         School Leadership         117,385         -         117           0031         Guidance, Counseling and Evaluation Services         32,687         -         32           0034         Health Services         4,512         -         4           0034         Student (Pupil) Transportation         66,919         -         66           0035         Food Services         -         96,237         96           0036         Extracurricular Activities         147,953         -         147           0041         General Administration		EXPENDITURES:						
0012         Instructional Resources and Media Services         23,090         -         23           0013         Curriculum and Instructional Staff Development         13,593         4,584         18           0023         School Leadership         117,385         -         117           0031         Guidance, Counseling and Evaluation Services         32,687         -         32           0033         Health Services         4,512         -         4           0034         Student (Pupil) Transportation         66,919         -         66           0035         Food Services         -         96,237         96           0036         Extracurricular Activities         147,953         -         147           0041         General Administration         205,622         -         203           0051         Facilities Maintenance and Operations         245,512         -         245           0052         Data Processing Services         26,949         -         26           Debt Service:         007         Principal on Long Term Debt         -         130,334         130           0072         Interest on Long Term Debt         -         1,300         1           0073         Paciti	C	Current:						
0013         Curriculum and Instructional Staff Development         13,593         4,584         18           0023         School Leadership         117,385         -         117           0031         Guidance, Counseling and Evaluation Services         32,687         -         32           0033         Health Services         4,512         -         4           0034         Student (Pupil) Transportation         66,919         -         66           0035         Food Services         -         96,237         96           0036         Extracurricular Activities         147,953         -         147           0041         General Administration         205,622         -         205           0051         Facilities Maintenance and Operations         245,512         -         245           0053         Data Processing Services         26,949         -         26           Debt Service:         -         130,334         130           0071         Principal on Long Term Debt         -         130,334         130           0071         Interest on Long Term Debt         -         14,3481         -         143           1072         Interest on Long Term Debt         - <td< td=""><td>0011</td><td>Instruction</td><td></td><td>1,264,475</td><td></td><td>56,828</td><td></td><td>1,321,303</td></td<>	0011	Instruction		1,264,475		56,828		1,321,303
117,385   117,385   117,385   117,385   32,687	0012	Instructional Resources and Media Services		23,090		-		23,090
O31   Guidance, Counseling and Evaluation Services   32,687   32	0013			13,593		4,584		18,177
10033   Health Services   4,512   - 64	0023	School Leadership		117,385		-		117,385
0034         Student (Pupil) Transportation         66,919         -         66           0035         Food Services         -         96,237         96           0036         Extracurricular Activities         147,953         -         147           0041         General Administration         205,622         -         205           0051         Facilities Maintenance and Operations         245,512         -         245           0053         Data Processing Services         26,949         -         26           Debt Service:         -         130,334         130           0072         Interest on Long Term Debt         -         130,334         130           0073         Bond Issuance Cost and Fees         -         1,900         1           Capital Outlay:         Capital Outlay:           0081         Facilities Acquisition and Construction         143,481         -         143           Intergovernmental:         1 Facilities Acquisition and Construction         143,481         -         143           0099         Payments to Fiscal Agent/Member Districts of SSA         20,170         -         20           0099         Other Intergovernmental:         -         2,326,877	0031	Guidance, Counseling and Evaluation Services		32,687		-		32,687
0035         Food Services         -         96,237         96           0036         Extracurricular Activities         147,953         -         147           0041         General Administration         205,622         -         205           0051         Facilities Maintenance and Operations         245,512         -         245           0053         Data Processing Services         26,949         -         26           Debt Service:         -         130,334         130           0071         Principal on Long Term Debt         -         130,334         130           0072         Interest on Long Term Debt         -         14,991         44           0073         Bond Issuance Cost and Fees         -         1,900         1           Capital Outlay:         -         44,931         44           0073         Bond Issuance Cost and Fees         -         1,900         1           Capital Outlay:         -         -         44,931         44           0073         Payments to Fiscal Agent/Member Districts of SSA         20,170         -         20           0099         Other Intergovernmental Charges         14,529         -         14           6030<	0033	Health Services		4,512		-		4,512
147,953   -     147,053   -     147,0041   General Administration   205,622   -   205,0051   Facilities Maintenance and Operations   245,512   -   245,0053   Data Processing Services   26,949   -   26   Debt Service:	0034	Student (Pupil) Transportation		66,919		-		66,919
0041 General Administration         205,622         -         205           0051 Facilities Maintenance and Operations         245,512         -         245           0053 Data Processing Services         26,949         -         26           Debt Service:         -         130,334         130           0071 Principal on Long Term Debt         -         130,334         130           0072 Interest on Long Term Debt         -         44,931         44           0073 Bond Issuance Cost and Fees         -         1,900         1           Capital Outlay:         -         1,900         1           081 Facilities Acquisition and Construction         143,481         -         143           Intergovernmental:         -         143,481         -         143           0093 Payments to Fiscal Agent/Member Districts of SSA         20,170         -         20           0099 Other Intergovernmental Charges         14,529         -         14           6030 Total Expenditures         2,326,877         334,814         2,661           1100 Excess (Deficiency) of Revenues Over (Under)         210,661         (17,971)         192           Expenditures         -         22,359         -         4           79	0035	Food Services		-		96,237		96,237
Pacilities Maintenance and Operations   245,512   - 245	0036	Extracurricular Activities		147,953		-		147,953
Debt Service:   26,949   - 26	0041	General Administration		205,622		-		205,622
Debt Service:	0051	Facilities Maintenance and Operations		245,512		-		245,512
Debt Service:	0053	-		26,949		-		26,949
Interest on Long Term Debt	D	Debt Service:						
0072         Interest on Long Term Debt         -         44,931         44           0073         Bond Issuance Cost and Fees         -         1,900         1           Capital Outlay:           0081         Facilities Acquisition and Construction         143,481         -         143           Intergovernmental:           0093         Payments to Fiscal Agent/Member Districts of SSA         20,170         -         20           0099         Other Intergovernmental Charges         14,529         -         14           6030         Total Expenditures         2,326,877         334,814         2,661           1100         Excess (Deficiency) of Revenues Over (Under)         210,661         (17,971)         192           Expenditures         OTHER FINANCING SOURCES (USES):         32         4,500         -         4           7912         Sale of Real and Personal Property         4,500         -         4           7915         Transfers In         -         22,359         -         (22           8911         Transfers Out (Use)         (22,359)         -         (22           7080         Total Other Financing Sources (Uses)         (17,859)         22,359         -	0071	Principal on Long Term Debt		-		130,334		130,334
1,900   1   1,900   1,900   1   1,900   1,90	0072			-		44,931		44,931
Capital Outlay:	0073			-				1,900
0081 Facilities Acquisition and Construction         143,481         -         143           Intergovernmental:           0093 Payments to Fiscal Agent/Member Districts of SSA         20,170         -         20           0099 Other Intergovernmental Charges         14,529         -         14           6030 Total Expenditures         2,326,877         334,814         2,661           1100 Excess (Deficiency) of Revenues Over (Under)         210,661         (17,971)         192           Expenditures         OTHER FINANCING SOURCES (USES):         -         4,500         -         4           7912 Sale of Real and Personal Property         4,500         -         4           7915 Transfers In         -         22,359         22           8911 Transfers Out (Use)         (22,359)         -         (22           7080 Total Other Financing Sources (Uses)         (17,859)         22,359         4           1200 Net Change in Fund Balances         192,802         4,388         197           0100 Fund Balance - September 1 (Beginning)         2,014,553         35,920         2,050	C	Capital Outlay:				•		•
Intergovernmental:		•		143,481		-		143,481
0093         Payments to Fiscal Agent/Member Districts of SSA         20,170         -         20           0099         Other Intergovernmental Charges         14,529         -         14           6030         Total Expenditures         2,326,877         334,814         2,661           1100         Excess (Deficiency) of Revenues Over (Under)         210,661         (17,971)         192           Expenditures         OTHER FINANCING SOURCES (USES):         -         4,500         -         4           7912         Sale of Real and Personal Property         4,500         -         4           7915         Transfers In         -         22,359         22           8911         Transfers Out (Use)         (22,359)         -         (22           7080         Total Other Financing Sources (Uses)         (17,859)         22,359         4           1200         Net Change in Fund Balances         192,802         4,388         197           0100         Fund Balance - September 1 (Beginning)         2,014,553         35,920         2,050	Iı							-
0099         Other Intergovernmental Charges         14,529         -         14           6030         Total Expenditures         2,326,877         334,814         2,661           1100         Excess (Deficiency) of Revenues Over (Under) Expenditures         210,661         (17,971)         192           0THER FINANCING SOURCES (USES):         500         -         4           7912         Sale of Real and Personal Property         4,500         -         4           7915         Transfers In         -         22,359         22           8911         Transfers Out (Use)         (22,359)         -         (22           7080         Total Other Financing Sources (Uses)         (17,859)         22,359         4           1200         Net Change in Fund Balances         192,802         4,388         197           0100         Fund Balance - September 1 (Beginning)         2,014,553         35,920         2,050		<u> </u>		20,170				20,170
Excess (Deficiency) of Revenues Over (Under)   210,661   (17,971)   192	0099			· · · · · · · · · · · · · · · · · · ·		-		14,529
Expenditures OTHER FINANCING SOURCES (USES):  7912 Sale of Real and Personal Property 4,500 - 4  7915 Transfers In - 22,359 22  8911 Transfers Out (Use) (22,359) - (22  7080 Total Other Financing Sources (Uses) (17,859) 22,359 4  1200 Net Change in Fund Balances 192,802 4,388 197  0100 Fund Balance - September 1 (Beginning) 2,014,553 35,920 2,050	6030	Total Expenditures		2,326,877		334,814		2,661,691
OTHER FINANCING SOURCES (USES):         7912       Sale of Real and Personal Property       4,500       -       4         7915       Transfers In       -       22,359       22         8911       Transfers Out (Use)       (22,359)       -       (22         7080       Total Other Financing Sources (Uses)       (17,859)       22,359       4         1200       Net Change in Fund Balances       192,802       4,388       197         0100       Fund Balance - September 1 (Beginning)       2,014,553       35,920       2,050	1100			210,661		(17,971)		192,690
7912       Sale of Real and Personal Property       4,500       -       4         7915       Transfers In       -       22,359       22         8911       Transfers Out (Use)       (22,359)       -       (22         7080       Total Other Financing Sources (Uses)       (17,859)       22,359       4         1200       Net Change in Fund Balances       192,802       4,388       197         0100       Fund Balance - September 1 (Beginning)       2,014,553       35,920       2,050		•					-	
7915         Transfers In         -         22,359         22           8911         Transfers Out (Use)         (22,359)         -         (22           7080         Total Other Financing Sources (Uses)         (17,859)         22,359         4           1200         Net Change in Fund Balances         192,802         4,388         197           0100         Fund Balance - September 1 (Beginning)         2,014,553         35,920         2,050				4.500				4 500
8911         Transfers Out (Use)         (22,359)         - (22           7080         Total Other Financing Sources (Uses)         (17,859)         22,359         4           1200         Net Change in Fund Balances         192,802         4,388         197           0100         Fund Balance - September 1 (Beginning)         2,014,553         35,920         2,050				4,500		-		4,500
7080         Total Other Financing Sources (Uses)         (17,859)         22,359         4           1200         Net Change in Fund Balances         192,802         4,388         197           0100         Fund Balance - September 1 (Beginning)         2,014,553         35,920         2,050				-		22,359		22,359
1200       Net Change in Fund Balances       192,802       4,388       197         0100       Fund Balance - September 1 (Beginning)       2,014,553       35,920       2,050	8911	I ransfers Out (Use)		(22,359)		<u> </u>		(22,359)
0100 Fund Balance - September 1 (Beginning) 2,014,553 35,920 2,050	7080	Total Other Financing Sources (Uses)		(17,859)		22,359		4,500
	1200	Net Change in Fund Balances		192,802		4,388		197,190
	0100	Fund Balance - September 1 (Beginning)		2,014,553		35,920		2,050,473
3000 Fund Balance - August 31 (Ending) \$ 2,207,355 \$ 40,308 \$ 2,247	3000	Fund Balance - August 31 (Ending)	\$	2,207,355	\$	40.308	\$	2,247,663

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