

MOUNT CALM INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

Data Control Codes	10	50		60	98	
	General Fund	State Funded Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Other Funds	Total Governmental Funds
REVENUES						
5700 Local and Intermediate Sources	\$ 1,788,779	\$ -	\$ 826,077	\$ 75,639	\$ 26,545	\$ 2,717,040
5800 State Program Revenues	2,156,498	886,676	26,339	-	45,087	3,114,600
5900 Federal Program Revenues	1,315	-	84,900	-	285,752	371,967
5020 Total Revenues	3,946,592	886,676	937,316	75,639	357,384	6,203,607
EXPENDITURES						
0011 Instruction	1,272,924	698,242	-	-	138,691	2,109,857
0012 Instructional Resources & Media Services	1,624	-	-	-	-	1,624
0013 Curriculum & Instructional Staff Development	66,121	-	-	-	-	66,121
0023 School Leadership	84,837	-	-	-	-	84,837
0031 Guidance, Counseling & Evaluation Services	2,628	41,012	-	-	-	43,640
0033 Health Services	4,868	72,833	-	-	-	77,701
0034 Student Transportation	81,832	-	-	-	-	81,832
0035 Food Services	-	-	-	-	244,876	244,876
0036 Extracurricular Activities	128,162	-	-	-	3,714	131,876
0041 General Administration	513,609	-	-	-	-	513,609
0051 Facilities Maintenance and Operations	589,399	21,538	-	-	-	610,937
0052 Security and Monitoring Services	6,163	53,051	-	-	-	59,214
0053 Data Processing Services	55,522	-	-	-	-	55,522
0061 Community Services	3,341	-	-	-	-	3,341
0071 Debt Service - Principal	65,982	-	385,000	-	-	450,982
0072 Debt Service - Interest	33,402	-	413,350	-	-	446,752
0073 Debt Service - Bond Issuance Costs	-	-	1,500	-	-	1,500
0081 Facilities Acquisition and Construction	9,950	-	-	106,607	-	116,557
0093 Payments to Fiscal Agent of SSA	130,435	-	-	-	-	130,435
0099 Other Intergovernmental Charges	71,627	-	-	-	-	71,627
6030 Total Expenditures	3,122,426	886,676	799,850	106,607	387,281	5,302,840
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	824,166	-	137,466	(30,968)	(29,897)	900,767
OTHER FINANCING SOURCES (USES)						
7915 Transfers In	-	-	-	-	30,000	30,000
8911 Transfers Out	(30,000)	-	-	-	-	(30,000)
7080 Total Other Financing Sources (Uses)	(30,000)	-	-	-	30,000	-
1200 Net Change in Fund Balance	794,166	-	137,466	(30,968)	103	900,767
0100 Fund Balance - Beginning	4,289,176	-	1,392,602	1,542,086	20,910	7,244,774
3000 Fund Balance - Ending	\$ 5,083,342	\$ -	\$ 1,530,068	\$ 1,511,118	\$ 21,013	\$ 8,145,541

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