

ROMA INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2012

EXHIBIT C-3

Data Control Codes	10 General Fund	60 Capital Projects	Other Funds	Total Governmental Funds
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 5,457,143	\$ 27,901	\$ 1,005,997	\$ 6,491,041
5800 State Program Revenues	45,857,319	-	4,176,392	50,033,711
5900 Federal Program Revenues	5,007,942	-	9,110,392	14,118,334
5020 Total Revenues	56,322,404	27,901	14,292,781	70,643,086
EXPENDITURES:				
Current:				
0011 Instruction	23,962,133	-	8,060,525	32,022,658
0012 Instructional Resources and Media Services	897,822	-	412	898,234
0013 Curriculum and Instructional Staff Development	224,855	-	-	224,855
0021 Instructional Leadership	661,943	-	60,498	722,441
0023 School Leadership	3,033,308	-	23,205	3,056,513
0031 Guidance, Counseling and Evaluation Services	1,261,832	-	350,327	1,612,159
0032 Social Work Services	132,854	-	111,143	243,997
0033 Health Services	628,035	-	14,062	642,097
0034 Student (Pupil) Transportation	2,506,395	-	177,760	2,684,155
0035 Food Services	4,195,892	-	118,009	4,313,901
0036 Extracurricular Activities	2,333,186	-	-	2,333,186
0041 General Administration	1,374,636	-	168,455	1,543,091
0051 Facilities Maintenance and Operations	7,300,624	-	53,783	7,354,407
0052 Security and Monitoring Services	881,129	-	-	881,129
0053 Data Processing Services	628,849	-	822	629,671
0061 Community Services	626	-	94,446	95,072
Debt Service:				
0071 Principal on Long Term Debt	-	-	1,582,963	1,582,963
0072 Interest on Long Term Debt	-	-	3,648,003	3,648,003
0073 Bond Issuance Cost and Fees	-	-	215,745	215,745
Capital Outlay:				
0081 Facilities Acquisition and Construction	-	3,566,228	-	3,566,228
Intergovernmental:				
0099 Other Intergovernmental Charges	170,786	-	-	170,786
6030 Total Expenditures	50,194,905	3,566,228	14,680,158	68,441,291
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	6,127,499	(3,538,327)	(387,377)	2,201,795
OTHER FINANCING SOURCES (USES):				
7901 Refunding Bonds Issued	-	-	8,565,000	8,565,000
7915 Transfers In	325	1,750,000	84,515	1,834,840
7916 Premium or Discount on Issuance of Bonds	-	-	1,146,675	1,146,675
8911 Transfers Out (Use)	(1,831,067)	-	(3,773)	(1,834,840)
8949 Other (Uses)	-	-	(9,498,280)	(9,498,280)
7080 Total Other Financing Sources (Uses)	(1,830,742)	1,750,000	294,137	213,395
1200 Net Change in Fund Balances	4,296,757	(1,788,327)	(93,240)	2,415,190
0100 Fund Balance - September 1 (Beginning)	29,045,900	17,031,516	477,735	46,555,151
1300 Prior Period Adjustment	303,442	-	-	303,442
3000 Fund Balance - August 31 (Ending)	\$ 33,646,099	\$ 15,243,189	\$ 384,495	\$ 49,273,783

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