

HEMPSTEAD INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUNDS
For the Year Ended August 31, 2015

Exhibit C-3

Data Control Codes		General Fund	Debt Service Funds	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
5700	Local, intermediate, and out-of-state	\$ 5,681,439	\$ 1,154,894	\$ 86,833	\$ 6,923,166
5800	State program revenues	8,291,972	166,027	241,749	8,699,748
5900	Federal program revenues	137,994		1,565,603	1,703,597
5020	Total revenues	<u>14,111,405</u>	<u>1,320,921</u>	<u>1,894,185</u>	<u>17,326,511</u>
Expenditures					
Current:					
0011	Instruction	6,806,016		1,005,371	7,811,387
0012	Instructional resources and media services	147,514			147,514
0013	Curriculum and instructional staff development	131,420		72,529	203,949
0021	Instructional leadership	233,599		20,342	253,941
0023	School leadership	879,872			879,872
0031	Guidance, counseling and evaluation services	583,237		61,882	645,119
0033	Health services	95,182			95,182
0034	Student transportation	553,237		2,750	555,987
0035	Food services			742,120	742,120
0036	Extracurricular activities	528,353			528,353
0041	General administration	1,001,309			1,001,309
0051	Facilities maintenance and operations	1,471,884			1,471,884
0052	Security and monitoring services	160,506			160,506
0053	Data processing services	412,853			412,853
0061	Community services	834			834
Debt service:					
0071	Principal on long-term debt	411,004	536,903		947,907
0072	Interest on long-term debt	85,572	1,008,544		1,094,116
0073	Debt issuance costs and fees		125,026		125,026
Intergovernmental:					
0099	Other intergovernmental charges	107,156			107,156
6030	Total Expenditures	<u>13,609,548</u>	<u>1,670,473</u>	<u>1,904,994</u>	<u>17,185,015</u>
1100	Excess (deficiency) of revenues over expenditures	<u>501,857</u>	<u>(349,552)</u>	<u>(10,809)</u>	<u>141,496</u>
Other Financing Sources (Uses)					
7901	Refunding bonds issued		5,155,000		5,155,000
7916	Premium on issuance of bonds		567,696		567,696
8940	Payments to bond refunding escrow agent		(5,598,071)		(5,598,071)
8949	Other uses	(30,000)			(30,000)
7080	Total other financing sources (uses)	<u>(30,000)</u>	<u>124,625</u>		<u>94,625</u>
1200	Net change in fund balance	471,857	(224,927)	(10,809)	236,121
0100	Fund Balance - beginning	<u>2,267,432</u>	<u>486,166</u>	<u>48,427</u>	<u>2,802,025</u>
3000	Fund Balance - ending	<u>\$ 2,739,289</u>	<u>\$ 261,239</u>	<u>\$ 37,618</u>	<u>\$ 3,038,146</u>

See Notes to the Financial Statements.