

**HEMPSTEAD INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2016**

<b>Data Control Codes</b>	<b>199</b>	<b>599</b>
<b>REVENUES</b>	<b>General Fund</b>	<b>Debt Service Fund</b>
5700 <i>Local and Intermediate Sources</i>	\$ 5,830,096	\$ 1,064,202
5800 <i>State Program Revenues</i>	9,645,889	207,055
5900 <i>Federal Program Revenues</i>	<u>398,610</u>	<u>-</u>
5020 <b>Total Revenues</b>	<u>15,874,595</u>	<u>1,271,257</u>
<b>EXPENDITURES</b>		
Current:		
0011 <i>Instruction</i>	7,491,765	-
0012 <i>Instructional Resources and Media Services</i>	149,247	-
0013 <i>Curriculum and Staff Development</i>	156,981	-
0021 <i>Instructional Leadership</i>	252,636	-
0023 <i>School Leadership</i>	975,280	-
0031 <i>Guidance, Counseling, and Evaluation Services</i>	463,059	-
0033 <i>Health Services</i>	108,482	-
0034 <i>Student Transportation</i>	574,272	-
0035 <i>Food Service</i>	-	-
0036 <i>Extracurricular Activities</i>	520,519	-
0041 <i>General Administration</i>	990,615	-
0051 <i>Plant Maintenance and Operations</i>	1,581,280	-
0052 <i>Security and Monitoring Services</i>	233,221	-
0053 <i>Data Processing Services</i>	904,418	-
0061 <i>Community Services</i>	2,338	-
Debt Service:		
0071 <i>Principal on Long-term Debt</i>	436,515	965,000
0072 <i>Interest on Long-term Debt</i>	70,401	528,418
0073 <i>Issuance Costs and Fees</i>	-	141,378
Intergovernmental:		
0099 <i>Other Intergovernmental Charges</i>	<u>106,724</u>	<u>-</u>
6030 <b>Total Expenditures</b>	<u>15,017,753</u>	<u>1,634,796</u>
1100 <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>856,842</u>	<u>(363,539)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
7901 <i>Refunding Bonds Issued</i>	-	7,675,000
7915 <i>Transfers In</i>	-	-
7916 <i>Premium or Discount on Issuance of Bonds</i>	-	495,019
8911 <i>Transfers Out</i>	(28,144)	-
8948 <i>Payment to Refunded Bonds Escrow Agent</i>	-	(8,024,361)
7080 <b>Total Other Financing Sources (Uses)</b>	<u>(28,144)</u>	<u>145,658</u>
1200 <b>Net Change in Fund Balances</b>	828,698	(217,881)
0100 <b>Fund Balances - Beginning</b>	<u>2,739,289</u>	<u>261,239</u>
3000 <b>Fund Balances - Ending</b>	<u>\$ 3,567,987</u>	<u>\$ 43,358</u>

**EXHIBIT C-2**

211	Total Nonmajor Funds	98 Total Governmental Funds
<u>ESEA Title I</u>	<u>Funds</u>	<u>Funds</u>
\$ -	\$ 218,376	\$ 7,112,674
-	147,764	10,000,708
<u>447,915</u>	<u>1,125,364</u>	<u>1,971,889</u>
<u>447,915</u>	<u>1,491,504</u>	<u>19,085,271</u>
94,333	383,787	7,969,885
-	-	149,247
342,964	53,468	553,413
-	7,037	259,673
-	11,386	986,666
-	29,494	492,553
-	-	108,482
-	-	574,272
-	852,380	852,380
-	185,783	706,302
-	-	990,615
-	-	1,581,280
-	121	233,342
-	-	904,418
10,618	-	12,956
-	-	1,401,515
-	-	598,819
-	-	141,378
-	-	106,724
<u>447,915</u>	<u>1,523,456</u>	<u>18,623,920</u>
-	(31,952)	461,351
-	-	7,675,000
-	28,144	28,144
-	-	495,019
-	-	(28,144)
-	-	(8,024,361)
-	<u>28,144</u>	<u>145,658</u>
-	(3,808)	607,009
-	37,618	3,038,146
\$ <u>-</u>	\$ <u>33,810</u>	\$ <u>3,645,155</u>