

Westphalia Independent School District
Statement of Revenues, Expenditures & Changes in Fund Balances
Governmental Funds
For the Year Ended August 31, 2014

Exhibit C - 2

| Data Control Codes | 10 | | | 98 | |
|---------------------------------------|---|------------------------------|--------------|--------------------------|--------------|
| | General Fund | SSA - Special Education Fund | Other Funds | Total Governmental Funds | |
| REVENUES | | | | | |
| 5700 | Local and Intermediate Sources | \$ 207,567 | \$ 1,426,688 | \$ 299,560 | \$ 1,933,815 |
| 5800 | State Program Revenues | 1,303,341 | 64,863 | 19,339 | 1,387,543 |
| 5900 | Federal Program Revenues | - | 870,941 | 53,730 | 924,671 |
| 5020 | Total Revenues | 1,510,908 | 2,362,492 | 372,629 | 4,246,029 |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| 0011 | Instruction | 677,684 | 1,893,021 | 239,065 | 2,809,770 |
| 0012 | Library and Instructional Resources | 31,464 | - | - | 31,464 |
| 0013 | Curriculum and Staff Development | 729 | 5,380 | - | 6,109 |
| 0021 | Instructional Leadership | - | 260,406 | - | 260,406 |
| 0023 | School Leadership | 43,535 | - | - | 43,535 |
| 0031 | Guidance and Counseling | 1,173 | 49,743 | - | 50,916 |
| 0033 | Health Services | 60 | - | - | 60 |
| 0034 | Student Transportation | 15,164 | 131,007 | - | 146,171 |
| 0035 | Food Services | - | - | 71,390 | 71,390 |
| 0036 | Extracurricular Activities | 18,344 | 410 | 104,562 | 123,316 |
| 0041 | General Administration | 155,603 | 6,384 | - | 161,987 |
| 0051 | Plant Maintenance and Operations | 114,609 | 68,533 | - | 183,142 |
| 0053 | Data Processing Services | 57,462 | 37,538 | - | 95,000 |
| Debt Service: | | | | | |
| 0071 | Debt Service - Principal | 138,346 | - | - | 138,346 |
| 0072 | Debt Service - Interest | 69,838 | - | - | 69,838 |
| 0073 | Debt Service - Costs and Fees | 1,600 | - | - | 1,600 |
| Capital Outlay: | | | | | |
| 0081 | Facilities Acquisition and Construction | 24,163 | - | - | 24,163 |
| Intergovernmental: | | | | | |
| 0093 | Payments Related To Shared Services Arrangements | 41,108 | 15,600 | - | 56,708 |
| 0099 | Other Intergovernmental Charges | 8,309 | - | - | 8,309 |
| 6030 | Total Expenditures | 1,399,191 | 2,468,022 | 415,017 | 4,282,230 |
| 1100 | Excess (Deficiency) of Revenues over Expenditures | 111,717 | (105,530) | (42,388) | (36,201) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| 7915 | Transfers In | - | 30,000 | 33,617 | 63,617 |
| 8911 | Transfers Out | (8,617) | (25,000) | (30,000) | (63,617) |
| 8912 | Special Items | - | (62,458) | (4,836) | (67,294) |
| 7080 | Total Other Financing Sources and (Uses) | (8,617) | (57,458) | (1,219) | (67,294) |
| 1200 | Net Change in Fund Balances | 103,100 | (162,988) | (43,607) | (103,495) |
| 0100 | Fund Balances, Beginning | 814,892 | 324,337 | 76,616 | 1,215,845 |
| 3000 | Fund Balances, Ending | \$ 917,992 | \$ 161,349 | \$ 33,009 | \$ 1,112,350 |

The accompanying notes are an integral part of these financial statements.