

LA JOYA INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2005

EXHIBIT C-3

Data Control Codes	10 General Fund	60 Capital Projects	Other Funds	Total Governmental Funds
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 24,387,267	\$ 3,535,894	\$ 4,648,390	\$ 32,571,551
5800 State Program Revenues	118,933,021	-	14,864,296	133,797,317
5900 Federal Program Revenues	12,478,348	-	23,327,562	35,805,910
5020 Total Revenues	<u>155,798,636</u>	<u>3,535,894</u>	<u>42,840,248</u>	<u>202,174,778</u>
EXPENDITURES:				
Current:				
0011 Instruction	75,114,393	-	19,163,563	94,277,956
0012 Instructional Resources & Media Services	4,130,161	-	728,220	4,858,381
0013 Curriculum & Instructional Staff Development	894,023	-	2,637,934	3,531,957
0021 Instructional Leadership	1,692,082	-	532,234	2,224,316
0023 School Leadership	8,489,886	-	119,011	8,608,897
0031 Guidance, Counseling & Evaluation Services	6,383,352	-	891,226	7,274,578
0032 Social Work Services	508,731	-	979,554	1,488,285
0033 Health Services	1,552,070	-	50,557	1,602,627
0034 Student (Pupil) Transportation	6,881,759	-	441,313	7,323,072
0035 Food Services	10,596,865	-	94,652	10,691,517
0036 Cocurricular/Extracurricular Activities	4,103,030	-	500	4,103,530
0041 General Administration	4,465,684	-	30,334	4,496,018
0051 Plant Maintenance and Operations	18,196,186	-	164,322	18,360,508
0052 Security and Monitoring Services	2,296,587	-	104,635	2,401,222
0053 Data Processing Services	602,376	-	3,000	605,376
0061 Community Services	94,745	-	741,587	836,332
Debt Service:				
0071 Debt Service - Principal on long-term debt	426,672	-	4,615,680	5,042,352
0072 Debt Service - Interest on long-term debt	50,111	-	9,396,781	9,446,892
0073 Debt Service - Bond Issuance Cost and Fees	-	-	1,222,496	1,222,496
Capital Outlay:				
0081 Facilities Acquisition and Construction	1,026,871	1,988,677	-	3,015,548
Intergovernmental:				
0095 Payments to Juvenile Justice Alternative Ed. Prg.	40,887	-	-	40,887
6030 Total Expenditures	<u>147,546,471</u>	<u>1,988,677</u>	<u>41,917,599</u>	<u>191,452,747</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>8,252,165</u>	<u>1,547,217</u>	<u>922,649</u>	<u>10,722,031</u>
OTHER FINANCING SOURCES (USES):				
7911 Capital-related Debt Issued (Regular Bonds)	-	81,340,000	63,175,000	144,515,000
7912 Sale of Real and Personal Property	60,516	-	-	60,516
7915 Transfers In	2,765,842	-	-	2,765,842
7949 Other Resources	21,581	-	-	21,581
8911 Transfers Out (Use)	(2,765,842)	-	-	(2,765,842)
8949 Other (Uses)	-	-	(63,740,000)	(63,740,000)
7080 Total Other Financing Sources (Uses)	<u>82,097</u>	<u>81,340,000</u>	<u>(565,000)</u>	<u>80,857,097</u>
EXTRAORDINARY ITEMS:				
7919 Extraordinary Item - Resource	39,758	-	-	39,758
1200 Net Change in Fund Balances	8,374,020	82,887,217	357,649	91,618,886
0100 Fund Balance - September 1 (Beginning)	44,664,285	-	3,629,257	48,293,542
1300 Increase (Decrease) in Fund Balance	103,334	-	308,640	411,974
3000 Fund Balance - August 31 (Ending)	<u>\$ 53,141,639</u>	<u>\$ 82,887,217</u>	<u>\$ 4,295,546</u>	<u>\$ 140,324,403</u>

The accompanying notes are an integral part of this statement.