

LA JOYA ISD
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2006

Data Control Codes	10 General Fund	60 Capital Projects	Other Funds	Total Governmental Funds
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 28,734,708	\$ 3,735,651	\$ 2,853,442	\$ 35,323,801
5800 State Program Revenues	132,126,430	-	14,661,638	146,788,068
5900 Federal Program Revenues	14,460,417	-	26,511,083	40,971,500
5020 Total Revenues	<u>175,321,555</u>	<u>3,735,651</u>	<u>44,026,163</u>	<u>223,083,369</u>
EXPENDITURES:				
Current:				
0011 Instruction	85,137,471	-	22,643,577	107,781,048
0012 Instructional Resources and Media Services	4,449,537	-	813,853	5,263,390
0013 Curriculum and Instructional Staff Development	1,193,759	-	2,984,432	4,178,191
0021 Instructional Leadership	2,028,045	-	653,755	2,681,800
0023 School Leadership	9,145,664	-	164,801	9,310,465
0031 Guidance, Counseling and Evaluation Services	6,763,878	-	1,161,684	7,925,562
0032 Social Work Services	638,114	-	1,024,867	1,662,981
0033 Health Services	1,539,888	-	47,774	1,587,662
0034 Student (Pupil) Transportation	7,843,343	-	176,961	8,020,304
0035 Food Services	12,198,229	-	99,588	12,297,817
0036 Cocurricular/Extracurricular Activities	4,244,636	-	2,791	4,247,427
0041 General Administration	5,473,107	-	59,958	5,533,065
0051 Plant Maintenance and Operations	19,390,408	-	171,353	19,561,761
0052 Security and Monitoring Services	2,284,968	-	66,133	2,351,101
0053 Data Processing Services	836,035	-	3,000	839,035
0061 Community Services	102,846	-	886,371	989,217
Debt Service:				
0071 Debt Service - Principal on Long Term Debt	212,476	-	4,190,000	4,402,476
0072 Debt Service - Interest on Long Term Debt	30,122	-	8,411,023	8,441,145
0073 Debt Service - Bond Issuance Cost and Fees	-	-	5,223	5,223
Capital Outlay:				
0081 Facilities Acquisition and Construction	370,022	17,835,478	-	18,205,500
Intergovernmental:				
0095 Payments to Juvenile Justice Alternative Ed. Prg.	18,172	-	-	18,172
6030 Total Expenditures	<u>163,900,720</u>	<u>17,835,478</u>	<u>43,567,144</u>	<u>225,303,342</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>11,420,835</u>	<u>(14,099,827)</u>	<u>459,019</u>	<u>(2,219,973)</u>
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property	266,783	-	-	266,783
7915 Transfers In	4,160,048	-	-	4,160,048
8911 Transfers Out (Use)	(4,319,880)	-	-	(4,319,880)
7080 Total Other Financing Sources (Uses)	<u>106,951</u>	<u>-</u>	<u>-</u>	<u>106,951</u>
1200 Net Change in Fund Balances	11,527,786	(14,099,827)	459,019	(2,113,022)
0100 Fund Balance - September 1 (Beginning)	53,141,639	82,887,218	4,295,546	140,324,403
1300 Increase (Decrease) in Fund Balance	106,939	20,178	25,880	152,997
3000 Fund Balance - August 31 (Ending)	<u>\$ 64,776,364</u>	<u>\$ 68,807,569</u>	<u>\$ 4,780,445</u>	<u>\$ 138,364,378</u>

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