

BEEVILLE INDEPENDENT SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2014

M. Unearned Revenue

Unearned revenue at year end consisted of the following:

<u>Revenue Description</u>	<u>General Fund</u>	<u>Unearned Amount</u>
Other	\$ 53,892	\$ 53,892
Total Unearned Revenue	<u>\$ 53,892</u>	<u>\$ 53,892</u>

N. Fund Balances

The following is a summary of Governmental Fund fund balances of the District at the year ended August 31, 2014:

<u>General Fund</u>	
Nonspendable:	
Inventories	\$ <u>149,682</u>
Committed:	
Workers compensation self insurance	500,000
Potential tax exemptions	500,000
Major maintenance	500,000
Claims and adjustments	100,000
Insurance deductible	500,000
Construction	750,000
Technology	451,516
	<u>3,301,516</u>
Unassigned:	<u>10,346,719</u> ✓
Total General Fund fund balance	<u>13,797,917</u>
<u>National School Breakfast/Lunch Program</u>	
Nonspendable:	
Inventories	<u>65,896</u>
Restricted:	
Child Nutrition	<u>7,196</u>
Total National School Breakfast/Lunch Program fund balance	<u>73,092</u>
<u>Other Governmental Funds</u>	
Restricted:	
State Textbook	344,629
Retirement of Long-Term Debt	1,669,100
	<u>2,013,729</u>
Committed:	
Campus Activity Funds	99,507
Regional Day School for the Deaf	23
Construction	1,708,378
	<u>1,807,908</u>
Total Other Governmental Fund fund balance	<u>3,821,637</u>
Total Governmental fund balance	<u>\$ 17,692,646</u>