

SMYER INDEPENDENT SCHOOL DISTRICT

Exhibit C-3

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2009

Data Control Codes	10 General Fund	Nonmajor Governmental Funds	98 Total Governmental Funds
Revenues:			
5700 Local and Intermediate Sources	\$ 1,328,125	\$ 43,181	\$ 1,371,306
5800 State Program Revenues	2,209,383	75,825	2,285,208
5900 Federal Program Revenues		376,585	376,585
5020 Total Revenues	<u>\$ 3,537,508</u>	<u>\$ 495,591</u>	<u>\$ 4,033,099</u>
Expenditures:			
0011 Instruction	\$ 1,624,012	\$ 304,144	\$ 1,928,156
0012 Instructional Resources and Media Services	16,454	500	16,954
0013 Curriculum and Staff Development	10,252		10,252
0021 Instructional Leadership		6,621	6,621
0023 School Leadership	206,365	2,000	208,365
0031 Guidance, Counseling, and Evaluation Services	20,993	7,006	27,999
0033 Health Services	17,629		17,629
0034 Student Transportation	80,597	3,037	83,634
0035 Food Services	3,655	183,532	187,187
0036 Extracurricular Activities	171,004		171,004
0041 General Administration	158,070	4,892	162,962
0051 Plant Maintenance and Operations	506,069	1,000	507,069
0053 Data Processing Services	121,477		121,477
0071 Principal on Long-Term Debt		62,000	62,000
0072 Interest on Long-Term Debt		36,854	36,854
0081 Facilities Acquisition and Construction			0
0093 Payments to Fiscal Agent/Member Districts	59,895		59,895
0099 Other Intergovernmental Charges	12,715		12,715
6030 Total Expenditures	<u>\$ 3,009,187</u>	<u>\$ 611,586</u>	<u>\$ 3,620,773</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 528,321</u>	<u>\$ (115,995)</u>	<u>\$ 412,326</u>
Other Financing Sources (Uses):			
7913 Capital Leases	\$	\$ 98,854	\$ 98,854
7915 Transfers In		17,141	17,141
8911 Transfers Out	(115,995)		(115,995)
7080 Total Other Financing Sources (Uses)	<u>\$ (115,995)</u>	<u>\$ 115,995</u>	<u>\$ 0</u>
1200 Net Change in Fund Balance	\$ 412,326	\$ 0	\$ 412,326
0100 September 1 - Fund Balance	<u>1,260,426</u>	<u>42,691</u>	<u>1,303,117</u>
3000 August 31 - Fund Balance	<u>\$ 1,672,752</u>	<u>\$ 42,691</u>	<u>\$ 1,715,443</u>

The accompanying notes are an integral part of this statement.