

SMYER INDEPENDENT SCHOOL DISTRICT

Exhibit C-3

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2022

| Data Control Codes | 10 General Fund | Nonmajor Governmental Funds | 98 Total Governmental Funds |
|--|---------------------|--------------------------------|-----------------------------------|
| REVENUES: | | | |
| 5700 Local and Intermediate Sources | \$ 1,062,544 | \$ 37,659 | \$ 1,100,203 |
| 5800 State Program Revenues | 4,561,499 | 16,258 | 4,577,757 |
| 5900 Federal Program Revenues | <u>412,893</u> | <u>664,549</u> | <u>1,077,442</u> |
| 5020 Total Revenues | <u>\$ 6,036,936</u> | <u>\$ 718,466</u> | <u>\$ 6,755,402</u> |
| EXPENDITURES: | | | |
| 0011 Instruction | \$ 2,391,872 | \$ 653,747 | \$ 3,045,619 |
| 0012 Instructional Resources and Media Services | 1,822 | | 1,822 |
| 0013 Curriculum and Staff Development | 14,978 | | 14,978 |
| 0023 School Leadership | 295,833 | 7,712 | 303,545 |
| 0031 Guidance, Counseling, and Evaluation Services | 84,753 | 1,916 | 86,669 |
| 0033 Health Services | 67,525 | 914 | 68,439 |
| 0034 Student Transportation | 159,626 | | 159,626 |
| 0035 Food Services | 297,693 | | 297,693 |
| 0036 Extracurricular Activities | 309,084 | 21,971 | 331,055 |
| 0041 General Administration | 343,758 | 12,389 | 356,147 |
| 0051 Plant Maintenance and Operations | 932,118 | 5,513 | 937,631 |
| 0052 Security and Monitoring Services | 25,968 | | 25,968 |
| 0053 Data Processing Services | 224,764 | | 224,764 |
| 0071 Principal on Long-Term Debt | 25,299 | | 25,299 |
| 0081 Facilities Acquisition and Construction | 133,770 | 11,123 | 144,893 |
| 0093 Payments to Fiscal Agent/Member Districts | 72,304 | | 72,304 |
| 0099 Other Intergovernmental Charges | <u>16,096</u> | | <u>16,096</u> |
| 6030 Total Expenditures | <u>\$ 5,397,263</u> | <u>\$ 715,285</u> | <u>\$ 6,112,548</u> |
| 1100 Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 639,673</u> | <u>\$ 3,181</u> | <u>\$ 642,854</u> |
| 1200 Net Change in Fund Balance | \$ 639,673 | \$ 3,181 | \$ 642,854 |
| 0100 September 1 - Fund Balance | <u>4,887,708</u> | <u>30,836</u> | <u>4,918,544</u> |
| 3000 August 31 - Fund Balance | <u>\$ 5,527,381</u> | <u>\$ 34,017</u> | <u>\$ 5,561,398</u> |

The accompanying notes are an integral part of this statement.