

SMYER INDEPENDENT SCHOOL DISTRICT

Exhibit C-3

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes		10 General Fund	Nonmajor Governmental Funds	98 Total Governmental Funds
<b>Revenues:</b>				
5700	Local and Intermediate Sources	\$ 1,254,566	\$ 30,112	\$ 1,284,678
5800	State Program Revenues	4,512,482	55,068	4,567,550
5900	Federal Program Revenues	<u>348,086</u>	<u>240,623</u>	<u>588,709</u>
5020	Total Revenues	<u>\$ 6,115,134</u>	<u>\$ 325,803</u>	<u>\$ 6,440,937</u>
<b>Expenditures:</b>				
0011	Instruction	\$ 2,645,309	\$ 277,472	\$ 2,922,781
0012	Instructional Resources and Media Services	1,126		1,126
0013	Curriculum and Staff Development	15,999		15,999
0023	School Leadership	323,277	1,293	324,570
0031	Guidance, Counseling, and Evaluation Services	88,437		88,437
0033	Health Services	52,934		52,934
0034	Student Transportation	106,734		106,734
0035	Food Services	257,986	7,811	265,797
0036	Extracurricular Activities	290,009	2,607	292,616
0041	General Administration	290,284	10,519	300,803
0051	Plant Maintenance and Operations	756,517	18,476	774,993
0052	Security and Monitoring Services	15,766		15,766
0053	Data Processing Services	175,045		175,045
0071	Principal on Long-Term Debt	27,407		27,407
0093	Payments to Fiscal Agent/Member Districts	64,502		64,502
0099	Other Intergovernmental Charges	<u>13,536</u>		<u>13,536</u>
6030	Total Expenditures	<u>\$ 5,124,868</u>	<u>\$ 318,178</u>	<u>\$ 5,443,046</u>
1100	Excess of Revenues Over Expenditures	<u>\$ 990,266</u>	<u>\$ 7,625</u>	<u>\$ 997,891</u>
1200	Net Change in Fund Balance	\$ 990,266	\$ 7,625	\$ 997,891
0100	September 1 - Fund Balance	<u>3,897,442</u>	<u>23,211</u>	<u>3,920,653</u>
3000	August 31 - Fund Balance	<u>\$ 4,887,708</u>	<u>\$ 30,836</u>	<u>\$ 4,918,544</u>

The accompanying notes are an integral part of this statement.