

SABINAL INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

EXHIBIT C-3

Data Control Codes	10 General Fund	60 Capital Projects	Other Funds	Total Governmental Funds
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 4,277,061	\$ 19,461	\$ 558,288	\$ 4,854,810
5800 State Program Revenues	1,463,371	-	1,356,596	2,819,967
5900 Federal Program Revenues	48,880	-	1,881,909	1,930,789
5020 Total Revenues	<u>5,789,312</u>	<u>19,461</u>	<u>3,796,793</u>	<u>9,605,566</u>
EXPENDITURES:				
Current:				
0011 Instruction	2,550,435	-	1,414,414	3,964,849
0012 Instructional Resources and Media Services	86,419	-	26,774	113,193
0013 Curriculum and Instructional Staff Development	5,141	-	168,910	174,051
0021 Instructional Leadership	-	-	276,653	276,653
0023 School Leadership	355,151	-	-	355,151
0031 Guidance, Counseling, and Evaluation Services	80,182	-	495,159	575,341
0033 Health Services	18,742	-	100,230	118,972
0034 Student (Pupil) Transportation	147,787	-	2,171	149,958
0035 Food Services	-	-	315,933	315,933
0036 Extracurricular Activities	358,041	-	123,057	481,098
0041 General Administration	562,426	-	28,030	590,456
0051 Facilities Maintenance and Operations	765,705	-	40,924	806,629
0052 Security and Monitoring Services	9,062	-	153,512	162,574
0053 Data Processing Services	161,638	-	-	161,638
Debt Service:				
0071 Principal on Long-Term Liabilities	17,974	-	223,667	241,641
0072 Interest on Long-Term Liabilities	649	-	104,851	105,500
0073 Bond Issuance Cost and Fees	-	103,282	8,988	112,270
Capital Outlay:				
0081 Facilities Acquisition and Construction	434,768	261,566	-	696,334
Intergovernmental:				
0093 Payments to Fiscal Agent/Member Districts of SSA	108,139	-	44,550	152,689
6030 Total Expenditures	<u>5,662,259</u>	<u>364,848</u>	<u>3,527,823</u>	<u>9,554,930</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>127,053</u>	<u>(345,387)</u>	<u>268,970</u>	<u>50,636</u>
OTHER FINANCING SOURCES (USES):				
7901 Refunding Bonds Issued	-	-	575,000	575,000
7911 Capital Related Debt Issued	-	6,740,000	-	6,740,000
7913 Right-to-Use Leases	30,837	-	6,259	37,096
7915 Transfers In	100,000	-	-	100,000
7916 Premium or Discount on Issuance of Bonds	-	313,282	69,804	383,086
8911 Transfers Out (Use)	-	(100,000)	-	(100,000)
8940 Payment to Bond Refunding Escrow Agent (Use)	-	-	(635,815)	(635,815)
7080 Total Other Financing Sources (Uses)	<u>130,837</u>	<u>6,953,282</u>	<u>15,248</u>	<u>7,099,367</u>
1200 Net Change in Fund Balances	257,890	6,607,895	284,218	7,150,003
0100 Fund Balance - July 1 (Beginning)	<u>2,820,137</u>	<u>22,517</u>	<u>200,725</u>	<u>3,043,379</u>
3000 Fund Balance - June 30 (Ending)	<u>\$ 3,078,027</u>	<u>\$ 6,630,412</u>	<u>\$ 484,943</u>	<u>\$ 10,193,382</u>

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