

NEW BRAUNFELS INDEPENDENT SCHOOL DISTRICT

EXHIBIT C-3

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2022

Data Control Codes	10 General Fund	50 Debt Service Fund	60 Capital Projects	Other Funds	Total Governmental Funds
REVENUES					
5700 Local and intermediate sources	\$ 63,567,324	\$ 23,179,429	\$ 448,113	\$ 1,452,963	\$ 88,647,829
5800 State program	19,560,799	252,427	3,461	387,931	20,204,618
5900 Federal program	1,618,775	-	-	12,566,967	14,185,742
5020 Total revenues	<u>84,746,898</u>	<u>23,431,856</u>	<u>451,574</u>	<u>14,407,861</u>	<u>123,038,189</u>
EXPENDITURES					
Current:					
0011 Instruction	44,779,569	-	1,443,538	5,699,596	51,922,703
0012 Instructional resources and media services	1,144,767	-	191,562	102,340	1,438,669
0013 Curriculum and instructional staff development	1,248,635	-	-	1,098,526	2,347,161
0021 Instructional leadership	975,062	-	-	265,311	1,240,373
0023 School leadership	5,392,912	-	16,837	152,495	5,562,244
0031 Guidance, counseling and evaluation services	2,684,098	-	-	839,642	3,523,740
0032 Social work services	370,134	-	-	120,632	490,766
0033 Health services	1,205,131	-	-	119,065	1,324,196
0034 Student (pupil) transportation	2,397,547	-	-	71,738	2,469,285
0035 Food services	-	-	-	4,567,018	4,567,018
0036 Extracurricular activities	2,149,317	-	-	768,079	2,917,396
0041 General administration	3,232,074	-	-	123,941	3,356,015
0051 Facilities maintenance and operations	9,502,765	-	8,364	154,664	9,665,793
0052 Security and monitoring services	515,320	-	-	33,972	549,292
0053 Data processing services	1,627,903	-	-	21,651	1,649,554
0061 Community services	324,082	-	-	195,724	519,806
Debt service:					
0071 Principal on long term debt	-	13,587,000	-	-	13,587,000
0072 Interest on long term debt	-	8,973,878	-	-	8,973,878
0073 Bond issuance costs and fees	-	21,824	1,023,683	-	1,045,507
Capital outlay:					
0081 Facilities acquisition and construction	111,751	-	13,293,040	-	13,404,791
Intergovernmental:					
0099 Other intergovernmental charges	753,052	-	-	-	753,052
6030 Total expenditures	<u>78,414,119</u>	<u>22,582,702</u>	<u>15,977,024</u>	<u>14,334,394</u>	<u>131,308,239</u>
1100 Excess (deficiency) of revenues over (under) expenditures	<u>6,332,779</u>	<u>849,154</u>	<u>(15,525,450)</u>	<u>73,467</u>	<u>(8,270,050)</u>
OTHER FINANCING SOURCES (USES)					
7911 Issuance of bonds	-	-	132,120,000	-	132,120,000
7912 Sale of real or personal property	14,266	-	-	-	14,266
7915 Transfers in	-	-	-	108,926	108,926
7916 Premium on issuance of bonds	-	-	10,895,982	-	10,895,982
8911 Transfers out	(111,749)	-	-	-	(111,749)
8949 Payment to refunding escrow agent	-	-	(11,992,047)	-	(11,992,047)
7080 Total other financing sources (uses)	<u>(97,483)</u>	<u>-</u>	<u>131,023,935</u>	<u>108,926</u>	<u>131,035,378</u>
1200 Net change in fund balances	<u>6,235,296</u>	<u>849,154</u>	<u>115,498,485</u>	<u>182,393</u>	<u>122,765,328</u>
0100 FUND BALANCE, BEGINNING	<u>64,835,660</u>	<u>10,201,743</u>	<u>56,057,136</u>	<u>870,663</u>	<u>131,965,202</u>
1300 PRIOR PERIOD ADJUSTMENT	<u>477,665</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>477,665</u>
3000 FUND BALANCE, ENDING	<u>\$ 71,548,621</u>	<u>\$ 11,050,897</u>	<u>\$ 171,555,621</u>	<u>\$ 1,053,056</u>	<u>\$ 255,208,195</u>