

EAST CENTRAL INDEPENDENT SCHOOL DISTRICT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2022

EXHIBIT C-3

Data Control Codes	10 General Fund	50 Debt Service Fund	Other Funds	Total Governmental Funds
<b>REVENUES:</b>				
5700 Total Local and Intermediate Sources	\$ 45,424,870	\$ 11,127,574	\$ 2,156,422	\$ 58,708,866
5800 State Program Revenues	44,890,520	131,366	766,264	45,788,150
5900 Federal Program Revenues	2,572,578	-	24,376,250	26,948,828
5020 Total Revenues	<u>92,887,968</u>	<u>11,258,940</u>	<u>27,298,936</u>	<u>131,445,844</u>
<b>EXPENDITURES:</b>				
Current:				
0011 Instruction	45,556,006	-	13,534,591	59,090,597
0012 Instructional Resources and Media Services	1,029,653	-	-	1,029,653
0013 Curriculum and Instructional Staff Development	2,199,532	-	1,389,521	3,589,053
0021 Instructional Leadership	1,898,611	-	203,590	2,102,201
0023 School Leadership	5,073,695	-	357,103	5,430,798
0031 Guidance, Counseling, and Evaluation Services	3,125,805	-	123,169	3,248,974
0032 Social Work Services	635,136	-	144,518	779,654
0033 Health Services	973,686	-	409,547	1,383,233
0034 Student (Pupil) Transportation	4,460,353	-	823,724	5,284,077
0035 Food Services	134,035	-	5,851,005	5,985,040
0036 Extracurricular Activities	1,942,939	-	724,393	2,667,332
0041 General Administration	3,514,469	-	152,976	3,667,445
0051 Facilities Maintenance and Operations	8,945,079	-	71,142	9,016,221
0052 Security and Monitoring Services	1,612,436	-	18,693	1,631,129
0053 Data Processing Services	1,353,738	-	-	1,353,738
0061 Community Services	1,860	-	190,754	192,614
Debt Service:				
0071 Principal on Long-Term Liabilities	61,590	5,625,000	633	5,687,223
0072 Interest on Long-Term Liabilities	4,211	3,862,843	43	3,867,097
0073 Bond Issuance Cost and Fees	-	16,719	-	16,719
Capital Outlay:				
0081 Facilities Acquisition and Construction	5,728,539	-	1,400,785	7,129,324
Intergovernmental:				
0093 Payments to Fiscal Agent/Member Districts of SSA	-	-	43,000	43,000
0095 Payments to Juvenile Justice Alternative Ed. Prg.	8,560	-	-	8,560
0099 Other Intergovernmental Charges	239,041	-	-	239,041
6030 Total Expenditures	<u>88,498,974</u>	<u>9,504,562</u>	<u>25,439,187</u>	<u>123,442,723</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,388,994</u>	<u>1,754,378</u>	<u>1,859,749</u>	<u>8,003,121</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
7912 Sale of Real and Personal Property	23,854	-	5,815	29,669
7913 Right-to-Use Leases	185,894	-	-	185,894
8911 Transfers Out (Use)	(800,000)	-	-	(800,000)
8940 Payment to Bond Refunding Escrow Agent (Use)	-	(1,245,437)	-	(1,245,437)
7080 Total Other Financing Sources (Uses)	<u>(590,252)</u>	<u>(1,245,437)</u>	<u>5,815</u>	<u>(1,829,874)</u>
<b>EXTRAORDINARY ITEMS:</b>				
7919 Extraordinary Item - Resource	2,213,100	-	-	2,213,100
1200 Net Change in Fund Balances	6,011,842	508,941	1,865,564	8,386,347
0100 Fund Balance - September 1 (Beginning)	<u>28,445,395</u>	<u>8,093,324</u>	<u>1,516,658</u>	<u>38,055,377</u>
3000 Fund Balance - August 31 (Ending)	<u>\$ 34,457,237</u>	<u>\$ 8,602,265</u>	<u>\$ 3,382,222</u>	<u>\$ 46,441,724</u>

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