KIRBYVILLE CONSOLIDATED INDEPENDENT SCHOOL DISTRICT EXHIBIT C-3

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2025

Data Control Codes		10 General Fund	50 Debt Service Fund	Other Funds	Total Governmental Funds
	Revenues				
5700	Local Sources	$ 3,354,899	$ 1,212,509	$ 103,085	$ 4,670,493
5800	State Program Revenues	14,785,547	397,946	295,296	15,478,789
5900	Federal Program Revenues	14,936	-	2,056,773	2,071,709
5020	**Total Revenues**	18,155,382	1,610,455	2,455,154	22,220,991
	Expenditures				
	Current				
0011	Instruction	8,768,348	-	1,169,683	9,938,031
0012	Instructional Resources and Media Services	115,790	-	51,790	167,580
0013	Curriculum and Instructional Development	95,417	-	33,394	128,811
0023	School Leadership	847,736	-	-	847,736
0031	Guidance and Counseling Services	530,265	-	-	530,265
0032	Social Work Services	3,134	-	-	3,134
0033	Health Services	184,057	-	-	184,057
0034	Student (Pupil) Transportation	1,042,807	-	4,973	1,047,780
0035	Food Services	-	-	1,037,949	1,037,949
0036	Cocurricular/Extracurricular Activities	597,983	-	-	597,983
0041	General Administration	992,570	-	-	992,570
0051	Plant Maintenance and Operations	2,094,607	-	45,427	2,140,034
0052	Security and Monitoring Services	236,751	-	23,373	260,124
0053	Data Processing Services	308,283	-	-	308,283
0061	Community Services	-	-	2,553	2,553
	Debt Service				
0071	Debt Service - Principal on long-term debt	-	474,233	-	474,233
0072	Debt Service - Interest on long-term debt	-	1,012,692	-	1,012,692
0073	Debt Service - Bond Issuance Cost and Fees	-	1,000	-	1,000
	Capital Outlay				
0081	Facilities Acquisition and Construction	150,333	-	-	150,333
	Intergovernmental				
0093	Shared Service Arrangement/Deaf Program	745,000	-	-	745,000
6030	**Total Expenditures**	16,713,081	1,487,925	2,369,142	20,570,148
1200	Net Change in Fund Balances	1,442,301	122,530	86,012	1,650,843
0100	**Fund Balance - September 1 (Beginning)**	11,521,941	1,544,790	944,850	14,011,581
3000	**Fund Balance - August 31 (Ending)**	$ 12,964,242	$ 1,667,320	$ 1,030,862	$ 15,662,424

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