

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

Data Control Codes	Functions/Programs	10 General Fund	ESSER II Fund	50 Debt Service Fund	60 Capital Projects Fund
	<b>REVENUES:</b>				
5700	Local and Intermediate Sources	\$ 10,723,831	\$ -	\$ 2,809,429	\$ 988
5800	State Program Revenues	8,322,781	-	24,622	-
5900	Federal Program Revenues	846,305	889,041	-	-
5020	<i>Total Revenues</i>	<u>19,892,917</u>	<u>889,041</u>	<u>2,834,051</u>	<u>988</u>
	<b>EXPENDITURES:</b>				
0011	Instruction	9,134,269	889,041	-	-
0012	Instructional Resources and Media Services	291,314	-	-	-
0013	Curriculum and Staff Development	202,908	-	-	-
0021	Instructional Leadership	199,073	-	-	-
0023	School Leadership	1,145,716	-	-	-
0031	Guidance, Counseling, & Evaluation Services	372,523	-	-	-
0032	Social Work Services	49,575	-	-	-
0033	Health Services	309,185	-	-	-
0034	Student Transportation	1,055,846	-	-	-
0035	Food Service	-	-	-	-
0036	Cocurricular/Extracurricular Activities	865,126	-	-	-
0041	General Administration	858,871	-	-	-
0051	Plant Maintenance and Operations	2,445,119	-	-	-
0052	Security and Monitoring Services	164,378	-	-	-
0053	Data Processing Services	477,500	-	-	-
0061	Community Services	119,635	-	-	-
0071	Principal on Long-Term Debt	41,864	-	1,180,000	-
0072	Interest on Long-Term Debt	7,909	-	1,446,050	-
0073	Bond Issuance Costs and Fees	-	-	3,000	-
0081	Facilities Acquisition and Construction	-	-	-	842,408
0093	Payments to Fiscal Agent	590,916	-	-	-
0099	Other Intergovernmental Charges	191,718	-	-	-
6030	<i>Total Expenditures</i>	<u>18,523,445</u>	<u>889,041</u>	<u>2,629,050</u>	<u>842,408</u>
1200	Net Change in Fund Balances	1,369,472	-	205,001	(841,420)
0100	Fund Balances - Beginning	8,201,029	-	673,967	930,683
1300	Prior Period Adjustment for GASB 84	-	-	-	-
3000	Fund Balances - Ending	<u>\$ 9,570,501</u>	<u>\$ -</u>	<u>\$ 878,968</u>	<u>\$ 89,263</u>

The accompanying notes are an integral part of this statement.

**EXHIBIT C-2**

Other Nonmajor Governmental Funds	98 Total Governmental Funds
\$ 250,947	\$ 13,785,195
470,765	8,818,168
2,163,467	3,898,813
<u>2,885,179</u>	<u>26,502,176</u>
993,835	11,017,145
-	291,314
150,236	353,144
168,212	367,285
-	1,145,716
-	372,523
5,650	55,225
-	309,185
-	1,055,846
1,292,010	1,292,010
121,332	986,458
-	858,871
47,768	2,492,887
20,203	184,581
-	477,500
-	119,635
-	1,221,864
-	1,453,959
-	3,000
-	842,408
-	590,916
-	191,718
<u>2,799,246</u>	<u>25,683,190</u>
85,933	818,986
216,929	10,022,608
37,538	37,538
<u>\$ 340,400</u>	<u>\$ 10,879,132</u>