

Ector County Independent School District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2023

EXHIBIT C-3

DRAFT

Data Control Codes	10 General Fund	20 National School Breakfast & Lunch Program	50 Debt Service Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:					
5700 Local and Intermediate Sources	\$ 167,334,304	\$ 897,725	\$ 32,205,506	\$ 9,682,941	\$ 210,120,476
5800 State Program Revenues	144,458,249	436,186	491,865	4,598,967	149,985,267
5900 Federal Program Revenues	6,898,105	17,650,972	-	38,167,827	62,716,904
5020 Total Revenues	<u>318,690,658</u>	<u>18,984,883</u>	<u>32,697,371</u>	<u>52,449,735</u>	<u>422,822,647</u>
EXPENDITURES:					
Current:					
0011 Instruction	193,706,366	-	-	29,306,232	223,012,598
0012 Instructional Resources and Media Services	1,955,139	-	-	186,855	2,141,994
0013 Curriculum and Instructional Staff Development	7,711,241	-	-	7,409,716	15,120,957
0021 Instructional Leadership	5,165,610	-	-	584,487	5,750,097
0023 School Leadership	20,832,890	-	-	2,064,082	22,896,972
0031 Guidance, Counseling, and Evaluation Services	12,927,182	-	-	2,087,210	15,014,392
0032 Social Work Services	1,625,925	-	-	664,811	2,290,736
0033 Health Services	3,094,946	-	-	187,382	3,282,328
0034 Student (Pupil) Transportation Services	9,258,483	-	-	62,692	9,321,175
0035 Food Services	-	21,221,691	-	76,990	21,298,681
0036 Extracurricular Activities	6,891,150	-	-	411,771	7,302,921
0041 General Administration	7,938,666	-	-	52,000	7,990,666
0051 Facilities Maintenance and Operations	32,797,420	-	-	1,055,879	33,853,299
0052 Security and Monitoring Services	3,855,391	-	-	263,661	4,119,052
0053 Data Processing Services	11,218,992	-	-	613,145	11,832,137
0061 Community Services	1,627,143	-	-	226,333	1,853,476
Debt Service:					
0071 Principal on Long Term Debt	1,047,394	-	26,950,000	-	27,997,394
0072 Interest on Long Term Debt	59,275	-	5,257,880	-	5,317,155
0073 Bond Issuance Costs and Fees	-	-	-	-	-
Capital Outlay:					
0081 Facilities Acquisition and Construction	3,082,951	-	-	10,310,873	13,393,824
Intergovernmental:					
0093 Payments to SSA Members	-	-	-	79,283	79,283
0099 Other Intergovernmental Charges	1,983,848	-	-	-	1,983,848
6030 Total Expenditures	<u>326,780,012</u>	<u>21,221,691</u>	<u>32,207,880</u>	<u>55,643,402</u>	<u>435,852,985</u>
1100 Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(8,089,354)</u>	<u>(2,236,808.00)</u>	<u>489,491</u>	<u>(3,193,667)</u>	<u>(13,030,338)</u>
OTHER FINANCING SOURCES (USES):					
7911 Capital Related Debt Issued	-	-	-	-	-
7912 Sale of Real and Personal Property	357,374	60,943	-	-	418,317
7913 Proceeds from Lease	491,900	-	-	-	491,900
7915 Transfers In	-	-	-	390,882	390,882
7916 Premium/Discount on Issuance of Bonds	-	-	-	-	-
7917 Other sources-prepaid interest	-	-	328,073	-	328,073
8911 Transfers Out (use)	(390,882)	-	-	-	(390,882)
8949 Other (Uses)	-	-	-	-	-
7080 Total Other Financing Sources (Uses)	<u>458,392</u>	<u>60,943</u>	<u>328,073</u>	<u>390,882</u>	<u>1,238,290</u>
1200 Net Change in Fund Balances	(7,630,962)	(2,175,865)	817,564	(2,802,785)	(11,792,048)
0100 Fund Balance - July 1 (Beginning)	<u>110,649,434</u>	<u>11,890,205</u>	<u>16,251,745</u>	<u>9,508,876</u>	<u>148,300,260</u>
3000 Fund Balance -- June 30 (Ending)	<u>\$ 103,018,472</u>	<u>\$ 9,714,340</u>	<u>\$ 17,069,309</u>	<u>\$ 6,706,091</u>	<u>\$ 136,508,212</u>

The Statement of Revenues, Expenditures, and Changes in Fund Balance presented above is an excerpt from the Ector County Independent School District's Annual Financial Report. This statement is being published pursuant to local government code section 140.006.