

LEGGETT INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - EXHIBIT C-2
For the Year Ended August 31, 2023

Data Control Codes		10	50	OMF	ONMF
		General	Debt Service	State Funded Special Revenue	Other Nonmajor Governmental
<u>Revenues</u>					
5700	Local and intermediate sources	\$ 1,063,125	\$ 265,927	\$ -	\$ 20,959
5800	State program revenues	1,631,345	10,442	175,397	28,566
5900	Federal program revenues	23,966	-	-	721,244
5020	Total Revenues	2,718,436	276,369	175,397	770,769
<u>Expenditures</u>					
Current:					
0011	Instruction	1,182,780	-	-	355,121
0012	Instructional resources/media services	731	-	-	25,478
0013	Curriculum and staff development	200	-	-	22,842
0021	Instructional leadership	-	-	-	8,634
0023	School leadership	150,936	-	-	-
0031	Guidance, counseling, and				
0031	evaluation services	5,833	-	-	-
0033	Health services	20,768	-	-	-
0034	Student (pupil) transportation	128,764	-	-	115,683
0035	Food service	-	-	-	239,401
0036	Extracurricular activities	93,671	-	-	-
0041	General administration	336,026	-	-	8,000
0051	Plant maintenance and operations	307,798	-	-	17,894
0052	Security and monitoring services	7,376	-	175,397	-
0053	Data processing services	14,664	-	-	-
Debt service:					
0071	Principal	7,739	170,000	-	-
0072	Interest	1,162	85,100	-	-
0073	Bond issuance costs and fees	-	800	-	-
Intergovernmental:					
0093	Shared services arrangements	72,097	-	-	-
0099	Other intergovernmental charges	27,354	-	-	-
6030	Total Expenditures	2,357,899	255,900	175,397	793,053
1100	Excess (Deficiency) of Revenues				
	Over (Under) Expenditures	360,537	20,469	-	(22,284)
<u>Other Financing Sources (Uses)</u>					
7915	Transfers in	-	-	-	30,000
8911	Transfers (out)	(30,000)	-	-	-
7080	Total Other Financing Sources (Uses)	(30,000)	-	-	30,000
1200	Net Change in Fund Balances	330,537	20,469	-	7,716
0100	Beginning fund balances	2,984,975	98,146	-	19,968
3000	Ending Fund Balances	\$ 3,315,512	\$ 118,615	\$ -	\$ 27,684

See Notes to Financial Statements.

98
Total
Governmental
Funds

\$ 1,350,011
1,845,750
745,210
3,940,971

1,537,901
26,209
23,042
8,634
150,936

5,833
20,768
244,447
239,401
93,671
344,026
325,692
182,773
14,664

177,739
86,262
800

72,097
27,354
3,582,249

358,722

30,000
(30,000)

-
358,722
3,103,089
\$ 3,461,811