

LEGGETT
INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - EXHIBIT C-2

For the Year Ended August 31, 2021

Data Control Codes		10	50	60	
		General	Debt Service	Capital Projects	Nonmajor Governmental
Revenues					
5700	Local, intermediate, and out-of-state	\$ 923,954	\$ 272,146	\$ 64	\$ 41,016
5800	State program revenues	1,801,137	3,399	-	17,888
5900	Federal program revenues	30,233	-	-	383,591
5020	Total Revenues	2,755,324	275,545	64	442,495
Expenditures					
0011	Instruction	1,057,303	-	-	240,078
0012	Instructional resources/media services	2,298	-	-	21,137
0013	Curriculum and staff development	5,842	-	-	3,224
0021	Instructional leadership	3,117	-	-	-
0023	School leadership	130,101	-	-	-
0031	Guidance, counseling, and				
0031	evaluation services	61,985	-	-	-
0033	Health services	8,574	-	-	-
0034	Student (pupil) transportation	89,901	-	-	-
0035	Food service	-	-	-	206,392
0036	Extracurricular activities	48,090	-	-	-
0041	General administration	298,549	-	-	-
0051	Plant maintenance and operations	218,974	-	-	-
0052	Security and monitoring services	1,769	-	-	835
0053	Data processing services	31,381	-	-	-
Debt service:					
0071	Principal	-	160,000	-	-
0072	Interest	-	101,375	-	-
0073	Bond issuance costs and fees	-	800	-	-
Capital outlay:					
0081	Facilities acquisition and construction	-	-	224,234	-
Intergovernmental:					
0093	Shared services arrangements	37,856	-	-	-
0099	Other intergovernmental charges	25,109	-	-	-
6030	Total Expenditures	2,020,849	262,175	224,234	471,666
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	734,475	13,370	(224,170)	(29,171)
Other Financing Sources (Uses)					
7915	Transfers in	-	-	-	60,000
8911	Transfers (out)	(60,000)	-	-	-
7080	Total Other Financing Sources (Uses)	(60,000)	-	-	60,000
1200	Net Change in Fund Balances	674,475	13,370	(224,170)	30,829
0100	Beginning fund balances	1,645,391	75,064	233,088	14,002
3000	Ending Fund Balances	\$ 2,319,866	\$ 88,434	\$ 8,918	\$ 44,831

See Notes to Financial Statements.

98 Total Governmental Funds	
\$	1,237,180
	1,822,424
	413,824
	<u>3,473,428</u>
	1,297,381
	23,435
	9,066
	3,117
	130,101
	61,985
	8,574
	89,901
	206,392
	48,090
	298,549
	218,974
	2,604
	31,381
	160,000
	101,375
	800
	224,234
	37,856
	25,109
	<u>2,978,924</u>
	<u>494,504</u>
	60,000
	<u>(60,000)</u>
	<u>-</u>
	494,504
	1,967,545
\$	<u><u>2,462,049</u></u>