

**LEGGETT INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS - EXHIBIT C-2**  
For the Year Ended August 31, 2022

Data Control Codes		10	50		
		General	Debt Service	ESSER III	Nonmajor Governmental
Revenues					
5700	Local, intermediate, and out-of-state	\$ 927,880	\$ 272,602	\$ -	\$ 19,147
5800	State program revenues	1,936,620	1,035	-	15,475
5900	Federal program revenues	12,021	-	337,478	534,050
5020	Total Revenues	2,876,521	273,637	337,478	568,672
Expenditures					
0011	Instruction	1,161,798	-	263,334	325,606
0012	Instructional resources/media services	832	-	-	23,071
0013	Curriculum and staff development	505	-	37,072	-
0021	Instructional leadership	-	-	37,072	-
0023	School leadership	145,259	-	-	-
0031	Guidance, counseling, and				
0031	evaluation services	216	-	-	-
0033	Health services	19,829	-	-	-
0034	Student (pupil) transportation	125,801	-	-	-
0035	Food service	-	-	-	244,868
0036	Extracurricular activities	64,268	-	-	-
0041	General administration	299,891	-	-	-
0051	Plant maintenance and operations	264,401	-	-	-
0052	Security and monitoring services	2,951	-	-	-
0053	Data processing services	21,187	-	-	-
Debt service:					
0071	Principal	7,398	170,000	-	-
0072	Interest	1,503	93,125	-	-
0073	Bond issuance costs and fees	-	800	-	-
Capital outlay:					
0081	Facilities acquisition and construction	-	-	-	8,908
Intergovernmental:					
0093	Shared services arrangements	69,322	-	-	-
0099	Other intergovernmental charges	26,251	-	-	-
6030	Total Expenditures	2,211,412	263,925	337,478	602,453
1200	Net Change in Fund Balances	665,109	9,712	-	(33,781)
0100	Beginning fund balances	2,319,866	88,434	-	53,749
3000	Ending Fund Balances	\$ 2,984,975	\$ 98,146	\$ -	\$ 19,968

See Notes to Financial Statements.

**98**  
**Total**  
**Governmental**  
**Funds**

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\$	1,219,629
	1,953,130
	883,549
	<u>4,056,308</u>
	1,750,738
	23,903
	37,577
	37,072
	145,259
	216
	19,829
	125,801
	244,868
	64,268
	299,891
	264,401
	2,951
	21,187
	177,398
	94,628
	800
	8,908
	69,322
	26,251
	<u>3,415,268</u>
	641,040
	2,462,049
\$	<u><u>3,103,089</u></u>