

LOCKNEY INDEPENDENT SCHOOL DISTRICT

Exhibit C-3

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2020

Data Control Codes	Major Funds			98 Total Governmental Funds	
	10 General Fund	CARES Act ESSER Formula Grant	Other Funds		
Revenues:					
5700	Local and Intermediate Sources	\$ 2,148,585	\$	\$ 791,283	\$ 2,939,868
5800	State Program Revenues	4,461,426		37,393	4,498,819
5900	Federal Program Revenues	66,669	135,394	595,795	797,858
5020	Total Revenues	\$ 6,676,680	\$ 135,394	\$ 1,424,471	\$ 8,236,545
Expenditures:					
0011	Instruction	\$ 2,998,953	\$ 135,394	\$ 282,685	\$ 3,417,032
0012	Instructional Resources and Media Services	126,522			126,522
0013	Curriculum and Staff Development	24,684			24,684
0021	Instructional Leadership	17,110			17,110
0023	School Leadership	484,798			484,798
0031	Guidance, Counseling, and Evaluation Services	169,205			169,205
0032	Social Work Services	21,949		13,801	35,750
0033	Health Services	59,981			59,981
0034	Student Transportation	165,021		2,243	167,264
0035	Food Services	8,938		345,718	354,656
0036	Extracurricular Activities	242,607		126,805	369,412
0041	General Administration	430,182		14,635	444,817
0051	Plant Maintenance and Operations	657,236		4,085	661,321
0052	Security and Monitoring Services	6,718			6,718
0053	Data Processing Services	174,006			174,006
0061	Community Services	200			200
0071	Principal on Long-Term Debt			465,000	465,000
0072	Interest on Long-Term Debt			183,100	183,100
0073	Bond Issuance Cost and Fees			350	350
0081	Facilities and Acquisition and Construction			50,791	50,791
0093	Payments to Shared Service Arrangements	157,670			157,670
0095	Payments to Juvenile Justice Alt. Ed. Program	7,381			7,381
0099	Other Intergovernmental Charges	32,774			32,774
6030	Total Expenditures	\$ 5,785,935	\$ 135,394	\$ 1,489,213	\$ 7,410,542
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 890,745	\$ 0	\$ (64,742)	\$ 826,003
Other Financing Sources (Uses):					
7912	Sale of Real and Personal Property	\$ 4,041	\$	\$ 200	\$ 4,241
7080	Total Other Financing Sources (Uses)	\$ 4,041	\$ 0	\$ 200	\$ 4,241
1200	Net Change in Fund Balance	\$ 894,786	\$ 0	\$ (64,542)	\$ 830,244
0100	September 1 - Fund Balance	3,871,553		535,943	4,407,496
1300	Prior Period Adjustment			11,692	11,692
3000	August 31 - Fund Balance	\$ 4,766,339	\$ 0	\$ 483,093	\$ 5,249,432

The accompanying notes are an integral part of this statement.