

LOCKNEY INDEPENDENT SCHOOL DISTRICT

Exhibit C-3

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2019

Data Control Codes	10 General Fund	60 Capital Projects Fund	Other Funds	98 Total Governmental Funds
<b>Revenues:</b>				
5700 Local and Intermediate Sources	\$ 2,103,232	\$ 14,523	\$ 736,632	\$ 2,854,387
5800 State Program Revenues	3,808,237		70,749	3,878,986
5900 Federal Program Revenues	36,374		568,881	605,255
5020 Total Revenues	<u>\$ 5,947,843</u>	<u>\$ 14,523</u>	<u>\$ 1,376,262</u>	<u>\$ 7,338,628</u>
<b>Expenditures:</b>				
11 Instruction	\$ 2,755,400	\$	\$ 312,669	\$ 3,068,069
12 Instructional Resources and Media Services	113,827			113,827
13 Curriculum and Staff Development	62,806			62,806
23 School Leadership	425,206			425,206
31 Guidance, Counseling, and Evaluation Services	143,239			143,239
32 Social Work Services	16,689		17,030	33,719
33 Health Services	43,379			43,379
34 Student Transportation	185,846		3,309	189,155
35 Food Services	6,171		236,601	242,772
36 Extracurricular Activities	301,649			301,649
41 General Administration	382,144		13,402	395,546
51 Plant Maintenance and Operations	632,921			632,921
52 Security and Monitoring Services	21,337			21,337
53 Data Processing Services	152,757			152,757
71 Principal on Long-Term Debt			505,000	505,000
72 Interest on Long-Term Debt			192,800	192,800
73 Bond Issuance Cost and Fees			350	350
81 Facilities and Acquisition and Construction	110,219	772,998		883,217
93 Payments to Shared Service Arrangements	108,926			108,926
95 Payments to Juvenile Justice Alt. Ed. Program	1,713			1,713
99 Other Intergovernmental Charges	26,370			26,370
6030 Total Expenditures	<u>\$ 5,490,599</u>	<u>\$ 772,998</u>	<u>\$ 1,281,161</u>	<u>\$ 7,544,758</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 457,244</u>	<u>\$ (758,475)</u>	<u>\$ 95,101</u>	<u>\$ (206,130)</u>
<b>Other Financing Sources (Uses):</b>				
7080 Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
1200 Net Change in Fund Balance	\$ 457,244	\$ (758,475)	\$ 95,101	\$ (206,130)
0100 September 1 - Fund Balance	3,414,309	1,195,189	4,128	4,613,626
3000 August 31 - Fund Balance	<u>\$ 3,871,553</u>	<u>\$ 436,714</u>	<u>\$ 99,229</u>	<u>\$ 4,407,496</u>

The accompanying notes are an integral part of this statement.