

LEAKEY INDEPENDENT SCHOOL DISTRICT

EXHIBIT C-3

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2007

Data Control Codes		General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
5700	Local and intermediate sources	\$ 2,234,880	\$ 50,255	\$ 2,285,135
5800	State program revenues	840,312	54,730	895,042
5900	Federal program revenues	50,499	183,825	234,324
5020	Total Revenues	<u>3,125,691</u>	<u>288,810</u>	<u>3,414,501</u>
EXPENDITURES				
Current:				
0011	Instruction	1,528,686	175,498	1,704,184
0012	Instructional resources and media services	23,943		23,943
0013	Curriculum and instructional staff development	11,316		11,316
0023	School Leadership	155,508		155,508
0031	Guidance, counseling, & evaluation services	75,279		75,279
0033	Health services	23,149		23,149
0034	Student (Pupil) transportation	89,000		89,000
0035	Food services	6,652	113,647	120,299
0036	Cocurricular/extracurricular activities	135,235		135,235
0041	General administration	446,028		446,028
0051	Plant maintenance and operations	527,550		527,550
Debt service:				
0071	Debt service - principal on long term debt	100,097		100,097
0072	Debt service - interest on long term debt	6,483		6,483
Capital outlay:				
0081	Facilities acquisition and construction	70,424	34,525	104,949
Intergovernmental:				
0093	Payments to fiscal agent/member districts of SSA	38,091		38,091
6030	Total Expenditures	<u>3,237,441</u>	<u>323,670</u>	<u>3,561,111</u>
1100	Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(111,750)</u>	<u>(34,860)</u>	<u>(146,610)</u>
Other Financing Sources and (Uses):				
7911	Maintenance tax note proceeds	165,300		165,300
7913	Capital lease proceeds	100,341		100,341
7915	Operating transfers in		35,257	35,257
8911	Operating transfers out	(35,257)		(35,257)
7080	Total Other Financing Sources and (Uses)	<u>230,384</u>	<u>35,257</u>	<u>265,641</u>
1200	Net Change in Fund Balances	<u>118,634</u>	<u>397</u>	<u>119,031</u>
Fund Balance - Beginning				
1300	Prior period adjustment	590,908	5,502	596,410
0100	Fund Balance - Beginning, As Restated	2,967		2,967
3000	Fund Balance - Ending	<u>\$ 712,509</u>	<u>\$ 5,899</u>	<u>\$ 718,408</u>