

LORENA INDEPENDENT SCHOOL DISTRICT

Statement of Revenues, Expenditures and Changes

In Fund Balances - Governmental Funds (Exhibit C-3)

Year Ended August 31, 2025

		General Fund	Debt Service	Other Governmental	Total Governmental
Obj	REVENUES:				
5700	Local and Intermediate Sources	7,862,330	1,632,520	981,552	10,476,402
5800	State Program Revenues	12,662,324	297,342	595,426	13,555,092
5900	Federal Program Revenues	47,894	0	1,150,723	1,198,617
Total Revenues		20,572,548	1,929,862	2,727,701	25,230,111
EXPENDITURES:					
Fcn	Current:				
11	Instruction	11,442,589	0	831,987	12,274,576
12	Instructional Resources and Media Svs	183,083	0	0	183,083
13	Curriculum and Staff Development	172,906	0	0	172,906
21	Instructional Leadership	161,461	0	74,170	235,631
23	School Leadership	1,351,308	0	8,520	1,359,828
31	Guidance, Counseling and Eval Svs	731,103	0	0	731,103
33	Health Services	299,162	0	0	299,162
34	Student Transportation	742,258	0	0	742,258
35	Food Service	0	0	1,041,174	1,041,174
36	Extracurricular Activities	1,072,403	0	370,976	1,443,379
41	General Administration	1,247,995	0	18,260	1,266,255
51	Facilities Maintenance and Operations	2,193,225	0	4,701	2,197,926
52	Security and Monitoring Services	414,759	0	2,100	416,859
53	Data Processing Services	631,689	0	0	631,689
95	Payments to JJAEP	308	0	0	308
99	Payments to county appraisal district	83,777	0	0	83,770
Debt Service:					0
71	Principal on Long Term Debt	182,461	1,077,367	0	1,259,828
72	Interest on Long Term Debt	41,835	814,138	0	855,973
73	Bond Issuance Costs & Fees	0	3,051	0	3,051
Capital Outlay:					
81	Facilities acquisition	27,954	0	2,002,935	2,030,889
Total Expenditures		20,980,276	1,894,556	4,354,823	27,229,655
Excess (Deficiency) of Revenues Over (Under) Expenditures		(407,728)	35,306	(1,627,122)	(1,999,544)
Obj	OTHER FINANCING SOURCES (USES):				
7912	Proceeds from sale of real prop	31,000	0	0	31,000
7913	Proceeds from right-to use lease	13,004	0	0	13,004
7914	Proceeds from loans	0	0	0	0
7915	Transfers in (Source)	0	0	1,610,583	1,610,583
8911	Transfers out (Use)	(1,610,583)	0	0	(1,610,583)
Total Other Financing Sources (Uses)		(1,566,579)	0	1,610,583	44,004
Net Change in Fund Balances		(1,974,307)	35,306	(16,539)	(1,955,540)
Restatement - Prior Period Adjustment		0	0	0	0
Fund balances, beginning of year		11,403,178	1,714,962	734,664	13,852,804
Fund balances, end of year		9,428,871	1,750,268	718,125	11,897,264