

SAN ELIZARIO ISD  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND - UNAUDITED  
FOR THE THREE MONTHS ENDING SEPTEMBER 30, 2024

Data Control Codes		Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
		Original	Final		
REVENUES:					
5700	Total Local and Intermediate Sources	\$ 3,168,717	\$ 3,104,306	\$ 280,093	\$ (2,824,213)
5800	State Program Revenues	31,951,976	31,565,490	4,425,438	(27,140,052)
5900	Federal Program Revenues	4,305,000	4,305,000	868,582	(3,436,418)
5020	Total Revenues	<u>39,425,693</u>	<u>38,974,796</u>	<u>5,574,113</u>	<u>(33,400,683)</u>
EXPENDITURES:					
Current:					
0011	Instruction	19,231,854	18,585,540	5,101,446	13,484,094
0012	Instructional Resources and Media Services	91,905	94,475	8,555	85,920
0013	Curriculum and Instructional Staff Development	876,647	862,837	220,049	642,788
0021	Instructional Leadership	771,466	710,560	172,711	537,849
0023	School Leadership	2,189,604	2,147,429	526,784	1,620,645
0031	Guidance, Counseling and Evaluation Services	1,477,931	1,465,629	393,736	1,071,893
0032	Social Work Services	64,488	62,511	16,544	45,967
0033	Health Services	505,977	488,825	128,851	359,974
0034	Student (Pupil) Transportation	1,297,829	1,292,291	385,940	906,351
0035	Food Services	3,535,000	3,620,000	868,534	2,751,466
0036	Extracurricular Activities	1,153,814	1,155,128	265,464	889,664
0041	General Administration	1,811,023	1,780,744	455,238	1,325,506
0051	Facilities Maintenance and Operations	5,321,684	5,531,450	2,064,692	3,466,758
0052	Security and Monitoring Services	1,621,544	1,546,578	392,341	1,154,237
0053	Data Processing Services	1,414,788	1,602,299	638,491	963,808
0061	Community Services	16,100	16,171	2,292	13,879
Debt Service:					
0071	Debt Service	304,575	254,588	98,103	156,485
Capital Outlay:					
0081	Facilities Acquisition and Construction	375,150	351,175	67,300	283,875
Intergovernmental:					
0099	Other Intergovernmental Charges	52,000	52,000	10,322	41,678
6030	Total Expenditures	<u>42,113,379</u>	<u>41,620,230</u>	<u>11,817,393</u>	<u>29,802,837</u>
1100	Excess (Deficiency) of Revenues Over(Under) Expenditures	<u>(2,687,686)</u>	<u>(2,645,434)</u>	<u>(6,243,280)</u>	<u>(3,597,846)</u>
OTHER FINANCING SOURCES (USES):					
7912	Sale of Real and Personal Property	25,000	25,000	7,709	(17,291)
7915	Transfers In	-	-	-	-
8911	Transfers Out (Use)	-	-	-	-
7080	Total Other Financing Sources (Uses)	<u>25,000</u>	<u>25,000</u>	<u>7,709</u>	<u>(17,291)</u>
1200	Net Changes in Fund Balances	<u>(2,662,686)</u>	<u>(2,620,434)</u>	<u>(6,235,571)</u>	<u>(3,615,137)</u>
0100	Fund Balance - July 1 (Beginning)	-	16,807,886	16,807,886	-
3000	Fund Balance - June 30 (Ending)	<u>\$ (2,662,686)</u>	<u>\$ 14,187,452</u>	<u>\$ 10,572,315</u>	<u>\$ (3,615,137)</u>

SAN ELIZARIO ISD  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL - DEBT SERVICE FUND - UNAUDITED  
 FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2024

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 580,120	\$ 580,120	\$ 14,332	\$ (565,788)
5800 State Program Revenues	1,091,268	1,091,268	-	(1,091,268)
5020 Total Revenues	1,671,388	1,671,388	14,332	(1,657,056)
EXPENDITURES:				
Debt Service:				
0071 Principal on Long-Term Liabilities	775,000	775,000	-	775,000
0072 Interest on Long-Term Liabilities	848,707	848,707	-	848,707
0073 Bond Issuance Cost and Fees	1,500	1,500	-	1,500
6030 Total Expenditures	1,625,207	1,625,207	-	1,625,207
1200 Net Change in Fund Balances	46,181	46,181	14,332	(31,849)
0100 Fund Balance - July 1 (Beginning)	-	379,738	379,738	-
3000 Fund Balance - June 30 (Ending)	\$ 46,181	\$ 425,919	\$ 394,070	\$ (31,849)

SAN ELIZARIO ISD  
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION  
 INTERNAL SERVICE FUNDS - UNAUDITED  
 FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2024

	753 Self Insurance Fund	770 Worker's Compensation Fund	Total Internal Service Funds
OPERATING REVENUES:			
Local and Intermediate Sources	\$ 942,514	\$ 18,617	\$ 961,131
Total Operating Revenues	<u>942,514</u>	<u>18,617</u>	<u>961,131</u>
OPERATING EXPENSES:			
Professional and Contracted Services	874,951	138,679	1,013,630
Other Operating Costs	234,875	-	234,875
Total Operating Expenses	<u>1,109,826</u>	<u>138,679</u>	<u>1,248,505</u>
Operating Income (Loss)	<u>(167,312)</u>	<u>(120,062)</u>	<u>(287,374)</u>
NONOPERATING REVENUES (EXPENSES):			
Earnings from Temporary Deposits & Investments	134	17,274	17,408
Total Nonoperating Revenues (Expenses)	<u>134</u>	<u>17,274</u>	<u>17,408</u>
Change in Net Position	(167,178)	(102,788)	(269,966)
Total Net Position - July 1 (Beginning)	<u>(1,037,588)</u>	<u>1,037,125</u>	<u>(463)</u>
Total Net Position - June 30 (Ending)	<u><u>\$ (1,204,766)</u></u>	<u><u>\$ 934,337</u></u>	<u><u>\$ (270,429)</u></u>