

SAN ELIZARIO ISD
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND - UNAUDITED
FOR THE ONE MONTH ENDING DECEMBER 31, 2025

FOR THE ONE MONTH ENDING DECEMBER 31, 2023					Variance With
Data				Actual Amounts	Final Budget
Control		Budgeted Amounts		(GAAP BASIS)	Positive or
Codes		Original	Final		(Negative)
REVENUES:					
5700	Total Local and Intermediate Sources	\$ 3,093,147	\$ 3,093,147	1,240,202.31	\$ (1,852,945)
5800	State Program Revenues	31,231,757	31,440,069	16,408,580.92	(15,031,488)
5900	Federal Program Revenues	4,305,000	4,305,000	1,646,925.56	(2,658,074)
5020	Total Revenues	38,629,904	38,838,216	19,295,709	(19,542,507)
EXPENDITURES:					
Current:					
0011	Instruction	19,734,074	19,947,780	9,690,888	10,256,892
0012	Instructional Resources and Media Services	67,426	67,426	17,259	50,167
0013	Curriculum and Instructional Staff Development	859,460	859,460	375,388	484,072
0021	Instructional Leadership	744,080	774,432	380,463	393,969
0023	School Leadership	2,102,639	2,113,090	981,958	1,131,132
0031	Guidance, Counseling and Evaluation Services	1,503,569	1,502,069	604,299	897,770
0032	Social Work Services	50,039	100,039	52,232	47,807
0033	Health Services	427,494	427,494	226,223	201,271
0034	Student (Pupil) Transportation	1,421,379	1,421,379	724,139	697,240
0035	Food Services	3,310,425	3,310,425	1,567,088	1,743,337
0036	Extracurricular Activities	909,279	1,024,279	544,102	480,177
0041	General Administration	1,707,954	1,857,954	861,332	996,622
0051	Facilities Maintenance and Operations	5,317,942	5,314,942	2,111,348	3,203,594
0052	Security and Monitoring Services	608,150	1,111,663	658,443	453,220
0053	Data Processing Services	1,170,851	1,170,851	663,630	507,221
0061	Community Services	15,030	15,030	5,314	9,716
Debt Service:					
0071	Debt Service	319,725	283,815	168,144	115,671
Capital Outlay:					
0081	Facilities Acquisition and Construction	-	-	-	-
Intergovernmental:					
0099	Other Intergovernmental Charges	51,700	51,700	22,075	29,625
6030	Total Expenditures	40,321,216	41,353,829	19,654,326	21,699,503
1100	Excess (Deficiency) of Revenues Over(Under) Expenditures	(1,691,312)	(2,515,613)	(358,617)	2,156,996
OTHER FINANCING SOURCES (USES):					
7912	Sale of Real and Personal Property	25,000	25,000	9,828	(15,172)
7915	Transfers In	-	-	-	-
8911	Transfers Out (Use)	-	-	-	-
7080	Total Other Financing Sources (Uses)	25,000	25,000	9,828	(15,172)
1200	Net Changes in Fund Balances	(1,666,312)	(2,490,613)	(348,789)	2,141,823
0100	Fund Balance - July 1 (Beginning)	-	13,214,336	13,214,336	-
3000	Fund Balance - June 30 (Ending)	\$ (1,666,312)	\$ 10,723,723	\$ 12,865,547	\$ 2,141,823

SAN ELIZARIO ISD
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND - UNAUDITED
FOR THE ONE MONTH ENDING DECEMBER 31, 2025

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	\$ 527,252	\$ 527,252	\$ 228,323	\$ (298,929)
5800	State Program Revenues	1,245,681	1,245,681	1,150,870	(94,811)
5020	Total Revenues	1,772,933	1,772,933	1,379,193	(393,740)
	EXPENDITURES:				
	Debt Service:				
0071	Debt Service	1,727,225	1,727,225	407,014	1,320,211
6030	Total Expenditures	1,727,225	1,727,225	407,014	1,320,211
1100	Excess (Deficiency) of Revenues Over(Under) Expenditures	45,708	45,708	972,179	926,471
	OTHER FINANCING SOURCES (USES):				
7915	Transfers In	-	-	\$ -	-
7916	Premium or Discount on Issuance of Bonds	-	-	-	-
8949	Transfers Out (Use)	-	-	-	-
7080	Total Other Financing Sources (Uses)	-	-	-	-
1200	Net Changes in Fund Balances	45,708	45,708	972,179	926,471
0100	Fund Balance - July 1 (Beginning)	-	425,918	425,918	-
3000	Fund Balance - June 30 (Ending)	\$ 45,708	\$ 471,626	\$ 1,398,097	\$ 926,471

SAN ELIZARIO ISD
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 INTERNAL SERVICE FUNDS - UNAUDITED
 FOR THE ONE MONTH ENDING DECEMBER 31, 2025

	753 Self Insurance Health Fund	770 Self Insurance W/ Comp Fund	Total Internal Service Funds
OPERATING REVENUES:			
Local and Intermediate Sources	\$ 550,716	\$ 35,249	\$ 585,965
Total Operating Revenues	<u>550,716</u>	<u>35,249</u>	<u>585,965</u>
OPERATING EXPENSES:			
Professional and Contracted Services	1,110,895	126,781	1,237,676
Other Operating Costs	<u>164,104</u>	<u>-</u>	<u>164,104</u>
Total Operating Expenses	<u>1,275,000</u>	<u>126,781</u>	<u>1,401,780</u>
Operating Income (Loss)	<u>(724,284)</u>	<u>(91,532)</u>	<u>(815,815)</u>
NONOPERATING REVENUES (EXPENSES):			
Earnings from Temporary Deposits & Investments	<u>99</u>	<u>28,707</u>	<u>28,806</u>
Total Nonoperating Revenues (Expenses)	<u>99</u>	<u>28,707</u>	<u>28,806</u>
Income (Loss) Before Transfers	<u>(724,184)</u>	<u>(62,825)</u>	<u>(787,010)</u>
Transfer In	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	<u>(724,184)</u>	<u>(62,825)</u>	<u>(787,010)</u>
Total Net Position - July 1 (Beginning)	<u>(750,508)</u>	<u>814,651</u>	<u>64,143</u>
Total Net Position - June 30 (Ending)	<u>\$ (1,474,692)</u>	<u>\$ 751,826</u>	<u>\$ (722,867)</u>