

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

As of December 31, 2025

	ALL FUNDS				
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	35,415,856	37,579,850	12,177,022	25,402,828	32.40%
STATE	123,587,779	129,692,488	58,080,833	71,611,655	44.78%
FEDERAL	28,825,224	26,300,807	5,529,378	20,771,429	21.02%
TOTAL REVENUES	187,828,859	193,573,145	75,787,232	117,785,913	39.15%
EXPENDITURES:					
11 INSTRUCTION	85,262,686	98,981,902	29,196,553	69,785,349	29.50%
12 INSTRUCTION RES. & MEDIA	1,732,468	1,972,924	576,643	1,396,281	29.23%
13 CURRICULUM & PER. DVLP.	6,032,926	7,085,086	2,370,240	4,714,846	33.45%
21 INSTRUCTIONAL LEADERSHIP	3,537,861	3,821,477	1,347,961	2,473,516	35.27%
23 SCHOOL ADMINISTRATION	7,958,758	8,669,177	2,694,735	5,974,442	31.08%
31 GUIDANCE & COUNSELING	7,173,112	8,037,405	2,493,478	5,543,927	31.02%
32 ATTENDANCE & SOC. WORK	401,996	590,799	123,667	467,132	20.93%
33 HEALTH SERVICES	2,424,188	2,584,778	802,688	1,782,090	31.05%
34 PUPIL TRANSPORTATION	5,635,803	6,134,653	2,767,075	3,367,578	45.11%
35 FOOD SERVICES	1,513,885	17,198,508	6,639,055	10,559,453	38.60%
36 CO-CURRICULAR ACTIVITIES	22,822,169	9,792,389	2,705,541	7,086,848	27.63%
41 GENERAL ADMINISTRATION	7,227,661	8,461,625	2,391,505	6,070,120	28.26%
51 PLANT MAINT. & ACQUISITION	17,344,918	18,120,903	6,411,637	11,709,266	35.38%
52 SECURITY AND MONITORING	4,478,403	5,655,205	1,709,356	3,945,849	30.23%
53 DATA PROCESSING SERVICES	595,865	813,144	637,766	175,378	78.43%
61 COMMUNITY SERVICES	1,193,188	1,281,525	310,137	971,388	24.20%
71 DEBT SERVICES	3,599,644	3,605,062	0	3,605,062	0.00%
81 FACILITIES ACQU. & CONST.	15,376,467	15,338,747	3,107,938	12,230,810	20.26%
93 PYMTS TO OTHER DISTRICTS	107,963	185,000	0	185,000	0.00%
99 OTHER INTERGOV'T CHARGES	762,709	900,000	397,861	502,139	44.21%
TOTAL EXPENDITURES*	195,182,670	219,230,309	66,683,834	152,546,475	30.42%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	27,581,508	33,660,830	0	33,660,830	0.00%
8900 OTHER USES (-)	(29,297,220)	(33,640,597)	0	(33,640,597)	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	(9,069,523)	(25,636,931)			
BEGINNING FUND BALANCE	90,718,537	81,649,014 0			
ENDING FUND BALANCE	81,649,014 **	56,012,082			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

Note: MARKET VALUE INVESTMENT & CASH IN BANK ACCOUNTS AS OF 08/31/25: FOOD SERVICE FUND \$878,017; GENERAL FUND \$84,434,190; DEBT SERVICE FUND \$2,176,156; AND ELEMENTARY FUND \$28,349 FOR A GRAND TOTAL OF \$87,516,712.

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
SUMMARY OF FUND BALANCES**

As of December 31, 2025

FUND DESCRIPTION	BEGINNING FUND BALANCE 9/1/2025	EXCESS (DEFICIENCY)	ENDING FUND BALANCE 8/31/2025
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL
101-FOOD SERVICE FUND	649,723	0	649,723
162-TRANSPORTATION FUND	(0)	0	(0)
164-STATE COMPENSATORY FUND	0	0	0
165-STATE GIFTED AND TALENTED FUND	0	0	0
166-STATE BILINGUAL FUND	0	0	0
167-STATE CAREER AND TECHNOLOGY FUND	0	0	0
168-STATE SPECIAL EDUCATION FUND	(0)	0	(0)
169-HIGH SCHOOL ALLOTMENT FUND	0	0	0
170-MIDDLE RIO GRANDE WORKFORCE FUND	155,801	(155,800)	1
171-AIR FORCE ROTC FUND	0	0	0
172-STATE ON-BEHALF FUND	0	0	0
173-EARLY EDUCATION FUND	0	0	0
174-LEOSE	(0)	0	(0)
175-MAMA PATROL SAFETY PROGRAM FUND	0	0	0
178-STATE TEST REIMBURSEMENT FUND	(109,498)	0	(109,498)
181-ATHLETICS FUND	(0)	0	(0)
199-MAINTENANCE AND OPERATIONS FUND	61,785,248	(8,940,209)	52,845,039
TOTAL 1XX-GENERAL FUND	62,481,273 *	(9,096,009)	53,385,264
242-SUMMER FEEDING PROGRAM FUND	123,623	(123,624)	(1)
397-ADVANCED PLACEMENT INCENTIVE PG.FUND	0	(204)	(204)
461-CAMPUS ACTIVITY FUND	0	0	0
TOTAL SPECIAL REVENUE FUNDS	123,623	(123,828)	(205)
			0
518-DEBT SERVICE FUND	2,019,348	121,883	2,141,231
616-SPECIAL PROJECTS FUND	13,983,444	(13,983,444)	0
618-ROOF REPAIR PROJECTS FUND	1,198,517	(1,198,517)	(0)
TOTAL CAPITAL PROJECTS FUNDS	15,181,961	(15,181,961)	(0)
GRAND TOTAL ALL BUDGETED FUNDS	79,806,205	(24,279,915)	55,526,289
	2-Month Reserve	3-Month Reserve	6-Month Reserve
1XX-General Fund Expenditures:	31,156,891	44,226,190	0
1XX-General Fund Balance:	62,481,273 *	62,481,273	62,481,273
Excess/(Deficit)	31,324,382	18,255,083	62,481,273

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

As of December 31, 2025

101-FOOD SERVICE FUND					
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	222,039	299,551	43,458	256,093	14.51%
STATE	48,088	50,669	0	50,669	0.00%
FEDERAL	14,293,253	14,070,229	4,910,284	9,159,945	34.90%
TOTAL REVENUES	14,563,380	14,420,449	4,953,742	9,466,707	34.35%
EXPENDITURES:					
11 INSTRUCTION	0	0	0	0	0.00%
12 INSTRUCTION RES. & MEDIA	0	0	0	0	0.00%
13 CURRICULUM & PER. DVLP.	0	0	0	0	0.00%
21 INSTRUCTIONAL LEADERSHIP	0	0	0	0	0.00%
23 SCHOOL ADMINISTRATION	0	0	0	0	0.00%
31 GUIDANCE & COUNSELING	0	0	0	0	0.00%
32 ATTENDANCE & SOC. WORK	0	0	0	0	0.00%
33 HEALTH SERVICES	0	0	0	0	0.00%
34 PUPIL TRANSPORTATION	0	0	0	0	0.00%
35 FOOD SERVICES	0	16,487,984	6,639,055	9,848,929	40.27%
36 CO-CURRICULAR ACTIVITIES	14,900,646	0	0	0	0.00%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	0	218,356	16,098	202,258	7.37%
52 SECURITY AND MONITORING	31,871	25,980	870	25,110	3.35%
53 DATA PROCESSING SERVICES	2,845	0	0	0	0.00%
61 COMMUNITY SERVICES	0	0	0	0	0.00%
71 DEBT SERVICES	0	0	0	0	0.00%
81 FACILITIES ACQU. & CONST.	0	0	0	0	0.00%
93 PYMTS TO OTHER DISTRICTS	0	0	0	0	0.00%
99 OTHER INTERGOV'T CHARGES	0	0	0	0	0.00%
TOTAL EXPENDITURES*	14,935,362	16,732,320	6,656,023	10,076,297	39.78%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	0	2,311,871 **	0	2,311,871	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	(371,982)	0			
BEGINNING FUND BALANCE	1,021,705	649,723			
ENDING FUND BALANCE	649,723	649,723			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

** GENERAL OPERATING TRANSFER IN FROM MAINTENANCE AND OPERATIONS FUND BUDGET.

Note: MARKET VALUE INVESTMENT AND CASH IN BANK ACCOUNTS AS OF 08/31/25: FOOD SERVICE FUND \$878,017

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

As of December 31, 2025

162-TRANSPORTATION FUND					
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	111,609	189,995	22,549	167,446	11.87%
STATE	902,218	1,204,016	593,447	610,569	49.29%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	1,013,827	1,394,011	615,995	778,016	44.19%
EXPENDITURES:					
11 INSTRUCTION	203,506	323,101	143,718	179,383	44.48%
12 INSTRUCTION RES. & MEDIA	0	0	0	0	0.00%
13 CURRICULUM & PER. DVLP.	0	0	0	0	0.00%
21 INSTRUCTIONAL LEADERSHIP	0	0	0	0	0.00%
23 SCHOOL ADMINISTRATION	0	0	0	0	0.00%
31 GUIDANCE & COUNSELING	0	0	0	0	0.00%
32 ATTENDANCE & SOC. WORK	0	0	0	0	0.00%
33 HEALTH SERVICES	0	0	0	0	0.00%
34 PUPIL TRANSPORTATION	5,356,430	5,692,653	2,767,075	2,925,578	48.61%
35 FOOD SERVICES	0	0	0	0	0.00%
36 CO-CURRICULAR ACTIVITIES	0	0	0	0	0.00%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	48,904	136,466	12,015	124,451	8.80%
52 SECURITY AND MONITORING	666,118	729,623	229,456	500,167	31.45%
53 DATA PROCESSING SERVICES	0	0	0	0	0.00%
61 COMMUNITY SERVICES	0	0	0	0	0.00%
71 DEBT SERVICES	0	0	0	0	0.00%
81 FACILITIES ACQU. & CONST.	0	0	0	0	0.00%
93 PYMTS TO OTHER DISTRICTS	0	0	0	0	0.00%
99 OTHER INTERGOV'T CHARGES	0	0	0	0	0.00%
TOTAL EXPENDITURES*	6,274,958	6,881,843	3,152,264	3,729,579	45.81%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	5,261,131	5,487,832 **	0	5,487,832	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	(0)	0			
BEGINNING FUND BALANCE	0	(0)			
ENDING FUND BALANCE	(0)	(0)			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

** GENERAL OPERATING TRANSFER IN FROM MAINTENANCE AND OPERATIONS FUND BUDGET.

*** 100% SPECIAL ALLOTMENT SPENDING REQUIREMENTS.

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

As of December 31, 2025

163-DYSLEXIA FUND					
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	349,272	196,504	96,855	99,649	49.29%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	349,272	196,504	96,855	99,649	49.29%
EXPENDITURES:					
11 INSTRUCTION	669,848	762,683	239,806	522,877	31.44%
12 INSTRUCTION RES. & MEDIA	0	0	0	0	0.00%
13 CURRICULUM & PER. DVLP.	3,298	4,725	900	3,825	19.05%
21 INSTRUCTIONAL LEADERSHIP	0	0	0	0	0.00%
23 SCHOOL ADMINISTRATION	0	0	0	0	0.00%
31 GUIDANCE & COUNSELING	0	0	0	0	0.00%
32 ATTENDANCE & SOC. WORK	0	0	0	0	0.00%
33 HEALTH SERVICES	0	0	0	0	0.00%
34 PUPIL TRANSPORTATION	0	0	0	0	0.00%
35 FOOD SERVICES	0	0	0	0	0.00%
36 CO-CURRICULAR ACTIVITIES	0	0	0	0	0.00%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	0	0	0	0	0.00%
52 SECURITY AND MONITORING	0	0	0	0	0.00%
53 DATA PROCESSING SERVICES	0	0	0	0	0.00%
61 COMMUNITY SERVICES	0	0	0	0	0.00%
71 DEBT SERVICES	0	0	0	0	0.00%
81 FACILITIES ACQU. & CONST.	0	0	0	0	0.00%
93 PYMTS TO OTHER DISTRICTS	0	0	0	0	0.00%
99 OTHER INTERGOV'T CHARGES	0	0	0	0	0.00%
TOTAL EXPENDITURES*	673,146	767,408	240,706	526,702	31.37%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	323,874	570,904 **	0	570,904	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	0	0			
BEGINNING FUND BALANCE	0	0			
ENDING FUND BALANCE	0	0			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

** GENERAL OPERATING TRANSFER IN FROM MAINTENANCE AND OPERATIONS FUND BUDGET.

*** 100% SPECIAL ALLOTMENT SPENDING REQUIREMENTS.

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

As of December 31, 2025

164-STATE COMPENSATORY FUND					
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	9,230,295	10,171,276	4,876,479	5,294,797	47.94%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	9,230,295	10,171,276	4,876,479	5,294,797	47.94%
EXPENDITURES:					
11 INSTRUCTION	4,837,423	5,865,120	2,124,149	3,740,971	36.22%
12 INSTRUCTION RES. & MEDIA	0	5,000	0	5,000	0.00%
13 CURRICULUM & PER. DVLP.	1,308,752	1,722,429	481,074	1,241,355	27.93%
21 INSTRUCTIONAL LEADERSHIP	0	0	0	0	0.00%
23 SCHOOL ADMINISTRATION	170,767	238,347	51,851	186,496	21.75%
31 GUIDANCE & COUNSELING	2,733,956	3,098,382	939,179	2,159,203	30.31%
32 ATTENDANCE & SOC. WORK	0	0	0	0	0.00%
33 HEALTH SERVICES	44,975	47,292	14,410	32,882	30.47%
34 PUPIL TRANSPORTATION	0	0	0	0	0.00%
35 FOOD SERVICES	0	0	0	0	0.00%
36 CO-CURRICULAR ACTIVITIES	0	0	0	0	0.00%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	83,928	130,020	29,633	100,387	22.79%
52 SECURITY AND MONITORING	40,480	149,811	12,202	137,609	8.14%
53 DATA PROCESSING SERVICES	0	0	0	0	0.00%
61 COMMUNITY SERVICES	241,640	260,860	84,226	176,634	32.29%
71 DEBT SERVICES	0	0	0	0	0.00%
81 FACILITIES ACQU. & CONST.	0	0	0	0	0.00%
93 PYMTS TO OTHER DISTRICTS	0	0	0	0	0.00%
99 OTHER INTERGOV'T CHARGES	0	0	0	0	0.00%
TOTAL EXPENDITURES*	9,461,921	11,517,261	3,736,724	7,780,537	32.44%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	231,626	1,345,985 **	0	1,345,985	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	0	0			
BEGINNING FUND BALANCE	0	0			
ENDING FUND BALANCE	0	0			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

** GENERAL OPERATING TRANSFER IN FROM MAINTENANCE AND OPERATIONS FUND BUDGET.

*** NO SPECIAL ALLOTMENT SPENDING REQUIREMENTS.

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

As of December 31, 2025

165-STATE GIFTED AND TALENTED FUND					
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	259,201	0	0	0	0.00%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	259,201	0	0	0	0.00%
EXPENDITURES:					
11 INSTRUCTION	277,815	384,620	97,527	287,093	25.36%
12 INSTRUCTION RES. & MEDIA	0	0	0	0	0.00%
13 CURRICULUM & PER. DVLP.	4,242	7,475	420	7,055	5.63%
21 INSTRUCTIONAL LEADERSHIP	4,256	9,998	3,893	6,105	38.94%
23 SCHOOL ADMINISTRATION	0	0	0	0	0.00%
31 GUIDANCE & COUNSELING	7,991	8,000	0	8,000	0.00%
32 ATTENDANCE & SOC. WORK	0	0	0	0	0.00%
33 HEALTH SERVICES	0	0	0	0	0.00%
34 PUPIL TRANSPORTATION	0	0	0	0	0.00%
35 FOOD SERVICES	0	0	0	0	0.00%
36 CO-CURRICULAR ACTIVITIES	0	0	0	0	0.00%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	0	0	0	0	0.00%
52 SECURITY AND MONITORING	0	0	0	0	0.00%
53 DATA PROCESSING SERVICES	0	0	0	0	0.00%
61 COMMUNITY SERVICES	0	0	0	0	0.00%
71 DEBT SERVICES	0	0	0	0	0.00%
81 FACILITIES ACQU. & CONST.	0	0	0	0	0.00%
93 PYMTS TO OTHER DISTRICTS	0	0	0	0	0.00%
99 OTHER INTERGOV'T CHARGES	0	0	0	0	0.00%
TOTAL EXPENDITURES*	294,304	410,093	101,841	308,252	24.83%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	35,103	410,093 **	0	410,093	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	0	0			
BEGINNING FUND BALANCE	0	0			
ENDING FUND BALANCE	0	0			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

** GENERAL OPERATING TRANSFER IN FROM MAINTENANCE AND OPERATIONS FUND BUDGET.

*** 100% SPECIAL ALLOTMENT SPENDING REQUIREMENTS.

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

As of December 31, 2025

166-STATE BILINGUAL FUND					
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	1,928,911	1,940,523	956,463	984,060	49.29%
FEDERAL	19,090	40,000	0	40,000	0.00%
TOTAL REVENUES	1,948,001	1,980,523	956,463	1,024,060	48.29%
EXPENDITURES:					
11 INSTRUCTION	1,816,890	2,104,961	550,778	1,554,183	26.17%
12 INSTRUCTION RES. & MEDIA	0	0	0	0	0.00%
13 CURRICULUM & PER. DVLP.	16,137	29,206	2,422	26,784	8.29%
21 INSTRUCTIONAL LEADERSHIP	37,295	53,539	12,045	41,494	22.50%
23 SCHOOL ADMINISTRATION	30,077	43,393	6,064	37,329	13.97%
31 GUIDANCE & COUNSELING	55,830	61,850	55,789	6,061	90.20%
32 ATTENDANCE & SOC. WORK		0		0	0.00%
33 HEALTH SERVICES	3,013	2,802	0	2,802	0.00%
34 PUPIL TRANSPORTATION	0	0	0	0	0.00%
35 FOOD SERVICES	0	0	0	0	0.00%
36 CO-CURRICULAR ACTIVITIES	0	0	0	0	0.00%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	792	1,651	199	1,452	12.08%
52 SECURITY AND MONITORING	0	0	0	0	0.00%
53 DATA PROCESSING SERVICES	0	0	0	0	0.00%
61 COMMUNITY SERVICES	0	0	0	0	0.00%
71 DEBT SERVICES	0	0	0	0	0.00%
81 FACILITIES ACQU. & CONST.	0	0	0	0	0.00%
93 PYMTS TO OTHER DISTRICTS	0	0	0	0	0.00%
99 OTHER INTERGOV'T CHARGES	0	0	0	0	0.00%
TOTAL EXPENDITURES*	1,960,034	2,297,402	627,297	1,670,105	27.30%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	9,299	316,879 **	0	316,879	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	(2,734)	0			
BEGINNING FUND BALANCE	2,734	0			
ENDING FUND BALANCE	0	0			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

** GENERAL OPERATING TRANSFER IN FROM MAINTENANCE AND OPERATIONS FUND BUDGET.

*** 55% SPECIAL ALLOTMENT SPENDING REQUIREMENTS.

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

As of December 31, 2025

167-STATE CAREER & TECHNOLOGY FUND					
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	4,984,355	5,408,873	2,567,397	2,841,476	47.47%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	4,984,355	5,408,873	2,567,397	2,841,476	47.47%
EXPENDITURES:					
11 INSTRUCTION	4,602,416	5,507,980	1,672,573	3,835,407	30.37%
12 INSTRUCTION RES. & MEDIA	0	0	0	0	0.00%
13 CURRICULUM & PER. DVLP.	25,769	108,583	5,912	102,671	5.44%
21 INSTRUCTIONAL LEADERSHIP	303,784	417,167	99,837	317,330	23.93%
23 SCHOOL ADMINISTRATION	0	0	0	0	0.00%
31 GUIDANCE & COUNSELING	219,493	225,001	77,546	147,455	34.46%
32 ATTENDANCE & SOC. WORK	0	0	0	0	0.00%
33 HEALTH SERVICES	0	0	0	0	0.00%
34 PUPIL TRANSPORTATION	0	0	0	0	0.00%
35 FOOD SERVICES	0	0	0	0	0.00%
36 CO-CURRICULAR ACTIVITIES	0	0	0	0	0.00%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	16,646	18,000	1,323	16,677	7.35%
52 SECURITY AND MONITORING	0	0	0	0	0.00%
53 DATA PROCESSING SERVICES	0	0	0	0	0.00%
61 COMMUNITY SERVICES	0	0	0	0	0.00%
71 DEBT SERVICES	0	0	0	0	0.00%
81 FACILITIES ACQU. & CONST.	0	0	0	0	0.00%
93 PYMTS TO OTHER DISTRICTS	0	0	0	0	0.00%
99 OTHER INTERGOV'T CHARGES	0	0	0	0	0.00%
TOTAL EXPENDITURES*	5,168,108	6,276,731	1,857,192	4,419,540	29.59%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	183,753	867,858 **	0	867,858	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	0	0			
BEGINNING FUND BALANCE	0	0			
ENDING FUND BALANCE	0	0			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

** GENERAL OPERATING TRANSFER IN FROM MAINTENANCE AND OPERATIONS FUND BUDGET.

*** 55% SPECIAL ALLOTMENT SPENDING REQUIREMENTS.

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

As of December 31, 2025

168-STATE SPECIAL EDUCATION FUND					
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	8,141,647	5,136,711	2,531,830	2,604,881	49.29%
FEDERAL***	0	0	0	0	0.00%
TOTAL REVENUES	8,141,647	5,136,711	2,531,830	2,604,881	49.29%
EXPENDITURES:					
11 INSTRUCTION	8,744,544	10,321,528	3,124,058	7,197,470	30.27%
12 INSTRUCTION RES. & MEDIA	0	0	0	0	0.00%
13 CURRICULUM & PER. DVLP.	0	9,200	1,876	7,324	20.39%
21 INSTRUCTIONAL LEADERSHIP	174,432	206,276	64,605	141,671	31.32%
23 SCHOOL ADMINISTRATION	0	0	0	0	0.00%
31 GUIDANCE & COUNSELING	1,487	3,063	600	2,463	19.59%
32 ATTENDANCE & SOC. WORK	0	0	0	0	0.00%
33 HEALTH SERVICES	0	0	0	0	0.00%
34 PUPIL TRANSPORTATION	0	0	0	0	0.00%
35 FOOD SERVICES	0	0	0	0	0.00%
36 CO-CURRICULAR ACTIVITIES	7,729	6,000	0	6,000	0.00%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	4,177	12,585	1,176	11,409	9.35%
52 SECURITY AND MONITORING	0	0	0	0	0.00%
53 DATA PROCESSING SERVICES	0	0	0	0	0.00%
61 COMMUNITY SERVICES	0	0	0	0	0.00%
71 DEBT SERVICES	0	0	0	0	0.00%
81 FACILITIES ACQU. & CONST.	0	0	0	0	0.00%
93 PYMTS TO OTHER DISTRICTS	107,963	185,000	0	185,000	0.00%
99 OTHER INTERGOV'T CHARGES	0	0	0	0	0.00%
TOTAL EXPENDITURES*	9,040,332	10,743,652	3,192,315	7,551,337	29.71%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	898,685	5,606,941 **	0	5,606,941	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	(0)	0			
BEGINNING FUND BALANCE	0	(0)			
ENDING FUND BALANCE	(0)	(0)			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

** GENERAL OPERATING TRANSFER IN FROM MAINTENANCE AND OPERATIONS FUND BUDGET.

Note: The School Health and Related Services (SHARS) is a Medicaid Program that is designed to reimburse school districts for providing direct medical services for Special Education students who are Medicaid Eligible. The Special Education Department submits reimbursement claims during the school year.

*** 55% SPECIAL ALLOTMENT SPENDING REQUIREMENTS.

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

As of December 31, 2025

169-COLLEGE, CAREER, OR MILITARY READINESS FUND					
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	362,450	433,400	213,618	219,782	49.29%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	362,450	433,400	213,618	219,782	49.29%
EXPENDITURES:					
11 INSTRUCTION	587,166	954,305	155,501	798,804	16.29%
12 INSTRUCTION RES. & MEDIA	0	0	0	0	0.00%
13 CURRICULUM & PER. DVLP.	1,212	10,024	0	10,024	0.00%
21 INSTRUCTIONAL LEADERSHIP	12,066	129,847	0	129,847	0.00%
23 SCHOOL ADMINISTRATION	39,392	53,840	1,535	52,305	2.85%
31 GUIDANCE & COUNSELING	92,795	359,217	34,981	324,236	9.74%
32 ATTENDANCE & SOC. WORK	0	0	0	0	0.00%
33 HEALTH SERVICES	0	0	0	0	0.00%
34 PUPIL TRANSPORTATION	0	0	0	0	0.00%
35 FOOD SERVICES	0	0	0	0	0.00%
36 CO-CURRICULAR ACTIVITIES	0	0	0	0	0.00%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	0	2,331	0	2,331	0.00%
52 SECURITY AND MONITORING	0	0	0	0	0.00%
53 DATA PROCESSING SERVICES	0	0	0	0	0.00%
61 COMMUNITY SERVICES	0	0	0	0	0.00%
71 DEBT SERVICES	0	0	0	0	0.00%
81 FACILITIES ACQU. & CONST.	0	0	0	0	0.00%
93 PYMTS TO OTHER DISTRICTS	0	0	0	0	0.00%
99 OTHER INTERGOV'T CHARGES	0	0	0	0	0.00%
TOTAL EXPENDITURES*	732,631	1,509,564	192,017	1,317,548	12.72%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	370,181	1,076,164 **	0	1,076,164	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	0	0			
BEGINNING FUND BALANCE	0	0			
ENDING FUND BALANCE	0	0			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

** GENERAL OPERATING TRANSFER IN FROM MAINTENANCE AND OPERATIONS FUND BUDGET.

*** 55% SPECIAL ALLOTMENT SPENDING REQUIREMENTS.

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

As of December 31, 2025

170-MIDDLE RIO GRANDE WORKFORCE FUND**					
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	9,039	10,000	114	9,886	1.14%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	9,039	10,000	114	9,886	1.14%
EXPENDITURES:					
11 INSTRUCTION	0	0	0	0	0.00%
12 INSTRUCTION RES. & MEDIA	0	0	0	0	0.00%
13 CURRICULUM & PER. DVLP.	0	0	0	0	0.00%
21 INSTRUCTIONAL LEADERSHIP	0	0	0	0	0.00%
23 SCHOOL ADMINISTRATION	0	0	0	0	0.00%
31 GUIDANCE & COUNSELING	0	0	0	0	0.00%
32 ATTENDANCE & SOC. WORK	0	0	0	0	0.00%
33 HEALTH SERVICES	0	0	0	0	0.00%
34 PUPIL TRANSPORTATION	0	0	0	0	0.00%
35 FOOD SERVICES	0	0	0	0	0.00%
36 CO-CURRICULAR ACTIVITIES	0	0	0	0	0.00%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	0	0	0	0	0.00%
52 SECURITY AND MONITORING	0	0	0	0	0.00%
53 DATA PROCESSING SERVICES	0	0	0	0	0.00%
61 COMMUNITY SERVICES	13,747	165,800	8,425	157,375	5.08%
71 DEBT SERVICES	0	0	0	0	0.00%
81 FACILITIES ACQU. & CONST.	0	0	0	0	0.00%
93 PYMTS TO OTHER DISTRICTS	0	0	0	0	0.00%
99 OTHER INTERGOV'T CHARGES	0	0	0	0	0.00%
TOTAL EXPENDITURES*	13,747	165,800	8,425	157,375	5.08%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	0	0 **	0	0	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	(4,708)	(155,800)			
BEGINNING FUND BALANCE	160,509	155,801			
ENDING FUND BALANCE	155,801	1			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

** CHILD CARE PROVIDER SERVICES (CCPS)

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

As of December 31, 2025

171-AIR FORCE ROTC FUND					
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	0	0	0	0	0.00%
FEDERAL	0	10,000	0	10,000	0.00%
TOTAL REVENUES	0	10,000	0	10,000	0.00%
EXPENDITURES:					
11 INSTRUCTION	0	0	0	0	0.00%
12 INSTRUCTION RES. & MEDIA	0	0	0	0	0.00%
13 CURRICULUM & PER. DVLP.	0	0	0	0	0.00%
21 INSTRUCTIONAL LEADERSHIP	0	0	0	0	0.00%
23 SCHOOL ADMINISTRATION	0	0	0	0	0.00%
31 GUIDANCE & COUNSELING	0	0	0	0	0.00%
32 ATTENDANCE & SOC. WORK	0	0	0	0	0.00%
33 HEALTH SERVICES	0	0	0	0	0.00%
34 PUPIL TRANSPORTATION	0	0	0	0	0.00%
35 FOOD SERVICES	0	0	0	0	0.00%
36 CO-CURRICULAR ACTIVITIES	0	10,000	0	10,000	0.00%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	0	0	0	0	0.00%
52 SECURITY AND MONITORING	0	0	0	0	0.00%
53 DATA PROCESSING SERVICES	0	0	0	0	0.00%
61 COMMUNITY SERVICES	0	0	0	0	0.00%
71 DEBT SERVICES	0	0	0	0	0.00%
81 FACILITIES ACQU. & CONST.	0	0	0	0	0.00%
93 PYMTS TO OTHER DISTRICTS	0	0	0	0	0.00%
99 OTHER INTERGOV'T CHARGES	0	0	0	0	0.00%
TOTAL EXPENDITURES*	0	10,000	0	10,000	0.00%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	0	0 **	0	0	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	0	0			
BEGINNING FUND BALANCE	0	0			
ENDING FUND BALANCE	0	0			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

As of December 31, 2025

172-STATE ON-BEHALF FUND					
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	7,583,611	10,351,358	0	10,351,358	0.00%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	7,583,611	10,351,358	0	10,351,358	0.00%
EXPENDITURES:					
11 INSTRUCTION	4,506,352	3,344,759	0	3,344,759	0.00%
12 INSTRUCTION RES. & MEDIA	107,362	127,229	0	127,229	0.00%
13 CURRICULUM & PER. DVLP.	185,146	339,023	0	339,023	0.00%
21 INSTRUCTIONAL LEADERSHIP	92,571	121,825	0	121,825	0.00%
23 SCHOOL ADMINISTRATION	462,727	458,315	0	458,315	0.00%
31 GUIDANCE & COUNSELING	226,209	277,501	0	277,501	0.00%
32 ATTENDANCE & SOC. WORK	19,523	151,971	0	151,971	0.00%
33 HEALTH SERVICES	138,094	207,342	0	207,342	0.00%
34 PUPIL TRANSPORTATION	279,373	442,000	0	442,000	0.00%
35 FOOD SERVICES	0	402,500	0	402,500	0.00%
36 CO-CURRICULAR ACTIVITIES	219,336	971,864	0	971,864	0.00%
41 GENERAL ADMINISTRATION	331,744	1,022,250	0	1,022,250	0.00%
51 PLANT MAINT. & ACQUISITION	683,936	1,238,450	0	1,238,450	0.00%
52 SECURITY AND MONITORING	282,955	957,850	0	957,850	0.00%
53 DATA PROCESSING SERVICES	0	0	0	0	0.00%
61 COMMUNITY SERVICES	48,283	141,638	0	141,638	0.00%
71 DEBT SERVICES	0	0	0	0	0.00%
81 FACILITIES ACQU. & CONST.	0	146,841	0	146,841	0.00%
93 PYMTS TO OTHER DISTRICTS	0	0	0	0	0.00%
99 OTHER INTERGOV'T CHARGES	0	0	0	0	0.00%
TOTAL EXPENDITURES*	7,583,611	10,351,358	0	10,351,358	0.00%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	0	0 **	0	0	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	0	0			
BEGINNING FUND BALANCE	0	0			
ENDING FUND BALANCE	0	0			

* INCLUDES ONLY ACTUAL AMOUNTS.

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

As of December 31, 2025

173-EARLY EDUCATION FUND					
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	3,072,882	3,225,976	1,590,049	1,635,927	49.29%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	3,072,882	3,225,976	1,590,049	1,635,927	49.29%
EXPENDITURES:					
11 INSTRUCTION	6,663,244	7,556,510	2,214,441	5,342,069	29.31%
12 INSTRUCTION RES. & MEDIA	161,775	170,929	57,040	113,889	33.37%
13 CURRICULUM & PER. DVLP.	52,358	67,503	8,641	58,862	12.80%
21 INSTRUCTIONAL LEADERSHIP	0	0	0	0	0.00%
23 SCHOOL ADMINISTRATION	892,432	989,302	303,897	685,405	30.72%
31 GUIDANCE & COUNSELING	0	100	0	100	0.00%
32 ATTENDANCE & SOC. WORK	0	0	0	0	0.00%
33 HEALTH SERVICES	288	3,216	0	3,216	0.00%
34 PUPIL TRANSPORTATION	0	0	0	0	0.00%
35 FOOD SERVICES	0	0	0	0	0.00%
36 CO-CURRICULAR ACTIVITIES	0	0	0	0	0.00%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	816,627	965,289	267,882	697,407	27.75%
52 SECURITY AND MONITORING	8,104	9,000	2,801	6,199	31.12%
53 DATA PROCESSING SERVICES	0	0	0	0	0.00%
61 COMMUNITY SERVICES	766	1,324	1	1,323	0.08%
71 DEBT SERVICES	0	0	0	0	0.00%
81 FACILITIES ACQU. & CONST.	0	0	0	0	0.00%
93 PYMTS TO OTHER DISTRICTS	0	0	0	0	0.00%
99 OTHER INTERGOV'T CHARGES	0	0	0	0	0.00%
TOTAL EXPENDITURES*	8,595,594	9,763,173	2,854,702	6,908,471	29.24%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	5,522,712	6,537,197 **	0	6,537,197	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	0	0			
BEGINNING FUND BALANCE	0	0			
ENDING FUND BALANCE	0	0			

* INCLUDES ONLY ACTUAL AMOUNTS.

** GENERAL OPERATING TRANSFER IN FROM MAINTENANCE AND OPERATIONS FUND BUDGET.

*** 100% SPECIAL ALLOTMENT SPENDING REQUIREMENTS.

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

As of December 31, 2025

174-LEOSE**					
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	0	5,000	0	5,000	0.00%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	0	5,000	0	5,000	0.00%
EXPENDITURES:					
11 INSTRUCTION	0	0	0	0	0.00%
12 INSTRUCTION RES. & MEDIA	0	0	0	0	0.00%
13 CURRICULUM & PER. DVLP.	0	0	0	0	0.00%
21 INSTRUCTIONAL LEADERSHIP	0	0	0	0	0.00%
23 SCHOOL ADMINISTRATION	0	0	0	0	0.00%
31 GUIDANCE & COUNSELING	0	0	0	0	0.00%
32 ATTENDANCE & SOC. WORK	0	0	0	0	0.00%
33 HEALTH SERVICES	0	0	0	0	0.00%
34 PUPIL TRANSPORTATION	0	0	0	0	0.00%
35 FOOD SERVICES	0	0	0	0	0.00%
36 CO-CURRICULAR ACTIVITIES	0	0	0	0	0.00%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	0	0	0	0	0.00%
52 SECURITY AND MONITORING	4,547	5,000	0	5,000	0.00%
53 DATA PROCESSING SERVICES	0	0	0	0	0.00%
61 COMMUNITY SERVICES	0	0	0	0	0.00%
71 DEBT SERVICES	0	0	0	0	0.00%
81 FACILITIES ACQU. & CONST.	0	0	0	0	0.00%
93 PYMTS TO OTHER DISTRICTS	0	0	0	0	0.00%
99 OTHER INTERGOV'T CHARGES	0	0	0	0	0.00%
TOTAL EXPENDITURES*	4,547	5,000	0	5,000	0.00%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	4,547	0 **	0	0	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	(0)	0			
BEGINNING FUND BALANCE	0	(0)			
ENDING FUND BALANCE	(0)	(0)			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

** LAW ENFORCEMENT OFFICER STANDARDS AND EDUCATION (LEOSE)

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

As of December 31, 2025

175-MAMA PATROL SAFETY PRG.					
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	74,941	21,000	0	21,000	0.00%
STATE	0	0	0	0	0.00%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	74,941	21,000	0	21,000	0.00%
EXPENDITURES:					
11 INSTRUCTION	0	0	0	0	0.00%
12 INSTRUCTION RES. & MEDIA	0	0	0	0	0.00%
13 CURRICULUM & PER. DVLP.	0	0	0	0	0.00%
21 INSTRUCTIONAL LEADERSHIP	0	0	0	0	0.00%
23 SCHOOL ADMINISTRATION	0	0	0	0	0.00%
31 GUIDANCE & COUNSELING	0	0	0	0	0.00%
32 ATTENDANCE & SOC. WORK	0	0	0	0	0.00%
33 HEALTH SERVICES	0	0	0	0	0.00%
34 PUPIL TRANSPORTATION	0	0	0	0	0.00%
35 FOOD SERVICES	0	0	0	0	0.00%
36 CO-CURRICULAR ACTIVITIES	0	0	0	0	0.00%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	0	0	0	0	0.00%
52 SECURITY AND MONITORING	98,150	103,035	13,467	89,568	13.07%
53 DATA PROCESSING SERVICES	0	0	0	0	0.00%
61 COMMUNITY SERVICES	0	0	0	0	0.00%
71 DEBT SERVICES	0	0	0	0	0.00%
81 FACILITIES ACQU. & CONST.	0	0	0	0	0.00%
93 PYMTS TO OTHER DISTRICTS	0	0	0	0	0.00%
99 OTHER INTERGOV'T CHARGES	0	0	0	0	0.00%
TOTAL EXPENDITURES*	98,150	103,035	13,467	89,568	13.07%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	23,209	82,035 **	0	82,035	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	0	0			
BEGINNING FUND BALANCE	0	0			
ENDING FUND BALANCE	0	0			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

** GENERAL OPERATING TRANSFER IN FROM MAINTENANCE AND OPERATIONS FUND BUDGET.

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

As of December 31, 2025

176-SCHOOL SAFETY FUND					
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	482,937	526,973	259,739	267,234	49.29%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	482,937	526,973	259,739	267,234	49.29%
EXPENDITURES:					
11 INSTRUCTION	0	0	0	0	0.00%
12 INSTRUCTION RES. & MEDIA	0	0	0	0	0.00%
13 CURRICULUM & PER. DVLP.	0	0	0	0	0.00%
21 INSTRUCTIONAL LEADERSHIP	0	0	0	0	0.00%
23 SCHOOL ADMINISTRATION	0	0	0	0	0.00%
31 GUIDANCE & COUNSELING	0	0	0	0	0.00%
32 ATTENDANCE & SOC. WORK	0	0	0	0	0.00%
33 HEALTH SERVICES	0	0	0	0	0.00%
34 PUPIL TRANSPORTATION	0	0	0	0	0.00%
35 FOOD SERVICES	0	0	0	0	0.00%
36 CO-CURRICULAR ACTIVITIES	0	0	0	0	0.00%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	0	0	0	0	0.00%
52 SECURITY AND MONITORING	1,190,865	1,523,106	474,192	1,048,914	31.13%
53 DATA PROCESSING SERVICES	0	0	0	0	0.00%
61 COMMUNITY SERVICES	0	0	0	0	0.00%
71 DEBT SERVICES	0	0	0	0	0.00%
81 FACILITIES ACQU. & CONST.	0	0	0	0	0.00%
93 PYMTS TO OTHER DISTRICTS	0	0	0	0	0.00%
99 OTHER INTERGOV'T CHARGES	0	0	0	0	0.00%
TOTAL EXPENDITURES*	1,190,865	1,523,106	474,192	1,048,914	31.13%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	707,928	996,133 **	0	996,133	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	0	0			
BEGINNING FUND BALANCE	0	0			
ENDING FUND BALANCE	0	0			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

** GENERAL OPERATING TRANSFER IN FROM MAINTENANCE AND OPERATIONS FUND BUDGET.

*** 100% SPECIAL ALLOTMENT SPENDING REQUIREMENTS.

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

As of December 31, 2025

177-MAINT. TAX NOTES SERIES 2019 FUND					
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	0	0	0	0	0.00%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	0	0	0	0	0.00%
EXPENDITURES:					
11 INSTRUCTION	0	0	0	0	0.00%
12 INSTRUCTION RES. & MEDIA	0	0	0	0	0.00%
13 CURRICULUM & PER. DVLP.	0	0	0	0	0.00%
21 INSTRUCTIONAL LEADERSHIP	0	0	0	0	0.00%
23 SCHOOL ADMINISTRATION	0	0	0	0	0.00%
31 GUIDANCE & COUNSELING	0	0	0	0	0.00%
32 ATTENDANCE & SOC. WORK	0	0	0	0	0.00%
33 HEALTH SERVICES	0	0	0	0	0.00%
34 PUPIL TRANSPORTATION	0	0	0	0	0.00%
35 FOOD SERVICES	0	0	0	0	0.00%
36 CO-CURRICULAR ACTIVITIES	0	0	0	0	0.00%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	0	0	0	0	0.00%
52 SECURITY AND MONITORING	0	0	0	0	0.00%
53 DATA PROCESSING SERVICES	0	0	0	0	0.00%
61 COMMUNITY SERVICES	0	0	0	0	0.00%
71 DEBT SERVICES	581,694	583,012	0	583,012	0.00%
81 FACILITIES ACQU. & CONST.	0	0	0	0	0.00%
93 PYMTS TO OTHER DISTRICTS	0	0	0	0	0.00%
99 OTHER INTERGOV'T CHARGES	0	0	0	0	0.00%
TOTAL EXPENDITURES*	581,694	583,012	0	583,012	0.00%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	581,694	583,012 **	0	583,012	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	0	0			
BEGINNING FUND BALANCE	0	0			
ENDING FUND BALANCE	0	0			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.
NOTE: ENERGY EFFICIENCY AUDIT

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

As of December 31, 2025

178-STATE TEST REIMBURSEMENT FUND					
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	67,474	89,669	0	89,669	0.00%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	67,474	89,669	0	89,669	0.00%
EXPENDITURES:					
11 INSTRUCTION	86,971	89,669	178	89,491	0.20%
12 INSTRUCTION RES. & MEDIA	0	0	0	0	0.00%
13 CURRICULUM & PER. DVLP.	0	0	0	0	0.00%
21 INSTRUCTIONAL LEADERSHIP	0	0	0	0	0.00%
23 SCHOOL ADMINISTRATION	0	0	0	0	0.00%
31 GUIDANCE & COUNSELING	0	0	0	0	0.00%
32 ATTENDANCE & SOC. WORK	0	0	0	0	0.00%
33 HEALTH SERVICES	0	0	0	0	0.00%
34 PUPIL TRANSPORTATION	0	0	0	0	0.00%
35 FOOD SERVICES	0	0	0	0	0.00%
36 CO-CURRICULAR ACTIVITIES	0	0	0	0	0.00%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	0	0	0	0	0.00%
52 SECURITY AND MONITORING	0	0	0	0	0.00%
53 DATA PROCESSING SERVICES	0	0	0	0	0.00%
61 COMMUNITY SERVICES	0	0	0	0	0.00%
71 DEBT SERVICES	0	0	0	0	0.00%
81 FACILITIES ACQU. & CONST.	0	0	0	0	0.00%
93 PYMTS TO OTHER DISTRICTS	0	0	0	0	0.00%
99 OTHER INTERGOV'T CHARGES	0	0	0	0	0.00%
TOTAL EXPENDITURES*	86,971	89,669	178	89,491	0.20%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	0	0 **	0	0	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	(19,497)	0			
BEGINNING FUND BALANCE	(90,001)	(109,498)			
ENDING FUND BALANCE	(109,498)	(109,498)			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

** REIMBURSEMENT FOR COLLEGE PREP ASSESSMENT AND CERTIFICATION EXAMS

*** 100% SPECIAL ALLOTMENT SPENDING REQUIREMENTS.

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

As of December 31, 2025

181-ATHLETICS FUND					
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	200,233	165,000	169,238	-4,238	102.57%
STATE	0	0	0	0	0.00%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	200,233	165,000	169,238	-4,238	102.57%
EXPENDITURES:					
11 INSTRUCTION	0	0	0	0	0.00%
12 INSTRUCTION RES. & MEDIA	0	0	0	0	0.00%
13 CURRICULUM & PER. DVLP.	0	0	0	0	0.00%
21 INSTRUCTIONAL LEADERSHIP	0	0	0	0	0.00%
23 SCHOOL ADMINISTRATION	0	0	0	0	0.00%
31 GUIDANCE & COUNSELING	0	0	0	0	0.00%
32 ATTENDANCE & SOC. WORK	0	0	0	0	0.00%
33 HEALTH SERVICES	0	0	0	0	0.00%
34 PUPIL TRANSPORTATION	0	0	0	0	0.00%
35 FOOD SERVICES	0	0	0	0	0.00%
36 CO-CURRICULAR ACTIVITIES	5,611,403	6,628,549	2,049,047	4,579,502	30.91%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	627,300	804,358	236,654	567,704	29.42%
52 SECURITY AND MONITORING	173,485	179,786	108,484	71,302	60.34%
53 DATA PROCESSING SERVICES	0	0	0	0	0.00%
61 COMMUNITY SERVICES	0	0	0	0	0.00%
71 DEBT SERVICES	0	0	0	0	0.00%
81 FACILITIES ACQU. & CONST.	0	0	0	0	0.00%
93 PYMTS TO OTHER DISTRICTS	0	0	0	0	0.00%
99 OTHER INTERGOV'T CHARGES	0	0	0	0	0.00%
TOTAL EXPENDITURES*	6,412,188	7,612,693	2,394,185	5,218,508	31.45%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	6,211,955	7,447,693 **	0	7,447,693	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	(0)	0			
BEGINNING FUND BALANCE	0	(0)			
ENDING FUND BALANCE	(0)	(0)			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

** GENERAL OPERATING TRANSFER IN FROM MAINTENANCE AND OPERATIONS FUND BUDGET.

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

As of December 31, 2025

199-MAINTENANCE & OPERATIONS FUND					
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	31,661,165	33,721,196	10,869,059	22,852,137	32.23%
STATE	83,845,886	87,455,472	42,732,518	44,722,954	48.86%
FEDERAL	1,466,371	1,159,661	29,081	1,130,580	2.51%
TOTAL REVENUES	116,973,422	122,336,329	53,630,658	68,705,671	43.84%
EXPENDITURES:					
11 INSTRUCTION	46,968,631	53,805,052	16,353,733	37,451,319	30.39%
12 INSTRUCTION RES. & MEDIA	1,405,423	1,606,093	498,992	1,107,101	31.07%
13 CURRICULUM & PER. DVLP.	1,953,423	2,104,118	699,936	1,404,182	33.27%
21 INSTRUCTIONAL LEADERSHIP	1,531,408	1,734,363	577,539	1,156,824	33.30%
23 SCHOOL ADMINISTRATION	6,322,386	6,863,980	2,331,389	4,532,591	33.97%
31 GUIDANCE & COUNSELING	840,142	926,442	335,810	590,632	36.25%
32 ATTENDANCE & SOC. WORK	322,291	391,610	103,094	288,516	26.33%
33 HEALTH SERVICES	2,222,475	2,324,126	788,278	1,535,848	33.92%
34 PUPIL TRANSPORTATION	0	0	0	0	0.00%
35 FOOD SERVICES	0	0	0	0	0.00%
36 CO-CURRICULAR ACTIVITIES	1,689,021	1,688,774	495,661	1,193,113	29.35%
41 GENERAL ADMINISTRATION	6,895,917	7,439,375	2,391,505	5,047,870	32.15%
51 PLANT MAINT. & ACQUISITION	15,042,471	14,574,478	5,846,152	8,728,326	40.11%
52 SECURITY AND MONITORING	1,972,421	1,971,534	867,885	1,103,649	44.02%
53 DATA PROCESSING SERVICES	593,020	813,144	637,766	175,378	78.43%
61 COMMUNITY SERVICES	402,513	503,140	144,073	359,067	28.63%
71 DEBT SERVICES	0	0	0	0	0.00%
81 FACILITIES ACQU. & CONST.	156,000	9,945	0	9,945	0.00%
93 PYMTS TO OTHER DISTRICTS	0	0	0	0	0.00%
99 OTHER INTERGOV'T CHARGES	762,709	900,000	397,861	502,139	44.21%
TOTAL EXPENDITURES*	89,080,251	97,656,174	32,469,673	65,186,501	33.25%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	423	20,233	0	20,233	0.00%
8900 OTHER USES (-)	(29,297,220)	(33,640,597) **	0	(33,640,597)	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	(1,403,626)	(8,940,209)			
BEGINNING FUND BALANCE	63,188,874	61,785,248			
ENDING FUND BALANCE	61,785,248	52,845,039			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

** TRANSFER OUT: 101-FOOD SVC. \$2,311,871; 162-TRANSP. \$5,487,832; 163-DYSLEXIA \$570,904; 164-STATE COMP. \$1,345,985; 165-G&T \$410,093; 166-BILING. \$316,879; 167-CATE \$867,858; 168-SP.ED. \$5,606,941; 169-CCMR \$1,076,164; 173-EARLY ED. \$6,537,197; 175-MAMA PATROL \$82,035; 176-SCH. SAFETY \$996,133; 177-MAINT. NOTES \$583,012; and 181-ATHLETICS \$7,447,693; GRAND TOTAL \$33,640,597 SEE RESPECTIVE FUNDS

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

As of December 31, 2025

GENERAL FUND					
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	32,269,987	34,396,742	11,104,304	23,292,438	32.28%
STATE	121,268,266	126,206,420	56,418,511	69,787,909	44.70%
FEDERAL	15,778,714	15,279,890	4,939,365	10,340,525	32.33%
TOTAL REVENUES	169,316,967	175,883,052	72,462,179	103,420,873	41.20%
EXPENDITURES:					
11 INSTRUCTION	79,964,806	91,020,288	26,676,462	64,343,826	29.31%
12 INSTRUCTION RES. & MEDIA	1,674,560	1,909,251	556,032	1,353,219	29.12%
13 CURRICULUM & PER. DVLP.	3,550,337	4,402,286	1,201,180	3,201,106	27.29%
21 INSTRUCTIONAL LEADERSHIP	2,155,812	2,673,015	757,919	1,915,096	28.35%
23 SCHOOL ADMINISTRATION	7,917,781	8,647,177	2,694,735	5,952,442	31.16%
31 GUIDANCE & COUNSELING	4,177,903	4,959,556	1,443,905	3,515,651	29.11%
32 ATTENDANCE & SOC. WORK	341,814	543,581	103,094	440,487	18.97%
33 HEALTH SERVICES	2,408,845	2,584,778	802,688	1,782,090	31.05%
34 PUPIL TRANSPORTATION	5,635,803	6,134,653	2,767,075	3,367,578	45.11%
35 FOOD SERVICES	0	16,890,484	6,639,055	10,251,429	39.31%
36 CO-CURRICULAR ACTIVITIES	22,428,135	9,305,187	2,544,708	6,760,479	27.35%
41 GENERAL ADMINISTRATION	7,227,661	8,461,625	2,391,505	6,070,120	28.26%
51 PLANT MAINT. & ACQUISITION	17,324,781	18,101,984	6,411,133	11,690,851	35.42%
52 SECURITY AND MONITORING	4,468,997	5,654,725	1,709,356	3,945,369	30.23%
53 DATA PROCESSING SERVICES	595,865	813,144	637,766	175,378	78.43%
61 COMMUNITY SERVICES	706,949	1,072,762	236,725	836,037	22.07%
71 DEBT SERVICES	581,694	583,012	0	583,012	0.00%
81 FACILITIES ACQU. & CONST.	156,000	156,786	0	156,786	0.00%
93 PYMTS TO OTHER DISTRICTS	107,963	185,000	0	185,000	0.00%
99 OTHER INTERGOV'T CHARGES	762,709	900,000	397,861	502,139	44.21%
TOTAL EXPENDITURES*	162,188,415	184,999,294	57,971,199	127,028,095	31.34%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	20,366,120	33,660,830	0	33,660,830	0.00%
8900 OTHER USES (-)	(29,297,220)	(33,640,597) **	0	(33,640,597)	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	(1,802,548)	(9,096,009)			
BEGINNING FUND BALANCE	64,283,821	62,481,273			
ENDING FUND BALANCE	62,481,273	53,385,264			

** TRANSFER OUT: 101-FOOD SVC. \$2,311,871; 162-TRANSP. \$5,487,832; 163-DYSLEXIA \$570,904; 164-STATE COMP. \$1,345,985; 165-G&T \$410,093; 166-BILING. \$316,879; 167-CATE \$867,858; 168-SP.ED. \$5,606,941; 169-CCMR \$1,076,164; 173-EARLY ED. \$6,537,197; 175-MAMA PATROL \$82,035; 176-SCH. SAFETY \$996,133; 177-MAINT. NOTES \$583,012; and 181-ATHLETICS \$7,447,693; GRAND TOTAL \$33,640,597 SEE RESPECTIVE FUNDS

Note: MARKET VALUES INVESTMENT & CASH BANK ACCOUNTS AS OF 08/31/25: GENERAL FUND \$84,434,190

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

As of December 31, 2025

SPECIAL REVENUE FUNDS					
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	461,046	487,202	129,075	358,127	26.49%
STATE	1,509,736	3,038,041	1,123,054	1,914,987	36.97%
FEDERAL	13,046,510	11,020,917	590,013	10,430,904	5.35%
TOTAL REVENUES	15,017,292	14,546,160	1,842,142	12,704,018	12.66%
EXPENDITURES:					
11 INSTRUCTION	5,297,880	7,961,614	2,520,091	5,441,523	31.65%
12 INSTRUCTION RES. & MEDIA	57,908	63,673	20,611	43,062	32.37%
13 CURRICULUM & PER. DVLP.	2,482,589	2,682,800	1,169,060	1,513,740	43.58%
21 INSTRUCTIONAL LEADERSHIP	1,382,049	1,148,462	590,041	558,421	51.38%
23 SCHOOL ADMINISTRATION	40,977	22,000	0	22,000	0.00%
31 GUIDANCE & COUNSELING	2,995,209	3,077,849	1,049,573	2,028,276	34.10%
32 ATTENDANCE & SOC. WORK	60,182	47,218	20,573	26,645	43.57%
33 HEALTH SERVICES	15,343	0	0	0	0.00%
34 PUPIL TRANSPORTATION	0	0	0	0	0.00%
35 FOOD SERVICES	1,513,885	308,024	0	308,024	0.00%
36 CO-CURRICULAR ACTIVITIES	394,034	487,202	160,833	326,369	33.01%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	20,137	18,919	504	18,415	2.66%
52 SECURITY AND MONITORING	9,406	480	0	480	0.00%
53 DATA PROCESSING SERVICES	0	0	0	0	0.00%
61 COMMUNITY SERVICES	486,239	208,763	73,412	135,351	35.17%
71 DEBT SERVICES	0	0	0	0	0.00%
81 FACILITIES ACQU. & CONST.	0	0	0	0	0.00%
93 PYMTS TO OTHER DISTRICTS	0	0	0	0	0.00%
99 OTHER INTERGOV'T CHARGES	0	0	0	0	0.00%
TOTAL EXPENDITURES*	14,755,838	16,027,004	5,604,697	10,422,307	34.97%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	0	0 **	0	0	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	261,454	(1,480,844)			
BEGINNING FUND BALANCE	1,704,978	1,966,432			
ENDING FUND BALANCE**	1,966,432	485,588			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

** AUDITED FUND BLANCES AS OF 08/31/24: 242-4 SUMMER FOOD SVC \$1,286,197; 397-4 ADVANCE PLACEMENT INCENTIVES \$204; AND 461-4 CAMPUS ACTIVITY \$418,577 FOR A GRAND TOTAL OF \$1,704,978

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

As of December 31, 2025

242-SUMMER FOOD SERVICE FUND					
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	0	0	0	0	0.00%
FEDERAL	365,712	200,000	0	200,000	0.00%
TOTAL REVENUES	365,712	200,000	0	200,000	0.00%
EXPENDITURES:					
11 INSTRUCTION	0	0	0	0	0.00%
12 INSTRUCTION RES. & MEDIA	0	0	0	0	0.00%
13 CURRICULUM & PER. DVLP.	0	0	0	0	0.00%
21 INSTRUCTIONAL LEADERSHIP	0	0	0	0	0.00%
23 SCHOOL ADMINISTRATION	0	0	0	0	0.00%
31 GUIDANCE & COUNSELING	0	0	0	0	0.00%
32 ATTENDANCE & SOC. WORK	0	0	0	0	0.00%
33 HEALTH SERVICES	0	0	0	0	0.00%
34 PUPIL TRANSPORTATION	0	0	0	0	0.00%
35 FOOD SERVICES	1,513,885	308,024	0	308,024	0.00%
36 CO-CURRICULAR ACTIVITIES	0	0	0	0	0.00%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	14,400	15,120	0	15,120	0.00%
52 SECURITY AND MONITORING	0	480	0	480	0.00%
53 DATA PROCESSING SERVICES	0	0	0	0	0.00%
61 COMMUNITY SERVICES	0	0	0	0	0.00%
71 DEBT SERVICES	0	0	0	0	0.00%
81 FACILITIES ACQU. & CONST.	0	0	0	0	0.00%
93 PYMTS TO OTHER DISTRICTS	0	0	0	0	0.00%
99 OTHER INTERGOV'T CHARGES	0	0	0	0	0.00%
TOTAL EXPENDITURES*	1,528,285	323,624	0	323,624	0.00%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	0	0 **	0	0	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	(1,162,573)	(123,624)			
BEGINNING FUND BALANCE	1,286,196	123,623			
ENDING FUND BALANCE	123,623	(1)			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

As of December 31, 2025

410-INSTRUCTIONAL MATERIALS ALLOTMENT FUND					
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	1,504,040	3,032,345	1,123,054	1,909,291	0.00%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	1,504,040	3,032,345	1,123,054	1,909,291	37.04%
EXPENDITURES:					
11 INSTRUCTION	143,241	4,320,983	1,065,207	3,255,776	24.65%
12 INSTRUCTION RES. & MEDIA	0	0	0	0	0.00%
13 CURRICULUM & PER. DVLP.	3,579	68,582	60,456	8,126	88.15%
21 INSTRUCTIONAL LEADERSHIP	0	0	0	0	0.00%
23 SCHOOL ADMINISTRATION	0	0	0	0	0.00%
31 GUIDANCE & COUNSELING	0	0	0	0	0.00%
32 ATTENDANCE & SOC. WORK	0	0	0	0	0.00%
33 HEALTH SERVICES	0	0	0	0	0.00%
34 PUPIL TRANSPORTATION	0	0	0	0	0.00%
35 FOOD SERVICES	0	0	0	0	0.00%
36 CO-CURRICULAR ACTIVITIES	0	0	0	0	0.00%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	0	0	0	0	0.00%
52 SECURITY AND MONITORING	0	0	0	0	0.00%
53 DATA PROCESSING SERVICES	0	0	0	0	0.00%
61 COMMUNITY SERVICES	0	0	0	0	0.00%
71 DEBT SERVICES	0	0	0	0	0.00%
81 FACILITIES ACQU. & CONST.	0	0	0	0	0.00%
93 PYMTS TO OTHER DISTRICTS	0	0	0	0	0.00%
99 OTHER INTERGOV'T CHARGES	0	0	0	0	0.00%
TOTAL EXPENDITURES*	146,820	4,389,565	1,125,663	3,263,902	25.64%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	0	0 **	0	0	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	1,357,220	(1,357,220)			
BEGINNING FUND BALANCE	0	1,357,220			
ENDING FUND BALANCE	1,357,220	0			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

As of December 31, 2025

518-DEBT SERVICE FUND					
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	2,684,823	2,695,906	943,643	1,752,263	35.00%
STATE	809,777	448,027	539,268	-91,241	120.37%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	3,494,600	3,143,933	1,482,911	1,661,022	47.17%
EXPENDITURES:					
11 INSTRUCTION	0	0	0	0	0.00%
12 INSTRUCTION RES. & MEDIA	0	0	0	0	0.00%
13 CURRICULUM & PER. DVLP.	0	0	0	0	0.00%
21 INSTRUCTIONAL LEADERSHIP	0	0	0	0	0.00%
23 SCHOOL ADMINISTRATION	0	0	0	0	0.00%
31 GUIDANCE & COUNSELING	0	0	0	0	0.00%
32 ATTENDANCE & SOC. WORK	0	0	0	0	0.00%
33 HEALTH SERVICES	0	0	0	0	0.00%
34 PUPIL TRANSPORTATION	0	0	0	0	0.00%
35 FOOD SERVICES	0	0	0	0	0.00%
36 CO-CURRICULAR ACTIVITIES	0	0	0	0	0.00%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	0	0	0	0	0.00%
52 SECURITY AND MONITORING	0	0	0	0	0.00%
53 DATA PROCESSING SERVICES	0	0	0	0	0.00%
61 COMMUNITY SERVICES	0	0	0	0	0.00%
71 DEBT SERVICES	3,017,950	3,022,050	0	3,022,050	0.00%
81 FACILITIES ACQU. & CONST.	0	0	0	0	0.00%
93 PYMTS TO OTHER DISTRICTS	0	0	0	0	0.00%
99 OTHER INTERGOV'T CHARGES	0	0	0	0	0.00%
TOTAL EXPENDITURES*	3,017,950	3,022,050	0	3,022,050	0.00%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	0	0 **	0	0	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	476,650	121,883			
BEGINNING FUND BALANCE	1,542,698	2,019,348			
ENDING FUND BALANCE	2,019,348	2,141,231			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

Note: MARKET VALUE INVESTMENT AND CASH IN BANK ACCOUNTS AS OF 08/31/25: DEBT SERVICE FUND \$2,176,156.

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

As of December 31, 2025

	CAPITAL PROJECTS FUNDS				
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	0	0	0	0	0.00%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	0	0	0	0	0.00%
EXPENDITURES:					
11 INSTRUCTION	0	0	0	0	0.00%
12 INSTRUCTION RES. & MEDIA	0	0	0	0	0.00%
13 CURRICULUM & PER. DVLP.	0	0	0	0	0.00%
21 INSTRUCTIONAL LEADERSHIP	0	0	0	0	0.00%
23 SCHOOL ADMINISTRATION	0	0	0	0	0.00%
31 GUIDANCE & COUNSELING	0	0	0	0	0.00%
32 ATTENDANCE & SOC. WORK	0	0	0	0	0.00%
33 HEALTH SERVICES	0	0	0	0	0.00%
34 PUPIL TRANSPORTATION	0	0	0	0	0.00%
35 FOOD SERVICES	0	0	0	0	0.00%
36 CO-CURRICULAR ACTIVITIES	0	0	0	0	0.00%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	0	0	0	0	0.00%
52 SECURITY AND MONITORING	0	0	0	0	0.00%
53 DATA PROCESSING SERVICES	0	0	0	0	0.00%
61 COMMUNITY SERVICES	0	0	0	0	0.00%
71 DEBT SERVICES	0	0	0	0	0.00%
81 FACILITIES ACQU. & CONST.	15,220,467	15,181,961	3,107,938	12,074,024	20.47%
93 PYMTS TO OTHER DISTRICTS	0	0	0	0	0.00%
99 OTHER INTERGOV'T CHARGES	0	0	0	0	0.00%
TOTAL EXPENDITURES*	15,220,467	15,181,961	3,107,938	12,074,024	20.47%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	7,215,388	0	0	0	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	(8,005,079)	(15,181,961)			
BEGINNING FUND BALANCE	23,187,040	15,181,961			
ENDING FUND BALANCE	15,181,961	(0)			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

As of December 31, 2025

616-SPECIAL PROJECTS FUND					
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	0	0	0	0	0.00%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	0	0	0	0	0.00%
EXPENDITURES:					
11 INSTRUCTION	0	0	0	0	0.00%
12 INSTRUCTION RES. & MEDIA	0	0	0	0	0.00%
13 CURRICULUM & PER. DVLP.	0	0	0	0	0.00%
21 INSTRUCTIONAL LEADERSHIP	0	0	0	0	0.00%
23 SCHOOL ADMINISTRATION	0	0	0	0	0.00%
31 GUIDANCE & COUNSELING	0	0	0	0	0.00%
32 ATTENDANCE & SOC. WORK	0	0	0	0	0.00%
33 HEALTH SERVICES	0	0	0	0	0.00%
34 PUPIL TRANSPORTATION	0	0	0	0	0.00%
35 FOOD SERVICES	0	0	0	0	0.00%
36 CO-CURRICULAR ACTIVITIES	0	0	0	0	0.00%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	0	0	0	0	0.00%
52 SECURITY AND MONITORING	0	0	0	0	0.00%
53 DATA PROCESSING SERVICES	0	0	0	0	0.00%
61 COMMUNITY SERVICES	0	0	0	0	0.00%
71 DEBT SERVICES	0	0	0	0	0.00%
81 FACILITIES ACQU. & CONST.	14,903,373	13,983,444	3,025,145	10,958,299	21.63%
93 PYMTS TO OTHER DISTRICTS	0	0	0	0	0.00%
99 OTHER INTERGOV'T CHARGES	0	0	0	0	0.00%
TOTAL EXPENDITURES*	14,903,373	13,983,444	3,025,145	10,958,299	21.63%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	7,215,388	0 **	0	0	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	(7,687,985)	(13,983,444)			
BEGINNING FUND BALANCE	21,671,429	13,983,444			
ENDING FUND BALANCE	13,983,444	0			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

**EAGLE PASS INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

As of December 31, 2025

618- SETTLEMENT REPAIR PROJECTS FUND					
	2024-25 AUDITED	2025-26 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	0	0	0	0	0.00%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	0	0	0	0	0.00%
EXPENDITURES:					
11 INSTRUCTION	0	0	0	0	0.00%
12 INSTRUCTION RES. & MEDIA	0	0	0	0	0.00%
13 CURRICULUM & PER. DVLP.	0	0	0	0	0.00%
21 INSTRUCTIONAL LEADERSHIP	0	0	0	0	0.00%
23 SCHOOL ADMINISTRATION	0	0	0	0	0.00%
31 GUIDANCE & COUNSELING	0	0	0	0	0.00%
32 ATTENDANCE & SOC. WORK	0	0	0	0	0.00%
33 HEALTH SERVICES	0	0	0	0	0.00%
34 PUPIL TRANSPORTATION	0	0	0	0	0.00%
35 FOOD SERVICES	0	0	0	0	0.00%
36 CO-CURRICULAR ACTIVITIES	0	0	0	0	0.00%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	0	0	0	0	0.00%
52 SECURITY AND MONITORING	0	0	0	0	0.00%
53 DATA PROCESSING SERVICES	0	0	0	0	0.00%
61 COMMUNITY SERVICES	0	0	0	0	0.00%
71 DEBT SERVICES	0	0	0	0	0.00%
81 FACILITIES ACQU. & CONST.	317,094	1,198,517	82,793	1,115,725	6.91%
93 PYMTS TO OTHER DISTRICTS	0	0	0	0	0.00%
99 OTHER INTERGOV'T CHARGES	0	0	0	0	0.00%
TOTAL EXPENDITURES*	317,094	1,198,517	82,793	1,115,725	6.91%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	0	0 **		0	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	(317,094)	(1,198,517)			
BEGINNING FUND BALANCE	1,515,611	1,198,517			
ENDING FUND BALANCE	1,198,517	(0)			

* INCLUDES ENCUMBRANCES & EXPENDITURES (Transfers In: 199-5 M&O \$0 (No Funds Transferred from M&O Fund (Funds directly deposited to 618-X))

NOTE: 918-Roofing Ins.Claim:001-EPHS, 004-CCW and 041-EPJH for \$2,485,424; 919-Tennis Court Ins.Claim:041-EPJH and 809-SAC for \$1,317,613;
920-AAA Roofing Ins.Claim:042-MJH, 102-Darr, 105-Glass, 109-SL, 113 SM, 115-SH, 117-PG, 118-HB, and 120-Liberty for \$911,184 Grand Total of \$4,714,221
921-Building Ins Claims:110-RV \$790,336, 116-RVLA \$714,984, 121-Cerna \$1,491,480, and 809-Fine Arts \$170,909 Grand Total \$3,167,709