

SAN ELIZARIO ISD  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND - UNAUDITED  
FOR THE TWO MONTHS ENDING AUGUST 31, 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	\$ 3,168,717	\$ 188,288	\$ (2,980,429)
5800	State Program Revenues	31,951,976	31,951,976	296,856	(31,655,120)
5900	Federal Program Revenues	4,305,000	4,305,000	479,784	(3,825,216)
5020	Total Revenues	<u>39,425,693</u>	<u>39,425,693</u>	<u>964,928</u>	<u>(38,460,765)</u>
EXPENDITURES:					
Current:					
0011	Instruction	19,231,854	19,231,854	3,286,961	15,944,893
0012	Instructional Resources and Media Services	91,905	91,905	4,670	87,235
0013	Curriculum and Instructional Staff Development	876,647	876,647	144,275	732,372
0021	Instructional Leadership	771,466	771,466	117,254	654,212
0023	School Leadership	2,189,604	2,189,604	367,257	1,822,347
0031	Guidance, Counseling and Evaluation Services	1,477,931	1,477,931	257,222	1,220,709
0032	Social Work Services	64,488	64,488	11,131	53,357
0033	Health Services	505,977	505,977	84,089	421,888
0034	Student (Pupil) Transportation	1,297,829	1,297,829	238,303	1,059,526
0035	Food Services	3,535,000	3,535,000	562,956	2,972,044
0036	Extracurricular Activities	1,153,814	1,153,814	119,510	1,034,304
0041	General Administration	1,811,023	1,811,023	296,955	1,514,068
0051	Facilities Maintenance and Operations	5,321,684	5,321,684	1,291,007	4,030,677
0052	Security and Monitoring Services	1,621,544	1,621,544	172,165	1,449,379
0053	Data Processing Services	1,414,788	1,556,353	379,015	1,177,338
0061	Community Services	16,100	16,100	1,427	14,673
Debt Service:					
0071	Debt Service	304,575	304,575	89,267	215,308
Capital Outlay:					
0081	Facilities Acquisition and Construction	375,150	375,150	67,300	307,850
Intergovernmental:					
0099	Other Intergovernmental Charges	52,000	52,000	2	51,998
6030	Total Expenditures	<u>42,113,379</u>	<u>42,254,944</u>	<u>7,490,766</u>	<u>34,764,178</u>
1100	Excess (Deficiency) of Revenues Over(Under) Expenditures	<u>(2,687,686)</u>	<u>(2,829,251)</u>	<u>(6,525,838)</u>	<u>(3,696,587)</u>
OTHER FINANCING SOURCES (USES):					
7912	Sale of Real and Personal Property	25,000	25,000	502	(24,498)
7915	Transfers In	-	-	-	-
8911	Transfers Out (Use)	-	-	-	-
7080	Total Other Financing Sources (Uses)	<u>25,000</u>	<u>25,000</u>	<u>502</u>	<u>(24,498)</u>
1200	Net Changes in Fund Balances	<u>(2,662,686)</u>	<u>(2,804,251)</u>	<u>(6,525,336)</u>	<u>(3,721,085)</u>
0100	Fund Balance - July 1 (Beginning)	-	16,627,382	16,627,382	-
3000	Fund Balance - June 30 (Ending)	<u>\$ (2,662,686)</u>	<u>\$ 13,823,131</u>	<u>\$ 10,102,046</u>	<u>\$ (3,721,085)</u>

SAN ELIZARIO ISD  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - DEBT SERVICE FUND - UNAUDITED  
FOR THE TWO MONTHS ENDED AUGUST 31, 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	\$ 8,131	\$ (571,989)
5800 State Program Revenues	1,091,268	1,091,268	-	(1,091,268)
5020 Total Revenues	1,671,388	1,671,388	8,131	(1,663,257)
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	8,131	(38,050)
0100 Fund Balance - July 1 (Beginning)	-	330,683	330,683	-
3000 Fund Balance - June 30 (Ending)	\$ 46,181	\$ 376,864	\$ 338,814	\$ (38,050)

SAN ELIZARIO ISD  
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION  
 INTERNAL SERVICE FUNDS - UNAUDITED  
 FOR THE TWO MONTHS ENDED AUGUST 31, 2024

	753 Self Insurance Fund	770 Worker's Compensation Fund	Total Internal Service Funds
OPERATING REVENUES:			
Local and Intermediate Sources	\$ 682,921	\$ 12,892	\$ 695,813
Total Operating Revenues	<u>682,921</u>	<u>12,892</u>	<u>695,813</u>
OPERATING EXPENSES:			
Professional and Contracted Services	667,768	20,119	687,887
Other Operating Costs	166,457	-	166,457
Total Operating Expenses	<u>834,225</u>	<u>20,119</u>	<u>854,344</u>
Operating Income (Loss)	<u>(151,304)</u>	<u>(7,227)</u>	<u>(158,531)</u>
NONOPERATING REVENUES (EXPENSES):			
Earnings from Temporary Deposits & Investments	95	11,685	11,780
Total Nonoperating Revenues (Expenses)	<u>95</u>	<u>11,685</u>	<u>11,780</u>
Change in Net Position	(151,209)	4,458	(146,751)
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>\$ (1,188,797)</u>	<u>\$ 1,041,583</u>	<u>\$ (147,214)</u>