

SAN ELIZARIO ISD
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND - UNAUDITED
FOR THE ELEVEN MONTHS ENDING MAY 31, 2022

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	\$ 3,101,144	\$ 3,101,144	\$ 2,896,895	\$ (204,249)
5800	State Program Revenues	30,725,856	30,753,515	25,206,298	(5,547,217)
5900	Federal Program Revenues	5,268,000	5,647,012	4,547,412	(1,099,600)
5020	Total Revenues	<u>39,095,000</u>	<u>39,501,671</u>	<u>32,650,605</u>	<u>(6,851,066)</u>
EXPENDITURES:					
Current:					
0011	Instruction	18,741,079	18,688,079	16,515,573	2,172,506
0012	Instructional Resources and Media Services	509,500	509,500	379,082	130,418
0013	Curriculum and Instructional Staff Development	182,766	232,766	207,050	25,716
0021	Instructional Leadership	758,050	761,065	701,550	59,515
0023	School Leadership	2,172,042	2,172,042	1,977,202	194,840
0031	Guidance, Counseling and Evaluation Services	1,278,767	1,286,767	1,150,866	135,901
0032	Social Work Services	251,778	251,778	231,318	20,460
0033	Health Services	434,094	463,106	374,730	88,376
0034	Student (Pupil) Transportation	1,326,403	1,350,203	1,122,859	227,344
0035	Food Services	4,000,000	4,000,000	2,525,662	1,474,338
0036	Extracurricular Activities	1,047,623	1,097,489	866,078	231,411
0041	General Administration	1,650,008	1,653,023	1,489,410	163,613
0051	Facilities Maintenance and Operations	4,377,423	4,518,423	3,707,660	810,763
0052	Security and Monitoring Services	896,658	1,064,036	867,995	196,041
0053	Data Processing Services	1,377,417	1,377,417	1,294,204	83,213
0061	Community Services	26,147	38,147	31,819	6,328
Debt Service:					
0071	Principal on Long Term Debt	-	-	-	-
0072	Interest on Long Term Debt	-	-	-	-
0073	Bond Issuance Cost and Fees	-	-	-	-
Capital Outlay:					
0081	Facilities Acquisition and Construction	220,000	155,000	148,274	6,726
Intergovernmental:					
0099	Other Intergovernmental Charges	44,500	44,500	30,087	14,413
6030	Total Expenditures	<u>39,294,255</u>	<u>39,663,341</u>	<u>33,621,419</u>	<u>6,041,922</u>
1100	Excess (Deficiency) of Revenues Over(Under) Expenditures	<u>(199,255)</u>	<u>(161,670)</u>	<u>(970,814)</u>	<u>(809,144)</u>
OTHER FINANCING SOURCES (USES):					
7912	Sale of Real and Personal Property	5,000	5,000	38,540	33,540
7915	Transfers In	-	-	-	-
8911	Transfers Out (Use)	-	-	-	-
7080	Total Other Financing Sources (Uses)	<u>5,000</u>	<u>5,000</u>	<u>38,540</u>	<u>33,540</u>
1200	Net Changes in Fund Balances	<u>(194,255)</u>	<u>(156,670)</u>	<u>(932,274)</u>	<u>(775,604)</u>
0100	Fund Balance - July 1 (Beginning)	-	13,295,680	13,295,680	-
3000	Fund Balance - June 30 (Ending)	<u>\$ (194,255)</u>	<u>\$ 13,139,010</u>	<u>\$ 12,363,406</u>	<u>\$ (775,604)</u>

SAN ELIZARIO ISD
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND - UNAUDITED
FOR THE ELEVEN MONTHS ENDING MAY 31, 2022

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	\$ 571,406	\$ 571,406	\$ 486,853	\$ (84,553)
5800	State Program Revenues	1,054,766	1,054,766	1,187,906	133,140
5020	Total Revenues	<u>1,626,172</u>	<u>1,626,172</u>	<u>1,674,759</u>	<u>48,587</u>
	EXPENDITURES:				
	Debt Service:				
0071	Principal on Long Term Debt	610,000	610,000	690,000	(80,000)
0072	Interest on Long Term Debt	1,067,900	1,067,900	985,973	81,927
0073	Bond Issuance Cost and Fees	1,000	1,000	400	600
6030	Total Expenditures	<u>1,678,900</u>	<u>1,678,900</u>	<u>1,676,373</u>	<u>2,527</u>
1200	Net Changes in Fund Balances	(52,728)	(52,728)	(1,614)	51,114
0100	Fund Balance - July 1 (Beginning)	-	239,349	239,349	-
3000	Fund Balance - June 30 (Ending)	<u>\$ (52,728)</u>	<u>\$ 186,621</u>	<u>\$ 237,735</u>	<u>\$ 51,114</u>

SAN ELIZARIO ISD
BALANCE SHEET
GOVERNMENTAL FUNDS - UNAUDITED
AS OF MAY 31, 2022

Data Control Codes	General Fund	Other Funds	Total Governmental Funds	
ASSETS				
1110	Cash and Cash Equivalents	\$ 13,597,961	\$ 879,484	\$ 14,477,445
1220	Property Taxes - Delinquent	563,438	52,669	616,107
1230	Allowance for Uncollectible Taxes (Credit)	(52,273)	(4,696)	(56,968)
1240	Receivables from Other Governments	790,331	1,589,613	2,379,942
1250	Accrued Interest	1,436	-	1,436
1260	Due from Other Funds	2,339,728	292,236	2,631,964
1300	Inventories	210,881	-	210,881
1410	Prepayments	-	-	-
1000	Total Assets	<u>17,451,502</u>	<u>2,809,306</u>	<u>20,260,808</u>
LIABILITIES				
2110	Accounts Payable	495,535	74,977	570,512
2150	Payroll Deductions and Withholdings Payable	288,891	-	288,891
2160	Accrued Wages Payable	2,367,681	334,753	2,702,434
2170	Due to Other Funds	1,283,465	1,196,562	2,480,027
2180	Due to Other Governments	-	2,500	2,500
2200	Accrued Expenditures	79,129	-	79,129
2300	Unearned Revenues	62,224	4,951	67,175
2000	Total Liabilities	<u>4,576,925</u>	<u>1,613,743</u>	<u>6,190,668</u>
DEFERRED INFLOWS OF RESOURCES				
2601	Unavailable Revenue - Property Taxes	511,165	47,974	559,139
2600	Total Deferred Inflows of Resources	<u>511,165</u>	<u>47,974</u>	<u>559,139</u>
FUND BALANCES				
Nonspendable Fund Balance:				
3410	Inventories	148,657	-	148,657
Restricted Fund Balance:				
3450	Federal or State Funds Grant Restriction	1,057,224	147,320	1,204,544
3470	Capital Acquisition and Contractual Obligation	-	621,806	621,806
3480	Retirement of Long-Term Debt	-	237,735	237,735
3490	Other Restricted Fund Balance	-	140,728	140,728
3510	Committed Fund Balance - Construction	-	-	-
3600	Unassigned Fund Balance	11,157,531	-	11,157,531
3000	Total Fund Balances	<u>12,363,412</u>	<u>1,147,589</u>	<u>13,511,001</u>
4000	Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 17,451,502</u>	<u>\$ 2,809,306</u>	<u>\$ 20,260,808</u>

SAN ELIZARIO ISD
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS - UNAUDITED
FOR THE ELEVEN MONTHS ENDING MAY 31, 2022

Data Control Codes	General Fund	Other Funds	Total Governmental Funds
REVENUES:			
5700 Total Local and Intermediate Sources	\$ 2,896,895	\$ 586,588	\$ 3,483,483
5800 State Program Revenues	25,206,298	1,234,127	26,440,425
5900 Federal Program Revenues	4,547,412	7,210,570	11,757,982
5020 Total Revenues	<u>32,650,605</u>	<u>9,031,285</u>	<u>41,681,890</u>
EXPENDITURES:			
Current:			
0011 Instruction	16,515,573	4,707,281	21,222,854
0012 Instructional Resources and Media Services	379,082	59,532	438,614
0013 Curriculum Instructional Staff Development	207,050	1,128,471	1,335,521
0021 Instructional Leadership	701,550	122,398	823,948
0023 School Leadership	1,977,202	164,959	2,142,161
0031 Guidance, Counseling and Evaluation Services	1,150,866	145,692	1,296,558
0032 Social Work Services	231,318	6,147	237,465
0033 Health Services	374,730	147,602	522,332
0034 Student (Pupil) Transportation	1,122,859	42,005	1,164,864
0035 Food Services	2,525,662	111,441	2,637,103
0036 Extracurricular Activities	866,078	112,572	978,650
0041 General Administration	1,489,410	31,035	1,520,445
0051 Facilities Maintenance and Operations	3,707,660	826,763	4,534,423
0052 Security and Monitoring Services	867,995	50,946	918,941
0053 Data Processing Services	1,294,204	18,441	1,312,645
0061 Community Services	31,819	256,332	288,151
Debt Service:			
0071 Principal on Long Term Debt	-	690,000	690,000
0072 Interest on Long Term Debt	-	985,973	985,973
0073 Bond Issuance Cost and Fees	-	400	400
Capital Outlay:			
0081 Facilities Acquisition and Construction	148,274	178,483	326,757
Intergovernmental:			
0099 Other Intergovernmental Charges	30,087	-	30,087
6030 Total Expenditures	<u>33,621,419</u>	<u>9,786,473</u>	<u>43,407,892</u>
1100 Excess (Deficiency) of Revenues Over(Under) Expenditures	<u>(970,814)</u>	<u>(755,188)</u>	<u>(1,726,002)</u>
OTHER FINANCING SOURCES (USES)			
7912 Sale of Real and Personal Property	38,540	-	38,540
7915 Transfers In	-	-	-
8911 Transfers Out (Use)	-	-	-
7080 Total Other Financing Sources (Uses)	<u>38,540</u>	<u>-</u>	<u>38,540</u>
1200 Net Change in Fund Balances	<u>(932,274)</u>	<u>(755,188)</u>	<u>(1,687,462)</u>
0100 Fund Balance - July 1 (Beginning)	13,295,680	1,902,777	15,198,457
1300 Prior Period Adjustment	-	-	-
3000 Fund Balance - June 30 (Ending)	<u>\$ 12,363,406</u>	<u>\$ 1,147,589</u>	<u>\$ 13,510,995</u>

SAN ELIZARIO ISD
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 INTERNAL SERVICE FUNDS - UNAUDITED
 FOR THE ELEVEN MONTHS ENDING MAY 31, 2022

	753 Self Insurance Health Fund	770 Self Insurance W/ Comp Fund	Total Internal Service Funds
OPERATING REVENUES:			
Local and Intermediate Sources	\$ 3,839,268	\$ 247,706	\$ 4,086,974
Total Operating Revenues	<u>3,839,268</u>	<u>247,706</u>	<u>4,086,974</u>
OPERATING EXPENSES:			
Professional and Contracted Services	3,691,120	212,425	3,903,545
Other Operating Costs	855,587	-	855,587
Total Operating Expenses	<u>4,546,707</u>	<u>212,425</u>	<u>4,759,132</u>
Operating Income (Loss)	<u>(707,439)</u>	<u>35,281</u>	<u>(672,158)</u>
NONOPERATING REVENUES (EXPENSES):			
Earnings from Temporary Deposits & Investments	294	2,312	2,606
Total Nonoperating Revenues (Expenses)	<u>294</u>	<u>2,312</u>	<u>2,606</u>
Income (Loss) Before Transfers	(707,144)	37,593	(669,551)
Transfer In	-	-	-
Change in Net Position	<u>(707,144)</u>	<u>37,593</u>	<u>(669,551)</u>
Total Net Position - July 1 (Beginning)	<u>231,150</u>	<u>1,120,987</u>	<u>1,352,137</u>
Total Net Position - June 30 (Ending)	<u>\$ (475,994)</u>	<u>\$ 1,158,580</u>	<u>\$ 682,586</u>