

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

As of August 31, 2023

	ALL FUNDS				
	2021-22 AUDITED	2022-23 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	32,925,874	32,738,900	38,382,154	-5,643,254	117.24%
STATE	114,375,743	120,812,209	111,362,672	9,449,537	92.18%
FEDERAL	54,035,285	29,945,120	26,800,727	3,144,393	89.50%
TOTAL REVENUES	201,336,902	183,496,229	176,545,553	6,950,676	96.21%
EXPENDITURES:					
11 INSTRUCTION	87,555,131	89,579,819	78,030,242	11,549,577	87.11%
12 INSTRUCTION RES. & MEDIA	1,545,984	1,921,693	1,789,500	132,193	93.12%
13 CURRICULUM & PER. DVLP.	6,032,029	7,012,259	5,796,088	1,216,171	82.66%
21 INSTRUCTIONAL LEADERSHIP	3,232,482	4,286,337	3,633,124	653,213	84.76%
23 SCHOOL ADMINISTRATION	7,259,470	8,087,575	8,003,054	84,521	98.95%
31 GUIDANCE & COUNSELING	6,454,868	7,539,364	6,806,073	733,290	90.27%
32 ATTENDANCE & SOC. WORK	440,887	671,592	435,454	236,138	64.84%
33 HEALTH SERVICES	2,071,862	2,497,520	2,327,105	170,415	93.18%
34 PUPIL TRANSPORTATION	5,609,490	6,170,480	5,784,942	385,538	93.75%
35 FOOD SERVICES	12,148,905	15,694,699	13,039,507	2,655,192	83.08%
36 CO-CURRICULAR ACTIVITIES	6,467,502	8,159,600	7,965,465	194,135	97.62%
41 GENERAL ADMINISTRATION	6,078,998	6,939,677	6,620,854	318,823	95.41%
51 PLANT MAINT. & ACQUISITION	16,445,804	17,522,977	17,149,279	373,698	97.87%
52 SECURITY AND MONITORING	3,235,371	4,708,041	3,853,935	854,106	81.86%
53 DATA PROCESSING SERVICES	639,547	887,935	526,648	361,287	59.31%
61 COMMUNITY SERVICES	1,304,194	1,852,361	1,270,512	581,849	68.59%
71 DEBT SERVICES	4,821,161	3,599,562	3,597,362	2,200	99.94%
81 FACILITIES ACQU. & CONST.	2,232,343	15,259,128	6,255,191	9,003,937	40.99%
93 PYMTS TO OTHER DISTRICTS	114,714	185,000	90,876	94,124	49.12%
99 OTHER INTERGOV'T CHARGES	768,096	800,000	696,126	103,874	87.02%
TOTAL EXPENDITURES*	174,458,838	203,375,619	173,671,336	29,704,283	85.39%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	27,947,815	27,267,925	1,381,335	25,886,590	5.07%
8900 OTHER USES (-)	(28,747,748)	(25,820,079)	0	(25,820,079)	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	26,078,131	(18,431,544)			
ESSR Funds 2022-23		10,500,000			
BEGINNING FUND BALANCE	59,089,633	85,167,764			
		0			
ENDING FUND BALANCE	85,167,764 **	77,236,220			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

Note: MARKET VALUE INVESTMENT & CASH IN BANK ACCOUNTS AS OF 08/31/22: FOOD SERVICE FUND \$647,060; GENERAL FUND \$97,948,809; DEBT SERVICE FUND \$1,329,250; AND ELEMENTARY FUND \$160,972 FOR A GRAND TOTAL OF \$100,086,091.

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

As of August 31, 2023

FUND DESCRIPTION	BEGINNING FUND BALANCE 9/1/2022	EXCESS (DEFICIENCY)	ENDING FUND BALANCE 8/31/2023
	2021-22 AUDITED	2022-23 BUDGET	YTD ACTUAL
101-FOOD SERVICE FUND	613,381	0	613,381
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	84,552	(84,551)	1
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	135,771	(135,771)	0
171-AIR FORCE ROTC FUND	0	0	0
172-STATE ON-BEHALF FUND	0	0	0
174-LEOSE	0	0	0
175-MAMA PATROL SAFETY PROGRAM FUND	220,951	(220,951)	0
178-STATE TEST REIMBURSEMENT FUND	(71,289)	0	(71,289)
181-ATHLETICS FUND	0	0	0
199-MAINTENANCE AND OPERATIONS FUND	66,902,525	4,869,183	71,771,708
TOTAL 1XX-GENERAL FUND	67,885,891 *	4,427,910	72,313,801
242-SUMMER FEEDING PROGRAM FUND	2,033,291	0	2,033,291
397-ADVANCED PLACEMENT INCENTIVE PG.FUND	1,937	(1,937)	0
461-CAMPUS ACTIVITY FUND	302,767	0	302,767
TOTAL SPECIAL REVENUE FUNDS	2,337,995	(1,937)	2,336,058
			0
518-DEBT SERVICE FUND	1,159,149	1,427,212	2,586,361
616-SPECIAL PROJECTS FUND	11,299,305	(11,299,305)	0
618-ROOF REPAIR PROJECTS FUND	2,485,424	(2,485,424)	0
TOTAL CAPITAL PROJECTS FUNDS	13,784,729	(13,784,729)	0
GRAND TOTAL ALL BUDGETED FUNDS	85,167,764	(7,931,544)	77,236,220
1XX-General Optimum Fund Balance: 2-Month Reserve 3-Month Reserve 6-Month Reserve			
1XX-General Fund Balance:	36,430,179	42,731,720	85,463,440
Excess/(Deficit)	67,885,891 *	67,885,891	67,885,891
Difference	31,455,712	25,154,171	(17,577,549)

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

As of August 31, 2023

101-FOOD SERVICE FUND					
	2021-22 AUDITED	2022-23 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	96,932	299,551	152,226	147,325	50.82%
STATE	14,380	50,669	38,504	12,165	75.99%
FEDERAL	12,482,121	13,485,229	13,423,181	62,048	99.54%
TOTAL REVENUES	12,593,433	13,835,449	13,613,910	221,539	98.40%
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	12,059,050	15,204,799	12,967,771	2,237,028	85.29%
36 CO-CURRICULAR ACTIVITIES	0	0	0	0	0.00%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	22,946	218,356	25,245	193,111	11.56%
52 SECURITY AND MONITORING	12,720	25,980	2,610	23,370	10.05%
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*	12,094,716	15,449,135	12,995,625	2,453,510	84.12%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	0	1,613,686 **	0	1,613,686	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	498,717	0			
BEGINNING FUND BALANCE	114,664	613,381			
ENDING FUND BALANCE	613,381	613,381			

* 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 08/31/22: \$647,060

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

As of August 31, 2023

162-TRANSPORTATION FUND					
	2021-22 AUDITED	2022-23 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	73,219	79,995	90,291	-10,296	112.87%
STATE	568,787	1,204,016	1,091,902	112,114	90.69%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	642,006	1,284,011	1,182,193	101,818	92.07%
EXPENDITURES:					
11 INSTRUCTION	181,446	197,288	288,321	-91,033	146.14%
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	5,385,913	5,228,480	5,515,212	-286,732	105.48%
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	19,410	136,466	9,790	126,676	7.17%
52 SECURITY AND MONITORING	504,209	675,210	686,473	-11,263	101.67%
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*	6,090,978	6,237,444	6,499,796	-262,352	104.21%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	5,448,972	4,953,433 **	54,293	4,899,140	1.10%
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 August 31, 2023

163-DYSLEXIA FUND					
	2021-22 AUDITED	2022-23 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	261,184	196,504	178,206	18,298	90.69%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	261,184	196,504	178,206	18,298	90.69%
EXPENDITURES:					
11 INSTRUCTION	516,267	699,874	544,051	155,823	77.74%
12 INSTRUCTION RES. & MEDIA	0	0	0	0	0.00%
13 CURRICULUM & PER. DVLP.	975	1,200	990	210	82.50%
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*	517,242	701,074	545,041	156,033	77.74%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	256,058	504,570 **	0	504,570	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 August 31, 2023

164-STATE COMPENSATORY FUND					
	2021-22 AUDITED	2022-23 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	9,604,237	10,171,276	8,972,393	1,198,883	88.21%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	9,604,237	10,171,276	8,972,393	1,198,883	88.21%
EXPENDITURES:					
11 INSTRUCTION	5,334,541	5,749,078	5,152,648	596,430	89.63%
12 INSTRUCTION RES. & MEDIA	0	5,000	0	5,000	0.00%
13 CURRICULUM & PER. DVLP.	1,375,908	1,541,678	1,232,971	308,707	79.98%
21 INSTRUCTIONAL LEADERSHIP	0	0	0	0	0.00%
23 SCHOOL ADMINISTRATION	175,105	219,083	154,791	64,292	70.65%
31 GUIDANCE & COUNSELING	2,312,527	2,523,323	2,523,030	293	99.99%
32 ATTENDANCE & SOC. WORK	0	0	0	0	0.00%
33 HEALTH SERVICES	38,025	43,162	48,682	-5,520	112.79%
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	38,190	126,359	39,580	86,779	31.32%
52 SECURITY AND MONITORING	104,218	135,907	151,288	-15,381	111.32%
53 DATA PROCESSING SERVICES	0	0	0	0	0.00%
61 COMMUNITY SERVICES	235,300	232,317	241,614	-9,297	104.00%
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*	9,613,814	10,575,907	9,544,605	1,031,302	90.25%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	9,577	404,631 **	0	404,631	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 August 31, 2023

165-STATE GIFTED AND TALENTED FUND					
	2021-22 AUDITED	2022-23 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	259,388	0	0	0	0.00%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	259,388	0	0	0	0.00%
EXPENDITURES:					
11 INSTRUCTION	296,294	351,787	243,236	108,551	69.14%
12 INSTRUCTION RES. & MEDIA	0	0	0	0	0.00%
13 CURRICULUM & PER. DVLP.	0	3,500	1,100	2,400	31.43%
21 INSTRUCTIONAL LEADERSHIP	5,640	12,973	2,004	10,969	15.44%
23 SCHOOL ADMINISTRATION	0	0	0	0	0.00%
31 GUIDANCE & COUNSELING	7,615	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*	309,549	376,260	246,339	129,921	65.47%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	50,161	376,260 **	0	376,260	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 August 31, 2023

166-STATE BILINGUAL FUND					
	2021-22 AUDITED	2022-23 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	1,791,897	1,640,523	1,487,763	152,760	90.69%
FEDERAL	25,068	19,803	27,742	-7,939	140.09%
TOTAL REVENUES	1,816,965	1,660,326	1,515,505	144,821	91.28%
EXPENDITURES:					
11 INSTRUCTION	1,492,576	1,672,603	1,722,284	-49,681	102.97%
12 INSTRUCTION RES. & MEDIA	0	0	0	0	0.00%
13 CURRICULUM & PER. DVLP.	10,832	33,706	21,537	12,169	63.90%
21 INSTRUCTIONAL LEADERSHIP	69,002	136,343	107,756	28,587	79.03%
23 SCHOOL ADMINISTRATION	13,038	20,137	18,295	1,842	90.85%
31 GUIDANCE & COUNSELING	82,373	82,375	43,567	38,808	52.89%
32 ATTENDANCE & SOC. WORK	0	0	0	0	0.00%
33 HEALTH SERVICES	4,099	2,802	3,805	-1,003	135.78%
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	960	1,651	482	1,169	29.20%
52 SECURITY AND MONITORING	0	0	0	0	0.00%
53 DATA PROCESSING SERVICES	0	0	0	0	0.00%
61 COMMUNITY SERVICES	59,533	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*	1,732,413	1,949,617	1,917,725	31,892	98.36%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	0	204,740 **	0	204,740	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	84,552	(84,551)			
BEGINNING FUND BALANCE	0	84,552			
ENDING FUND BALANCE	84,552	1			

* 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 August 31, 2023

167-STATE CAREER & TECHNOLOGY FUND					
	2021-22 AUDITED	2022-23 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	4,664,453	5,408,873	4,723,840	685,033	87.34%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	4,664,453	5,408,873	4,723,840	685,033	87.34%
EXPENDITURES:					
11 INSTRUCTION	4,478,128	5,103,698	4,595,402	508,296	90.04%
12 INSTRUCTION RES. & MEDIA	0	0	0	0	0.00%
13 CURRICULUM & PER. DVLP.	87,875	116,491	32,019	84,472	27.49%
21 INSTRUCTIONAL LEADERSHIP	370,625	379,284	339,963	39,321	89.63%
23 SCHOOL ADMINISTRATION	0	0	0	0	0.00%
31 GUIDANCE & COUNSELING	190,607	201,640	195,816	5,824	97.11%
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	6,693	16,000	8,729	7,271	54.56%
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*	5,133,928	5,817,113	5,171,929	645,184	88.91%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	469,475	408,240 **	0	408,240	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 August 31, 2023

168-STATE SPECIAL EDUCATION FUND					
	2021-22 AUDITED	2022-23 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	6,031,545	5,136,711	4,778,201	358,510	93.02%
FEDERAL***	0	0	0	0	0.00%
TOTAL REVENUES	6,031,545	5,136,711	4,778,201	358,510	93.02%
EXPENDITURES:					
11 INSTRUCTION	7,689,242	8,656,564	8,213,903	442,661	94.89%
12 INSTRUCTION RES. & MEDIA	0	0	0	0	0.00%
13 CURRICULUM & PER. DVLP.	0	1,645	0	1,645	0.00%
21 INSTRUCTIONAL LEADERSHIP	157,258	186,875	164,176	22,699	87.85%
23 SCHOOL ADMINISTRATION	0	0	0	0	0.00%
31 GUIDANCE & COUNSELING	161	3,063	877	2,186	28.63%
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	4,689	6,000	5,191	809	86.52%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	0	12,585	0	12,585	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	114,714	185,000	90,876	94,124	49.12%
99 OTHER INTERGOV'T CHARGES	0	0	0	0	0.00%
TOTAL EXPENDITURES*	7,966,064	9,051,732	8,475,023	576,709	93.63%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	1,934,519	3,915,021 **	0	3,915,021	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 August 31, 2023

169-COLLEGE, CAREER, OR MILITARY READINESS FUND					
	2021-22 AUDITED	2022-23 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	256,850	433,400	393,043	40,357	90.69%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	256,850	433,400	393,043	40,357	90.69%
EXPENDITURES:					
11 INSTRUCTION	776,120	985,695	766,208	219,487	77.73%
12 INSTRUCTION RES. & MEDIA	0	0	0	0	0.00%
13 CURRICULUM & PER. DVLP.	2,818	24	1,103	-1,079	4595.13%
21 INSTRUCTIONAL LEADERSHIP	13,479	129,847	16,162	113,685	12.45%
23 SCHOOL ADMINISTRATION	44,715	13,840	22,263	-8,423	160.86%
31 GUIDANCE & COUNSELING	89,513	330,015	81,799	248,216	24.79%
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*	926,645	1,461,752	887,534	574,218	60.72%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	669,795	1,028,352 **	0	1,028,352	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 August 31, 2023

170-MIDDLE RIO GRANDE WORKFORCE FUND**					
	2021-22 AUDITED	2022-23 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	0	10,000	19,530	-9,530	195.30%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	0	10,000	19,530	-9,530	195.30%
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	7,133	145,771	17,379	128,392	11.92%
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*	7,133	145,771	17,379	128,392	11.92%
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	(7,133)	(135,771)			
BEGINNING FUND BALANCE	142,904	135,771			
ENDING FUND BALANCE	135,771	0			

* 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 August 31, 2023

171-AIR FORCE ROTC FUND					
	2021-22 AUDITED	2022-23 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	0	0	0	0	0.00%
FEDERAL	3,426	10,000	1,826	8,174	18.26%
TOTAL REVENUES	3,426	10,000	1,826	8,174	18.26%
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	3,426	10,000	4,801	5,199	48.01%
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*	3,426	10,000	4,801	5,199	48.01%
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 August 31, 2023

172-STATE ON-BEHALF FUND					
	2021-22 AUDITED	2022-23 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	6,134,915	10,351,358	6,957,943	3,393,415	67.22%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	6,134,915	10,351,358	6,957,943	3,393,415	67.22%
EXPENDITURES:					
11 INSTRUCTION	3,722,709	2,544,759	4,252,703	-1,707,944	167.12%
12 INSTRUCTION RES. & MEDIA	86,566	227,229	95,322	131,907	41.95%
13 CURRICULUM & PER. DVLP.	166,291	339,023	158,271	180,752	46.68%
21 INSTRUCTIONAL LEADERSHIP	85,725	221,825	86,412	135,413	38.96%
23 SCHOOL ADMINISTRATION	389,395	558,315	411,133	147,182	73.64%
31 GUIDANCE & COUNSELING	176,954	377,501	191,715	185,786	50.79%
32 ATTENDANCE & SOC. WORK	14,311	251,971	17,641	234,330	7.00%
33 HEALTH SERVICES	118,972	307,342	125,543	181,799	40.85%
34 PUPIL TRANSPORTATION	223,577	942,000	269,730	672,270	28.63%
35 FOOD SERVICES	0	402,500	0	402,500	0.00%
36 CO-CURRICULAR ACTIVITIES	159,261	971,864	206,655	765,209	21.26%
41 GENERAL ADMINISTRATION	252,438	622,250	296,005	326,245	47.57%
51 PLANT MAINT. & ACQUISITION	521,214	1,238,450	580,678	657,772	46.89%
52 SECURITY AND MONITORING	176,246	957,850	223,954	733,896	23.38%
53 DATA PROCESSING SERVICES	0	100,000	0	100,000	0.00%
61 COMMUNITY SERVICES	41,256	141,638	42,181	99,457	29.78%
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*	6,134,915	10,351,358	6,957,943	3,393,415	67.22%
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 August 31, 2023

173-EARLY EDUCATION FUND					
	2021-22 AUDITED	2022-23 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	4,080,314	3,225,976	2,925,584	300,392	90.69%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	4,080,314	3,225,976	2,925,584	300,392	90.69%
EXPENDITURES:					
11 INSTRUCTION	3,929,734	6,926,551	5,967,078	959,473	86.15%
12 INSTRUCTION RES. & MEDIA	144,633	156,316	162,161	-5,845	103.74%
13 CURRICULUM & PER. DVLP.	9,605	50,000	44,871	5,129	89.74%
21 INSTRUCTIONAL LEADERSHIP	0	0	0	0	0.00%
23 SCHOOL ADMINISTRATION	740,310	905,744	857,448	48,296	94.67%
31 GUIDANCE & COUNSELING	0	413	313	100	75.76%
32 ATTENDANCE & SOC. WORK	0	0	0	0	0.00%
33 HEALTH SERVICES	119	3,316	354	2,962	10.66%
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	371,319	915,127	494,266	420,861	54.01%
52 SECURITY AND MONITORING	5,526	3,000	1,528	1,473	50.92%
53 DATA PROCESSING SERVICES	0	0	0	0	0.00%
61 COMMUNITY SERVICES	217	1,524	423	1,101	27.79%
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*	5,201,463	8,961,991	7,528,441	1,433,550	84.00%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	1,121,149	5,736,015 **	0	5,736,015	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 August 31, 2023

	174-LEOSE**				
	2021-22 AUDITED	2022-23 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	3,819	5,000	4,628	372	92.56%
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*	3,819	5,000	4,628	372	92.56%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	3,819	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 August 31, 2023

175-MAMA PATROL SAFETY PRG.					
	2021-22 AUDITED	2022-23 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	30,276	21,000	122,652	-101,652	0.00%
STATE	0	0	0	0	0.00%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	30,276	21,000	122,652	-101,652	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	44,439	323,986	38,069	285,917	11.75%
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*	44,439	323,986	38,069	285,917	11.75%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	0	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	(14,163)	(220,951)			
BEGINNING FUND BALANCE	235,114	220,951			
ENDING FUND BALANCE	220,951	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 August 31, 2023

176-SCHOOL SAFETY FUND					
	2021-22 AUDITED	2022-23 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	120,394	126,973	115,150	11,823	90.69%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	120,394	126,973	115,150	11,823	90.69%
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	177,202	243,248	219,439	23,809	90.21%
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*	177,202	243,248	219,439	23,809	90.21%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	56,808	116,275 **	0	116,275	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 August 31, 2023

177-MAINT. TAX NOTES SERIES 2019 FUND					
	2021-22 AUDITED	2022-23 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	581,411	583,012	581,412	1,600	99.73%
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*	581,411	583,012	581,412	1,600	99.73%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	581,411	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 August 31, 2023

178-STATE TEST REIMBURSEMENT FUND					
	2021-22 AUDITED	2022-23 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	(73,903)	89,669	0	89,669	0.00%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	-73,903	89,669	0	89,669	0.00%
EXPENDITURES:					
11 INSTRUCTION	79,484	89,669	98,005	-8,336	109.30%
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*	79,484	89,669	98,005	-8,336	109.30%
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	(153,387)	0			
BEGINNING FUND BALANCE	82,098	(71,289)			
ENDING FUND BALANCE	(71,289)	(71,289)			

* 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 August 31, 2023

181-ATHLETICS FUND					
	2021-22 AUDITED	2022-23 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	191,350	165,000	178,422	-13,422	108.13%
STATE	0	0	0	0	0.00%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	191,350	165,000	178,422	-13,422	108.13%
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	4,625,090	5,199,842	5,629,045	-429,203	108.25%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	341,892	790,468	360,534	429,934	45.61%
52 SECURITY AND MONITORING	159,925	178,499	187,644	-9,145	105.12%
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*	5,126,907	6,168,809	6,177,223	-8,414	100.14%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	4,935,557	6,003,809 **	0	6,003,809	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 August 31, 2023

199-MAINTENANCE & OPERATIONS FUND					
	2021-22 AUDITED	2022-23 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	29,611,251	29,187,361	35,038,079	-5,850,718	120.05%
STATE	78,050,523	80,305,847	78,473,486	1,832,361	97.72%
FEDERAL	4,112,882	1,159,661	3,017,461	-1,857,800	260.20%
TOTAL REVENUES	111,774,656	110,652,869	116,529,025	-5,876,156	105.31%
EXPENDITURES:					
11 INSTRUCTION	32,089,569	50,329,448	41,100,148	9,229,300	81.66%
12 INSTRUCTION RES. & MEDIA	1,263,364	1,477,012	1,477,349	-337	100.02%
13 CURRICULUM & PER. DVLP.	1,861,101	1,867,174	2,013,410	-146,236	107.83%
21 INSTRUCTIONAL LEADERSHIP	1,412,779	1,601,863	1,562,969	38,894	97.57%
23 SCHOOL ADMINISTRATION	5,824,827	6,292,658	6,489,058	-196,400	103.12%
31 GUIDANCE & COUNSELING	600,466	850,393	735,840	114,553	86.53%
32 ATTENDANCE & SOC. WORK	261,776	364,298	360,552	3,746	98.97%
33 HEALTH SERVICES	1,900,652	2,140,898	2,141,828	-930	100.04%
34 PUPIL TRANSPORTATION	0	0	0	0	0.00%
35 FOOD SERVICES	0	0	0	0	0.00%
36 CO-CURRICULAR ACTIVITIES	1,480,141	1,668,872	1,788,939	-120,067	107.19%
41 GENERAL ADMINISTRATION	5,826,560	6,317,427	6,324,848	-7,421	100.12%
51 PLANT MAINT. & ACQUISITION	11,696,115	13,546,598	15,625,085	-2,078,487	115.34%
52 SECURITY AND MONITORING	2,033,589	1,968,184	2,272,418	-304,234	115.46%
53 DATA PROCESSING SERVICES	639,547	787,935	526,648	261,287	66.84%
61 COMMUNITY SERVICES	190,496	461,135	146,322	314,813	31.73%
71 DEBT SERVICES	0	0	0	0	0.00%
81 FACILITIES ACQU. & CONST.	0	9,945	0	9,945	0.00%
93 PYMTS TO OTHER DISTRICTS	0	0	0	0	0.00%
99 OTHER INTERGOV'T CHARGES	768,096	800,000	696,126	103,874	87.02%
TOTAL EXPENDITURES*	67,849,078	90,483,840	83,261,542	7,222,298	92.02%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	1,253	20,233	9,429	10,804	46.60%
8900 OTHER USES (-)	(28,747,748)	(25,820,079) **	0	(25,820,079)	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	15,179,083	(5,630,817)			
ESSR Funds 2022-23		10,500,000			
BEGINNING FUND BALANCE	51,723,442	66,902,525			
ENDING FUND BALANCE	66,902,525	71,771,708			

Note: Pending 2022-23 FY Est. Esser Funds of \$16,500,000 Includes M&O Fund Balance Increase of \$10,500,000
Pending 2023-24 FY Est. Esser Funds of \$6,000,000 Includes M&O Fund Balance Increase of \$6,000,000
Total \$16,500,000

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

** TRANSFER OUT: 101-FOOD SVC. \$1,613,686; 162-TRANSP. \$4,843,433; 163-DYSLEXIA \$504,570; 164-STATE COMP. \$404,631; 165-G&T \$376,260; 166-BILING. \$204,740; 167-CATE \$408,240; 168-SP.ED. \$3,915,021; 169-CCMR \$1,028,352; 173-EARLY ED. \$5,736,015; 175-MAMA PATROL \$82,035; 176-SCH. SAFETY \$116,275; 177-MAINT. NOTES \$583,012; & 181-ATHLETICS \$6,003,809 GRAND TOTAL \$25,820,079 SEE RESPECTIVE FUNDS

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

As of August 31, 2023

GENERAL FUND					
	2021-22 AUDITED	2022-23 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	30,003,028	29,752,907	35,581,669	(5,828,762)	119.59%
STATE	111,764,964	118,356,795	110,155,545	8,201,250	93.07%
FEDERAL	16,623,497	14,674,693	16,470,210	(1,795,517)	112.24%
TOTAL REVENUES	158,391,489	162,784,395	162,207,424	576,971	99.65%
EXPENDITURES:					
11 INSTRUCTION	60,586,110	83,307,014	72,943,986	10,363,028	87.56%
12 INSTRUCTION RES. & MEDIA	1,494,563	1,865,557	1,734,832	130,725	92.99%
13 CURRICULUM & PER. DVLP.	3,515,405	3,954,441	3,506,273	448,168	88.67%
21 INSTRUCTIONAL LEADERSHIP	2,114,508	2,669,010	2,279,442	389,568	85.40%
23 SCHOOL ADMINISTRATION	7,187,390	8,009,777	7,952,989	56,788	99.29%
31 GUIDANCE & COUNSELING	3,460,216	4,376,723	3,772,957	603,766	86.21%
32 ATTENDANCE & SOC. WORK	276,087	616,269	378,193	238,076	61.37%
33 HEALTH SERVICES	2,061,867	2,497,520	2,320,211	177,309	92.90%
34 PUPIL TRANSPORTATION	5,609,490	6,170,480	5,784,942	385,538	93.75%
35 FOOD SERVICES	12,059,050	15,607,299	12,967,771	2,639,528	83.09%
36 CO-CURRICULAR ACTIVITIES	6,272,607	7,856,578	7,634,630	221,948	97.18%
41 GENERAL ADMINISTRATION	6,078,998	6,939,677	6,620,854	318,823	95.41%
51 PLANT MAINT. & ACQUISITION	13,018,739	17,004,391	17,144,389	(139,998)	100.82%
52 SECURITY AND MONITORING	3,221,893	4,516,864	3,788,051	728,813	83.86%
53 DATA PROCESSING SERVICES	639,547	887,935	526,648	361,287	59.31%
61 COMMUNITY SERVICES	533,935	982,385	447,920	534,465	45.60%
71 DEBT SERVICES	581,411	583,012	581,412	1,600	0.00%
81 FACILITIES ACQU. & CONST.	0	156,786	0	156,786	0.00%
93 PYMTS TO OTHER DISTRICTS	114,714	185,000	90,876	94,124	49.12%
99 OTHER INTERGOV'T CHARGES	768,096	800,000	696,126	103,874	87.02%
TOTAL EXPENDITURES*	129,594,626	168,986,718	151,172,500	17,814,218	89.46%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	15,538,554	25,950,312	63,722	25,886,590	0.25%
8900 OTHER USES (-)	(28,747,748)	(25,820,079)	0	(25,820,079)	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	15,587,669	(6,072,090)			
ESSR Funds 2022-23		10,500,000			
BEGINNING FUND BALANCE	52,298,222	67,885,891			
ENDING FUND BALANCE	67,885,891	72,313,801			

Note: Pending 2022-23 FY Est. Esser Funds of \$16,500,000 Includes M&O Fund Balance Increase of \$10,500,000
Pending 2023-24 FY Est. Esser Funds of \$6,000,000 Includes M&O Fund Balance Increase of \$6,000,000

* INCLUDES ENCUMBRANCES/EXPENDITURES.

Total \$16,500,000

** TRANSFER OUT: 101-FOOD SVC. \$1,613,686; 162-TRANSP. \$4,843,433; 163-DYSLEXIA \$504,570; 164-STATE COMP. \$404,631; 165-G&T \$376,260; 166-BILING. \$204,740; 167-CATE \$408,240; 168-SP.ED. \$3,915,021; 169-CCMR \$1,028,352; 173-EARLY ED. \$5,736,015; 175-MAMA PATROL \$82,035; 176-SCH. SAFETY \$116,275; 177-MAINT. NOTES \$583,012; & 181-ATHLETICS \$6,003,809 GRAND TOTAL \$25,820,079 SEE RESPECTIVE FUNDS

Note: MARKET VALUES INVESTMENT & CASH BANK ACCOUNTS AS OF 08/31/22: \$97,948,809

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

As of August 31, 2023

SPECIAL REVENUE FUNDS					
	2021-22 AUDITED	2022-23 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	229,369	303,022	391,810	-88,788	129.30%
STATE	774,044	694,623	64,657	629,966	9.31%
FEDERAL	37,411,788	15,270,427	10,330,517	4,939,910	67.65%
TOTAL REVENUES	38,415,201	16,268,072	10,786,984	5,481,088	66.31%
EXPENDITURES:					
11 INSTRUCTION	26,969,021	6,272,805	5,086,256	1,186,549	81.08%
12 INSTRUCTION RES. & MEDIA	51,421	56,136	54,668	1,468	97.39%
13 CURRICULUM & PER. DVLP.	2,516,624	3,057,818	2,289,815	768,003	74.88%
21 INSTRUCTIONAL LEADERSHIP	1,117,974	1,617,327	1,353,682	263,645	83.70%
23 SCHOOL ADMINISTRATION	72,080	77,798	50,065	27,733	64.35%
31 GUIDANCE & COUNSELING	2,994,652	3,162,641	3,033,116	129,525	95.90%
32 ATTENDANCE & SOC. WORK	164,800	55,323	57,261	-1,938	103.50%
33 HEALTH SERVICES	9,995	0	6,894	-6,894	0.00%
34 PUPIL TRANSPORTATION	0	0	0	0	0.00%
35 FOOD SERVICES	89,855	87,400	71,736	15,664	82.08%
36 CO-CURRICULAR ACTIVITIES	194,895	303,022	330,835	-27,813	109.18%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	3,427,065	518,586	4,890	513,696	0.94%
52 SECURITY AND MONITORING	13,478	191,177	65,885	125,292	34.46%
53 DATA PROCESSING SERVICES	0	0	0	0	0.00%
61 COMMUNITY SERVICES	770,259	869,976	822,592	47,384	94.55%
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*	38,392,119	16,270,009	13,227,695	3,042,314	81.30%
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	23,082	(1,937)			
BEGINNING FUND BALANCE	2,314,913	2,337,995 **			
ENDING FUND BALANCE**	2,337,995	2,336,058			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

** AUDITED FUND BALANCES AS OF 08/31/22: 242-2 SUMMER FOOD SVC \$2,033,291; 266-1 ESSER 0;

397-1 ADVANCE PLACEMENT INCENTIVES \$1,937 AND 461-2 CAMPUS ACTIVITY \$302,767 FOR A GRAND TOTAL OF \$2,337,995

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

As of August 31, 2023

242-SUMMER FOOD SERVICE FUND					
	2021-22 AUDITED	2022-23 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	0	0	0	0	0.00%
FEDERAL	52,500	100,000	75,633	24,367	0.00%
TOTAL REVENUES	52,500	100,000	75,633	24,367	75.63%
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	89,855	87,400	71,736	15,664	82.08%
36 CO-CURRICULAR ACTIVITIES	0	0	0	0	0.00%
41 GENERAL ADMINISTRATION	0	0	0	0	0.00%
51 PLANT MAINT. & ACQUISITION	0	12,120	0	12,120	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*	89,855	100,000	71,736	28,264	71.74%
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	(37,355)	0			
BEGINNING FUND BALANCE	2,070,646	2,033,291			
ENDING FUND BALANCE	2,033,291	2,033,291			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

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

As of August 31, 2023

410-INSTRUCTIONAL MATERIALS ALLOTMENT FUND					
	2021-22 AUDITED	2022-23 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	0	0	0	0	0.00%
STATE	697,137	512,741	444,624	68,117	86.72%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	697,137	512,741	444,624	68,117	86.72%
EXPENDITURES:					
11 INSTRUCTION	590,537	402,741	343,016	59,724	85.17%
12 INSTRUCTION RES. & MEDIA	0	0	0	0	0.00%
13 CURRICULUM & PER. DVLP.	6,600	10,000	0	10,000	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	100,000	100,000	100,000	0	100.00%
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*	697,137	512,741	443,016	69,724	86.40%
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 August 31, 2023

518-DEBT SERVICE FUND					
	2021-22 AUDITED	2022-23 BUDGET	YTD ACTUAL	BUDGET BAL.	%RECORDED*
REVENUES:					
LOCAL	2,693,477	2,682,971	2,408,675	274,296	89.78%
STATE	1,836,735	1,760,791	1,142,470	618,321	64.88%
FEDERAL	0	0	0	0	0.00%
TOTAL REVENUES	4,530,212	4,443,762	3,551,145	892,617	79.91%
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	4,239,750	3,016,550	3,015,950	600	99.98%
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*	4,239,750	3,016,550	3,015,950	600	99.98%
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	290,462	1,427,212			
BEGINNING FUND BALANCE	868,687	1,159,149			
ENDING FUND BALANCE	1,159,149	2,586,361			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

Note: MARKET VALUE INVESTMENT AND CASH IN BANK ACCOUNTS AS OF 08/31/22: \$1,329,250.

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

As of August 31, 2023

	CAPITAL PROJECTS FUNDS				
	2021-22 AUDITED	2022-23 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.	2,232,343	15,102,342	6,255,191	8,847,151	41.42%
93 PYMTS TO OTHER DISTRICTS	0	0	0	0	0.00%
99 OTHER INTERGOV'T CHARGES	0	0	0	0	0.00%
TOTAL EXPENDITURES*	2,232,343	15,102,342	6,255,191	8,847,151	41.42%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	12,409,261	1,317,613	1,317,613	(0)	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	10,176,918	(13,784,729)			
BEGINNING FUND BALANCE	3,607,811	13,784,729			
ENDING FUND BALANCE	13,784,729	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 August 31, 2023

616-SPECIAL PROJECTS FUND					
	2021-22 AUDITED	2022-23 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.	2,232,343	11,299,305	5,851,903	5,447,402	51.79%
93 PYMTS TO OTHER DISTRICTS	0	0	0	0	0.00%
99 OTHER INTERGOV'T CHARGES	0	0	0	0	0.00%
TOTAL EXPENDITURES*	2,232,343	11,299,305	5,851,903	5,447,402	51.79%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	9,923,837 **	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	7,691,494	(11,299,305)			
BEGINNING FUND BALANCE	3,607,811	11,299,305			
ENDING FUND BALANCE	11,299,305	0			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

** TRANSFER IN: 199-M&O \$0

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

As of August 31, 2023

618- SETTLEMENT REPAIR PROJECTS FUND					
	2021-22 AUDITED	2022-23 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.	0	3,803,037	403,288	3,399,749	10.60%
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	3,803,037	403,288	3,399,749	10.60%
OTHER RESOURCES & USES:					
7900 OTHER RESOURCES (+)	2,485,424 **	1,317,613 **	1,317,613	0	0.00%
8900 OTHER USES (-)	0	0	0	0	0.00%
EXCESS (DEFICIENCY) OF REVENUES & OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	2,485,424	(2,485,424)			
BEGINNING FUND BALANCE	0	2,485,424			
ENDING FUND BALANCE	2,485,424	0			

* INCLUDES ENCUMBRANCES AND EXPENDITURES.

** TRANSFER IN: 199-M&O \$0

Note: 918-Roofing Insurance Claim: 001-EPHS, 004-CCWINN and 041-EPJRH: \$2,485,424; 919-Tennis Court Insurance Claim: 041-EPJRH and 809-SAC: \$1,317,613