MANOR INDEPENDENT SCHOOL DISTRICT
STATE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND
For Month Ending August 31, 2025
(Un-Audited)

	Prior Year Actual Revenues/ Expenditures	2025-2026 Revised Budget	Encumbrances	Monthly Activity	Current Year Actual Revenues/ Expenditures	Unrealized/ Unexpended Budget	Percentage YTD
OPERATING REVENUES:							
5700 - Local Revenue	$ 282,764	$ 82,198,728	$ -	$ 97,496	$ 484,923	$ (81,713,805)	0.6%
5800 - State Revenue	$ 985,348	$ 21,996,006	$ -	$ 2,582,411	$ 3,420,405	$ (18,575,601)	15.6%
5900 - Federal Revenue	$ 363,340	$ 700,000	$ -	$ 14,861	$ 14,861	$ (685,139)	2.1%
7900 - Other Resources	$ -	$ 1,219,680	$ -	$ -	$ -	$ (1,219,680)	0.0%
TOTAL OPERATING REVENUES	**$ 1,631,453**	**$ 106,114,414**	**$ -**	**$ 2,694,767**	**$ 3,920,189**	**$ (102,194,225)**	**3.7%**
OPERATING EXPENDITURES:							
11 - Instruction	$ 9,144,244	$ 53,114,006	$ 711,148	$ 3,778,684	$ 8,578,827	$ 43,824,031	16.2%
12 - Instructional Resources & Media	$ 110,076	$ 604,477	$ 7,791	$ 43,517	$ 102,715	$ 493,972	17.0%
13 - Curriculum & Staff Development	$ 84,263	$ 268,085	$ 278	$ 16,061	$ 25,750	$ 242,057	9.6%
21 - Instructional Leadership	$ 494,855	$ 2,145,279	$ 2,650	$ 156,842	$ 305,499	$ 1,837,130	14.2%
23 - School Leadership	$ 1,154,071	$ 6,432,328	$ 2,844	$ 528,346	$ 1,076,527	$ 5,352,957	16.7%
31 - Guidance/Counseling	$ 384,377	$ 2,627,979	$ 531	$ 203,037	$ 440,044	$ 2,187,405	16.7%
32 - Social Work Services	$ 83,112	$ 920,092	$ -	$ 71,563	$ 139,637	$ 780,455	15.2%
33 - Health Services	$ 222,962	$ 1,404,635	$ 1,009	$ 118,619	$ 249,912	$ 1,153,714	17.8%
34 - Student Transportation	$ 955,878	$ 5,872,944	$ 405,787	$ 412,447	$ 789,133	$ 4,678,024	13.4%
35 - Food Service	$ 32,307	$ -	$ -	$ 8,920	$ 35,142	$ (35,142)	N/A
36 - Co/Extra-Curricular	$ 379,778	$ 3,123,424	$ 61,065	$ 190,211	$ 336,834	$ 2,725,525	10.8%
41 - General Administration	$ 735,431	$ 3,610,719	$ 320,391	$ 336,898	$ 581,362	$ 2,708,967	16.1%
51 - Maintenance and Operations	$ 1,256,400	$ 12,548,645	$ 3,450,439	$ 885,518	$ 1,336,189	$ 7,762,018	10.6%
52 - Security & Monitoring	$ 552,293	$ 3,885,064	$ 115,509	$ 431,169	$ 736,578	$ 3,032,977	19.0%
53 - Data Processing	$ 835,434	$ 2,164,719	$ 199,854	$ 491,433	$ 680,658	$ 1,284,207	31.4%
61 - Community Service	$ 174,755	$ 921,848	$ 1,201	$ 78,949	$ 149,017	$ 771,630	16.2%
71 - Debt Services	$ 36,688	$ 1,084,823	$ 191,000	$ -	$ -	$ 893,823	0.0%
81 - Facilities Acq. & Construction	$ -	$ -	$ -	$ -	$ -	$ -	N/A
91 - Chapter 49 Recapture	$ -	$ -	$ -	$ -	$ -	$ -	N/A
93 - Payments to Fiscal Agents/MBRS	$ -	$ 185,000	$ 185,000	$ -	$ -	$ -	0.0%
95 - Payments to JJAEP	$ -	$ -	$ -	$ -	$ -	$ -	N/A
99 - Intergovernmental Charges	$ -	$ 5,002,083	$ 969,449	$ 380,011	$ 760,022	$ 3,272,612	15.2%
00 - Operating Transfer Out (Due to TFS)	$ -	$ -	$ -	$ -	$ -	$ -	N/A
TOTAL OPERATING EXPENDITURES	**$ 16,636,924**	**$ 105,916,151**	**$ 6,625,945**	**$ 8,132,225**	**$ 16,323,844**	**$ 82,966,362**	**15.4%**
Excess of Revenues Over (Under) Expenditures and Other Uses	**$ (15,005,472)**	**$ 198,263**	**$ (6,625,945)**	**$ (5,437,457)**	**$ (12,403,655)**		
Unaudited Beginning Fund Balance July 1, 2025		**$ 5,922,708**			**$ 5,922,708**		
Fund Balance Ending - Monthly Reporting Period		**$ 6,120,971**			**$ (6,480,947)**		

MANOR INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES & CHANGE IN FUND BALANCE
DEBT SERVICE & NUTRITION PROGRAM FUNDS
For Month Ending August 31, 2025
(Un-Audited)

	DEBT SERVICE				FOOD SERVICE				
	2025-2026 Revised Budget	Current Year Actual Revenues/ Expenditures	Unrealized/ Unexpended Budget	% YTD	2025-2026 Revised Budget	Encumbrances	Current Year Actual Revenues/ Expenditures	Unrealized/ Unexpended Budget	% YTD
OPERATING REVENUES:									
5700 - Local Revenue	$ 44,311,721	$ 225,265	$ (44,086,456)	0.5%	$ 632,000	$ -	$ 39,101	$ (592,899)	6.2%
5800 - State Revenue	$ 3,035,664	$ -	$ (3,035,664)	0.0%	$ 40,000	$ -	$ 129,407	$ 89,407	323.5%
5900 - Federal Revenue	$ -	$ -	$ -	NA	$ 9,700,000	$ -	$ -	$ (9,700,000)	0.0%
7900 - Other Resources	$ -	$ -	$ -	NA	$ -	$ -	$ -	$ -	NA
TOTAL OPERATING REVENUES	**$ 47,347,385**	**$ 225,265**	**$ (47,122,120)**	**0.5%**	**$ 10,372,000**	**$ -**	**$ 168,507**	**$ (10,203,493)**	**1.6%**
OPERATING EXPENDITURES:									
11 - Instruction	$ -	$ -	$ -	NA	$ -	$ -	$ -	$ -	NA
12 - Instructional Resources & Media	$ -	$ -	$ -	NA	$ -	$ -	$ -	$ -	NA
13 - Curriculum & Staff Development	$ -	$ -	$ -	NA	$ -	$ -	$ -	$ -	NA
21 - Instructional Leadership	$ -	$ -	$ -	NA	$ -	$ -	$ -	$ -	NA
23 - School Leadership	$ -	$ -	$ -	NA	$ -	$ -	$ -	$ -	NA
31 - Guidance/Counseling	$ -	$ -	$ -	NA	$ -	$ -	$ -	$ -	NA
32 - Social Work Services	$ -	$ -	$ -	NA	$ -	$ -	$ -	$ -	NA
33 - Health Services	$ -	$ -	$ -	NA	$ -	$ -	$ -	$ -	NA
34 - Student Transportation	$ -	$ -	$ -	NA	$ -	$ -	$ -	$ -	NA
35 - Food Service	$ -	$ -	$ -	NA	$ 10,160,377	$ 4,451,698	$ 781,475	$ 4,927,204	7.7%
36 - Co/Extra-Curricular	$ -	$ -	$ -	NA	$ -	$ -	$ -	$ -	NA
41 - General Administration	$ -	$ -	$ -	NA	$ -	$ -	$ -	$ -	NA
51 - Maintenance and Operations	$ -	$ -	$ -	NA	$ -	$ -	$ -	$ -	NA
52 - Security & Monitoring	$ -	$ -	$ -	NA	$ -	$ -	$ -	$ -	NA
53 - Data Processing	$ -	$ -	$ -	NA	$ -	$ -	$ -	$ -	NA
61 - Community Service	$ -	$ -	$ -	NA	$ -	$ -	$ -	$ -	NA
71 - Debt Services	$ 59,857,448	$ 23,115,618	$ 36,741,830	38.6%	$ -	$ -	$ -	$ -	NA
91 - Chapter 49 Recapture	$ -	$ -	$ -	NA	$ -	$ -	$ -	$ -	NA
95 - Payments to JJAEP	$ -	$ -	$ -	NA	$ -	$ -	$ -	$ -	NA
99 - Intergovernmental Charges	$ -	$ -	$ -	NA	$ -	$ -	$ -	$ -	NA
TOTAL OPERATING EXPENDITURES	**$ 59,857,448**	**$ 23,115,618**	**$ 36,741,830**	**38.6%**	**$ 10,160,377**	**$ 4,451,698**	**$ 781,475**	**$ 4,927,204**	**7.7%**
Excess of Revenues Over (Under) Expenditures and Other Uses	**$ (12,510,063)**	**$ (22,890,352)**	**$ (83,863,950)**		**$ 211,623**		**$ (612,968)**	**$ (15,130,697)**	
Unaudited Beginning Fund Balance July 1, 2025	**$ 48,249,449**	**$ 48,249,449**			**$ 2,858,834**		**$ 2,858,834**		
Fund Balance Ending - Monthly Reporting Period	**35,739,386**	**25,359,097**			**3,070,457**		**2,245,866**		