

BRAZOS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes	10 General Fund	50 Debt Service	60 Capital Projects	Nonmajor Governmental Funds	98 Total Governmental Funds
REVENUES:					
5700 Local and Intermediate Sources	\$ 3,790,814	\$ 1,138,222	\$ 285	\$ 193,472	\$ 5,122,793
5800 State Program Revenues	6,898,164	22,942	--	88,080	7,009,186
5900 Federal Program Revenues	66,257	--	--	752,754	819,011
5020 Total Revenues	<u>10,755,235</u>	<u>1,161,164</u>	<u>285</u>	<u>1,034,306</u>	<u>12,950,990</u>
EXPENDITURES:					
Current:					
0011 Instruction	4,690,294	--	--	435,583	5,125,877
0012 Instructional Resources and Media Services	11,576	--	--	--	11,576
0013 Curriculum and Staff Development	4,275	--	--	--	4,275
0021 Instructional Leadership	143,612	--	--	--	143,612
0023 School Leadership	666,955	--	--	38,614	705,569
0031 Guidance, Counseling, and Evaluation Services	355,507	--	--	--	355,507
0033 Health Services	108,780	--	--	--	108,780
0034 Student Transportation	759,973	--	--	--	759,973
0035 Food Service	--	--	--	545,010	545,010
0036 Cocurricular/Extracurricular Activities	586,853	--	--	64,326	651,179
0041 General Administration	475,109	--	--	--	475,109
0051 Facilities Maintenance and Operations	1,271,316	--	--	--	1,271,316
0052 Security and Monitoring Services	9,581	--	--	--	9,581
0053 Data Processing Services	112,490	--	--	--	112,490
0071 Principal on Long-term Debt	--	625,000	--	--	625,000
0072 Interest on Long-term Debt	--	408,072	--	--	408,072
0073 Bond Issuance Costs and Fees	--	97,319	--	--	97,319
0081 Capital Outlay	200,511	--	--	--	200,511
0099 Other Intergovernmental Charges	91,903	--	--	--	91,903
6030 Total Expenditures	<u>9,488,735</u>	<u>1,130,391</u>	<u>--</u>	<u>1,083,533</u>	<u>11,702,659</u>
1100 Excess (Deficiency) of Revenues Over (Under)					
1100 Expenditures	<u>1,266,500</u>	<u>30,773</u>	<u>285</u>	<u>(49,227)</u>	<u>1,248,331</u>
Other Financing Sources and (Uses):					
7911 Capital-Related Debt Issued (Regular Bonds)	--	2,969,998	--	--	2,969,998
7915 Transfers In	--	--	29,769	--	29,769
7916 Premium or Discount on Issuance of Bonds	--	190,527	--	--	190,527
8911 Transfers Out	(29,769)	--	--	--	(29,769)
8949 Other Uses	--	(3,063,243)	--	--	(3,063,243)
7080 Total Other Financing Sources and (Uses)	<u>(29,769)</u>	<u>97,282</u>	<u>29,769</u>	<u>--</u>	<u>97,282</u>
1200 Net Change in Fund Balances	<u>1,236,731</u>	<u>128,055</u>	<u>30,054</u>	<u>(49,227)</u>	<u>1,345,613</u>
0100 Fund Balances - Beginning	6,015,232	1,117,696	--	94,580	7,227,508
1300 Prior Period Adjustment	--	--	--	37,028	37,028
Fund Balances - Beginning, as Restated	6,015,232	1,117,696	--	131,608	7,264,536
3000 Fund Balances - Ending	<u>\$ 7,251,963</u>	<u>\$ 1,245,751</u>	<u>\$ 30,054</u>	<u>\$ 82,381</u>	<u>\$ 8,610,149</u>

This statement is published in accordance with the provisions of Chapter 140.006 Local Government Code, Texas Revised Civil Statutes, Act 2007, 80th Legislature. For additional information, contact the office of the Superintendent of Brazos Independent School District.