

BRAZOS INDEPENDENT SCHOOL DISTRICT**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES****GOVERNMENTAL FUNDS***For the year ended August 31, 2025*

Data Control Codes		10	50	60
		General Fund	Debt Service Fund	Capital Projects Fund
REVENUES				
5700	Local and intermediate sources	\$ 5,929,055	\$ 2,513,658	\$ 35,996
5800	State program revenues	5,875,064	98,745	-
5900	Federal program revenues	121,560	-	-
5020	Total revenues	<u>11,925,679</u>	<u>2,612,403</u>	<u>35,996</u>
EXPENDITURES				
	Current			
0011	Instruction	5,698,519	-	-
0012	Instructional resources and media services	23,107	-	-
0013	Curriculum and instructional staff development	56,892	-	-
0021	Instructional leadership	145,470	-	-
0023	School leadership	678,188	-	-
0031	Guidance, counseling and evaluation services	392,930	-	-
0033	Health services	116,389	-	-
0034	Student (pupil) transportation	638,892	-	-
0035	Food services	-	-	-
0036	Extracurricular activities	776,829	-	-
0041	General administration	705,794	-	-
0051	Facilities maintenance and operations	1,679,136	-	-
0052	Security and monitoring services	173,802	-	-
0053	Data processing services	157,302	-	-
	Debt service			
0071	Principal on long-term debt	-	367,748	-
0072	Interest on long-term debt	-	625,302	-
0073	Bond issuance cost and fees	-	13,469	281,446
	Capital outlay			
0081	Facilities acquisition and construction	78,000	-	-
	Intergovernmental charges			
0099	Other intergovernmental charges	172,589	-	-
6030	Total expenditures	<u>11,493,839</u>	<u>1,006,519</u>	<u>281,446</u>
1100	Excess (deficiency) of revenues over expenditures	431,840	1,605,884	(245,450)
OTHER FINANCING SOURCES (USES)				
7911	Capital related debt issued	-	-	14,315,000
7915	Transfers in	76,616	-	-
7916	Premium or discount on issuance of bonds	-	-	956,446
8911	Transfers out	-	-	(76,616)
8949	Payment to escrow agent	-	(1,484,523)	-
7080	Total other financing sources (uses)	<u>76,616</u>	<u>(1,484,523)</u>	<u>15,194,830</u>
1200	Net change in fund balances	508,456	121,361	14,949,380
0100	Fund balance - beginning	5,909,372	2,187,647	-
1300	Change from Nonmajor to Major Fund	-	-	344
3000	Fund balance - ending	<u>\$ 6,417,828</u>	<u>\$ 2,309,008</u>	<u>\$ 14,949,724</u>

The accompanying notes are an integral part of this statement.