

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.