

BRAZOS INDEPENDENT SCHOOL DISTRICT**EXHIBIT C-2***STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**GOVERNMENTAL FUNDS**For the year ended August 31, 2024*

Data Control Codes	10 General Fund	50 Debt Service Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
5700 Local and intermediate sources	\$ 4,287,298	\$ 1,769,267	\$ 469,613	\$ 6,526,178
5800 State program revenues	7,001,355	135,381	223,398	7,360,134
5900 Federal program revenues	221,007	-	1,450,731	1,671,738
5020 Total revenues	<u>11,509,660</u>	<u>1,904,648</u>	<u>2,143,742</u>	<u>15,558,050</u>
EXPENDITURES				
Current				
0011 Instruction	5,366,400	-	677,406	6,043,806
0012 Instructional resources and media services	51,639	-	-	51,639
0013 Curriculum and instructional staff development	61,883	-	-	61,883
0021 Instructional leadership	147,313	-	1,025	148,338
0023 School leadership	661,026	-	530	661,556
0031 Guidance, counseling and evaluation services	393,129	-	204	393,333
0033 Health services	114,902	-	-	114,902
0034 Student (pupil) transportation	701,564	-	-	701,564
0035 Food services	-	-	819,491	819,491
0036 Extracurricular activities	795,475	-	262,102	1,057,577
0041 General administration	571,368	-	1,200	572,568
0051 Facilities maintenance and operations	1,550,149	-	-	1,550,149
0052 Security and monitoring services	122,005	-	-	122,005
0053 Data processing services	159,517	-	9,940	169,457
Debt service				
0071 Principal on long-term debt	-	705,000	-	705,000
0072 Interest on long-term debt	-	320,354	-	320,354
0073 Bond issuance cost and fees	-	11,475	-	11,475
Capital outlay				
0081 Facilities acquisition and construction	499,604	-	476,849	976,453
Intergovernmental charges				
0099 Other intergovernmental charges	132,309	-	-	132,309
6030 Total expenditures	<u>11,328,283</u>	<u>1,036,829</u>	<u>2,248,747</u>	<u>14,613,859</u>
1100 Excess (deficiency) of revenues over expenditures	181,377	867,819	(105,005)	944,191
OTHER FINANCING SOURCES (USES)				
8949 Payment to escrow agent	-	(719,796)	-	(719,796)
1200 Net change in fund balances	181,377	148,023	(105,005)	224,395
0100 Fund balance - beginning	<u>5,727,995</u>	<u>2,039,624</u>	<u>370,008</u>	<u>8,137,627</u>
3000 Fund balance - ending	<u>\$ 5,909,372</u>	<u>\$ 2,187,647</u>	<u>\$ 265,003</u>	<u>\$ 8,362,022</u>