

BRAZOS INDEPENDENT SCHOOL DISTRICT

EXHIBIT C-2

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the year ended August 31, 2023

Data Control Codes	10 General Fund	50 Debt Service Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
5700 Local and intermediate sources	\$ 4,812,553	\$ 1,603,068	\$ 461,523	\$ 6,877,144
5800 State program revenues	6,121,396	39,036	127,038	6,287,470
5900 Federal program revenues	185,030	-	1,473,436	1,658,466
5020 Total revenues	<u>11,118,979</u>	<u>1,642,104</u>	<u>2,061,997</u>	<u>14,823,080</u>
EXPENDITURES				
Current				
0011 Instruction	5,169,835	-	702,703	5,872,538
0012 Instructional resources and media services	40,202	-	-	40,202
0013 Curriculum and instructional staff development	61,708	-	-	61,708
0021 Instructional leadership	145,357	-	75	145,432
0023 School leadership	599,745	-	34,081	633,826
0031 Guidance, counseling and evaluation services	375,253	-	-	375,253
0033 Health services	119,240	-	-	119,240
0034 Student (pupil) transportation	537,484	-	2,462	539,946
0035 Food services	-	-	670,109	670,109
0036 Extracurricular activities	855,675	-	271,307	1,126,982
0041 General administration	516,795	-	-	516,795
0051 Facilities maintenance and operations	1,473,279	-	-	1,473,279
0052 Security and monitoring services	70,001	-	-	70,001
0053 Data processing services	153,143	-	20,315	173,458
Debt service				
0071 Principal on long-term debt	-	494,998	-	494,998
0072 Interest on long-term debt	-	550,881	-	550,881
0073 Bond issuance cost and fees	-	2,250	-	2,250
Capital outlay				
0081 Facilities acquisition and construction	1,974,309	-	311,129	2,285,438
Intergovernmental charges				
0099 Other intergovernmental charges	109,103	-	-	109,103
6030 Total expenditures	<u>12,201,129</u>	<u>1,048,129</u>	<u>2,012,181</u>	<u>15,261,439</u>
1100 Excess (deficiency) of revenues over expenditures	(1,082,150)	593,975	49,816	(438,359)
OTHER FINANCING SOURCES (USES)				
1200 Net change in fund balances	(1,082,150)	593,975	49,816	(438,359)
0100 Fund balance - beginning	7,126,794	1,445,649	230,070	8,802,513
1300 Prior period adjustment	(316,649)	-	90,122	(226,527)
3000 Fund balance - ending	<u>\$ 5,727,995</u>	<u>\$ 2,039,624</u>	<u>\$ 370,008</u>	<u>\$ 8,137,627</u>