

SIERRA BLANCA INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

		10	50	60	98	
Data					Total	
Control		General	Debt	Capital	Other	Governmental
Codes		Fund	Service Fund	Projects Fund	Funds	Funds
REVENUES						
5700	Local and Intermediate Sources	\$ 1,766,895	\$ 712,130	\$ 298,089	\$ 22,003	\$ 2,799,117
5800	State Program Revenues	457,911	2,321	-	126,427	586,659
5900	Federal Program Revenues	103,061	-	-	180,341	283,402
5020	Total Revenues	2,327,867	714,451	298,089	328,771	3,669,178
EXPENDITURES						
0011	Instruction	1,203,694	-	-	142,391	1,346,085
0012	Instructional Resources & Media Services	26,819	-	-	-	26,819
0013	Curriculum & Instructional Staff Dev.	4,556	-	-	-	4,556
0023	School Leadership	52,118	-	-	-	52,118
0031	Guidance, Counseling & Evaluation Svcs.	384	-	-	-	384
0033	Health Services	481	-	-	-	481
0034	Student Transportation	16,496	-	-	-	16,496
0035	Food Services	130,105	-	-	-	130,105
0036	Extracurricular Activities	97,805	-	-	19,301	117,106
0041	General Administration	368,540	-	-	-	368,540
0051	Facilities Maintenance and Operations	311,177	-	-	-	311,177
0052	Security and Monitoring Services	2,981	-	-	20,712	23,693
0053	Data Processing Services	153,002	-	-	-	153,002
0071	Debt Service - Principal	118,572	310,000	-	-	428,572
0072	Debt Service - Interest	19,292	307,050	-	-	326,342
0073	Debt Service - Bond Issuance Costs	-	500	-	-	500
0081	Facilities Acquisition and Construction	20,884	-	2,391,832	105,715	2,518,431
0093	Payments to Fiscal Agent of SSA	-	-	-	37,950	37,950
0099	Other Intergovernmental Charges	86,589	-	-	-	86,589
6030	Total Expenditures	2,613,495	617,550	2,391,832	326,069	5,948,946
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	(285,628)	96,901	(2,093,743)	2,702	(2,279,768)
OTHER FINANCING SOURCES (USES)						
7912	Sale of Asset	3,240	-	-	-	3,240
7913	Proceeds from Right to Use Lease Assets	20,884	-	-	-	20,884
7915	Transfers In	38,465	-	-	-	38,465
8911	Transfers Out	(38,465)	-	-	-	(38,465)
7080	Total Other Financing Sources (Uses)	24,124	-	-	-	24,124
1200	Net Change in Fund Balance	(261,504)	96,901	(2,093,743)	2,702	(2,255,644)
0100	Fund Balance - Beginning	1,874,465	609,507	6,773,503	14,558	9,272,033
3000	Fund Balance - Ending	\$ 1,612,961	\$ 706,408	\$ 4,679,760	\$ 17,260	\$ 7,016,389

The notes to the financial statements are an integral part of this statement.