

SIERRA BLANCA INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

Data		10	State Funded		50	60	98
Control		General	Special Revenue	Debt	Capital	Other	Total
Codes		Fund	Fund	Service Fund	Projects Fund	Funds	Funds
REVENUES							
5700	Local and Intermediate Sources	\$ 1,513,042	\$ -	\$ 750,373	\$ 142,107	\$ 12,233	\$ 2,417,755
5800	State Program Revenues	767,892	204,514	8,479	-	40,054	1,020,939
5900	Federal Program Revenues	81,275	-	-	-	79,269	160,544
5020	Total Revenues	2,362,209	204,514	758,852	142,107	131,556	3,599,238
EXPENDITURES							
0011	Instruction	1,022,649	-	-	-	119,323	1,141,972
0012	Instructional Resources & Media Services	29,334	-	-	-	-	29,334
0013	Curriculum & Instructional Staff Development	3,088	-	-	-	-	3,088
0023	School Leadership	94,246	-	-	-	-	94,246
0031	Guidance, Counseling & Evaluation Services	43	-	-	-	-	43
0033	Health Services	170	-	-	-	-	170
0034	Student Transportation	141,087	-	-	-	-	141,087
0035	Food Services	118,014	-	-	-	-	118,014
0036	Extracurricular Activities	98,840	-	-	-	11,174	110,014
0041	General Administration	383,629	-	-	-	-	383,629
0051	Facilities Maintenance and Operations	283,227	-	-	-	-	283,227
0052	Security and Monitoring Services	1,487	76,491	-	-	-	77,978
0053	Data Processing Services	93,806	-	-	-	-	93,806
0071	Debt Service - Principal	85,402	-	320,000	-	-	405,402
0072	Debt Service - Interest	10,445	-	297,600	-	-	308,045
0073	Debt Service - Bond Issuance Costs	2,663	-	500	-	-	3,163
0081	Facilities Acquisition and Construction	12,590	128,023	-	4,098,824	-	4,239,437
0093	Payments to Fiscal Agent of SSA	38,000	-	-	-	-	38,000
0099	Other Intergovernmental Charges	96,445	-	-	-	-	96,445
6030	Total Expenditures	2,515,165	204,514	618,100	4,098,824	130,497	7,567,100
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	(152,956)	-	140,752	(3,956,717)	1,059	(3,967,862)
OTHER FINANCING SOURCES (USES)							
7912	Sale of Property	260	-	-	-	-	260
7914	Non-Current Loan Proceeds	250,313	-	-	-	-	250,313
7915	Transfers In	26,286	-	-	-	-	26,286
8911	Transfers Out	(26,286)	-	-	-	-	(26,286)
8949	Other (Uses)	(126,436)	-	-	-	-	(126,436)
7080	Total Other Financing Sources (Uses)	124,137	-	-	-	-	124,137
1200	Net Change in Fund Balance	(28,819)	-	140,752	(3,956,717)	1,059	(3,843,725)
0100	Fund Balance - Beginning	1,612,961	-	706,408	4,679,760	17,260	7,016,389
3000	Fund Balance - Ending	\$ 1,584,142	\$ -	\$ 847,160	\$ 723,043	\$ 18,319	\$ 3,172,664

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