CHRISTOVAL INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

	10 General Fund	50 Debt Service Fund	60 Capital Projects	Prior Year Major Special Revenue Funds	Other Funds	Total Governmental Funds
REVENUES:						
Total Local and Intermediate Sources	$ 3,440,425	$ 1,236,044	$ 847,955	$ -	$ 434,847	$ 5,959,271
State Program Revenues	5,479,162	-	-	-	233,086	5,712,248
Federal Program Revenues	5,867	-	-	-	260,341	266,208
Total Revenues	8,925,454	1,236,044	847,955	-	928,274	11,937,727
EXPENDITURES:						
Current:						
Instruction	3,745,027	-	-	-	203,557	3,948,584
Instructional Resources and Media Services	90,855	-	-	-	5,358	96,213
Curriculum and Instructional Staff Development	3,155	-	-	-	-	3,155
School Leadership	438,959	-	-	-	-	438,959
Guidance, Counseling, and Evaluation Services	136,503	-	-	-	-	136,503
Health Services	68,116	-	-	-	-	68,116
Student (Pupil) Transportation	569,911	-	-	-	-	569,911
Food Services	-	-	-	-	416,828	416,828
Extracurricular Activities	603,774	-	-	-	81,238	685,012
General Administration	530,367	-	-	-	-	530,367
Facilities Maintenance and Operations	984,143	-	-	-	-	984,143
Security and Monitoring Services	58,834	-	-	-	93,183	152,017
Data Processing Services	326,185	-	-	-	-	326,185
Debt Service						
Principal on Long-Term Liabilities	206,172	275,000	-	-	4,560	485,732
Interest on Long-Term Liabilities	34,206	882,662	-	-	144	917,012
Bond Issuance Cost and Fees	300	-	-	-	-	300
Capital Outlay:						
Facilities Acquisition and Construction	267,207	-	2,574,886	-	192,357	3,034,450
Intergovernmental:						
Payments to Fiscal Agent/Member Districts of SSA	415,697	-	-	-	-	415,697
Other Intergovernmental Charges	32,291	-	-	-	-	32,291
Total Expenditures	8,511,702	1,157,662	2,574,886	-	997,225	13,241,475
Excess (Deficiency) of Revenues Over (Under) Expenditures	413,752	78,382	(1,726,931)	-	(68,951)	(1,303,748)
OTHER FINANCING SOURCES (USES):						
Transfers In	-	-	-	-	72,662	72,662
Transfers Out (Use)	(72,662)	-	-	-	-	(72,662)
Total Other Financing Sources (Uses)	(72,662)	-	-	-	72,662	-
Net Change in Fund Balances	341,090	78,382	(1,726,931)	-	3,711	(1,303,748)
Fund Balance - September 1 (Beginning)	5,291,016	63,623	19,566,526	83,027	-	25,004,192
Adjustments and Restatements	-	-	-	(83,027)	83,027	-
Fund Balance - August 31 (Ending)	$ 5,632,106	$ 142,005	$ 17,839,595	$ -	$ 86,738	$ 23,700,444

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