

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

|                                                           | General<br>Fund | Debt Service<br>Fund | Other<br>Funds | Total<br>Governmental<br>Funds |
|-----------------------------------------------------------|-----------------|----------------------|----------------|--------------------------------|
| <b>REVENUES:</b>                                          |                 |                      |                |                                |
| Total Local and Intermediate Sources                      | \$ 1,884,879    | \$ 842,257           | \$ 6,212       | \$ 2,733,348                   |
| State Program Revenues                                    | 2,796,844       | 68,604               | 100,608        | 2,966,056                      |
| Federal Program Revenues                                  | 210,262         | -                    | 210,228        | 420,490                        |
| Total Revenues                                            | 4,891,985       | 910,861              | 317,048        | 6,119,894                      |
| <b>EXPENDITURES:</b>                                      |                 |                      |                |                                |
| <b>Current:</b>                                           |                 |                      |                |                                |
| Instruction                                               | 2,387,966       | -                    | 211,278        | 2,599,244                      |
| Instructional Resources and Media Services                | 1,678           | -                    | -              | 1,678                          |
| Curriculum and Instructional Staff Development            | 2,581           | -                    | -              | 2,581                          |
| Instructional Leadership                                  | 64,671          | -                    | 10,000         | 74,671                         |
| School Leadership                                         | 405,120         | -                    | -              | 405,120                        |
| Guidance, Counseling, and Evaluation Services             | 80,537          | -                    | -              | 80,537                         |
| Health Services                                           | 71,396          | -                    | -              | 71,396                         |
| Student (Pupil) Transportation                            | 94,223          | -                    | -              | 94,223                         |
| Food Services                                             | 218,878         | -                    | -              | 218,878                        |
| Extracurricular Activities                                | 522,144         | -                    | 500            | 522,644                        |
| General Administration                                    | 290,901         | -                    | -              | 290,901                        |
| Facilities Maintenance and Operations                     | 761,198         | -                    | 7,198          | 768,396                        |
| Security and Monitoring Services                          | 7,667           | -                    | 88,072         | 95,739                         |
| Data Processing Services                                  | 320,923         | -                    | -              | 320,923                        |
| Community Services                                        | 5,250           | -                    | -              | 5,250                          |
| <b>Debt Service:</b>                                      |                 |                      |                |                                |
| Principal on Long-Term Liabilities                        | 64,340          | 485,999              | -              | 550,339                        |
| Interest on Long-Term Liabilities                         | 5,738           | 339,041              | -              | 344,779                        |
| Bond Issuance Cost and Fees                               | -               | 1,351                | -              | 1,351                          |
| <b>Capital Outlay:</b>                                    |                 |                      |                |                                |
| Facilities Acquisition and Construction                   | 17,882          | -                    | -              | 17,882                         |
| <b>Intergovernmental:</b>                                 |                 |                      |                |                                |
| Payments to Fiscal Agent/Member Districts of SSA          | 134,230         | -                    | -              | 134,230                        |
| Other Intergovernmental Charges                           | 4,965           | -                    | -              | 4,965                          |
| Total Expenditures                                        | 5,462,288       | 826,391              | 317,048        | 6,605,727                      |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (570,303)       | 84,470               | -              | (485,833)                      |
| <b>OTHER FINANCING SOURCES (USES):</b>                    |                 |                      |                |                                |
| Sale of Real and Personal Property                        | 168             | -                    | -              | 168                            |
| Net Change in Fund Balances                               | (570,135)       | 84,470               | -              | (485,665)                      |
| Fund Balance - September 1 (Beginning)                    | 3,296,151       | 262,455              | -              | 3,558,606                      |
| Fund Balance - August 31 (Ending)                         | \$ 2,726,016    | \$ 346,925           | \$ -           | \$ 3,072,941                   |