

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
SEPTEMBER 1 - JANUARY 31, 2008

|  | Budgeted Amounts     |                      | Actual Amounts<br>(GAAP Basis) | Variance With<br>Final Budget<br>Positive or<br>(Negative) |
|--|----------------------|----------------------|--------------------------------|--|
|  | Original             | Final                |                                |  |
| <b>REVENUES:</b>   |                      |                      |                                |  |
| Total Local and Intermediate Sources                         | \$ 51,305,945        | \$ 51,380,128        | \$ 35,556,096                  | \$ (15,824,032)  |
| State Program Revenues                                       | 19,506,921           | 19,506,921           | 14,829,976                     | (4,676,945)  |
| Federal Program Revenues                                     |                      |                      |                                | -  |
| Total Revenues   | <u>70,812,866</u>    | <u>70,887,049</u>    | <u>50,386,072</u>              | <u>(20,500,977)</u>  |
| <b>EXPENDITURES:</b>   |                      |                      |                                |  |
| Current:   |                      |                      |                                |  |
| Instruction  | 36,985,868           | 37,104,437           | 17,292,101                     | 19,812,336   |
| Instructional Resources & Media Services                     | 1,001,580            | 1,001,580            | 487,435                        | 514,145  |
| Curriculum & Instructional Staff Development                 | 832,925              | 831,281              | 294,422                        | 536,859  |
| Instructional Leadership                                     | 861,550              | 856,750              | 491,741                        | 365,009  |
| School Leadership  | 3,229,269            | 3,230,573            | 1,363,938                      | 1,866,635  |
| Guidance, Counseling & Evaluation Services                   | 2,037,888            | 2,037,888            | 861,491                        | 1,176,397  |
| Health Services  | 710,458              | 710,458              | 331,230                        | 379,228  |
| Student (Pupil) Transportation                               | 1,936,528            | 1,936,528            | 723,058                        | 1,213,470  |
| CoCurricular/Extracurricular Activities                      | 2,148,545            | 2,148,545            | 882,221                        | 1,266,324  |
| General Administration                                       | 2,981,747            | 3,025,955            | 1,075,573                      | 1,950,382  |
| Plant Maintenance and Operations                             | 7,696,406            | 7,696,406            | 3,026,995                      | 4,669,411  |
| Security and Monitoring Services                             | 42,231               | 47,031               | 28,327                         | 18,704   |
| Data Processing Services                                     | 1,147,125            | 1,147,125            | 456,133                        | 690,992  |
| Community Services   | 208,027              | 208,027              | 74,055                         | 133,972  |
| Debt Services - Principal on long-term debt                  | 729,919              | 729,919              | 414,731                        | 315,188  |
| Debt Services - Interest on long-term debt                   | 18,397               | 18,397               | 29,653                         | (11,256)   |
| Facilities Acquisition and Construction                      | 1,195,300            | 1,270,239            | 88,861                         | 1,181,378  |
| Contracted Instructional Services Between Schools            | 6,622,221            | 6,622,221            |                                | 6,622,221  |
| Payments to Fiscal Agent/Member Districts of SSA             | 25,825               | 25,825               |                                | 25,825   |
| Payments to Tax Increment Fund                               | 342,078              | 342,078              |                                | 342,078  |
| Total Expenditures   | <u>70,753,887</u>    | <u>70,991,263</u>    | <u>27,921,965</u>              | <u>43,069,298</u>  |
| Excess (Deficiency) of Revenues Over (Under)<br>Expenditures | <u>58,979</u>        | <u>(104,214)</u>     | <u>22,464,107</u>              | <u>22,568,321</u>  |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                      |                      |                                |  |
| Capital Leases   | 496,000              | 496,000              | 480,936                        | (15,064)   |
| Transfer In  | -                    | -                    |                                | -  |
| Total Other Financing Sources (Uses)                         | <u>496,000</u>       | <u>496,000</u>       | <u>22,945,043</u>              | <u>(15,064)</u>  |
| Net Change in Fund Balances                                  | 554,979              | 391,786              | 22,945,043                     | 22,553,257   |
| Fund Balance - September 1 (Beginning)                       | <u>32,099,415</u>    | <u>32,099,415</u>    | <u>32,099,415</u>              | <u>-</u>   |
| Fund Balance   | <u>\$ 32,654,394</u> | <u>\$ 32,491,201</u> | <u>\$ 55,044,458</u>           | <u>\$ 22,553,257</u>                                       |