

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1, 2009 - AUGUST 31, 2010

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 14,758,417	\$ 14,758,417	\$ 14,681,277	\$ (77,140)
Total Revenues	<u>14,758,417</u>	<u>14,758,417</u>	<u>14,681,277</u>	<u>(77,140)</u>
EXPENDITURES:				
Debt Service:				
Debt Service - Principal on Long Term Debt	7,430,000	7,545,000	7,635,000	(90,000)
Debt Service - Interest on Long Term Debt	6,396,964	6,096,026	5,938,059	157,967
Debt Service - Bond Issuance Cost and Fees	14,000	14,000	100,556	(86,556)
Total Expenditures	<u>13,840,964</u>	<u>13,655,026</u>	<u>13,673,615</u>	<u>(18,589)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>917,453</u>	<u>1,103,391</u>	<u>1,007,662</u>	<u>(95,729)</u>
OTHER FINANCING SOURCES (USES):				
Capital Related Debt Issued (Regular Bonds)			5,290,000	5,290,000
Premium or Discount on Issuance of Bonds			155,958	155,958
Other(Uses)			(5,350,008)	(5,350,008)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>95,950</u>	<u>95,950</u>
Net Change in Fund Balances	917,453	1,103,391	1,103,612	221
Fund Balance - September 1 (Beginning)	<u>2,977,173</u>	<u>2,977,173</u>	<u>2,977,173</u>	<u>-</u>
Fund Balance	<u>\$ 3,894,626</u>	<u>\$ 4,080,564</u>	<u>\$ 4,080,785</u>	<u>\$ 221</u>