

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

| | Budgeted Amounts | | Actual Amounts | Variance With |
|--|----------------------|----------------------|----------------------|---|
| | Original | Final | (GAAP Basis) | Final Budget Positive or (Negative) |
| REVENUES: | | | | |
| Total Local and Intermediate Sources | \$ 51,305,945 | \$ 51,380,428 | \$ 43,193,172 | \$ (8,187,256) |
| State Program Revenues | 19,506,921 | 19,506,921 | 15,199,767 | (4,307,154) |
| Federal Program Revenues | | | | - |
| Total Revenues | 70,812,866 | 70,887,349 | 58,392,939 | (12,494,410) |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Instruction | 36,985,868 | 37,154,636 | 24,144,892 | 13,009,744 |
| Instructional Resources & Media Services | 1,001,580 | 998,599 | 743,299 | 255,300 |
| Curriculum & Instructional Staff Development | 832,925 | 834,362 | 403,940 | 430,422 |
| Instructional Leadership | 861,550 | 856,750 | 682,725 | 174,025 |
| School Leadership | 3,229,269 | 3,229,573 | 1,901,037 | 1,328,536 |
| Guidance, Counseling & Evaluation Services | 2,037,888 | 2,037,888 | 1,218,033 | 819,855 |
| Health Services | 710,458 | 710,458 | 469,367 | 241,091 |
| Student (Pupil) Transportation | 1,936,528 | 1,936,528 | 1,380,504 | 556,024 |
| CoCurricular/Extracurricular Activities | 2,148,545 | 2,098,545 | 1,234,183 | 864,362 |
| General Administration | 2,981,747 | 3,025,955 | 1,506,807 | 1,519,148 |
| Plant Maintenance and Operations | 7,696,406 | 7,696,406 | 4,235,862 | 3,460,544 |
| Security and Monitoring Services | 42,231 | 47,031 | 36,907 | 10,124 |
| Data Processing Services | 1,147,125 | 1,147,125 | 596,783 | 550,342 |
| Community Services | 208,027 | 208,027 | 104,440 | 103,587 |
| Debt Services - Principal on long-term debt | 729,919 | 729,919 | 450,999 | 278,920 |
| Debt Services - Interest on long-term debt | 18,397 | 18,397 | 29,653 | (11,256) |
| Facilities Acquisition and Construction | 1,195,300 | 1,374,579 | 136,299 | 1,238,280 |
| Contracted Instructional Services Between Schools | 6,622,221 | 6,622,221 | 1,885,714 | 4,736,507 |
| 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 | 70,753,887 | 71,094,902 | 41,161,444 | 29,933,458 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 58,979 | (207,553) | 17,231,495 | 17,439,048 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Capital Leases | 496,000 | 496,000 | 480,936 | (15,064) |
| Transfer In | - | - | | - |
| Total Other Financing Sources (Uses) | 496,000 | 496,000 | 17,712,431 | (15,064) |
| Net Change in Fund Balances | 554,979 | 288,447 | 17,712,431 | 17,423,984 |
| Fund Balance - September 1 (Beginning) | 32,099,415 | 32,099,415 | 32,099,415 | - |
| Fund Balance | \$ 32,654,394 | \$ 32,387,862 | \$ 49,811,846 | \$ 17,423,984 |