COLLEGE STATION INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - GENERAL FUND SEPTEMBER 1, 2009 - JUNE 30, 2010

REVENUES: Chigaina Final	SEF I EIVIDE	ER 1, 2009 - JUNE 30, 2010		Actual Amounts (GAAP Basis)	Variance With Final Budget
Total Local and Intermediate Sources \$6.0,197.705 \$60,328.173 \$7,837,495 \$(2,490.678) \$13,123,742 \$12,004,536 \$4,479,257 \$(5,5279) \$624781 Program Revenues \$8,529 \$8,529 \$8,529 \$(5,249) \$(5,529) \$(5,52					Positive or
Total Local and Intermediate Sources \$60,197,705 \$60,328,173 \$7,837,495 \$(2,490,678) \$13,123,742 \$12,004,536 \$4,479,257 \$(7,525,279) \$6,529 \$8,529 \$8,529 \$6,529 \$(8,529) \$(1,0024,486) \$(REVENUES:	Original	ı ıııaı		(ivegative)
State Program Revenues		\$ 60,197,705	\$ 60,328,173	\$ 57,837,495	\$ (2,490,678)
EXPENDITURES: Current: Instruction 45,034,990 42,945,889 39,344,483 3,601,406 1,600	State Program Revenues				• •
EXPENDITURES: Current: Instruction Instruction Instructional Resources & Media Services Instructional Leadership Instructional Leadership Instructional Resources & Resources Resources & Resources & Resources & Resources Resources & Resources & Resources & Resources Reso	Federal Program Revenues	8,529	8,529		(8,529)
Current: Instruction	Total Revenues	73,329,976	72,341,238	62,316,752	(10,024,486)
Instruction 45,034,990 42,945,889 39,344,483 3,601,406 Instructional Resources & Media Services 1,046,451 1,058,558 1,011,433 47,125 (Curriculum & Instructional Staff Development 894,226 981,486 724,630 256,856 Instructional Leadership 3,734,17 3,583,179 3,282,881 300,298 30,040 3,734,17 3,583,179 3,282,881 300,298 3,3457 3,3477 3,583,179 3,282,881 300,298 3,3457 3,3471 725,812 107,659 3,3471 725,812 107,659 3,344,161 2,446,184 1,769,431 676,753 3,244,161 2,446,184 1,769,431 676,753 3,244,161 2,446,184 1,769,431 676,753 3,244,161 2,446,184 1,769,431 676,753 3,244,161 2,446,184 1,769,431 676,753 3,244,161 2,446,184 1,769,431 676,753 3,244,161 2,446,184 1,769,431 676,753 3,244,161 2,446,184 1,769,431 676,753 3,244,161 2,446,184 1,769,431 676,753 3,244,161 2,446,184 1,769,431 676,753 3,244,161 2,446,184 1,769,431 676,753 3,244,161 2,446,184 1,769,431 676,753 3,244,161 2,446,184 1,769,431 676,753 3,244,161 2,446,184 1,769,431 676,755 3,244,161 2,446,184 1,769,431 676,755 3,244,161 2,446,184 1,769,431 676,755 3,244,161 2,446,184 1,769,431 676,755 3,244,161 2,446,184 1,769,431 676,755 3,244,161 2,446,184 1,769,431 676,755 3,244,161 2,446,184 1,769,431 676,755 3,244,161 2,444,161 2,446,184 1,769,431 2,444,161 2,446,184 1,769,431 2,444,161 2,	EXPENDITURES:				
Instructional Resources & Media Services 1,046,451 1,058,558 1,011,433 47,125 Curriculum & Instructional Staff Development 894,226 981,486 724,630 256,856 Instructional Leadership 1,394,356 1,301,566 917,062 334,504 School Leadership 3,773,417 3,583,179 3,282,881 300,298 334,507 344,618 344,618 344,618 344,618 344,618 344,618 344,619 344,	Current:				
Curriculum & Instructional Staff Development Instructional Leadership 894,226 (Instructional Leadership 981,486 (1,301,566 (1,301,566) 917,062 (334,504) 236,566 (1,301,566) 917,062 (334,504) 334,504 (3,302,298) 300,298 (334,504) 3,282,881 (300,298) 300,298 (334,504) 3,282,881 (300,298) 300,298 (34,504) 3,282,881 (300,298) 300,298 (34,504) 3,282,881 (300,298) 300,298 (34,504) 3,282,881 (300,298) 300,298 (34,504) 3,282,881 (300,298) 300,298 (34,504) 3,282,881 (300,298) 300,298 (34,504) 3,282,881 (300,298) 300,298 (34,504) 3,282,881 (300,298) 300,298 (34,604) 3,282,881 (300,298) 300,298 (34,604) 4,284 (44,61) 2,446,184 (44,61) 1,444 (44,61) 2,446,184 (44,61) 1,444 (45,61) 2,444,181 (44,61) 2,444,181 (44,61) 2,444,181 (44,61) 2,444,181 (44,61) 2,444,181 (44,61) 2,444,181 (44,61) 2,444,181 (44,61) 2,446,184 (44,61) 3,444 (45,61) 3,484 (44,61) 2,241,284 (48,64) 428,645 (48,64) 428,645 (48,64) 428,645 (48,64) 429,342 (269,909) 2,241,264 (48,64) 428,645 (48,64) 429,342 (299,425) 39,917 (39,914) 39,017 (30,177 (30,177 (30,177 (30,177 (30,177 (30,177 (30,177 (30,177 (30,177 (30,177 (30,177 (30,177 (30,177 (30,177 (30,177 (30,179 (3				· · ·	
Nativertional Leadership				· · ·	·
School Leadership 3,773,417 3,583,179 3,282,881 300,298 Guidance, Counseling & Evaluation Services 2,343,896 2,273,300 1,994,558 278,942 Health Services 833,457 833,417 725,812 107,659 Student (Pupil) Transportation 2,444,161 2,446,184 1,769,431 676,753 CoCurricular/Extracurricular Activities 2,626,749 2,669,909 2,241,264 428,645 General Administration 2,217,868 2,217,868 1,736,856 481,012 Plant Maintenance and Operations 9,084,870 9,094,870 6,353,833 2,741,037 Security and Monitoring Services 249,342 249,342 209,425 39,917 Data Processing Services 184,834 181,988 167,325 14,663 Debt Services - Principal on long-term debt 351,494 351,494 351,494 361,494 - Debt Services - Interest on long-term debt 30,177 30,177 30,177 30,177 30,177 Facilities Acquisition and Construction 82,500 191,630 <		· ·		The state of the s	·
Guidance, Counseling & Evaluation Services 2,343,896 2,273,300 1,994,358 278,942 Health Services 833,457 833,471 725,812 107,659 Student (Pupil) Transportation 2,444,161 2,446,184 1,769,431 676,753 CoCurricular/Extracurricular Activities 2,626,749 2,669,909 2,241,264 428,645 General Administration 2,217,868 2,217,868 1,736,856 481,012 Plant Maintenance and Operations 9,084,870 9,094,870 6,353,833 2,741,037 Security and Monitoring Services 249,342 249,342 209,425 39,917 Data Processing Services 1,942,984 1,992,984 1,291,785 701,199 Community Services 185,834 181,988 167,325 14,663 Debt Services - Principal on long-term debt 351,494 351,494 351,494 - 4 Tracilities Acquisition and Construction 82,500 191,630 153,616 38,014 Contracted Instructional Services Between Schools 183,036 1,033,857 25,859 1,007,998 Payments to Fiscal Agent/Member Districts of SSA 78,712 78,712 97,923 (19,211) Payments to Tax Increment Fund 495,000 495,000 495,000 495,000 Cher Intergovernmental Charges 715,098 715,098 724,117 (9,019) Total Expenditures 76,008,618 74,726,562 63,155,517 11,571,045 Excess (Deficiency) of Revenues Over (Under) Expenditures 2,678,642 (2,385,324) (838,765) 1,546,559 Transfer In 58,876 58,876 58,876 Total Other Financing Sources (Uses) - (2,678,642) (2,343,032) (737,597) 1,605,435 Fund Balance - September 1 (Beginning) 31,974,749 31,974,749 31,974,749	•		, ,	,	·
Health Services	·				•
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CoCurricular/Extracurricular Activities 2,626,749 2,669,909 2,241,264 428,645 General Administration 2,217,868 2,217,868 1,736,856 481,012 Plant Maintenance and Operations 9,084,870 9,094,870 6,353,833 2,741,037 Security and Monitoring Services 249,342 249,342 209,425 39,917 Data Processing Services 1,942,984 1,992,984 1,291,785 701,199 Community Services - Principal on long-term debt 351,494 351,494 351,494 351,494 -70,199 Debt Services - Interest on long-term debt 30,177 30,177 30,177 30,177 -7 <t< td=""><td></td><td>·</td><td></td><td>The state of the s</td><td>·</td></t<>		·		The state of the s	·
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Plant Maintenance and Operations 9,084,870 9,094,870 6,353,833 2,741,037 Security and Monitoring Services 249,342 249,342 209,425 39,917 Data Processing Services 1,942,984 1,992,984 1,291,785 701,199 Community Services 185,834 181,988 167,325 14,663 Debt Services - Principal on long-term debt 351,494 351,494 351,494 - Debt Services - Interest on long-term debt 30,177 30,177 30,177 - Facilities Acquisition and Construction 82,500 191,630 153,616 38,014 Contracted Instructional Services Between Schools 183,036 1,033,857 25,859 1,007,998 Payments to Fiscal Agent/Member Districts of SSA 78,712 78,712 97,923 (19,211) Payments to Juvenile Justice Alternative Ed Prg. 1,753 (1,753) Payments to Tax Increment Fund 495,000 495,00					·
Security and Monitoring Services 249,342 249,342 209,425 39,917 Data Processing Services 1,942,984 1,992,984 1,291,785 701,199 Community Services 185,834 181,988 167,325 14,663 Debt Services - Principal on long-term debt 351,494 351,494 351,494 - Debt Services - Interest on long-term debt 30,177 30,177 30,177 30,177 30,177 30,177 - Facilities Acquisition and Construction 82,500 191,630 153,616 38,014 Contracted Instructional Services Between Schools 183,036 1,033,857 25,859 1,007,998 Payments to Fiscal Agent/Member Districts of SSA 78,712 78,712 97,923 (19,211) Payments to Juvenile Justice Alternative Ed Prg. 87,712 78,712 97,923 (19,211) Payments to Tax Increment Fund 495,000 495,000 495,000 495,000 Other Intergovernmental Charges 715,098 715,098 724,117 (9,019) Excess (Deficiency) of Revenues Over (Under)					,
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Community Services 185,834 181,988 167,325 14,663 Debt Services - Principal on long-term debt 351,494 351,494 351,494 - Debt Services - Interest on long-term debt 30,177 30,175 30,14 40,14 40,14 40,20 10,33,857 25,859 1,007,998 10,07,998 10,07,998 10,07,998 10,07,993 11,573 (1,753) 11,753 (1,753) 11,510 10,000 10,000 10,000 10,000 10,000	· · · · · · · · · · · · · · · · · · ·	· ·			•
Debt Services - Principal on long-term debt 351,494 351,494 351,494 - Debt Services - Interest on long-term debt 30,177 30,177 30,177 - Facilities Acquisition and Construction 82,500 191,630 153,616 38,014 Contracted Instructional Services Between Schools 183,036 1,033,857 25,859 1,007,998 Payments to Fiscal Agent/Member Districts of SSA 78,712 78,712 97,923 (19,211) Payments to Juvenile Justice Alternative Ed Prg. 1,753 (1,753) Payments to Tax Increment Fund 495,000 495,000 495,000 Other Intergovernmental Charges 715,098 715,098 724,117 (9,019) Total Expenditures 76,008,618 74,726,562 63,155,517 11,571,045 Excess (Deficiency) of Revenues Over (Under) (2,678,642) (2,385,324) (838,765) 1,546,559 OTHER FINANCING SOURCES (USES): 31,574,749 42,292 42,292 - Sale of Real and Personal Property - - 58,876 58,876 Total Othe	<u> </u>				•
Debt Services - Interest on long-term debt 30,177 30,177 30,177 - Facilities Acquisition and Construction 82,500 191,630 153,616 38,014 Contracted Instructional Services Between Schools 183,036 1,033,857 25,859 1,007,998 Payments to Fiscal Agent/Member Districts of SSA 78,712 78,712 97,923 (19,211) Payments to Juvenile Justice Alternative Ed Prg. 1,753 (1,753) Payments to Tax Increment Fund 495,000 495,000 495,000 Other Intergovernmental Charges 715,098 715,098 724,117 (9,019) Total Expenditures 76,008,618 74,726,562 63,155,517 11,571,045 Excess (Deficiency) of Revenues Over (Under) (2,678,642) (2,385,324) (838,765) 1,546,559 OTHER FINANCING SOURCES (USES): 31,574,749 42,292 42,292 42,292 - Sale of Real and Personal Property 42,292 42,292 - - Capital Leases - - 58,876 58,876 Total Other Financing S	•	· ·		·	14,663
Facilities Acquisition and Construction 82,500 191,630 153,616 38,014 Contracted Instructional Services Between Schools 183,036 1,033,857 25,859 1,007,998 Payments to Fiscal Agent/Member Districts of SSA 78,712 78,712 97,923 (19,211) Payments to Juvenile Justice Alternative Ed Prg. 1,753 (1,753) Payments to Tax Increment Fund 495,000 495,000 495,000 Other Intergovernmental Charges 715,098 715,098 724,117 (9,019) Total Expenditures 76,008,618 74,726,562 63,155,517 11,571,045 Excess (Deficiency) of Revenues Over (Under) (2,678,642) (2,385,324) (838,765) 1,546,559 OTHER FINANCING SOURCES (USES): Sale of Real and Personal Property 42,292 42,292 - Capital Leases - - 58,876 58,876 Total Other Financing Sources (Uses) - (2,343,032) (737,597) 1,605,435 Net Change in Fund Balances (2,678,642) (2,343,032) (737,597) 1,605,435 <td< td=""><td>•</td><td>•</td><td></td><td></td><td>-</td></td<>	•	•			-
Contracted Instructional Services Between Schools Payments to Fiscal Agent/Member Districts of SSA Payments to Fiscal Agent/Member Districts of SSA Payments to Juvenile Justice Alternative Ed Prg. Payments to Tax Increment Fund Payments Payments Payments to Tax Increment Fund Payments Pay	_	·	•	·	-
Payments to Fiscal Agent/Member Districts of SSA Payments to Juvenile Justice Alternative Ed Prg. Payments to Juvenile Justice Alternative Ed Prg. Payments to Tax Increment Fund 495,000 495,000 495,000 495,000 495,000 Application Appli	•	,			•
Payments to Juvenile Justice Alternative Ed Prg. 1,753 (1,753) Payments to Tax Increment Fund Other Intergovernmental Charges 495,000 495,000 495,000 Other Intergovernmental Charges 715,098 715,098 724,117 (9,019) Total Expenditures 76,008,618 74,726,562 63,155,517 11,571,045 Excess (Deficiency) of Revenues Over (Under) Expenditures (2,678,642) (2,385,324) (838,765) 1,546,559 OTHER FINANCING SOURCES (USES): Sale of Real and Personal Property 42,292 42,292 - Capital Leases - - 58,876 58,876 Transfer In - - 58,876 58,876 Total Other Financing Sources (Uses) - (2,343,032) (737,597) 1,605,435 Net Change in Fund Balances (2,678,642) (2,343,032) (737,597) 1,605,435 Fund Balance - September 1 (Beginning) 31,974,749 31,974,749 31,974,749 -		· ·		·	
Payments to Tax Increment Fund Other Intergovernmental Charges 495,000 715,098 715,098 724,117 (9,019) Total Expenditures 76,008,618 74,726,562 63,155,517 11,571,045 Excess (Deficiency) of Revenues Over (Under) Expenditures (2,678,642) (2,385,324) (838,765) 1,546,559 OTHER FINANCING SOURCES (USES): Sale of Real and Personal Property 42,292 42,292 - Capital Leases Transfer In - - 58,876 58,876 Total Other Financing Sources (Uses) - (2,343,032) (737,597) 1,605,435 Net Change in Fund Balances (2,678,642) (2,343,032) (737,597) 1,605,435 1,605,435 Fund Balance - September 1 (Beginning) 31,974,749 31,974,749 31,974,749 31,974,749 -		10,112	10,112		, ,
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Total Expenditures 76,008,618 74,726,562 63,155,517 11,571,045 Excess (Deficiency) of Revenues Over (Under) Expenditures (2,678,642) (2,385,324) (838,765) 1,546,559 OTHER FINANCING SOURCES (USES): Sale of Real and Personal Property 42,292 42,292 - Capital Leases Transfer In - - 58,876 58,876 Total Other Financing Sources (Uses) - (2,343,032) (737,597) 1,605,435 Net Change in Fund Balances (2,678,642) (2,343,032) (737,597) 1,605,435 Fund Balance - September 1 (Beginning) 31,974,749 31,974,749 31,974,749 -	•	· ·		70// 117	
Excess (Deficiency) of Revenues Over (Under) Expenditures (2,678,642) (2,385,324) (838,765) 1,546,559 OTHER FINANCING SOURCES (USES): Sale of Real and Personal Property 42,292 42,292 - Capital Leases - Transfer In - 58,876 58,876 Total Other Financing Sources (Uses) - (2,343,032) (737,597) 1,605,435 Net Change in Fund Balances (2,678,642) (2,343,032) (737,597) 1,605,435 Fund Balance - September 1 (Beginning) 31,974,749 31,974,749 -					
Expenditures (2,678,642) (2,385,324) (838,765) 1,546,559 OTHER FINANCING SOURCES (USES): 342,292 42,292 42,292 - Sale of Real and Personal Property 42,292 42,292 - Capital Leases - - 58,876 58,876 Transfer In - - - 58,876 58,876 Total Other Financing Sources (Uses) - (2,343,032) (737,597) 1,605,435 Net Change in Fund Balances (2,678,642) (2,343,032) (737,597) 1,605,435 Fund Balance - September 1 (Beginning) 31,974,749 31,974,749 31,974,749 -	Total Expenditures	76,008,618	74,720,562	63,155,517	11,571,045
OTHER FINANCING SOURCES (USES): Sale of Real and Personal Property 42,292 42,292 - Capital Leases - - 58,876 58,876 Transfer In - - - 58,876 58,876 Total Other Financing Sources (Uses) - (2,343,032) (737,597) 1,605,435 Net Change in Fund Balances (2,678,642) (2,343,032) (737,597) 1,605,435 Fund Balance - September 1 (Beginning) 31,974,749 31,974,749 31,974,749 -	, , ,				
Sale of Real and Personal Property 42,292 42,292 - Capital Leases - - 58,876 58,876 Transfer In - - - 58,876 58,876 Total Other Financing Sources (Uses) - (2,343,032) (737,597) 1,605,435 Net Change in Fund Balances (2,678,642) (2,343,032) (737,597) 1,605,435 Fund Balance - September 1 (Beginning) 31,974,749 31,974,749 31,974,749 -	Expenditures	(2,678,642)	(2,385,324)	(838,765)	1,546,559
Sale of Real and Personal Property 42,292 42,292 - Capital Leases - - 58,876 58,876 Transfer In - - - 58,876 58,876 Total Other Financing Sources (Uses) - (2,343,032) (737,597) 1,605,435 Net Change in Fund Balances (2,678,642) (2,343,032) (737,597) 1,605,435 Fund Balance - September 1 (Beginning) 31,974,749 31,974,749 31,974,749 -	OTHER FINANCING SOURCES (LISES):				
Transfer In - - 58,876 58,876 Total Other Financing Sources (Uses) - (2,343,032) (737,597) 1,605,435 Net Change in Fund Balances (2,678,642) (2,343,032) (737,597) 1,605,435 Fund Balance - September 1 (Beginning) 31,974,749 31,974,749 31,974,749 -	Sale of Real and Personal Property		42,292	42,292	-
Total Other Financing Sources (Uses) - (2,343,032) (737,597) 1,605,435 Net Change in Fund Balances (2,678,642) (2,343,032) (737,597) 1,605,435 Fund Balance - September 1 (Beginning) 31,974,749 31,974,749 31,974,749 -	·	-			
Net Change in Fund Balances (2,678,642) (2,343,032) (737,597) 1,605,435 Fund Balance - September 1 (Beginning) 31,974,749 31,974,749 31,974,749 -	Transfer In			58,876	58,876
Fund Balance - September 1 (Beginning) 31,974,749 31,974,749 -	Total Other Financing Sources (Uses)		(2,343,032)	(737,597)	1,605,435
	Net Change in Fund Balances	(2,678,642)	(2,343,032)	(737,597)	1,605,435
Fund Balance \$29,296,107 \$29,631,717 \$31,237,152 \$1,605,435	Fund Balance - September 1 (Beginning)	31,974,749	31,974,749	31,974,749	
	Fund Balance	\$ 29,296,107	\$ 29,631,717	\$ 31,237,152	\$ 1,605,435