

**WALLER INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED AUGUST 31, 2008**

Data Control Codes	10 General Fund	50 Debt Service Fund	60 Capital Projects Fund	Other Governmental Funds	98 Total Governmental Funds
<b>REVENUES:</b>					
5700 Local and Intermediate Sources	\$ 15,529,140	\$ 3,535,196	\$ 563,215	\$ 758,681	\$ 20,386,232
5800 State Program Revenues	21,585,115	1,130,172	--	839,694	23,554,981
5900 Federal Program Revenues	117,093	--	--	4,189,532	4,306,625
5020 Total Revenues	<u>37,231,348</u>	<u>4,665,368</u>	<u>563,215</u>	<u>5,787,907</u>	<u>48,247,838</u>
<b>EXPENDITURES:</b>					
Current:					
0011 Instruction	20,802,278	--	--	3,040,796	23,843,074
0012 Instructional Resources and Media Services	521,729	--	--	--	521,729
0013 Curriculum and Staff Development	244,654	--	--	122,319	366,973
0021 Instructional Leadership	326,018	--	--	7,445	333,463
0023 School Leadership	2,092,195	--	--	--	2,092,195
0031 Guidance, Counseling, & Evaluation Services	1,191,613	--	--	53,867	1,245,480
0033 Health Services	265,892	--	--	--	265,892
0034 Student Transportation	2,157,738	--	--	--	2,157,738
0035 Food Service	--	--	--	44,431	44,431
0036 Curricular/Extracurricular Activities	1,292,299	--	--	2,121,913	2,202,169
0041 General Administration	1,910,911	--	--	3,109	2,121,913
0051 Plant Maintenance and Operations	4,256,786	--	--	--	4,256,786
0052 Security and Monitoring Services	159,850	--	--	123,468	282,438
0053 Data Processing Services	561,011	--	--	194,117	755,128
0061 Community Services	30,913	--	--	20,755	51,668
0071 Principal on Long-term Debt	--	2,039,209	--	--	2,039,209
0072 Interest on Long-term Debt	--	3,284,164	--	--	3,284,164
0073 Bond Issuance Costs and Fees	--	7,020	--	--	7,020
0081 Capital Outlay	--	--	2,806,246	--	2,806,246
6030 Total Expenditures	<u>35,813,887</u>	<u>5,330,393</u>	<u>2,806,246</u>	<u>5,854,808</u>	<u>49,805,334</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,417,461</u>	<u>(665,025)</u>	<u>(2,243,031)</u>	<u>(66,901)</u>	<u>(1,557,496)</u>
Other Financing Sources and (Uses):					
7911 Capital-Related Debt Issued (Regular Bonds)	--	--	49,290,000	--	49,290,000
7912 Sale of Real or Personal Property	--	--	1,457,202	--	1,457,202
7916 Premium or Discount on Issuance of Bonds	--	--	360,695	--	360,695
7917 Prepaid Interest	--	946,928	--	--	946,928
7080 Total Other Financing Sources and (Uses)	--	946,928	51,107,897	--	52,054,825
1200 Net Change in Fund Balances	<u>1,417,461</u>	<u>281,903</u>	<u>48,864,866</u>	<u>(66,901)</u>	<u>50,497,329</u>
0100 Fund Balances - Beginning	8,025,263	1,668,029	1,597,991	157,930	11,449,213
3000 Fund Balances - Ending	<u>\$ 9,442,724</u>	<u>\$ 1,949,932</u>	<u>\$ 50,462,857</u>	<u>\$ 91,029</u>	<u>\$ 61,946,542</u>

This statement is published in accordance with the provisions of Chapter 140.006 Local Government Code, Texas Revised Civil Statutes, Act 1995, 74th Legislature. For additional information, contact the office of the Superintendent of the Waller Independent School District.