

**BASTROP INDEPENDENT SCHOOL DISTRICT**

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES

## IN FUND BALANCES - GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2003

| Data Control Codes                                | 10<br>General Fund   | 60<br>2002<br>Capital Projects | Other<br>Governmental Funds | 98<br>Total<br>Governmental Funds |
|---|----------------------|--------------------------------|-----------------------------|-----------------------------------|
| <b>REVENUES:</b>                                  |                      |                                |                             |                                   |
| 5700 Local and Intermediate Sources               | \$ 25,412,610        | \$ 551,530                     | \$ 4,453,360                | \$ 30,417,500                     |
| 5800 State Program Revenues                       | 21,299,507           | --                             | 4,265,372                   | 25,564,879                        |
| 5900 Federal Program Revenues                     | 187,150              | --                             | 5,024,481                   | 5,211,631                         |
| 5020 Total Revenues                               | <u>46,899,267</u>    | <u>551,530</u>                 | <u>13,743,213</u>           | <u>61,194,010</u>                 |
| <b>EXPENDITURES:</b>                              |                      |                                |                             |                                   |
| Current:  |                      |                                |                             |                                   |
| 0011 Instruction                                  | 24,785,433           | --                             | 3,778,757                   | 28,564,190                        |
| 0012 Instructional Resources and Media Services   | 760,957              | --                             | 10,418                      | 771,375                           |
| 0013 Curriculum and Staff Development             | 1,013,886            | --                             | 324,016                     | 1,337,902                         |
| 0021 Instructional Leadership                     | 304,379              | --                             | 278,690                     | 583,069                           |
| 0023 School Leadership                            | 2,358,925            | --                             | 51,754                      | 2,410,679                         |
| 0031 Guidance, Counseling, & Evaluation Services  | 1,641,295            | --                             | 1,187,491                   | 2,828,786                         |
| 0032 Social Work Services                         | 32,613               | --                             | 76,234                      | 108,847                           |
| 0033 Health Services                              | 419,226              | --                             | 49,781                      | 469,007                           |
| 0034 Student Transportation                       | 2,651,041            | --                             | 108,736                     | 2,759,777                         |
| 0035 Food Service                                 | 35,909               | --                             | 2,815,885                   | 2,851,794                         |
| 0036 Extracurricular Activities                   | 1,178,063            | --                             | 359,609                     | 1,537,672                         |
| 0041 General Administration                       | 2,087,970            | --                             | 25,719                      | 2,113,689                         |
| 0051 Plant Maintenance and Operations             | 5,061,526            | --                             | 122,659                     | 5,184,185                         |
| 0052 Security and Monitoring Services             | 112,426              | --                             | 1,684                       | 114,110                           |
| 0053 Data Processing Services                     | 472,085              | --                             | 8,667                       | 480,752                           |
| 0061 Community Services                           | 191,876              | --                             | 187,123                     | 378,999                           |
| 0071 Principal on Long-term Debt                  | --                   | --                             | 2,377,745                   | 2,377,745                         |
| 0072 Interest on Long-term Debt                   | --                   | --                             | 2,434,846                   | 2,434,846                         |
| 0073 Bond Issuance Costs and Fees                 | --                   | --                             | 12,971                      | 12,971                            |
| 0081 Capital Outlay                               | 5,746                | 11,006,701                     | 1,472,077                   | 12,484,524                        |
| 0093 Payments to Shared Service Arrangements      | 364,602              | --                             | 59,340                      | 423,942                           |
| 6030 Total Expenditures                           | <u>43,477,958</u>    | <u>11,006,701</u>              | <u>15,744,202</u>           | <u>70,228,861</u>                 |
| 1100 Excess (Deficiency) of Revenues Over (Under) |                      |                                |                             |                                   |
| 1100 Expenditures                                 | <u>3,421,309</u>     | <u>(10,455,171)</u>            | <u>(2,000,989)</u>          | <u>(9,034,851)</u>                |
| Other Financing Sources and (Uses):               |                      |                                |                             |                                   |
| 7912 Sale of Real or Personal Property            | --                   | 71,000                         | --                          | 71,000                            |
| 7915 Operating Transfers In                       | --                   | --                             | 738,903                     | 738,903                           |
| 8911 Operating Transfers Out                      | (738,903)            | --                             | --                          | (738,903)                         |
| 7080 Total Other Financing Sources and (Uses)     | <u>(738,903)</u>     | <u>71,000</u>                  | <u>738,903</u>              | <u>71,000</u>                     |
| 1200 Net Change in Fund Balances                  | <u>2,682,406</u>     | <u>(10,384,171)</u>            | <u>(1,262,086)</u>          | <u>(8,963,851)</u>                |
| 0100 Fund Balances - Beginning                    | 10,642,911           | 38,422,463                     | 5,270,639                   | 54,336,013                        |
| 3000 Fund Balances - Ending                       | <u>\$ 13,325,317</u> | <u>\$ 28,038,292</u>           | <u>\$ 4,008,553</u>         | <u>\$ 45,372,162</u>              |

The accompanying notes are an integral part of this statement.