

WILLIS INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - EXHIBIT C-2
For the Year Ended August 31, 2010

Data Control Codes		General	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
5700	Local, intermediate, and out-of-state	\$ 21,233,674	\$ 6,862,209	\$ 9,385	\$ 1,144,120	\$ 29,249,388
5800	State program revenues	22,179,848	428,733	-	334,164	22,942,745
5900	Federal program revenues	96,683	-	-	7,737,049	7,833,732
5020	Total Revenues	<u>43,510,205</u>	<u>7,290,942</u>	<u>9,385</u>	<u>9,215,333</u>	<u>60,025,865</u>
Expenditures						
0011	Instruction	23,553,577	-	193,295	4,616,763	28,363,635
0012	Instruction resources and media services	489,444	-	-	18,061	507,505
0013	Curriculum and instructional staff development	490,771	-	-	137,120	627,891
0021	Instructional leadership	134,081	-	-	81,349	215,430
0023	School leadership	2,919,318	-	-	12,789	2,932,107
0031	Guidance, counseling, and evaluation services	1,507,093	-	-	265,519	1,772,612
0032	Social work services	96,266	-	-	-	96,266
0033	Health services	515,683	-	-	101,396	617,079
0034	Student transportation	2,923,813	-	-	39,206	2,963,019
0035	Food services	-	-	-	3,414,475	3,414,475
0036	Extracurricular activities	1,231,772	-	-	666	1,232,438
0041	General administration	1,523,298	-	-	3,634	1,526,932
0051	Plant maintenance and operations	5,944,058	-	-	113	5,944,171
0052	Security and monitoring services	420,878	-	-	1,725	422,603
0053	Data processing services	222,576	-	-	-	222,576
0061	Community services	-	-	-	53,588	53,588
Debt service:						
0071	Principal	-	4,054,400	-	-	4,054,400
0072	Interest and fiscal charges	-	4,099,737	-	-	4,099,737
0073	Bond issuance costs	-	175,348	-	-	175,348
0081	Capital outlay	422,430	-	8,475,648	-	8,898,078
Intergovernmental:						
0095	Payments to juvenile justice alternative	14,560	-	-	-	14,560
0099	Other intergovernmental charges	222,556	-	-	-	222,556
6030	Total Expenditures	<u>42,632,174</u>	<u>8,329,485</u>	<u>8,668,943</u>	<u>8,746,404</u>	<u>68,377,006</u>
1100	Excess (Deficiency) of Revenues					
1100	Over (Under) Expenditures	<u>878,031</u>	<u>(1,038,543)</u>	<u>(8,659,558)</u>	<u>468,929</u>	<u>(8,351,141)</u>
Other Financing Sources (Uses)						
7911	Sale of bonds	-	14,116,688	-	-	14,116,688
8949	Payment to refunding escrow agent	-	(13,939,721)	-	-	(13,939,721)
7915	Transfers in	-	-	750,000	-	750,000
8911	Transfers (out)	(750,000)	-	-	-	(750,000)
7080	Total Other Financing Sources (Uses)	<u>(750,000)</u>	<u>176,967</u>	<u>750,000</u>	<u>-</u>	<u>176,967</u>
1200	Net Change in Fund Balances	128,031	(861,576)	(7,909,558)	468,929	(8,174,174)
0100	Beginning Fund Balances	15,077,081	1,714,825	9,653,945	1,114,839	27,560,690
3000	Ending Fund Balances	<u>\$ 15,205,112</u>	<u>\$ 853,249</u>	<u>\$ 1,744,387</u>	<u>\$ 1,583,768</u>	<u>\$ 19,386,516</u>

This statement is published in accordance with the provisions of Chapter 140.006 Local Government Code, Texas Revised Civil Statutes, Act 2007, 80th Legislature. For additional information, contact the office of the Superintendent of the Willis Independent School District.