

COLLEGE STATION ISD  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
January 31, 2011

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 59,324,128	\$ 792,919	\$ 17,918,626	\$ 78,035,673
Property Taxes - Delinquent	1,836,599		367,047	2,203,646
Allowance for Uncollectible Taxes (Credit)	(385,686)		(77,080)	(462,766)
Due from Other Governments		205,978		205,978
Due from Other Funds	(1,675)			(1,675)
Other Receivables	-			0
Deferred Expenditures				0
Inventories	66,331	140,334		206,665
<b>Total Assets</b>	<b>\$ 60,839,697</b>	<b>\$ 1,139,231</b>	<b>\$ 18,208,593</b>	<b>\$ 80,187,521</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 21,035	\$ 36	\$ -	\$ 21,071
Other Liabilities Payable (Arbitrage)	-			0
Payroll Deductions and Withholdings Payable	64,249	-		64,249
Accrued Wages Payable	6,347,037	25,720		6,372,757
Due to Other Funds				0
Due to Other Governments	29,244			29,244
Deferred Revenues	1,383,740	29,070	276,555	1,689,365
<b>Total Liabilities</b>	<b>\$ 7,845,305</b>	<b>\$ 54,826</b>	<b>\$ 276,555</b>	<b>\$ 8,176,686</b>
<b>Fund Balances:</b>				
<b>Reserved for:</b>				
Investments in Inventory	\$ 39,553	\$ 130,310	\$ -	\$ 169,863
Outstanding Encumbrances		\$ -		0
<b>Unreserved and Designated:</b>				
Designated for Expenditures Associated with Opening Future New Campuses	16,000,000			16,000,000
<b>Unreserved and Undesignated:</b>				
Reported in the General Fund	36,954,839			36,954,839
Reported in the Food Service Fund		954,095		954,095
Reported in the Debt Service Fund		-	17,932,038	17,932,038
<b>Total Fund Balances</b>	<b>\$ 52,994,392</b>	<b>\$ 1,084,405</b>	<b>\$ 17,932,038</b>	<b>\$ 72,010,835</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 60,839,697</b>	<b>\$ 1,139,231</b>	<b>\$ 18,208,593</b>	<b>\$ 80,187,521</b>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
SEPTEMBER 1 - January 31, 2011

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$ 60,526,579	\$ 60,544,579	\$ 44,823,427	\$ (15,721,152)
State Program Revenues	13,983,020	13,983,020	7,758,911	(6,224,109)
Federal Program Revenues	8,529	8,529		(8,529)
Total Revenues	<u>74,518,128</u>	<u>74,536,128</u>	<u>52,582,338</u>	<u>(21,953,790)</u>
<b>EXPENDITURES:</b>				
Current:				
Instruction	44,047,833	44,067,214	21,021,343	23,045,871
Instructional Resources & Media Services	1,045,729	1,045,342	522,408	522,934
Curriculum & Instructional Staff Development	1,003,506	1,003,893	346,302	657,591
Instructional Leadership	1,278,930	1,278,930	489,138	789,792
School Leadership	3,952,614	3,951,233	1,645,170	2,306,063
Guidance, Counseling & Evaluation Services	2,235,962	2,236,252	1,055,008	1,181,244
Health Services	799,469	799,469	380,798	418,671
Student (Pupil) Transportation	2,032,440	2,032,440	1,004,311	1,028,129
CoCurricular/Extracurricular Activities	2,495,696	2,497,696	1,142,569	1,355,127
General Administration	2,332,656	2,327,366	881,119	1,446,247
Plant Maintenance and Operations	8,840,428	8,834,968	3,227,630	5,607,338
Security and Monitoring Services	170,145	178,605	63,515	115,090
Data Processing Services	1,737,182	1,737,182	640,711	1,096,471
Community Services	201,457	201,457	78,868	122,589
Debt Services - Principal on long-term debt	206,043	206,043	214,985	(8,942)
Debt Services - Interest on long-term debt	8,942	8,942	-	8,942
Facilities Acquisition and Construction	-	-	-	-
Contracted Instructional Services Between Schools	1,299,159	1,299,159	(334,659)	1,633,818
Payments to Fiscal Agent/Member Districts of SSA	90,000	90,000	35,375	54,625
Payments to Juvenile Justice Alternative Ed Prg.	-	-	1,382	(1,382)
Payments to Tax Increment Fund	-	-	-	-
Other Intergovernmental Charges	739,192	739,192	371,718	367,474
Total Expenditures	<u>74,517,383</u>	<u>74,535,383</u>	<u>32,787,691</u>	<u>41,747,692</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>745</u>	<u>745</u>	<u>19,794,647</u>	<u>19,793,902</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of Real and Personal Property	-	-	4,001,078	4,001,078
Capital Leases	-	-	-	-
Transfer In	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>23,795,725</u>	<u>23,794,980</u>
Net Change in Fund Balances	745	745	23,795,725	23,794,980
Fund Balance - September 1 (Beginning)	29,198,667	29,198,667	29,198,667	-
Fund Balance	<u>\$ 29,199,412</u>	<u>\$ 29,199,412</u>	<u>\$ 52,994,392</u>	<u>\$ 23,794,980</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM  
SEPTEMBER 1 - January 31, 2011

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$ 2,384,200	\$ 2,384,200	\$ 1,170,159	\$ (1,214,041)
State Program Revenues	28,000	28,000	-	(28,000)
Federal Program Revenues	1,963,726	1,963,726	1,015,290	(948,436)
Total Revenues	<u>4,375,926</u>	<u>4,375,926</u>	<u>2,185,449</u>	<u>(2,190,477)</u>
<b>EXPENDITURES:</b>				
Current:				
Food Services	4,461,561	4,461,561	1,909,759	2,551,802
Facilities Maintenance and Operations	72,300	72,300	18,026	54,274
Total Expenditures	<u>4,533,861</u>	<u>4,533,861</u>	<u>1,927,785</u>	<u>2,606,076</u>
Net Change in Fund Balances	(157,935)	(157,935)	257,664	415,599
Fund Balance - September 1 (Beginning)	<u>826,741</u>	<u>826,741</u>	<u>826,741</u>	<u>-</u>
Fund Balance	<u>\$ 668,806</u>	<u>\$ 668,806</u>	<u>\$ 1,084,405</u>	<u>\$ 415,599</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - DEBT SERVICE FUND  
SEPTEMBER 1 - January 31, 2011

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$ 18,256,016	\$ 18,256,016	\$ 13,762,709	\$ (4,493,307)
Total Revenues	<u>18,256,016</u>	<u>18,256,016</u>	<u>13,762,709</u>	<u>(4,493,307)</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Debt Service - Principal on Long Term Debt	8,840,000	8,840,000	-	8,840,000
Debt Service - Interest on Long Term Debt	8,674,193	8,674,193	(87,272)	8,761,465
Debt Service - Bond Issuance Cost and Fees	16,000	16,000	3,626	12,374
Total Expenditures	<u>17,530,193</u>	<u>17,530,193</u>	<u>(83,646)</u>	<u>17,613,839</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>725,823</u>	<u>725,823</u>	<u>13,846,355</u>	<u>13,120,532</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Capital Related Debt Issued (Regular Bonds)			-	-
Premium or Discount on Issuance of Bonds			-	-
Other(Uses)			-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	725,823	725,823	13,846,355	13,120,532
Fund Balance - September 1 (Beginning)	<u>4,085,683</u>	<u>4,085,683</u>	<u>4,085,683</u>	<u>-</u>
Fund Balance	<u>\$ 4,811,506</u>	<u>\$ 4,811,506</u>	<u>\$ 17,932,038</u>	<u>\$ 13,120,532</u>

**College Station Independent School District**  
**TEXPOOL Investment Detail**  
**As of January 31, 2011**

<b>Fund/Type</b>	<b>Date</b>	<b>Transaction Type</b>	<b>Amount</b>	<b>Balance</b>
General Fund	1-Jan-11	Beginning Balance		2,023,916.99
	31-Jan-11	Interest Earned	272.76	2,024,189.75
		Ending Balance		<u><u>\$ 2,024,189.75</u></u>
Debt Service	1-Jan-11	Beginning Balance		1,310,912.07
	31-Jan-11	Interest Earned	176.65	1,311,088.72
		Ending Balance		<u><u>1,311,088.72</u></u>
Food Service Fund	1-Jan-11	Beginning Balance		355,319.79
	31-Jan-11	Interest Earned	47.83	355,367.62
		Ending Balance		<u><u>\$ 355,367.62</u></u>
2007 Bond Construction Fund	1-Jan-11	Beginning Balance		1,617,305.28
	31-Jan-11	Interest Earned	217.93	1,617,523.21
		Ending Balance		<u><u>1,617,523.21</u></u>
2010 Bond Construction Fund	1-Jan-11	Beginning Balance		60,036,358.36
	20-Jan-11	Withdrawal	(8,000,000.00)	52,036,358.36
	31-Jan-11	Interest Earned	7,669.59	52,044,027.95
				<u><u>52,044,027.95</u></u>
Workers Compensation Fund	1-Jan-11	Beginning Balance		921.75
	11-Jan-11	Interest Earned	0.00	921.75
		Ending Balance		<u><u>\$ 921.75</u></u>
Pebble Creek Scholarship	1-Jan-11	Beginning Balance		3,398.65
	31-Jan-11	Interest Earned	0.41	3,399.06
		Ending Balance		<u><u>\$ 3,399.06</u></u>

Average Rate of Return for January 2011                      0.16%

**College Station Independent School District  
Lone Star Investment Detail  
Government Overnight Fund  
As of January 31, 2011**

<b>Fund/Type</b>	<b>Date</b>	<b>Transaction Type</b>	<b>Amount</b>	<b>Balance</b>
General Fund	1-Jan-11	Beginning Balance		10,286,060.50
	31-Jan-11	Interest Earned	1,310.71	10,287,371.21
		Ending Balance		<u><b>10,287,371.21</b></u>
Debt Service	1-Jan-11	Beginning Balance		1,349,346.55
	31-Jan-11	Interest Earned	171.94	1,349,518.49
		Ending Balance		<u><b>\$ 1,349,518.49</b></u>
2007 Bond Construction Fund	1-Jan-11	Beginning Balance		1,077,601.77
	31-Jan-11	Interest Earned	137.31	1,077,739.08
		Ending Balance		<u><b>\$ 1,077,739.08</b></u>
2009 Bond Construction Fund	1-Jan-11	Beginning Balance		0.86
	31-Jan-11	Interest Earned	0.00	0.86
		Ending Balance		<u><b>\$ 0.86</b></u>

Average Rate of Return for January 2011                      0.15%

**College Station Independent School District  
 TexSTAR Investment Detail  
 As of January 31, 2011**

<b>Fund/Type</b>	<b>Date</b>	<b>Transaction Type</b>	<b>Amount</b>	<b>Balance</b>
2009 Bond Construction Fund	1-Jan-11	Beginning Balance		1.88
	31-Jan-11	Interest Earned	0.00	1.88
		Ending Balance		<u>\$ 1.88</u>

Average Rate of Return for January 2011      0.16%

**College Station Independent School District**  
**Investment Summary**  
**As of January 31, 2011**

<b>Fund/Type</b>	<b>Average Amount Invested</b>	<b>Interest Earned</b>	<b>Average Interest Rate</b>
<b>TexPool</b>			
General Fund	2,023,925.79	272.76	
Debt Service	1,310,917.77	176.65	
Food Service Fund	355,321.33	47.83	
2007 Bond Construction Fund	1,617,312.31	217.93	
2010 Bond Construction Fund	56,939,831.57	7,669.59	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,398.66	0.41	
Total-Interest Earned		<u>8,385.17</u>	0.16%
<b>Lone Star</b>			
General Fund	10,285,967.05	1,310.71	
Debt Service	1,349,334.29	171.94	
2007 Bond construction Fund	1,077,591.98	137.31	
2009 Bond construction Fund	0.80	0.00	
Total-Interest Earned		<u>1,619.96</u>	0.15%
<b>TexSTAR</b>			
2009 Bond Construction Fund	1.88	0.00	
		<u>0.00</u>	0.16%
<b>Citibank Texas, N.A.</b>			
All Funds	54,050,431.47	29,379.74	0.64%
Total-Interest Earned		<u>29,379.74</u>	
Grand Total-Interest Earned		<u><u>39,384.87</u></u>	