

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2010

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 27,989,363	\$ 803,099	\$ 6,069,333	\$ 34,861,795
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		209,269		209,269
Due from Other Funds				0
Other Receivables	(101,425)			(101,425)
Deferred Expenditures				0
Inventories	25,758	117,075		142,833
Total Assets	\$ 29,364,609	\$ 1,129,443	\$ 6,359,300	\$ 36,853,352
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 37,187	\$ 2,024	\$ -	\$ 39,211
Other Liabilities Payable (Arbitrage)	-			0
Payroll Deductions and Withholdings Payable	43,276	-		43,276
Accrued Wages Payable	6,510,174	11,240		6,521,414
Due to Other Funds				0
Due to Other Governments	30,740			30,740
Deferred Revenues	1,383,740	29,070	276,555	1,689,365
Total Liabilities	\$ 8,005,117	\$ 42,334	\$ 276,555	\$ 8,324,006
Fund Balances:				
Reserved for:				
Investments in Inventory	\$ 39,553	\$ 130,310	\$ -	\$ 169,863
Outstanding Encumbrances		\$ -		0
Unreserved and Designated:				
Designated for Expenditures Associated with Opening Future New Campuses	16,000,000			16,000,000
Unreserved and Undesignated:				
Reported in the General Fund	5,319,939			5,319,939
Reported in the Food Service Fund		956,799		956,799
Reported in the Debt Service Fund		-	6,082,745	6,082,745
Total Fund Balances	\$ 21,359,492	\$ 1,087,109	\$ 6,082,745	\$ 28,529,346
Total Liabilities and Fund Balances	\$ 29,364,609	\$ 1,129,443	\$ 6,359,300	\$ 36,853,352

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

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 60,526,579	\$ 60,544,579	\$ 6,406,719	\$ (54,137,860)
State Program Revenues	13,983,020	13,983,020	7,276,091	(6,706,929)
Federal Program Revenues	8,529	8,529		(8,529)
Total Revenues	<u>74,518,128</u>	<u>74,536,128</u>	<u>13,682,810</u>	<u>(60,853,318)</u>
EXPENDITURES:				
Current:				
Instruction	44,047,833	44,062,216	14,189,329	29,872,887
Instructional Resources & Media Services	1,045,729	1,045,729	361,776	683,953
Curriculum & Instructional Staff Development	1,003,506	1,003,506	222,887	780,619
Instructional Leadership	1,278,930	1,278,930	310,894	968,036
School Leadership	3,952,614	3,956,231	1,081,034	2,875,197
Guidance, Counseling & Evaluation Services	2,235,962	2,236,252	724,986	1,511,266
Health Services	799,469	799,469	259,989	539,480
Student (Pupil) Transportation	2,032,440	2,032,440	636,516	1,395,924
CoCurricular/Extracurricular Activities	2,495,696	2,497,696	781,114	1,716,582
General Administration	2,332,656	2,327,366	509,595	1,817,771
Plant Maintenance and Operations	8,840,428	8,834,968	1,803,896	7,031,072
Security and Monitoring Services	170,145	178,605	46,658	131,947
Data Processing Services	1,737,182	1,737,182	341,860	1,395,322
Community Services	201,457	201,457	53,477	147,980
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.	-	-	944	(944)
Payments to Tax Increment Fund	-	-	-	-
Other Intergovernmental Charges	739,192	739,192	181,654	557,538
Total Expenditures	<u>74,517,383</u>	<u>74,535,383</u>	<u>21,422,310</u>	<u>53,113,073</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>745</u>	<u>745</u>	<u>(7,739,500)</u>	<u>(7,740,245)</u>
OTHER FINANCING SOURCES (USES):				
Sale of Real and Personal Property	-	-	-	-
Capital Leases	-	-	-	-
Transfer In	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(7,739,500)</u>	<u>(7,740,245)</u>
Net Change in Fund Balances	745	745	(7,739,500)	(7,740,245)
Fund Balance - September 1 (Beginning)	29,321,358	29,321,358	29,321,358	-
Fund Balance	<u>\$ 29,322,103</u>	<u>\$ 29,322,103</u>	<u>\$ 21,581,858</u>	<u>\$ (7,740,245)</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - NOVEMBER 30, 2010

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 2,384,200	\$ 2,384,200	\$ 766,027	\$ (1,618,173)
State Program Revenues	28,000	28,000	-	(28,000)
Federal Program Revenues	1,963,726	1,963,726	671,632	(1,292,094)
Total Revenues	<u>4,375,926</u>	<u>4,375,926</u>	<u>1,437,659</u>	<u>(2,938,267)</u>
EXPENDITURES:				
Current:				
Food Services	4,461,561	4,461,561	1,181,638	3,279,923
Facilities Maintenance and Operations	72,300	72,300	9,712	62,588
Total Expenditures	<u>4,533,861</u>	<u>4,533,861</u>	<u>1,191,350</u>	<u>3,342,511</u>
Net Change in Fund Balances	(157,935)	(157,935)	246,309	404,244
Fund Balance - September 1 (Beginning)	<u>700,000</u>	<u>700,000</u>	<u>700,000</u>	<u>-</u>
Fund Balance	<u>\$ 542,065</u>	<u>\$ 542,065</u>	<u>\$ 946,309</u>	<u>\$ 404,244</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - NOVEMBER 30, 2010

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 18,256,016	\$ 18,256,016	\$ 1,911,479	\$ (16,344,537)
Total Revenues	18,256,016	18,256,016	1,911,479	(16,344,537)
EXPENDITURES:				
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	1,689	14,311
Total Expenditures	17,530,193	17,530,193	(85,583)	17,615,776
Excess (Deficiency) of Revenues Over (Under) Expenditures	725,823	725,823	1,997,062	1,271,239
OTHER FINANCING SOURCES (USES):				
Capital Related Debt Issued (Regular Bonds)			-	-
Premium or Discount on Issuance of Bonds			-	-
Other(Uses)			-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	725,823	725,823	1,997,062	1,271,239
Fund Balance - September 1 (Beginning)	4,020,686	4,020,686	4,020,686	-
Fund Balance	<u>\$ 4,746,509</u>	<u>\$ 4,746,509</u>	<u>\$ 6,017,748</u>	<u>\$ 1,271,239</u>

College Station Independent School District
Combined Statement of Revenues and Expenditures
District Activity Funds
For the Period September 1 - December 31, 2010

Location	Balance 09/01/10	Receipts	Expenses	Balance 12/31/10
A & M Consolidated High School	\$ 143,669.51	\$ 84,838.76	\$ 43,702.04	\$ 184,806.23
Timber Academy	5,298.97	236.00	656.33	4,878.64
College Station Middle School	23,733.74	25,234.62	9,113.56	39,854.80
A & M Middle School	19,521.49	11,838.31	4,184.00	27,175.80
South Knoll Elementary School	44,785.03	8,923.39	9,964.26	43,744.16
College Hills Elementary School	2,950.33	8,527.83	8,443.21	3,034.95
Southwood Valley Elementary School	7,431.18	256.75	7,799.84	(111.91)
Rock Prairie Elementary School	10,096.05	9,092.13	8,697.76	10,490.42
Pebble Creek Elementary School	39,568.68	42,223.30	34,571.77	47,220.21
Forest Ridge Elementary School	91,895.64	60,322.01	7,168.54	145,049.11
Creek View Elementary School	8,386.77	16,293.82	8,074.05	16,606.54
Oakwood Intermediate School	33,717.22	26,400.89	22,874.15	37,243.96
Cypress Grove Intermediate School	32,715.51	40,396.30	26,052.05	47,059.76
Subtotal-Campus Funds	463,770.12	334,584.11	191,301.56	607,052.67
District-Wide Activity Fund	10,884.63	2,285.00	767.50	12,402.13
Barbara Bush Parent Center	42,428.15	1,049.21	6,123.49	37,353.87
Grand Totals	\$ 517,082.90	\$ 337,918.32	\$ 198,192.55	\$ 656,808.67

**College Station Independent School District
Tax Collection Report
As of December 31, 2010**

Tax Year:	2010	2009	2008	2007	2006	2005 & Prior	Total All Years
Tax Levy Beginning of Year	\$ 76,834,911	\$ 705,208	\$ 384,439	\$ 345,609	\$ 329,640	\$ 663,796	\$ 79,263,602
Changes & Adjustments for Year	(24,707)	10,127	27,150	32,566	41,107	31,801	118,044
Adjusted Tax Levy	\$ 76,810,204	\$ 715,335	\$ 411,589	\$ 378,175	\$ 370,747	\$ 695,597	\$ 79,381,646
Tax Only Amount Paid	\$ 39,461,010	\$ 122,699	\$ 50,616	\$ 41,248	\$ 45,061	\$ 52,065	\$ 39,772,698
Percentage of Taxes Paid	51.37%	17.15%	12.30%	10.91%	12.15%	7.48%	50.10%
Unpaid Tax	\$ 37,349,194	\$ 592,636.21	\$ 360,972.75	\$ 336,927.48	\$ 325,685.97	\$ 643,532	\$ 39,608,947.98
Tax Only Amount Paid	\$ 39,461,010	\$ 122,699	\$ 50,616	\$ 41,248	\$ 45,061	\$ 52,065	\$ 39,772,698
Penalties & Interest Paid	0	20,844	5,088	3,838	2,141	12,701	44,610.76
Payments Retained by District	\$ 39,461,010	\$ 143,542	\$ 55,704	\$ 45,086	\$ 47,202	\$ 64,765	\$ 39,817,309
Attorney Fees Collected	\$ 14,507	\$ 18,777	\$ 3,064	\$ 1,807	\$ 838	\$ 3,750	42,742.20
Property Tax Revenue Budgeted							
Total Payments Percentage							\$ 76,831,124 51.77%
Current Year Adjusted Levy							
Total Payments Percentage							\$ 76,810,204 51.78%

**College Station Independent School District
TEXPOOL Investment Detail
As of December 31, 2010**

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	1-Dec-10	Beginning Balance		2,023,628.74
	31-Dec-10	Interest Earned	288.25	2,023,916.99
		Ending Balance		\$ 2,023,916.99
Debt Service	1-Dec-10	Beginning Balance		1,310,725.35
	31-Dec-10	Interest Earned	186.72	1,310,912.07
		Ending Balance		1,310,912.07
Food Service Fund	1-Dec-10	Beginning Balance		355,269.19
	31-Dec-10	Interest Earned	50.60	355,319.79
		Ending Balance		\$ 355,319.79
2007 Bond Construction Fund	1-Dec-10	Beginning Balance		1,617,074.95
	31-Dec-10	Interest Earned	230.33	1,617,305.28
		Ending Balance		1,617,305.28
2009 Bond Construction Fund	1-Dec-10	Beginning Balance		424,802.95
	13-Dec-10	Interest Earned	22.96	424,825.91
	13-Dec-10	Withdrawal	(424,802.95)	22.96
	13-Dec-10	Withdrawal	(22.96)	0.00
		Ending Balance		0.00
2010 Bond Construction Fund	1-Dec-10	Beginning Balance		64,027,573.79
	14-Dec-10	Withdrawal	(4,000,000.00)	60,027,573.79
	31-Dec-10	Interest Earned	8,784.57	60,036,358.36
		Ending Balance		60,036,358.36
Workers Compensation Fund	1-Dec-10	Beginning Balance		921.71
	31-Dec-10	Interest Earned	0.04	921.75
		Ending Balance		\$ 921.75
Pebble Creek Scholarship	1-Dec-10	Beginning Balance		3,398.14
	31-Dec-10	Interest Earned	0.51	3,398.65
		Ending Balance		\$ 3,398.65

Average Rate of Return for December 2010

0.17%

**College Station Independent School District
Lone Star Investment Detail
Government Overnight Fund
As of December 31, 2010**

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	1-Dec-10	Beginning Balance		10,284,612.00
	31-Dec-10	Interest Earned	1,448.50	10,286,060.50
		Ending Balance		<u><u>10,286,060.50</u></u>
Debt Service	1-Dec-10	Beginning Balance		1,349,156.53
	31-Dec-10	Interest Earned	190.02	1,349,346.55
		Ending Balance		<u><u>\$ 1,349,346.55</u></u>
2007 Bond Construction Fund	1-Dec-10	Beginning Balance		1,077,450.02
	31-Dec-10	Interest Earned	151.75	1,077,601.77
		Ending Balance		<u><u>\$ 1,077,601.77</u></u>
2009 Bond Construction Fund	1-Dec-10	Beginning Balance		14,305.33
	14-Dec-10	Withdrawal	(14,305.33)	0.00
	31-Dec-10	Interest Earned	0.86	0.86
		Ending Balance		<u><u>\$ 0.86</u></u>

Average Rate of Return for December 2010 0.17%

**College Station Independent School District
 TexSTAR Investment Detail
 As of December 31, 2010**

Fund/Type	Date	Transaction Type	Amount	Balance
2009 Bond Construction Fund	1-Dec-10	Beginning Balance		16,383.95
	13-Dec-10	Withdrawal	(16,383.00)	0.95
	31-Dec-10	Interest Earned	0.93	1.88
		Ending Balance		<u>\$ 1.88</u>

Average Rate of Return for December 2010 0.17%

College Station Independent School District
Investment Summary
As of December 31, 2010

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	2,023,638.04	288.25	
Debt Service	1,310,731.37	186.72	
Food Service Fund	355,270.82	50.60	
2007 Bond Construction Fund	1,617,082.38	230.33	
2009 Bond Construction Fund	164,439.85	22.96	
2010 Bond Construction Fund	61,705,276.52	8,784.57	
Workers Compensation Fund	921.71	0.04	
Pebble Creek Scholarship	3,398.16	0.51	
Total-Interest Earned		<u>9,563.98</u>	0.17%
Lone Star			
General Fund	10,284,612.00	1,448.50	
Debt Service	1,349,156.53	190.02	
2007 Bond construction Fund	1,077,450.02	151.75	
2009 Bond construction Fund	5,999.01	0.86	
Total-Interest Earned		<u>1,791.13</u>	0.17%
TexSTAR			
2009 Bond Construction Fund	6,342.79	0.93	
		<u>0.93</u>	0.17%
Citibank Texas, N.A.			
All Funds	30,461,812.39	16,557.87	0.64%
Total-Interest Earned		<u>16,557.87</u>	
Grand Total-Interest Earned		<u><u>27,913.91</u></u>	