

College Station Independent School District
Combined Statement of Revenues and Expenditures
District Activity Funds
For the Period September 1 - April 30, 2011

Location	Balance 09/01/10	Receipts	Expenses	Balance 04/30/11
A & M Consolidated High School	\$ 143,669.51	\$ 113,256.46	\$ 74,523.47	\$ 182,402.50
Timber Academy	5,298.97	3,504.05	1,777.17	7,025.85
College Station Middle School	23,733.74	26,261.46	17,791.45	32,203.75
A & M Middle School	19,521.49	26,683.92	29,282.19	16,923.22
South Knoll Elementary School	44,785.03	15,497.24	14,442.03	45,840.24
College Hills Elementary School	2,950.33	15,870.72	17,441.31	1,379.74
Southwood Valley Elementary School	7,431.18	9,694.28	14,995.13	2,130.33
Rock Prairie Elementary School	10,096.05	16,623.06	14,428.15	12,290.96
Pebble Creek Elementary School	39,568.68	55,491.61	46,763.51	48,296.78
Forest Ridge Elementary School	91,895.64	77,345.95	63,622.25	105,619.34
Creek View Elementary School	8,386.77	30,478.95	22,891.23	15,974.49
Oakwood Intermediate School	33,717.22	39,725.61	42,169.27	31,273.56
Cypress Grove Intermediate School	32,715.51	74,056.26	46,182.10	60,589.67
Subtotal-Campus Funds	463,770.12	504,489.57	406,309.26	561,950.43
District-Wide Activity Fund	10,884.63	2,785.00	767.50	12,902.13
Barbara Bush Parent Center	42,428.15	9,089.07	10,412.35	41,104.87
Grand Totals	\$ 517,082.90	\$ 516,363.64	\$ 417,489.11	\$ 615,957.43

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
March 31, 2011

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 55,819,088	\$ 821,316	\$ 13,821,542	\$ 70,461,946
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		195,975		195,975
Due from Other Funds	-			0
Other Receivables	435			435
Deferred Expenditures				0
Inventories	61,590	153,738		215,328
Total Assets	\$ 57,332,026	\$ 1,171,029	\$ 14,111,509	\$ 72,614,564
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 6,525	\$ 383	\$ -	\$ 6,908
Other Liabilities Payable (Arbitrage)	-			0
Payroll Deductions and Withholdings Payable	78,816	-		78,816
Accrued Wages Payable	7,964,763	34,996		7,999,759
Due to Other Funds				0
Due to Other Governments	27,515			27,515
Deferred Revenues	1,383,740	29,070	276,555	1,689,365
Total Liabilities	\$ 9,461,359	\$ 64,449	\$ 276,555	\$ 9,802,363
Fund Balances:				
Reserved for:				
Investments in Inventory	\$ 39,553	\$ 130,310	\$ -	\$ 169,863
Outstanding Encumbrances		-	-	
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	31,831,114			31,831,114
Reported in the Food Service Fund		976,270		976,270
Reported in the Debt Service Fund		-	13,834,954	13,834,954
Total Fund Balances	\$ 47,870,667	\$ 1,106,580	\$ 13,834,954	\$ 62,812,201
Total Liabilities and Fund Balances	\$ 57,332,026	\$ 1,171,029	\$ 14,111,509	\$ 72,614,564

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

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 60,526,579	\$ 60,545,079	\$ 52,386,461	\$ (8,158,618)
State Program Revenues	13,983,020	13,983,020	8,637,096	(5,345,924)
Federal Program Revenues	8,529	8,529		(8,529)
Total Revenues	<u>74,518,128</u>	<u>74,536,628</u>	<u>61,023,557</u>	<u>(13,513,071)</u>
EXPENDITURES:				
Current:				
Instruction	44,047,833	44,069,908	29,568,611	14,501,297
Instructional Resources & Media Services	1,045,729	1,045,762	725,681	320,081
Curriculum & Instructional Staff Development	1,003,506	1,004,634	488,001	516,633
Instructional Leadership	1,278,930	1,278,930	672,075	606,855
School Leadership	3,952,614	3,951,233	2,317,310	1,633,923
Guidance, Counseling & Evaluation Services	2,235,962	2,236,252	1,454,027	782,225
Health Services	799,469	799,469	530,269	269,200
Student (Pupil) Transportation	2,032,440	2,032,440	1,406,050	626,390
CoCurricular/Extracurricular Activities	2,495,696	2,494,340	1,595,775	898,565
General Administration	2,332,656	2,327,365	1,190,961	1,136,404
Plant Maintenance and Operations	8,840,428	8,834,968	4,471,140	4,363,828
Security and Monitoring Services	170,145	178,605	81,244	97,361
Data Processing Services	1,737,182	1,737,182	923,892	813,290
Community Services	201,457	201,457	114,042	87,415
Debt Services - Principal on long-term debt	206,043	206,043	206,042	1
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	-	1,299,159
Payments to Fiscal Agent/Member Districts of SSA	90,000	90,000	35,375	54,625
Payments to Juvenile Justice Alternative Ed Prg.	-	-	1,416	(1,416)
Payments to Tax Increment Fund	-	-	-	-
Other Intergovernmental Charges	739,192	739,192	561,782	177,410
Total Expenditures	<u>74,517,383</u>	<u>74,535,881</u>	<u>46,352,635</u>	<u>28,183,246</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>745</u>	<u>747</u>	<u>14,670,922</u>	<u>14,670,175</u>
OTHER FINANCING SOURCES (USES):				
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>18,672,000</u>	<u>18,671,253</u>
Net Change in Fund Balances	745	747	18,672,000	18,671,253
Fund Balance - September 1 (Beginning)	<u>29,198,667</u>	<u>29,198,667</u>	<u>29,198,667</u>	<u>-</u>
Fund Balance	<u>\$ 29,199,412</u>	<u>\$ 29,199,414</u>	<u>\$ 47,870,667</u>	<u>\$ 18,671,253</u>

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

	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	\$ 1,640,518	\$ (743,682)
State Program Revenues	28,000	28,000	-	(28,000)
Federal Program Revenues	1,963,726	1,963,726	1,405,142	(558,584)
Total Revenues	<u>4,375,926</u>	<u>4,375,926</u>	<u>3,045,660</u>	<u>(1,330,266)</u>
EXPENDITURES:				
Current:				
Food Services	4,461,561	4,461,561	2,739,395	1,722,166
Facilities Maintenance and Operations	72,300	72,300	26,426	45,874
Total Expenditures	<u>4,533,861</u>	<u>4,533,861</u>	<u>2,765,821</u>	<u>1,768,040</u>
Net Change in Fund Balances	(157,935)	(157,935)	279,839	437,774
Fund Balance - September 1 (Beginning)	826,741	826,741	826,741	-
Fund Balance	<u>\$ 668,806</u>	<u>\$ 668,806</u>	<u>\$ 1,106,580</u>	<u>\$ 437,774</u>

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

	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	\$ 16,080,651	\$ (2,175,365)
Total Revenues	<u>18,256,016</u>	<u>18,256,016</u>	<u>16,080,651</u>	<u>(2,175,365)</u>
EXPENDITURES:				
Debt Service:				
Debt Service - Principal on Long Term Debt	8,840,000	8,840,000	2,450,000	6,390,000
Debt Service - Interest on Long Term Debt	8,674,193	8,674,193	3,877,280	4,796,913
Debt Service - Bond Issuance Cost and Fees	16,000	16,000	4,101	11,899
Total Expenditures	<u>17,530,193</u>	<u>17,530,193</u>	<u>6,331,381</u>	<u>11,198,812</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>725,823</u>	<u>725,823</u>	<u>9,749,270</u>	<u>9,023,447</u>
OTHER FINANCING SOURCES (USES):				
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	9,749,270	9,023,447
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>\$ 13,834,953</u>	<u>\$ 9,023,447</u>

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
April 30, 2011

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 50,720,283	\$ 878,158	\$ 13,948,281	\$ 65,546,722
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		220,933		220,933
Due from Other Funds	-			0
Other Receivables	-			0
Deferred Expenditures	-			0
Inventories	50,202	136,760		186,962
Total Assets	\$ 52,221,398	\$ 1,235,851	\$ 14,238,248	\$ 67,695,497
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 4,004	\$ -	\$ -	\$ 4,004
Other Liabilities Payable (Arbitrage)	-			0
Payroll Deductions and Withholdings Payable	94,684	-		94,684
Accrued Wages Payable	8,624,157	39,634		8,663,791
Due to Other Funds				0
Due to Other Governments	1,501,540			1,501,540
Deferred Revenues	1,383,740	29,070	276,555	1,689,365
Total Liabilities	\$ 11,608,125	\$ 68,704	\$ 276,555	\$ 11,953,384
Fund Balances:				
Reserved for:				
Investments in Inventory	\$ 39,553	\$ 130,310	\$ -	\$ 169,863
Outstanding Encumbrances		-	-	
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	24,573,720			24,573,720
Reported in the Food Service Fund		1,036,837		1,036,837
Reported in the Debt Service Fund		-	13,961,693	13,961,693
Total Fund Balances	\$ 40,613,273	\$ 1,167,147	\$ 13,961,693	\$ 55,742,113
Total Liabilities and Fund Balances	\$ 52,221,398	\$ 1,235,851	\$ 14,238,248	\$ 67,695,497

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1 - APRIL 30, 2011

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 60,526,579	\$ 60,545,079	\$ 52,815,157	\$ (7,729,922)
State Program Revenues	13,983,020	13,983,020	12,649,737	(1,333,283)
Federal Program Revenues	8,529	8,529		(8,529)
Total Revenues	<u>74,518,128</u>	<u>74,536,628</u>	<u>65,464,894</u>	<u>(9,071,734)</u>
EXPENDITURES:				
Current:				
Instruction	44,047,833	44,069,908	36,296,839	7,773,069
Instructional Resources & Media Services	1,045,729	1,045,762	868,043	177,719
Curriculum & Instructional Staff Development	1,003,506	1,004,634	616,958	387,676
Instructional Leadership	1,278,930	1,278,930	830,445	448,485
School Leadership	3,952,614	3,951,233	2,890,930	1,060,303
Guidance, Counseling & Evaluation Services	2,235,962	2,236,252	1,786,169	450,083
Health Services	799,469	799,469	652,382	147,087
Student (Pupil) Transportation	2,032,440	2,032,440	1,706,284	326,156
CoCurricular/Extracurricular Activities	2,495,696	2,494,340	1,816,907	677,433
General Administration	2,332,656	2,327,366	1,449,414	877,952
Plant Maintenance and Operations	8,840,428	8,834,968	5,446,745	3,388,223
Security and Monitoring Services	170,145	178,605	152,152	26,453
Data Processing Services	1,737,182	1,737,182	1,069,906	667,276
Community Services	201,457	201,457	143,326	58,131
Debt Services - Principal on long-term debt	206,043	206,043	206,042	1
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	1,474,380	(175,221)
Payments to Fiscal Agent/Member Districts of SSA	90,000	90,000	72,304	17,696
Payments to Juvenile Justice Alternative Ed Prg.	-	-	1,416	(1,416)
Payments to Tax Increment Fund	-	-	-	-
Other Intergovernmental Charges	739,192	739,191	561,782	177,409
Total Expenditures	<u>74,517,383</u>	<u>74,535,881</u>	<u>58,051,366</u>	<u>16,484,515</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>745</u>	<u>747</u>	<u>7,413,528</u>	<u>7,412,781</u>
OTHER FINANCING SOURCES (USES):				
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>11,414,606</u>	<u>11,413,859</u>
Net Change in Fund Balances	745	747	11,414,606	11,413,859
Fund Balance - September 1 (Beginning)	<u>29,198,667</u>	<u>29,198,667</u>	<u>29,198,667</u>	<u>-</u>
Fund Balance	<u>\$ 29,199,412</u>	<u>\$ 29,199,414</u>	<u>\$ 40,613,273</u>	<u>\$ 11,413,859</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - APRIL 30, 2011

	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	\$ 1,885,694	\$ (498,506)
State Program Revenues	28,000	28,000	27,233	(767)
Federal Program Revenues	1,963,726	1,963,726	1,626,076	(337,650)
Total Revenues	<u>4,375,926</u>	<u>4,375,926</u>	<u>3,539,003</u>	<u>(836,923)</u>
EXPENDITURES:				
Current:				
Food Services	4,461,561	4,461,561	3,168,059	1,293,502
Facilities Maintenance and Operations	72,300	72,300	30,538	41,762
Total Expenditures	<u>4,533,861</u>	<u>4,533,861</u>	<u>3,198,597</u>	<u>1,335,264</u>
Net Change in Fund Balances	(157,935)	(157,935)	340,406	498,341
Fund Balance - September 1 (Beginning)	826,741	826,741	826,741	-
Fund Balance	<u>\$ 668,806</u>	<u>\$ 668,806</u>	<u>\$ 1,167,147</u>	<u>\$ 498,341</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - APRIL 30, 2011

	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	\$ 16,207,409	\$ (2,048,607)
Total Revenues	18,256,016	18,256,016	16,207,409	(2,048,607)
EXPENDITURES:				
Debt Service:				
Debt Service - Principal on Long Term Debt	8,840,000	8,840,000	2,450,000	6,390,000
Debt Service - Interest on Long Term Debt	8,674,193	8,674,193	3,877,280	4,796,913
Debt Service - Bond Issuance Cost and Fees	16,000	16,000	4,119	11,881
Total Expenditures	17,530,193	17,530,193	6,331,399	11,198,794
Excess (Deficiency) of Revenues Over (Under) Expenditures	725,823	725,823	9,876,010	9,150,187
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	9,876,010	9,150,187
Fund Balance - September 1 (Beginning)	4,085,683	4,085,683	4,085,683	-
Fund Balance	<u>\$ 4,811,506</u>	<u>\$ 4,811,506</u>	<u>\$ 13,961,693</u>	<u>\$ 9,150,187</u>

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

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	1-Apr-11	Beginning Balance		2,024,669.36
	30-Apr-11	Interest Earned	186.74	2,024,856.10
		Ending Balance		<u><u>\$ 2,024,856.10</u></u>
Debt Service	1-Apr-11	Beginning Balance		1,311,399.38
	30-Apr-11	Interest Earned	120.98	1,311,520.36
		Ending Balance		<u><u>1,311,520.36</u></u>
Food Service Fund	1-Apr-11	Beginning Balance		355,451.84
	30-Apr-11	Interest Earned	32.76	355,484.60
		Ending Balance		<u><u>\$ 355,484.60</u></u>
2007 Bond Construction Fund	1-Apr-11	Beginning Balance		1,617,906.42
	30-Apr-11	Interest Earned	149.23	1,618,055.65
		Ending Balance		<u><u>1,618,055.65</u></u>
2010 Bond Construction Fund	1-Apr-11	Beginning Balance		42,054,945.07
	8-Apr-11	Withdrawal	(10,000,000.00)	32,054,945.07
	30-Apr-11	Interest Earned	3,268.74	32,058,213.81
		Ending Balance		<u><u>32,058,213.81</u></u>
Workers Compensation Fund	1-Apr-11	Beginning Balance		921.75
	30-Apr-11	Interest Earned	0.00	921.75
		Ending Balance		<u><u>\$ 921.75</u></u>
Pebble Creek Scholarship	1-Apr-11	Beginning Balance		3,399.71
	30-Apr-11	Interest Earned	0.30	3,400.01
		Ending Balance		<u><u>\$ 3,400.01</u></u>

Average Rate of Return for April 2011

0.11%

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

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	1-Apr-11	Beginning Balance		10,289,778.27
	30-Apr-11	Interest Earned	1,060.46	10,290,838.73
		Ending Balance		<u><u>10,290,838.73</u></u>
Debt Service	1-Apr-11	Beginning Balance		1,349,834.26
	30-Apr-11	Interest Earned	139.11	1,349,973.37
		Ending Balance		<u><u>\$ 1,349,973.37</u></u>
2007 Bond Construction Fund	1-Apr-11	Beginning Balance	.	1,077,991.25
	30-Apr-11	Interest Earned	111.10	1,078,102.35
		Ending Balance		<u><u>\$ 1,078,102.35</u></u>

Average Rate of Return for April 2011 0.13%

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

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	2,024,681.81	186.74	
Debt Service	1,311,407.45	120.98	
Food Service Fund	355,454.02	32.76	
2007 Bond Construction Fund	1,617,916.37	149.23	
2010 Bond Construction Fund	34,388,496.32	3,268.74	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,399.73	0.30	
Total-Interest Earned		<u>3,758.75</u>	0.11%
Lone Star			
General Fund	10,289,778.27	1,060.46	
Debt Service	1,349,834.26	139.11	
2007 Bond construction Fund	1,077,991.25	111.10	
Total-Interest Earned		<u>1,310.67</u>	0.13%
Citibank Texas, N.A.			
All Funds	57,333,818.79	28,274.21	0.60%
Total-Interest Earned		<u>28,274.21</u>	
Grand Total-Interest Earned		<u><u>33,343.63</u></u>	