

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
October 31, 2010

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 27,716,111	\$ 760,504	\$ 4,382,495	\$ 32,859,110
Property Taxes - Delinquent	1,635,764		333,971	1,969,735
Allowance for Uncollectible Taxes (Credit)	(730,624)		(146,158)	(876,782)
Due from Other Governments	1,716,707	217,222	(18,311)	1,915,618
Due from Other Funds	(854)			(854)
Other Receivables	295			295
Deferred Expenditures				0
Inventories	37,792	143,566		181,358
Total Assets	\$ 30,375,191	\$ 1,121,292	\$ 4,551,997	\$ 36,048,480
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 2,737	\$ 199	\$ -	\$ 2,936
Other Liabilities Payable (Arbitrage)	-			0
Payroll Deductions and Withholdings Payable	19,580	-		19,580
Accrued Wages Payable	5,404,535	4,072		5,408,607
Due to Other Funds	(5,881)			(5,881)
Due to Other Governments	(2,019,159)			(2,019,159)
Deferred Revenues	770,793	25,761	160,990	957,544
Total Liabilities	\$ 4,172,605	\$ 30,032	\$ 160,990	\$ 4,363,627
Fund Balances:				
Reserved for:				
Investments in Inventory	\$ 39,553	\$ 144,602	\$ -	\$ 184,155
Outstanding Encumbrances	\$ (106,260)	\$ -		-106,260
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	10,269,293			10,269,293
Reported in the Food Service Fund		946,658		946,658
Reported in the Debt Service Fund		-	4,391,007	4,391,007
Total Fund Balances	\$ 26,202,586	\$ 1,091,260	\$ 4,391,007	\$ 31,684,853
Total Liabilities and Fund Balances	\$ 30,375,191	\$ 1,121,292	\$ 4,551,997	\$ 36,048,480

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1 - OCTOBER 31, 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	\$ 60,526,579	\$ 894,329	\$ (59,632,250)
State Program Revenues	13,983,020	13,983,020	6,906,049	(7,076,971)
Federal Program Revenues	8,529	8,529		(8,529)
Total Revenues	74,518,128	74,518,128	7,800,378	(66,717,750)
EXPENDITURES:				
Current:				
Instruction	44,047,833	44,044,216	9,709,847	34,334,369
Instructional Resources & Media Services	1,045,729	1,045,729	246,339	799,390
Curriculum & Instructional Staff Development	1,003,506	1,003,506	149,622	853,884
Instructional Leadership	1,278,930	1,278,930	210,449	1,068,481
School Leadership	3,952,614	3,956,231	736,665	3,219,566
Guidance, Counseling & Evaluation Services	2,235,962	2,236,252	509,577	1,726,675
Health Services	799,469	799,469	179,661	619,808
Student (Pupil) Transportation	2,032,440	2,032,440	390,474	1,641,966
CoCurricular/Extracurricular Activities	2,495,696	2,497,696	519,004	1,978,692
General Administration	2,332,656	2,330,366	342,213	1,988,153
Plant Maintenance and Operations	8,840,428	8,834,968	1,146,330	7,688,638
Security and Monitoring Services	170,145	175,605	32,693	142,912
Data Processing Services	1,737,182	1,737,182	261,528	1,475,654
Community Services	201,457	201,457	36,870	164,587
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	-	90,000
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	74,517,383	74,517,383	14,534,196	59,983,187
Excess (Deficiency) of Revenues Over (Under) Expenditures	745	745	(6,733,818)	(6,734,563)
OTHER FINANCING SOURCES (USES):				
Sale of Real and Personal Property	-	-	-	-
Capital Leases	-	-	-	-
Transfer In	-	-	-	-
Total Other Financing Sources (Uses)	-	-	(6,733,818)	(6,734,563)
Net Change in Fund Balances	745	745	(6,733,818)	(6,734,563)
Fund Balance - September 1 (Beginning)	29,321,358	29,321,358	29,321,358	-
Fund Balance	\$ 29,322,103	\$ 29,322,103	\$ 22,587,540	\$ (6,734,563)

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - OCTOBER 31, 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	\$ 502,291	\$ (1,881,909)
State Program Revenues	28,000	28,000	-	(28,000)
Federal Program Revenues	1,963,726	1,963,726	465,672	(1,498,054)
Total Revenues	<u>4,375,926</u>	<u>4,375,926</u>	<u>967,963</u>	<u>(3,407,963)</u>
EXPENDITURES:				
Current:				
Food Services	4,461,561	4,461,561	712,054	3,749,507
Facilities Maintenance and Operations	72,300	72,300	5,447	66,853
Total Expenditures	<u>4,533,861</u>	<u>4,533,861</u>	<u>717,501</u>	<u>3,816,360</u>
Net Change in Fund Balances	(157,935)	(157,935)	250,462	408,397
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>\$ 950,462</u>	<u>\$ 408,397</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - OCTOBER 31, 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	\$ 224,624	\$ (18,031,392)
Total Revenues	<u>18,256,016</u>	<u>18,256,016</u>	<u>224,624</u>	<u>(18,031,392)</u>
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	1,671	14,329
Total Expenditures	<u>17,530,193</u>	<u>17,530,193</u>	<u>(85,601)</u>	<u>17,615,794</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>725,823</u>	<u>725,823</u>	<u>310,225</u>	<u>(415,598)</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	310,225	(415,598)
Fund Balance - September 1 (Beginning)	<u>4,020,686</u>	<u>4,020,686</u>	<u>4,020,686</u>	<u>-</u>
Fund Balance	<u>\$ 4,746,509</u>	<u>\$ 4,746,509</u>	<u>\$ 4,330,911</u>	<u>\$ (415,598)</u>

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

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	1-Oct-10	Beginning Balance		2,022,960.20
	31-Oct-10	Interest Earned	349.75	2,023,309.95
		Ending Balance		<u>\$ 2,023,309.95</u>
Debt Service	1-Oct-10	Beginning Balance		1,310,292.31
	31-Oct-10	Interest Earned	226.53	1,310,518.84
		Ending Balance		<u>1,310,518.84</u>
Food Service Fund	1-Oct-10	Beginning Balance		355,151.80
	31-Oct-10	Interest Earned	61.42	355,213.22
		Ending Balance		<u>\$ 355,213.22</u>
2007 Bond Construction Fund	1-Oct-10	Beginning Balance		1,616,540.71
	31-Oct-10	Interest Earned	279.47	1,616,820.18
		Ending Balance		<u>1,616,820.18</u>
2009 Bond Construction Fund	1-Oct-10	Beginning Balance		424,662.61
	31-Oct-10	Interest Earned	73.44	424,736.05
		Ending Balance		<u>424,736.05</u>
2010 Bond Construction Fund	1-Oct-10	Beginning Balance		65,006,353.33
	13-Oct-10	Withdrawal	(500,000.00)	64,506,353.33
	13-Oct-10	Withdrawal	(500,000.00)	64,006,353.33
	31-Oct-10	Interest Earned	11,133.48	64,017,486.81
	Ending Balance		<u>64,017,486.81</u>	
Workers Compensation Fund	1-Oct-10	Beginning Balance		921.45
	31-Oct-10	Interest Earned	0.18	921.63
		Ending Balance		<u>\$ 921.63</u>
Pebble Creek Scholarship	1-Oct-10	Beginning Balance		3,396.92
	31-Oct-10	Interest Earned	0.62	3,397.54
		Ending Balance		<u>\$ 3,397.54</u>

Average Rate of Return for October 2010 0.20%

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

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	1-Oct-10	Beginning Balance		10,281,333.02
	31-Oct-10	Interest Earned	1,716.95	<u>10,283,049.97</u>
		Ending Balance		<u><u>10,283,049.97</u></u>
Debt Service	1-Oct-10	Beginning Balance		1,348,726.39
	31-Oct-10	Interest Earned	225.23	<u>1,348,951.62</u>
		Ending Balance		<u><u>\$ 1,348,951.62</u></u>
2007 Bond Construction Fund	1-Oct-10	Beginning Balance		1,077,106.51
	31-Oct-10	Interest Earned	179.87	<u>1,077,286.38</u>
		Ending Balance		<u><u>\$ 1,077,286.38</u></u>
2009 Bond Construction Fund	1-Oct-10	Beginning Balance		1,313,984.06
	31-Oct-10	Interest Earned	219.43	<u>1,314,203.49</u>
		Ending Balance		<u><u>\$ 1,314,203.49</u></u>

Average Rate of Return for October 2010

0.20%

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

Fund/Type	Date	Transaction Type	Amount	Balance
2009 Bond Construction Fund	1-Oct-10	Beginning Balance		3,515,504.79
	31-Oct-10	Interest Earned	597.76	3,516,102.55
		Ending Balance		<u>\$ 3,516,102.55</u>

Average Rate of Return for October 2010 0.20%

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

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	2,022,994.05	349.75	
Debt Service	1,310,314.23	226.53	
Food Service Fund	355,157.74	61.42	
2007 Bond Construction Fund	1,616,567.76	279.47	
2009 Bond Construction Fund	424,669.72	73.44	
2010 Bond Construction Fund	64,378,398.51	11,133.48	
Workers Compensation Fund	921.47	0.18	
Pebble Creek Scholarship	3,396.98	0.62	
Total-Interest Earned		<u>12,124.89</u>	0.20%
Lone Star			
General Fund	10,281,333.02	1,716.95	
Debt Service	1,348,726.39	225.23	
2007 Bond construction Fund	1,077,106.51	179.87	
2009 Bond construction Fund	1,313,984.06	219.43	
Total-Interest Earned		<u>2,341.48</u>	0.20%
TexSTAR			
2009 Bond Construction Fund	3,515,524.07	597.76	
		<u>597.76</u>	0.20%
Citibank Texas, N.A.			
All Funds	23,388,571.86	12,911.77	
Total-Interest Earned		<u>12,911.77</u>	0.65%
Grand Total-Interest Earned		<u><u>27,975.90</u></u>	

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

Location	Balance 09/01/10	Receipts	Expenses	Balance 10/31/10
A & M Consolidated High School	\$ 143,669.51	\$ 34,144.70	\$ 36,386.72	\$ 141,427.49
Timber Academy	5,298.97	-	656.33	4,642.64
College Station Middle School	23,733.74	6,813.98	5,561.16	24,986.56
A & M Middle School	19,521.49	6,519.95	1,548.79	24,492.65
South Knoll Elementary School	44,785.03	1,786.16	2,309.63	44,261.56
College Hills Elementary School	2,950.33	6,840.56	4,404.04	5,386.85
Southwood Valley Elementary School	7,431.18	-	4,011.57	3,419.61
Rock Prairie Elementary School	10,096.05	4,858.87	1,339.31	13,615.61
Pebble Creek Elementary School	39,568.68	19,118.88	11,635.35	47,052.21
Forest Ridge Elementary School	91,895.64	12,109.47	1,866.50	102,138.61
Creek View Elementary School	8,386.77	9,045.74	7,630.57	9,801.94
Oakwood Intermediate School	33,717.22	12,169.43	6,435.52	39,451.13
Cypress Grove Intermediate School	32,715.51	13,503.87	11,145.37	35,074.01
Subtotal-Campus Funds	463,770.12	126,911.61	94,930.86	495,750.87
District-Wide Activity Fund	10,884.63	845.00	-	11,729.63
Barbara Bush Parent Center	42,428.15	26.16	1,935.71	40,518.60
Grand Totals	\$ 517,082.90	\$ 127,782.77	\$ 96,866.57	\$ 547,999.10

