

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
April 30, 2012

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 57,598,987	\$ 485,123	\$ 17,207,647	\$ 75,291,757
Property Taxes- Current	70,464	0	29,425	99,889
Property Taxes - Delinquent	2,028,248	0	445,121	2,473,369
Allowance for Uncollectible Taxes (Credit)	(21,297)	0	(4,674)	(25,971)
Due from Other Governments	674,782	225,464	0	900,246
Due from Other Funds	0	0	0	0
Other Receivables	0	0	0	0
Deferred Expenditures	0	0	0	0
Inventories	103,193	150,193	0	253,386
Total Assets	\$ 60,454,377	\$ 860,779	\$ 17,677,519	\$ 78,992,675
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$9,756	\$374	\$0	\$10,130
Interest Payable-Current	0	0	0	0
Payroll Deductions and Withholdings Payable	58,075	0	0	58,075
Accrued Wages Payable	8,038,062	38,333	0	8,076,395
Due to Other Funds	0	0	0	0
Due to Other Governments	33,065	0	0	33,065
Deferred Revenues	2,006,951	39,220	440,447	2,486,618
Total Liabilities	\$ 10,145,909	\$ 77,926	\$ 440,447	\$ 10,664,282
Fund Balances:				
Non-Spendable:				
Investments in Inventory	\$ 103,193	\$ 150,193	\$0	\$ 253,386
Outstanding Encumbrances	0	0	0	0
Restricted:				
Reported in the Food Service Fund	0	632,660	0	632,660
Reported in the Debt Service Fund	0	0	17,237,072	17,237,072
Committed:				
Construction	13,000,000	0	0	13,000,000
Self Insurance	347,963	0	0	347,963
Other Land	4,000,000	0	0	4,000,000
Unreserved and Undesignated:				
Reported in the General Fund	32,857,312	0	0	32,857,312
Total Fund Balances	\$ 50,308,468	\$ 782,853	\$ 17,237,072	\$ 68,328,393
Total Liabilities and Fund Balances	\$ 60,454,377	\$ 860,779	\$ 17,677,519	\$ 78,992,675

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1 - APRIL 30, 2012

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 62,384,692	\$ 62,429,109	\$ 55,949,775	\$ (6,479,334)
State Program Revenues	15,121,327	15,121,327	11,440,784	(3,680,543)
Federal Program Revenues	1,502,108	0	0	0
Total Revenues	<u>78,988,127</u>	<u>77,550,436</u>	<u>67,390,559</u>	<u>(10,159,877)</u>
EXPENDITURES:				
Current:				
Instruction	45,688,993	45,586,761	33,560,543	12,026,218
Instructional Resources & Media Services	732,826	734,126	541,068	193,057
Curriculum & Instructional Staff Development	1,204,010	1,203,703	541,171	662,532
Instructional Leadership	1,415,778	1,421,778	859,599	562,179
School Leadership	4,484,231	4,490,653	2,890,263	1,600,390
Guidance, Counseling & Evaluation Services	2,374,290	2,382,570	1,593,847	788,723
Health Services	789,550	790,052	616,813	173,238
Student (Pupil) Transportation	2,305,826	2,309,338	1,492,156	817,182
CoCurricular/Extracurricular Activities	2,483,421	2,519,322	1,893,102	626,221
General Administration	2,175,968	2,284,111	1,352,458	931,653
Plant Maintenance and Operations	8,898,915	8,905,762	4,775,282	4,130,480
Security and Monitoring Services	178,011	179,322	81,807	97,515
Data Processing Services	1,556,531	1,610,941	1,063,351	547,590
Community Services	193,364	197,849	105,374	92,475
Contracted Instructional Services Between Schools	4,639,666	4,639,666	1,848,312	2,791,354
Payments to Fiscal Agent/Member Districts of SSA	90,000	90,000	40,385	49,616
Payments to Juvenile Justice Alternative Ed Prg.	5,000	5,000	7,933	(2,933)
Payments to Tax Increment Fund	0	0	0	0
Other Intergovernmental Charges	786,757	786,757	580,497	206,260
Total Expenditures	<u>80,003,137</u>	<u>80,137,710</u>	<u>53,843,961</u>	<u>26,293,750</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,015,010)</u>	<u>(2,587,274)</u>	<u>13,546,598</u>	<u>16,133,873</u>
OTHER FINANCING SOURCES (USES):				
Sale of Real and Personal Property	0	0	0	0
Capital Leases	0	0	0	0
Transfer In	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>13,546,598</u>	<u>16,133,873</u>
Net Change in Fund Balances	<u>(1,015,010)</u>	<u>(2,587,274)</u>	<u>13,546,598</u>	<u>16,133,873</u>
Fund Balance - September 1 (Beginning)	<u>36,761,870</u>	<u>36,761,870</u>	<u>36,761,870</u>	<u>0</u>
Fund Balance	<u>\$ 35,746,860</u>	<u>\$ 34,174,595</u>	<u>\$ 50,308,468</u>	<u>\$ 16,133,873</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, 2012

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 2,355,750	\$ 2,355,750	\$ 1,803,731	\$ (552,019)
State Program Revenues	28,000	28,000	0	(28,000)
Federal Program Revenues	2,317,969	2,317,969	1,681,755	(636,214)
Total Revenues	<u>4,701,719</u>	<u>4,701,719</u>	<u>3,485,486</u>	<u>(1,216,234)</u>
EXPENDITURES:				
Current:				
Food Services	4,480,777	4,480,777	3,350,916	1,129,861
Facilities Maintenance and Operations	85,645	85,645	30,056	55,589
Total Expenditures	<u>4,566,422</u>	<u>4,566,422</u>	<u>3,380,972</u>	<u>1,185,450</u>
Net Change in Fund Balances	135,297	135,297	104,514	(30,783)
Fund Balance - September 1 (Beginning)	<u>678,339</u>	<u>678,339</u>	<u>678,339</u>	<u>0</u>
Fund Balance	<u>\$ 813,636</u>	<u>\$ 813,636</u>	<u>\$ 782,853</u>	<u>\$ (30,783)</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, 2012

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 22,099,339	\$ 20,700,569	\$ 18,488,469	\$ (2,212,100)
Total Revenues	22,099,339	20,700,569	18,488,469	(2,212,100)
EXPENDITURES:				
Debt Service:				
Debt Service - Principal on Long Term Debt	10,250,000	10,430,000	2,565,000	7,865,000
Debt Service - Interest on Long Term Debt	9,711,433	8,951,917	4,382,768	4,569,149
Debt Service - Bond Issuance Cost and Fees	-	344,748	343,024	1,724
Total Expenditures	19,961,433	19,726,665	7,290,792	12,435,874
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,137,906	973,904	11,197,677	10,223,774
OTHER FINANCING SOURCES (USES):				
Capital Related Debt Issued (Regular Bonds)	0	8,945,000	8,945,000	0
Premium or Discount on Issuance of Bonds	0	1,334,186	1,334,186	(0)
Capital Debt Refund	0	(9,732,006)	(9,732,006)	(0)
Other(Uses)	0	0	0	0
Total Other Financing Sources (Uses)	0	547,180	547,179	(1)
Net Change in Fund Balances	2,137,906	1,521,084	11,744,857	10,223,773
Fund Balance - September 1 (Beginning)	5,492,216	5,492,216	5,492,216	0
Fund Balance	\$ 7,630,122	\$ 7,013,299	\$ 17,237,072	\$ 10,223,773

**College Station Independent School District
Investment Summary
As of 04/30/2012**

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	100,177.23	9.15	
Debt Service	1,560,698.14	142.43	
Food Service Fund	355,775.13	32.46	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,403.18	0.30	
Total-Interest Earned		184.34	0.111%
Lone Star			
General Fund	10,108,750.99	1,058.27	
Debt Service	1,351,278.28	141.46	
2007 Bond construction Fund	272.24	0.03	
Total-Interest Earned		1,199.76	0.128%
Citibank Texas, N.A.			
All Funds	105,348,453.59	67,218.71	
Total-Interest Earned		67,218.71	0.590%
Grand Total-Interest Earned		68,602.81	
No. of days in the current month:	30		

College Station Independent School District
TEXPOOL Investment Detail
As of 04/30/2012

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	April 1, 2012	Beginning Balance		100,176.92
	April 30, 2012	Interest Earned	9.15	100,186.07
		Ending Balance		\$ 100,186.07
Debt Service	April 1, 2012	Beginning Balance		1,560,693.39
	April 30, 2012	Interest Earned	142.43	1,560,835.82
		Ending Balance		1,560,835.82
Food Service Fund	April 1, 2012	Beginning Balance		355,774.05
	April 30, 2012	Interest Earned	32.46	355,806.51
		Ending Balance		\$ 355,806.51
2007 Bond Construction Fund	April 1, 2012	Beginning Balance		-
	April 30, 2012	Interest Earned	-	-
		Ending Balance		0.00
2010 Bond Construction Fund	April 1, 2012	Beginning Balance		-
	April 30, 2012	Interest Earned	-	-
		Ending Balance		0.00
Workers Compensation Fund	April 1, 2012	Beginning Balance		921.75
	April 30, 2012	Interest Earned	-	921.75
		Ending Balance		\$ 921.75
Pebble Creek Scholarship	April 1, 2012	Beginning Balance		3,403.17
	April 30, 2012	Interest Earned	0.30	3,403.47
		Ending Balance		\$ 3,403.47

Average Rate of Return 0.1110%

**College Station Independent School District
Lone Star Investment Detail
Government Overnight Fund
As of 04/30/2012**

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	April 1, 2012	Beginning Balance		10,108,750.99
	April 30, 2012	Interest Earned	1,058.27	10,109,809.26
		Ending Balance		<u>\$ 10,109,809.26</u>
Debt Service	April 1, 2012	Beginning Balance		1,351,278.28
	April 30, 2012	Interest Earned	141.46	1,351,419.74
		Ending Balance		<u>\$ 1,351,419.74</u>
2007 Bond Construction Fund	April 1, 2012	Beginning Balance		272.24
	April 30, 2012	Interest Earned	0.03	272.27
		Ending Balance		<u>\$ 272.27</u>

Average Rate of Return 0.1277%

College Station Independent School District
Combined Statement of Revenues and Expenditures
District Activity Funds
For the Period September 1 - April 30, 2012

Location	Balance 09/01/11	Receipts	Expenses	Balance 04/30/12
A & M Consolidated High School	\$ 191,137.84	\$ 53,476.79	\$ 61,551.28	\$ 183,063.35
Timber Academy	5,387.40	0.00	101.50	5,285.90
College Station High School	0.00	100.00	0.00	100.00
College Station Middle School	33,144.33	24,425.34	24,179.36	33,390.31
A & M Middle School	13,570.01	14,740.09	8,490.01	19,820.09
South Knoll Elementary School	46,914.52	14,714.00	18,216.93	43,411.59
College Hills Elementary School	95.33	51,448.33	46,543.05	5,000.61
Southwood Valley Elementary School	3,714.56	9,119.70	10,777.02	2,057.24
Rock Prairie Elementary School	10,615.55	15,743.26	13,344.53	13,014.28
Pebble Creek Elementary School	63,100.67	30,322.37	44,825.88	48,597.16
Forest Ridge Elementary School	77,890.06	82,392.25	76,955.19	83,327.12
Creek View Elementary School	15,674.60	12,694.77	14,653.15	13,716.22
Greens Prairie Elementary School	0.00	7,764.19	5,205.87	2,558.32
Oakwood Intermediate School	36,574.76	66,360.14	36,918.13	66,016.77
Cypress Grove Intermediate School	32,784.35	50,391.02	39,324.18	43,851.19
Subtotal-Campus Funds	530,603.98	433,692.25	401,086.08	563,210.15
District-Wide Activity Fund	12,404.23	1,350.00	1,426.25	12,327.98
Barbara Bush Parent Center	39,748.04	11,677.22	17,295.45	34,129.81
Grand Totals	\$ 582,756.25	\$ 446,719.47	\$ 419,807.78	\$ 609,667.94