

College Station Independent School District
Combined Statement of Revenues and Expenditures
District Activity Funds
For the Period September 1 - July 31, 2011

Location	Balance 09/01/10	Receipts	Expenses	Balance 07/31/11
A & M Consolidated High School	\$ 143,669.51	\$ 125,129.28	\$ 103,877.37	\$ 164,921.42
Timber Academy	5,298.97	4,311.60	4,223.17	5,387.40
College Station Middle School	23,733.74	35,408.39	25,032.04	34,110.09
A & M Middle School	19,521.49	34,694.85	34,413.81	19,802.53
South Knoll Elementary School	44,785.03	21,630.86	19,198.89	47,217.00
College Hills Elementary School	2,950.33	26,590.82	25,851.05	3,690.10
Southwood Valley Elementary School	7,431.18	11,984.01	15,700.63	3,714.56
Rock Prairie Elementary School	10,096.05	30,020.61	28,718.33	11,398.33
Pebble Creek Elementary School	39,568.68	85,454.07	50,895.64	74,127.11
Forest Ridge Elementary School	91,895.64	83,371.17	83,445.27	91,821.54
Creek View Elementary School	8,386.77	52,796.24	35,490.29	25,692.72
Oakwood Intermediate School	33,717.22	61,683.31	52,008.32	43,392.21
Cypress Grove Intermediate School	32,715.51	89,055.68	87,935.37	33,835.82
Subtotal-Campus Funds	463,770.12	662,130.89	566,790.18	559,110.83
District-Wide Activity Fund	10,884.63	2,939.20	767.50	13,056.33
Barbara Bush Parent Center	42,428.15	11,096.47	12,489.99	41,034.63
Grand Totals	\$ 517,082.90	\$ 676,166.56	\$ 580,047.67	\$ 613,201.79

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
July 31, 2011

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 42,059,574	\$ 609,015	\$ 15,893,621	\$ 58,562,210
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		11,961		11,961
Due from Other Funds	-			0
Other Receivables				0
Deferred Expenditures	-			0
Inventories	46,921	71,540		118,461
Total Assets	\$ 43,557,408	\$ 692,516	\$ 16,183,588	\$ 60,433,512
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 23,763	\$ -	\$ -	\$ 23,763
Other Liabilities Payable (Arbitrage)	-			0
Payroll Deductions and Withholdings Payable	60,456	-		60,456
Accrued Wages Payable	5,237,994	19,395		5,257,389
Due to Other Funds	2			2
Due to Other Governments	33,022			33,022
Deferred Revenues	1,409,180	29,070	276,555	1,714,805
Total Liabilities	\$ 6,764,417	\$ 48,465	\$ 276,555	\$ 7,089,437
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	20,753,438			20,753,438
Reported in the Food Service Fund		513,741		513,741
Reported in the Debt Service Fund		-	15,907,033	15,907,033
Total Fund Balances	\$ 36,792,991	\$ 644,051	\$ 15,907,033	\$ 53,344,075
Total Liabilities and Fund Balances	\$ 43,557,408	\$ 692,516	\$ 16,183,588	\$ 60,433,512

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1 - JULY 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	\$ 60,546,583	\$ 59,388,282	\$ (1,158,301)
State Program Revenues	13,983,020	14,574,829	15,910,153	1,335,324
Federal Program Revenues	8,529	8,529		(8,529)
Total Revenues	<u>74,518,128</u>	<u>75,129,941</u>	<u>75,298,435</u>	<u>168,494</u>
EXPENDITURES:				
Current:				
Instruction	44,047,833	44,507,910	43,910,033	597,877
Instructional Resources & Media Services	1,045,729	1,054,669	1,032,258	22,411
Curriculum & Instructional Staff Development	1,003,506	1,018,634	831,464	187,170
Instructional Leadership	1,278,930	1,293,896	1,100,714	193,182
School Leadership	3,952,614	4,010,174	3,816,633	193,541
Guidance, Counseling & Evaluation Services	2,235,962	2,263,305	2,237,624	25,681
Health Services	799,469	804,601	783,940	20,661
Student (Pupil) Transportation	2,032,440	2,050,617	2,218,139	(167,522)
CoCurricular/Extracurricular Activities	2,495,696	2,498,940	2,324,604	174,336
General Administration	2,332,656	2,335,251	1,900,495	434,756
Plant Maintenance and Operations	8,840,428	8,854,512	7,330,894	1,523,618
Security and Monitoring Services	170,145	177,351	172,511	4,840
Data Processing Services	1,737,182	1,743,777	1,348,724	395,053
Community Services	201,457	209,506	180,238	29,268
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.	-	-	3,404	(3,404)
Payments to Tax Increment Fund	-	-	-	-
Other Intergovernmental Charges	739,192	739,192	751,846	(12,654)
Total Expenditures	<u>74,517,383</u>	<u>75,166,479</u>	<u>71,705,189</u>	<u>3,461,290</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>745</u>	<u>(36,538)</u>	<u>3,593,246</u>	<u>3,629,784</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>7,594,324</u>	<u>7,630,862</u>
Net Change in Fund Balances	745	(36,538)	7,594,324	7,630,862
Fund Balance - September 1 (Beginning)	29,198,667	29,198,667	29,198,667	-
Fund Balance	<u>\$ 29,199,412</u>	<u>\$ 29,162,129</u>	<u>\$ 36,792,991</u>	<u>\$ 7,630,862</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - JULY 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	\$ 2,397,200	\$ 2,100,556	\$ (296,644)
State Program Revenues	28,000	28,000	27,233	(767)
Federal Program Revenues	1,963,726	1,967,026	1,868,404	(98,622)
Total Revenues	<u>4,375,926</u>	<u>4,392,226</u>	<u>3,996,193</u>	<u>(396,033)</u>
EXPENDITURES:				
Current:				
Food Services	4,461,561	4,505,561	4,134,146	371,415
Facilities Maintenance and Operations	72,300	72,300	44,737	27,563
Total Expenditures	<u>4,533,861</u>	<u>4,577,861</u>	<u>4,178,883</u>	<u>398,978</u>
 Net Change in Fund Balances	 (157,935)	 (185,635)	 (182,690)	 2,945
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>\$ 641,106</u>	<u>\$ 644,051</u>	<u>\$ 2,945</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - JULY 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	\$ 18,153,117	\$ (102,899)
Total Revenues	<u>18,256,016</u>	<u>18,256,016</u>	<u>18,153,117</u>	<u>(102,899)</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	4,487	11,513
Total Expenditures	<u>17,530,193</u>	<u>17,530,193</u>	<u>6,331,767</u>	<u>11,198,426</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>725,823</u>	<u>725,823</u>	<u>11,821,350</u>	<u>11,095,527</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	11,821,350	11,095,527
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>\$ 15,907,033</u>	<u>\$ 11,095,527</u>

College Station Independent School District
Investment Summary
As of 07/31/2011

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	2,025,143.21	114.43	
Debt Service	1,311,706.36	74.09	
Food Service Fund	355,535.05	20.11	
2007 Bond Construction Fund	1,618,285.10	91.40	
2010 Bond Construction Fund	22,062,403.21	1,246.06	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,400.33	0.17	
Total-Interest Earned		<u>1,546.26</u>	0.07%
Lone Star			
General Fund	10,292,695.04	765.71	
Debt Service	1,350,216.89	100.45	
2007 Bond construction Fund	1,078,296.83	80.22	
Total-Interest Earned		<u>946.38</u>	0.09%
Citibank Texas, N.A.			
All Funds	45,313,596.03	20,782.18	0.54%
Total-Interest Earned		<u>20,782.18</u>	
Grand Total-Interest Earned		<u><u>23,274.82</u></u>	

**College Station Independent School District
Lone Star Investment Detail
Government Overnight Fund
As of 07/31/2011**

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	July 1, 2011	Beginning Balance		10,292,695.04
	July 31, 2011	Interest Earned	765.71	10,293,460.75
		Ending Balance		<u>10,293,460.75</u>
Debt Service	July 1, 2011	Beginning Balance		1,350,216.89
	July 31, 2011	Interest Earned	100.45	1,350,317.34
		Ending Balance		<u>\$ 1,350,317.34</u>
2007 Bond Construction Fund	July 1, 2011	Beginning Balance		1,078,296.83
	July 31, 2011	Interest Earned	80.22	1,078,377.05
		Ending Balance		<u>\$ 1,078,377.05</u>

Average Rate of Return 0.09%

College Station Independent School District
TEXPOOL Investment Detail
As of 07/31/2011

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	July 1, 2011	Beginning Balance		2,025,132.14
	July 31, 2011	Interest Earned	114.43	2,025,246.57
		Ending Balance		<u><u>\$ 2,025,246.57</u></u>
Debt Service	July 1, 2011	Beginning Balance		1,311,699.19
	July 31, 2011	Interest Earned	74.09	1,311,773.28
		Ending Balance		<u><u>1,311,773.28</u></u>
Food Service Fund	July 1, 2011	Beginning Balance		355,533.10
	July 31, 2011	Interest Earned	20.11	355,553.21
		Ending Balance		<u><u>\$ 355,553.21</u></u>
2007 Bond Construction Fund	July 1, 2011	Beginning Balance		1,618,276.25
	July 31, 2011	Interest Earned	91.40	1,618,367.65
		Ending Balance		<u><u>1,618,367.65</u></u>
2010 Bond Construction Fund	July 1, 2011	Beginning Balance		22,062,282.62
	July 31, 2011	Interest Earned	1,246.06	22,063,528.68
		Ending Balance		<u><u>22,063,528.68</u></u>
Workers Compensation Fund	July 1, 2011	Beginning Balance		921.75
	July 31, 2011	Interest Earned	0.00	921.75
		Ending Balance		<u><u>\$ 921.75</u></u>
Pebble Creek Scholarship	July 1, 2011	Beginning Balance		3,400.61
	July 31, 2011	Interest Earned	0.17	3,400.78
		Ending Balance		<u><u>\$ 3,400.78</u></u>

Average Rate of Return 0.07%

