

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2011

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 44,591,633	\$ 535,489	\$ 14,950,264	\$ 60,077,386
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		230,366		230,366
Due from Other Funds	-			0
Other Receivables	6,863			6,863
Deferred Expenditures	-			0
Inventories	31,484	68,550		100,034
Total Assets	\$ 46,080,893	\$ 834,405	\$ 15,240,231	\$ 62,155,529
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Other Liabilities Payable (Arbitrage)	-			0
Payroll Deductions and Withholdings Payable	106,867	-		106,867
Accrued Wages Payable	8,673,552	38,791		8,712,343
Due to Other Funds	202,823			202,823
Due to Other Governments	32,720			32,720
Deferred Revenues	1,383,740	29,070	276,555	1,689,365
Total Liabilities	\$ 10,399,702	\$ 67,861	\$ 276,555	\$ 10,744,118
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	19,641,638			19,641,638
Reported in the Food Service Fund		636,234		636,234
Reported in the Debt Service Fund		-	14,963,676	14,963,676
Total Fund Balances	\$ 35,681,191	\$ 766,544	\$ 14,963,676	\$ 51,411,411
Total Liabilities and Fund Balances	\$ 46,080,893	\$ 834,405	\$ 15,240,231	\$ 62,155,529

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1 - June 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	\$ 60,545,583	\$ 56,300,424	\$ (4,245,159)
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	74,518,128	75,128,941	72,210,577	(2,918,364)
EXPENDITURES:				
Current:				
Instruction	44,047,833	44,511,796	43,337,002	1,174,794
Instructional Resources & Media Services	1,045,729	1,054,584	1,025,934	28,650
Curriculum & Instructional Staff Development	1,003,506	1,016,132	763,025	253,107
Instructional Leadership	1,278,930	1,293,896	1,025,272	268,624
School Leadership	3,952,614	4,006,188	3,675,271	330,917
Guidance, Counseling & Evaluation Services	2,235,962	2,263,789	2,181,568	82,221
Health Services	799,469	805,804	776,964	28,840
Student (Pupil) Transportation	2,032,440	2,050,617	2,103,926	(53,309)
CoCurricular/Extracurricular Activities	2,495,696	2,498,940	2,233,613	265,327
General Administration	2,332,656	2,335,251	1,760,932	574,319
Plant Maintenance and Operations	8,840,428	8,854,512	6,722,864	2,131,648
Security and Monitoring Services	170,145	177,351	167,652	9,699
Data Processing Services	1,737,182	1,743,777	1,264,386	479,391
Community Services	201,457	209,506	173,804	35,702
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	74,517,383	75,165,479	69,729,131	5,436,348
Excess (Deficiency) of Revenues Over (Under) Expenditures	745	(36,538)	2,481,446	2,517,984
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)	-	-	6,482,524	6,519,062
Net Change in Fund Balances	745	(36,538)	6,482,524	6,519,062
Fund Balance - September 1 (Beginning)	29,198,667	29,198,667	29,198,667	-
Fund Balance	\$ 29,199,412	\$ 29,162,129	\$ 35,681,191	\$ 6,519,062

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - June 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	\$ 2,397,200	\$ 2,098,301	\$ (298,899)
State Program Revenues	28,000	28,000	27,233	(767)
Federal Program Revenues	1,963,726	1,967,026	1,856,443	(110,583)
Total Revenues	<u>4,375,926</u>	<u>4,392,226</u>	<u>3,981,977</u>	<u>(410,249)</u>
EXPENDITURES:				
Current:				
Food Services	4,461,561	4,505,561	4,001,631	503,930
Facilities Maintenance and Operations	72,300	72,300	40,543	31,757
Total Expenditures	<u>4,533,861</u>	<u>4,577,861</u>	<u>4,042,174</u>	<u>535,687</u>
Net Change in Fund Balances	(157,935)	(185,635)	(60,197)	125,438
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>\$ 766,544</u>	<u>\$ 125,438</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - June 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	\$ 17,209,760	\$ (1,046,256)
Total Revenues	18,256,016	18,256,016	17,209,760	(1,046,256)
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	17,530,193	17,530,193	6,331,767	11,198,426
Excess (Deficiency) of Revenues Over (Under) Expenditures	725,823	725,823	10,877,993	10,152,170
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	10,877,993	10,152,170
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>\$ 14,963,676</u>	<u>\$ 10,152,170</u>

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

Location	Balance 09/01/10	Receipts	Expenses	Balance 06/30/11
A & M Consolidated High School	\$ 143,669.51	\$ 125,046.98	\$ 100,141.42	\$ 168,575.07
Timber Academy	5,298.97	4,311.60	4,223.17	5,387.40
College Station Middle School	23,733.74	32,510.74	22,021.26	34,223.22
A & M Middle School	19,521.49	33,001.70	30,809.08	21,714.11
South Knoll Elementary School	44,785.03	20,680.86	19,149.45	46,316.44
College Hills Elementary School	2,950.33	26,590.82	23,970.66	5,570.49
Southwood Valley Elementary School	7,431.18	11,984.01	15,546.23	3,868.96
Rock Prairie Elementary School	10,096.05	30,020.61	27,092.92	13,023.74
Pebble Creek Elementary School	39,568.68	84,454.07	50,895.64	73,127.11
Forest Ridge Elementary School	91,895.64	83,371.17	76,355.83	98,910.98
Creek View Elementary School	8,386.77	52,269.34	34,414.08	26,242.03
Oakwood Intermediate School	33,717.22	61,534.01	50,838.94	44,412.29
Cypress Grove Intermediate School	32,715.51	89,055.68	87,874.66	33,896.53
Subtotal-Campus Funds	463,770.12	654,831.59	543,333.34	575,268.37
District-Wide Activity Fund	10,884.63	2,935.00	767.50	13,052.13
Barbara Bush Parent Center	42,428.15	11,096.47	11,797.82	41,726.80
Grand Totals	\$ 517,082.90	\$ 668,863.06	\$ 555,898.66	\$ 630,047.30

College Station Independent School District
Investment Summary
As of 06/30/2011

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	2,025,004.52	132.02	
Debt Service	1,311,616.52	85.52	
Food Service Fund	355,510.68	23.19	
2007 Bond Construction Fund	1,618,174.28	105.49	
2010 Bond Construction Fund	27,060,554.03	1,788.20	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,400.33	0.29	
Total-Interest Earned		<u>2,134.71</u>	0.08%
Lone Star			
General Fund	10,292,695.04	874.42	
Debt Service	1,350,216.89	114.71	
2007 Bond construction Fund	1,078,296.83	91.61	
Total-Interest Earned		<u>1,080.74</u>	0.10%
Citibank Texas, N.A.			
All Funds	46,411,878.27	20,599.24	0.54%
Total-Interest Earned		<u>20,599.24</u>	
Grand Total-Interest Earned		<u><u>23,814.69</u></u>	

**College Station Independent School District
TEXPOOL Investment Detail
As of 06/30/2011**

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	June 1, 2011	Beginning Balance		2,025,000.12
	June 30, 2011	Interest Earned	132.02	2,025,132.14
		Ending Balance		<u><u>\$ 2,025,132.14</u></u>
Debt Service	June 1, 2011	Beginning Balance		1,311,613.67
	June 30, 2011	Interest Earned	85.52	1,311,699.19
		Ending Balance		<u><u>1,311,699.19</u></u>
Food Service Fund	June 1, 2011	Beginning Balance		355,509.91
	June 30, 2011	Interest Earned	23.19	355,533.10
		Ending Balance		<u><u>\$ 355,533.10</u></u>
2007 Bond Construction Fund	June 1, 2011	Beginning Balance		1,618,170.76
	June 30, 2011	Interest Earned	105.49	1,618,276.25
		Ending Balance		<u><u>1,618,276.25</u></u>
2010 Bond Construction Fund	June 1, 2011	Beginning Balance		32,060,494.42
	June 16, 2011	Withdrawal	(10,000,000.00)	22,060,494.42
	June 30, 2011	Interest Earned	1,788.20	22,062,282.62
				<u><u>22,062,282.62</u></u>
Workers Compensation Fund	June 1, 2011	Beginning Balance		921.75
	June 30, 2011	Interest Earned	0.00	921.75
		Ending Balance		<u><u>\$ 921.75</u></u>
Pebble Creek Scholarship	June 1, 2011	Beginning Balance		3,400.32
	June 30, 2011	Interest Earned	0.29	3,400.61
		Ending Balance		<u><u>\$ 3,400.61</u></u>

Average Rate of Return 0.08%

College Station Independent School District
Lone Star Investment Detail
Government Overnight Fund
As of 06/30/2011

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	June 1, 2011	Beginning Balance		10,291,820.62
	June 30, 2011	Interest Earned	874.42	10,292,695.04
		Ending Balance		<u>10,292,695.04</u>
Debt Service	June 1, 2011	Beginning Balance		1,350,102.18
	June 30, 2011	Interest Earned	114.71	1,350,216.89
		Ending Balance		<u>\$ 1,350,216.89</u>
2007 Bond Construction Fund	June 1, 2011	Beginning Balance		1,078,205.22
	June 30, 2011	Interest Earned	91.61	1,078,296.83
		Ending Balance		<u>\$ 1,078,296.83</u>

Average Rate of Return 0.10%

