

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

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 62,364,692	\$ 62,364,692	\$ 128,404	\$ (62,236,288)
State Program Revenues	15,121,327	15,121,327	5,617,383	(9,503,944)
Federal Program Revenues	1,502,108	1,502,108		(1,502,108)
Total Revenues	<u>78,988,127</u>	<u>78,988,127</u>	<u>5,745,787</u>	<u>(73,242,340)</u>
EXPENDITURES:				
Current:				
Instruction	45,688,993	45,688,993	5,125,731	40,563,262
Instructional Resources & Media Services	732,826	732,826	91,919	640,907
Curriculum & Instructional Staff Development	1,204,010	1,204,010	56,584	1,147,426
Instructional Leadership	1,415,778	1,415,778	115,508	1,300,270
School Leadership	4,484,231	4,484,231	411,016	4,073,215
Guidance, Counseling & Evaluation Services	2,374,290	2,374,290	246,838	2,127,452
Health Services	789,550	789,550	93,806	695,744
Student (Pupil) Transportation	2,305,826	2,305,826	108,067	2,197,759
CoCurricular/Extracurricular Activities	2,483,421	2,483,421	297,505	2,185,916
General Administration	2,175,968	2,175,968	156,026	2,019,942
Plant Maintenance and Operations	8,898,915	8,898,915	572,451	8,326,464
Security and Monitoring Services	178,011	178,011	9,850	168,161
Data Processing Services	1,556,531	1,556,531	104,093	1,452,438
Community Services	193,364	193,364	12,455	180,909
Contracted Instructional Services Between Schools	4,639,666	4,639,666	-	4,639,666
Payments to Fiscal Agent/Member Districts of SSA	90,000	90,000	-	90,000
Payments to Juvenile Justice Alternative Ed Prg.	5,000	5,000	-	5,000
Payments to Tax Increment Fund	-	-	-	-
Other Intergovernmental Charges	786,757	786,757	-	786,757
Total Expenditures	<u>80,003,137</u>	<u>80,003,137</u>	<u>7,401,849</u>	<u>72,601,288</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,015,010)</u>	<u>(1,015,010)</u>	<u>(1,656,062)</u>	<u>(641,052)</u>
OTHER FINANCING SOURCES (USES):				
Sale of Real and Personal Property	-	-	-	-
Capital Leases	-	-	-	-
Transfer In	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(1,656,062)</u>	<u>(641,052)</u>
Net Change in Fund Balances	<u>(1,015,010)</u>	<u>(1,015,010)</u>	<u>(1,656,062)</u>	<u>(641,052)</u>
Fund Balance - September 1 (Beginning)	<u>36,058,326</u>	<u>36,058,326</u>	<u>36,058,326</u>	<u>-</u>
Fund Balance	<u>\$ 35,043,316</u>	<u>\$ 35,043,316</u>	<u>\$ 34,402,264</u>	<u>\$ (641,052)</u>

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

	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	\$ 228,296	\$ (2,127,454)
State Program Revenues	28,000	28,000	-	(28,000)
Federal Program Revenues	2,317,969	2,317,969	246,940	(2,071,029)
Total Revenues	<u>4,701,719</u>	<u>4,701,719</u>	<u>475,236</u>	<u>(4,226,483)</u>
EXPENDITURES:				
Current:				
Food Services	4,480,777	4,480,777	242,901	4,237,876
Facilities Maintenance and Operations	85,645	85,645	-	85,645
Total Expenditures	<u>4,566,422</u>	<u>4,566,422</u>	<u>242,901</u>	<u>4,323,521</u>
Net Change in Fund Balances	135,297	135,297	232,335	97,038
Fund Balance - September 1 (Beginning)	<u>678,339</u>	<u>678,339</u>	<u>678,339</u>	<u>-</u>
Fund Balance	<u>\$ 813,636</u>	<u>\$ 813,636</u>	<u>\$ 910,674</u>	<u>\$ 97,038</u>

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

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 20,700,569	\$ 20,700,569	\$ 22,129	\$ (20,678,440)
Total Revenues	<u>20,700,569</u>	<u>20,700,569</u>	<u>22,129</u>	<u>(20,678,440)</u>
EXPENDITURES:				
Debt Service:				
Debt Service - Principal on Long Term Debt	10,250,000	10,250,000	-	10,250,000
Debt Service - Interest on Long Term Debt	9,186,719	9,186,719	-	9,186,719
Debt Service - Bond Issuance Cost and Fees	-	-	202,028	(202,028)
Total Expenditures	<u>19,436,719</u>	<u>19,436,719</u>	<u>202,028</u>	<u>19,234,691</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,263,850</u>	<u>1,263,850</u>	<u>(179,899)</u>	<u>(1,443,749)</u>
OTHER FINANCING SOURCES (USES):				
Capital Related Debt Issued (Regular Bonds)			-	-
Premium or Discount on Issuance of Bonds			394,020	394,020
Other(Uses)			-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>394,020</u>	<u>394,020</u>
Net Change in Fund Balances	1,263,850	1,263,850	214,121	(1,049,729)
Fund Balance - September 1 (Beginning)	<u>5,489,562</u>	<u>5,489,562</u>	<u>5,489,562</u>	<u>-</u>
Fund Balance	<u>\$ 6,753,412</u>	<u>\$ 6,753,412</u>	<u>\$ 5,703,683</u>	<u>\$ (1,049,729)</u>

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2011

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 38,489,865	\$ 489,036	\$ 5,755,223	\$ 44,734,124
Property Taxes- Current	10,620	0	2,416	13,036
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	0	325,004	0	325,004
Due from Other Funds	0	0	0	0
Other Receivables	0	0	0	0
Deferred Expenditures	0	0	0	0
Inventories	116,826	146,226	0	263,052
Total Assets	\$ 40,624,262	\$ 960,266	\$ 6,198,086	\$ 47,782,614
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 22,271	\$ -	\$ -	\$ 22,271
Interest Payable-Current	0	0	53,956	53,956
Payroll Deductions and Withholdings Payable	22,786	0	0	22,786
Accrued Wages Payable	4,110,777	10,372	0	4,121,149
Due to Other Funds	0	0	0	0
Due to Other Governments	33,773	0	0	33,773
Deferred Revenues	2,032,391	39,220	440,447	2,512,058
Total Liabilities	\$ 6,221,998	\$ 49,592	\$ 494,403	\$ 6,765,993
Fund Balances:				
Reserved for:				
Investments in Inventory	\$ 75,334	\$ 163,954	\$ 0	\$ 239,288
Outstanding Encumbrances	0	0	0	0
Unreserved and Designated:				
Designated for Expenditures Associated with Opening Future New Campuses	13,000,000	0	0	13,000,000
Unreserved and Undesignated:				
Reported in the General Fund	21,326,930	0	0	21,326,930
Reported in the Food Service Fund	0	746,720	0	746,720
Reported in the Debt Service Fund	0	0	5,703,683	5,703,683
Total Fund Balances	\$ 34,402,264	\$ 910,674	\$ 5,703,683	\$ 41,016,621
Total Liabilities and Fund Balances	\$ 40,624,262	\$ 960,266	\$ 6,198,086	\$ 47,782,614

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

Location	Balance 09/01/11	Receipts	Expenses	Balance 09/30/11
A & M Consolidated High School	\$ 191,137.84	\$ 11,327.30	\$ 3,632.00	\$ 198,833.14
Timber Academy	5,387.40	0.00	0.00	5,387.40
College Station Middle School	33,144.33	346.38	328.54	33,162.17
A & M Middle School	13,570.01	7,158.00	671.10	20,056.91
South Knoll Elementary School	46,914.52	775.45	103.25	47,586.72
College Hills Elementary School	95.33	9,933.22	155.85	9,872.70
Southwood Valley Elementary School	3,714.56	2,000.00	150.10	5,564.46
Rock Prairie Elementary School	10,615.55	0.00	703.05	9,912.50
Pebble Creek Elementary School	63,100.67	10,891.67	4,843.36	69,148.98
Forest Ridge Elementary School	77,890.06	2,598.65	10,239.43	70,249.28
Creek View Elementary School	15,674.60	0.00	153.09	15,521.51
Oakwood Intermediate School	36,574.76	3,672.16	1,586.88	38,660.04
Cypress Grove Intermediate School	32,784.35	2,108.50	579.40	34,313.45
Subtotal-Campus Funds	530,603.98	50,811.33	23,146.05	558,269.26
District-Wide Activity Fund	12,404.23	0.00	0.00	12,404.23
Barbara Bush Parent Center	39,748.04	4.96	8,429.18	31,323.82
Grand Totals	\$ 582,756.25	\$ 50,816.29	\$ 31,575.23	\$ 601,997.31

College Station Independent School District
Investment Summary
As of 09/30/2011

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	100,122.10	7.65	
Debt Service	1,452,391.88	111.50	
Food Service Fund	355,579.83	27.13	
2007 Bond Construction Fund	297.65	0.00	
2010 Bond Construction Fund	10,001,993.20	763.62	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,401.11	0.30	
Total-Interest Earned		910.20	0.093%
Lone Star			
General Fund	10,102,398.65	964.66	
Debt Service	1,350,429.15	128.95	
2007 Bond construction Fund	272.07	0.03	
Total-Interest Earned		1,093.64	0.116%
Citibank Texas, N.A.			
All Funds	53,589,010.30	22,903.79	
Total-Interest Earned		22,903.79	0.540%
Grand Total-Interest Earned		24,907.63	

College Station Independent School District
TEXPOOL Investment Detail
As of 09/30/2011

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	September 1, 2011	Beginning Balance		100,121.84
	September 30, 2011	Interest Earned	7.65	100,129.49
		Ending Balance		\$ 100,129.49
Debt Service	September 1, 2011	Beginning Balance		1,311,868.14
	September 14, 2011	Deposit	247,976.52	1,559,844.66
	September 30, 2011	Interest Earned	111.50	1,559,956.16
		Ending Balance		1,559,956.16
Food Service Fund	September 1, 2011	Beginning Balance		355,578.93
	September 30, 2011	Interest Earned	27.13	355,606.06
		Ending Balance		\$ 355,606.06
2007 Bond Construction Fund	September 1, 2011	Beginning Balance		297.65
	September 30, 2011	Interest Earned	-	297.65
		Ending Balance		297.65
2010 Bond Construction Fund	September 1, 2011	Beginning Balance		10,001,967.75
	September 30, 2011	Interest Earned	763.62	10,002,731.37
		Ending Balance		10,002,731.37
Workers Compensation Fund	September 1, 2011	Beginning Balance		921.75
	September 30, 2011	Interest Earned	-	921.75
		Ending Balance		\$ 921.75
Pebble Creek Scholarship	September 1, 2011	Beginning Balance		3,401.10
	September 30, 2011	Interest Earned	0.30	3,401.40
		Ending Balance		\$ 3,401.40

Average Rate of Return 0.093%

**College Station Independent School District
Lone Star Investment Detail
Government Overnight Fund
As of 09/30/2011**

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	September 1, 2011	Beginning Balance		10,102,398.65
	September 30, 2011	Interest Earned	964.66	10,103,363.31
		Ending Balance		<u><u>\$ 10,103,363.31</u></u>
Debt Service	September 1, 2011	Beginning Balance		1,350,429.15
	September 30, 2011	Interest Earned	128.95	1,350,558.10
		Ending Balance		<u><u>\$ 1,350,558.10</u></u>
2007 Bond Construction Fund	September 1, 2011	Beginning Balance		272.07
	September 30, 2011	Interest Earned	0.03	272.10
		Ending Balance		<u><u>\$ 272.10</u></u>

Average Rate of Return 0.116%