

**College Station Independent School District**  
**Investment Summary**  
**As of 08/31/2012**

<b>Fund/Type</b>	<b>Average Amount Invested</b>	<b>Interest Earned</b>	<b>Average Interest Rate</b>
<b>TexPool</b>			
General Fund	100,219.75	11.16	
Debt Service	1,561,360.07	174.19	
Food Service Fund	355,926.02	39.71	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,404.45	0.31	
Total-Interest Earned		<u>225.37</u>	0.131%
<b>Lone Star</b>			
General Fund	10,113,215.92	1,195.92	
Debt Service	1,351,875.12	159.86	
2007 Bond construction Fund	-	0.00	
Total-Interest Earned		<u>1,355.78</u>	0.140%
<b>Citibank Texas, N.A.</b>			
All Funds	60,749,850.90	40,088.79	0.600%
Total-Interest Earned		<u>40,088.79</u>	
Grand Total-Interest Earned		<u><u>41,669.94</u></u>	
No. of days in the current month:	31		

**College Station Independent School District**  
**Texpool Investment Detail**  
**As of 08/31/2012**

<b>Fund/Type</b>	<b>Date</b>	<b>Transaction Type</b>	<b>Amount</b>	<b>Balance</b>
General Fund	August 1, 2012	Beginning Balance		100,219.39
	August 31, 2012	Interest Earned	11.16	100,230.55
		Ending Balance		<b>\$ 100,230.55</b>
Debt Service	August 1, 2012	Beginning Balance		1,561,354.45
	August 31, 2012	Interest Earned	174.19	1,561,528.64
		Ending Balance		<b>1,561,528.64</b>
Food Service Fund	August 1, 2012	Beginning Balance		355,924.74
	August 31, 2012	Interest Earned	39.71	355,964.45
		Ending Balance		<b>\$ 355,964.45</b>
2007 Bond Construction Fund	August 1, 2012	Beginning Balance		-
	August 31, 2012	Interest Earned	-	-
		Ending Balance		<b>0.00</b>
2010 Bond Construction Fund	August 1, 2012	Beginning Balance		-
	August 31, 2012	Interest Earned	-	-
		Ending Balance		<b>0.00</b>
Workers Compensation Fund	August 1, 2012	Beginning Balance		921.75
	August 31, 2012	Interest Earned	-	921.75
		Ending Balance		<b>\$ 921.75</b>
Pebble Creek Scholarship	August 1, 2012	Beginning Balance		3,404.44
	August 31, 2012	Interest Earned	0.31	3,404.75
		Ending Balance		<b>\$ 3,404.75</b>

Average Rate of Return      0.1313%

**College Station Independent School District  
Lone Star Investment Detail  
Government Overnight Fund  
As of 08/31/2012**

<b>Fund/Type</b>	<b>Date</b>	<b>Transaction Type</b>	<b>Amount</b>	<b>Balance</b>
General Fund	August 1, 2012	Beginning Balance		10,113,215.92
	August 31, 2012	Interest Earned	1,195.92	10,114,411.84
		Ending Balance		<u><u>\$ 10,114,411.84</u></u>
Debt Service	August 1, 2012	Beginning Balance		1,351,875.12
	August 31, 2012	Interest Earned	159.86	1,352,034.98
		Ending Balance		<u><u>\$ 1,352,034.98</u></u>
2007 Bond Construction Fund	August 1, 2012	Beginning Balance		-
	July 5, 2012	Withdrawal	-	-
	August 31, 2012	Interest Earned	-	-
		Ending Balance		<u><u>\$ -</u></u>

Average Rate of Return                      0.1396%

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
SEPTEMBER 1 - AUGUST 31, 2012

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$ 62,364,692	\$ 62,453,752	\$ 62,851,198	\$ 397,446
State Program Revenues	15,121,327	15,121,327	14,662,594	(458,733)
Federal Program Revenues	1,502,108	0	1,432	1,432
<b>Total Revenues</b>	<b>78,988,127</b>	<b>77,575,079</b>	<b>77,515,224</b>	<b>(59,855)</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Instruction	45,688,993	45,464,317	45,170,213	294,105
Instructional Resources & Media Services	732,826	732,124	767,938	(35,814)
Curriculum & Instructional Staff Development	1,204,010	1,219,831	858,055	361,777
Instructional Leadership	1,415,778	1,421,983	1,341,249	80,733
School Leadership	4,484,231	4,497,229	4,524,356	(27,127)
Guidance, Counseling & Evaluation Services	2,374,290	2,372,156	2,305,675	66,482
Health Services	789,550	794,594	825,697	(31,103)
Student (Pupil) Transportation	2,305,826	2,309,338	2,163,551	145,787
CoCurricular/Extracurricular Activities	2,483,421	2,545,969	2,743,983	(198,014)
General Administration	2,175,968	2,276,496	2,075,985	200,511
Plant Maintenance and Operations	8,898,915	8,930,405	8,071,597	858,808
Security and Monitoring Services	178,011	267,698	245,589	22,109
Data Processing Services	1,556,531	1,610,941	1,595,626	15,315
Community Services	193,364	197,849	164,005	33,843
Contracted Instructional Services Between Schools	4,639,666	4,639,666	4,578,565	61,101
Payments to Fiscal Agent/Member Districts of SSA	90,000	90,000	86,290	3,710
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	778,689	8,068
<b>Total Expenditures</b>	<b>80,003,137</b>	<b>80,162,353</b>	<b>78,304,996</b>	<b>1,857,357</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,015,010)	(2,587,274)	(789,773)	1,797,502
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of Real and Personal Property	0	0	0	0
Capital Leases	0	0	0	0
Transfer In	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>(789,773)</b>	<b>1,797,502</b>
<b>Net Change in Fund Balances</b>	<b>(1,015,010)</b>	<b>(2,587,274)</b>	<b>(789,773)</b>	<b>1,797,502</b>
Fund Balance - September 1 (Beginning)	36,761,870	36,761,870	36,761,870	0
<b>Fund Balance</b>	<b>\$ 35,746,860</b>	<b>\$ 34,174,595</b>	<b>\$ 35,972,097</b>	<b>\$ 1,797,502</b>

COLLEGE STATION ISD  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
August 31, 2012

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 42,081,018	\$ 562,108	\$ 6,989,912	\$ 49,633,038
Property Taxes- Current	43,790	0	14,120	57,910
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	235,418	57,213	0	292,631
Due from Other Funds	0	0	0	0
Other Receivables	32,244	0	0	32,244
Deferred Expenditures	0	0	0	0
Prepaid Expenditures	23,999	0	0	23,999
Inventories	95,354	158,378	0	253,732
<b>Total Assets</b>	<b>\$ 44,518,774</b>	<b>\$ 777,698</b>	<b>\$ 7,444,479</b>	<b>\$ 52,740,951</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	\$484,287	\$189,184	\$0	\$673,471
Interest Payable-Current	0	0	0	0
Payroll Deductions and Withholdings Payable	0	0	0	0
Accrued Wages Payable	2,377,802	0	0	2,377,802
Due to Other Funds	0	0	0	0
Due to Other Governments	3,677,636	0	0	3,677,636
Deferred Revenues	2,006,951	41,520	440,447	2,488,918
<b>Total Liabilities</b>	<b>\$ 8,546,677</b>	<b>\$ 230,703</b>	<b>\$ 440,447</b>	<b>\$ 9,217,827</b>
<b>Fund Balances:</b>				
<b>Non-Spendable:</b>				
Investments in Inventory	\$ 95,354	\$ 158,378	\$0	\$ 253,732
Outstanding Encumbrances	0	0	0	0
<b>Restricted:</b>				
Reported in the Food Service Fund	0	388,617	0	388,617
Reported in the Debt Service Fund	0	0	7,004,032	7,004,032
<b>Committed:</b>				
Construction	11,000,000	0	0	11,000,000
Self Insurance	65,691	0	0	65,691
Other Land	4,000,000	0	0	4,000,000
<b>Unreserved and Undesignated:</b>				
Reported in the General Fund	20,811,052	0	0	20,811,052
<b>Total Fund Balances</b>	<b>\$ 35,972,097</b>	<b>\$ 546,995</b>	<b>\$7,004,032</b>	<b>\$ 43,523,123</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 44,518,774</b>	<b>\$ 777,698</b>	<b>\$ 7,444,479</b>	<b>\$ 52,740,951</b>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM  
SEPTEMBER 1 - AUGUST 31, 2012

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$ 2,355,750	\$ 2,355,750	\$ 2,200,395	\$ (155,355)
State Program Revenues	28,000	28,000	27,724	(276)
Federal Program Revenues	2,317,969	2,317,969	2,260,156	(57,813)
Total Revenues	<u>4,701,719</u>	<u>4,701,719</u>	<u>4,488,276</u>	<u>(213,444)</u>
<b>EXPENDITURES:</b>				
Current:				
Food Services	4,480,777	4,705,777	4,572,692	133,085
Facilities Maintenance and Operations	85,645	85,645	46,928	38,717
Total Expenditures	<u>4,566,422</u>	<u>4,791,422</u>	<u>4,619,620</u>	<u>171,802</u>
Net Change in Fund Balances	135,297	(89,703)	(131,344)	(41,641)
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>\$ 588,636</u>	<u>\$ 546,995</u>	<u>\$ (41,641)</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - DEBT SERVICE FUND  
SEPTEMBER 1 - AUGUST 31, 2012

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$ 22,099,339	\$ 20,700,569	\$ 20,689,869	\$ (10,700)
Total Revenues	<u>22,099,339</u>	<u>20,700,569</u>	<u>20,689,869</u>	<u>(10,700)</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Debt Service - Principal on Long Term Debt	10,250,000	10,430,000	10,430,000	-
Debt Service - Interest on Long Term Debt	9,711,433	8,951,917	8,951,918	(1)
Debt Service - Bond Issuance Cost and Fees	-	344,748	343,314	1,434
Total Expenditures	<u>19,961,433</u>	<u>19,726,665</u>	<u>19,725,232</u>	<u>1,433</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,137,906</u>	<u>973,904</u>	<u>964,637</u>	<u>(9,267)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
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)	<u>0</u>	<u>547,180</u>	<u>547,179</u>	<u>(1)</u>
Net Change in Fund Balances	2,137,906	1,521,084	1,511,816	(9,268)
Fund Balance - September 1 (Beginning)	<u>5,492,216</u>	<u>5,492,216</u>	<u>5,492,216</u>	<u>0</u>
Fund Balance	<u>\$ 7,630,122</u>	<u>\$ 7,013,299</u>	<u>\$ 7,004,032</u>	<u>\$ (9,268)</u>

**College Station Independent School District**  
**Combined Statement of Revenues and Expenditures**  
**District Activity Funds**  
**For the Period September 1 - August 31, 2012**

Location	Balance 09/01/11	Receipts	Expenses	Balance 07/31/12
A & M Consolidated High School	\$ 191,137.84	\$ 118,334.86	\$ 151,416.78	\$ 158,055.92
Timber Academy	5,387.40	0.00	101.50	5,285.90
College Station High School	0.00	6,689.19	6,589.00	100.19
College Station Middle School	33,144.33	41,979.45	42,813.72	32,310.06
A & M Middle School	13,570.01	37,246.81	47,547.67	3,269.15
South Knoll Elementary School	46,914.52	23,916.92	29,752.92	41,078.52
College Hills Elementary School	95.33	75,983.70	64,080.09	11,998.94
Southwood Valley Elementary School	3,714.56	20,091.42	17,380.67	6,425.31
Rock Prairie Elementary School	10,615.55	25,250.06	23,877.66	11,987.95
Pebble Creek Elementary School	63,100.67	55,281.35	75,867.86	42,514.16
Forest Ridge Elementary School	77,890.06	94,672.54	96,949.53	75,613.07
Creek View Elementary School	15,674.60	29,523.12	28,978.49	16,219.23
Greens Prairie Elementary School	0.00	36,623.06	31,577.09	5,045.97
Oakwood Intermediate School	36,574.76	79,424.74	73,206.25	42,793.25
Cypress Grove Intermediate School	32,784.35	66,750.69	66,804.69	32,730.35
<b>Subtotal-Campus Funds</b>	<b>530,603.98</b>	<b>711,767.91</b>	<b>756,943.92</b>	<b>485,427.97</b>
District-Wide Activity Fund	12,404.23	1,350.00	1,426.25	12,327.98
Barbara Bush Parent Center	39,748.04	11,711.12	19,590.62	31,868.54
<b>Grand Totals</b>	<b>\$ 582,756.25</b>	<b>\$ 724,829.03</b>	<b>\$ 777,960.79</b>	<b>\$ 529,624.49</b>



