

College Station Independent School District
Investment Summary
As of September 30, 2010

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	8,154,755.09	1,591.49	
Debt Service	1,269,347.02	226.11	
Food Service Fund	355,090.74	63.17	
2007 Bond Construction Fund	3,149,298.41	595.48	
2009 Bond Construction Fund	5,023,696.69	999.23	
2010 Bond Construction Fund	34,666,878.44	6,353.33	
Workers Compensation Fund	921.16	0.30	
Pebble Creek Scholarship	3,396.34	0.60	
Total-Interest Earned		<u>9,829.71</u>	0.22%
Lone Star			
General Fund	12,229,063.37	2,269.65	
Debt Service	1,348,477.06	249.33	
2007 Bond construction Fund	1,316,861.98	244.53	
2009 Bond construction Fund	2,813,457.28	526.78	
Total-Interest Earned		<u>3,290.29</u>	0.22%
TexSTAR			
2009 Bond Construction Fund	3,514,914.76	610.38	
		<u>610.38</u>	0.21%
Citibank Texas, N.A.			
All Funds	13,936,617.96	7,560.13	0.66%
Total-Interest Earned		<u>7,560.13</u>	
Grand Total-Interest Earned		<u><u>21,290.51</u></u>	

College Station Independent School District
TEXPOOL Investment Detail
As of September 30, 2010

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	1-Sep-10	Beginning Balance		10,021,368.71
	27-Sep-10	Withdrawal	(8,000,000.00)	2,021,368.71
	30-Sep-10	Interest Earned	1,591.49	2,022,960.20
		Ending Balance		<u>\$ 2,022,960.20</u>
Debt Service	1-Sep-10	Beginning Balance		1,222,794.67
	15-Sep-10	Deposit	87,271.53	1,310,066.20
	30-Sep-10	Interest Earned	226.11	1,310,292.31
		Ending Balance		<u>1,310,292.31</u>
Food Service Fund	1-Sep-10	Beginning Balance		355,088.63
	30-Sep-10	Interest Earned	63.17	355,151.80
		Ending Balance		<u>\$ 355,151.80</u>
2007 Bond Construction Fund	1-Sep-10	Beginning Balance		3,615,945.23
	27-Sep-10	Withdrawal	(2,000,000.00)	1,615,945.23
	27-Sep-10	Interest Earned	595.48	1,616,540.71
				<u>1,616,540.71</u>
2009 Bond Construction Fund	1-Sep-10	Beginning Balance		6,423,663.38
	27-Sep-10	Withdrawal	(6,000,000.00)	423,663.38
	30-Sep-10	Interest Earned	999.23	424,662.61
				<u>424,662.61</u>
2010 Bond Construction Fund	1-Sep-10	Beginning Balance		0.00
	15-Sep-10	Deposit	65,000,000.00	65,000,000.00
	30-Sep-10	Interest Earned	6,353.33	65,006,353.33
				<u>65,006,353.33</u>
Workers Compensation Fund	1-Sep-10	Beginning Balance		921.15
	30-Sep-10	Interest Earned	0.30	921.45
		Ending Balance		<u>\$ 921.45</u>
Pebble Creek Scholarship	1-Sep-10	Beginning Balance		3,396.32
	30-Sep-10	Interest Earned	0.60	3,396.92
		Ending Balance		<u>\$ 3,396.92</u>

Average Rate of Return for September 2010

0.22%

College Station Independent School District
Lone Star Investment Detail
Government Overnight Fund
As of September 30, 2010

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	1-Sep-10	Beginning Balance		16,779,063.37
	10-Sep-10	Withdrawal	(6,500,000.00)	10,279,063.37
	30-Sep-10	Interest Earned	2,269.65	10,281,333.02
		Ending Balance		<u><u>10,281,333.02</u></u>
Debt Service	1-Sep-10	Beginning Balance		1,348,477.06
	30-Sep-10	Interest Earned	249.33	1,348,726.39
		Ending Balance		<u><u>\$ 1,348,726.39</u></u>
2007 Bond Construction Fund	1-Sep-10	Beginning Balance		1,876,861.98
	10-Sep-10	Withdrawal	(800,000.00)	1,076,861.98
	30-Sep-10	Interest Earned	244.53	1,077,106.51
		Ending Balance		<u><u>\$ 1,077,106.51</u></u>
2009 Bond Construction Fund	1-Sep-10	Beginning Balance		6,313,457.28
	10-Sep-10	Withdrawal	(5,000,000.00)	1,313,457.28
	30-Sep-10	Interest Earned	526.78	1,313,984.06
		Ending Balance		<u><u>\$ 1,313,984.06</u></u>

Average Rate of Return for September 2010

0.22%

College Station Independent School District
TexSTAR Investment Detail
As of September 30, 2010

Fund/Type	Date	Transaction Type	Amount	Balance
2009 Bond Construction Fund	1-Sep-10	Beginning Balance		3,514,894.41
	30-Sep-10	Interest Earned	610.38	3,515,504.79
		Ending Balance		<u>\$ 3,515,504.79</u>

Average Rate of Return for September 2010 0.21%

U.S. Service Center 206
P.O. Box 769013
San Antonio, TX 78245-9013

000001/R1/D1F041/

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CITIBANK, N.A.
Group Account
51535
Statement Period
Sept. 1 - Sept. 30, 2010

COLLEGE STATION ISD
GENERAL FUND
1812 WELSH AVE
COLLEGE STATION TX 77840

Relationship Manager
US SERVICE CENTER
1-877-528-0990
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CitiBusiness® ACCOUNT ANALYSIS GROUP 51535

Accounts Included in Analysis

51535	51543	51551	51578	51586
51594	51608	51616	51659	51667
51675	51683	51691	51705	51713
51721	51748	51756	51780	61387
68659	78573	78700	78719	79685
9771806783	9771806796	9772780756	9773595856	9786177083
9786193876				

Group Summary

Average collected balances	\$20,283,899.16
Less 10% reserve requirement	\$2,028,389.91
Balances eligible for Earnings Credit	\$0.00
Balances Required to Offset Service Charge	\$4,318,891.29
Earnings Credit allowance at 0.50000%	\$0.00
Total Charges for Services	\$1,775.13
Total Charges for Services (Interest Bearing Accounts)	\$0.00
Interest Credit To Your Account 0.66000%	\$7,560.13
Net Service Charge	\$0.00
Balances Available to Support Additional Services	\$13,936,617.96

SERVICES ANALYZED FOR GROUP 51535

Service	No./Units	Price/Unit	Amount
DEPOSIT SERVICES			
MONTHLY MAINTENANCE	30	6.0000	180.00
CHECKS PAID	1,473	.0800	117.84
DEPOSIT TICKETS	618	.1400	86.52
ITEMS DEPOSITED	5,988	.0800	479.04
CURRENCY DEPOSIT (PER \$100)	751	.0700	52.57
OFFICIAL CHECK	2	.0000	0.00
DEPOSITED CHECK RETURNED UNPAID	13	2.5000	32.50
CITIBUSINESS ONLINE			
CASH MANAGER SUITE	1	40.0000	40.00
ACH - CBUSOL WEB ACH MODULE	3	5.0000	15.00
POSITIVE PAY MODULE	2	10.0000	20.00
ACCOUNT RECONCILIATION			
FULL RECONCILIATION-MO. MAINT.	3	65.0000	195.00
FULL RECONCILIATION - ITEMS	1,330	.0350	46.56
PAYEE POSITIVE PAY MONTHLY	3	.0000	0.00
PAYEE POSITIVE PAY ITEMS	1,330	.0500	66.50
CD/DVD IMAGING - ITEM	1,330	.0150	19.96
CD/DVD IMAGING - EOM	1	25.0000	25.00
TRANSMISSION	3	10.0000	30.00

SERVICES ANALYZED FOR GROUP 51535

Continued

<u>Service</u>	<u>No./Units</u>	<u>Price/Unit</u>	<u>Amount</u>
AUTOMATED CLEARING HOUSE (ACH)			
ACH - MONTHLY MAINTENANCE FEEWCM	3	5.0000	15.00
ACH ITEM ORIGINATED WCM	3,674	.0600	220.44
ACH BATCH PROCESSED WCM	2	5.0000	10.00
RETURNED ITEMS WCM	21	1.5000	31.50
ITEM REVERSAL WCM	1	3.0000	3.00
ITEM DELETIONS WCM	1	20.0000	20.00
TRANSFER SERVICES			
CBOL - OUT. DOMESTIC WIRE TXFR	10	5.0000	50.00
AUTOMATED CLEARING HOUSE (ACH)			
ACH CREDIT RECEIVED	168	.1000	16.80
ACH DEBIT RECEIVED	19	.1000	1.90
Total Group Charge for Services			\$1,775.13

College Station Independent School District
Tax Collection Report
As of September 30, 2010

Tax Year:	2010	2009	2008	2007	2006	2005 & Prior	Total All Years
Tax Levy Beginning of Year	\$ 76,834,911	\$ 705,208	\$ 384,439	\$ 345,609	\$ 329,640	\$ 663,796	\$ 79,263,602
Changes & Adjustments for Year	-	11,562	19,885	21,839	27,566	18,696	99,549
Adjusted Tax Levy	\$ 76,834,911	\$ 716,770	\$ 404,324	\$ 367,448	\$ 357,206	\$ 682,492	\$ 79,363,151
Tax Only Amount Paid	\$ -	\$ 61,675	\$ 15,880	\$ 3,124	\$ 1,112	\$ 1,101	\$ 82,893
Percentage of Taxes Paid	0.00%	8.60%	3.93%	0.85%	0.31%	0.16%	0.10%
Unpaid Tax	\$ 76,834,911	\$ 655,094.49	\$ 388,443.92	\$ 364,323.58	\$ 356,094.26	\$ 681,391	\$ 79,280,258.11
Tax Only Amount Paid	\$ -	\$ 61,675	\$ 15,880	\$ 3,124	\$ 1,112	\$ 1,101	\$ 82,893
Penalties & Interest Paid	0	11,788	2,444	1,261	481	1,026	16,999.82
Payments Retained by District	\$ -	\$ 73,463	\$ 18,324	\$ 4,385	\$ 1,593	\$ 2,127	\$ 99,893
Attorney Fees Collected	\$ -	\$ 10,893	\$ 1,502	\$ 587	\$ 163	\$ 302	13,445.64
Property Tax Revenue Budgeted							
Total Payments Percentage							\$ 76,831,124 0.11%
Current Year Adjusted Levy							
Total Payments Percentage							\$ 76,834,911 0.11%

College Station Independent School District
Combined Statement of Revenues and Expenditures
District Activity Funds
For the Period September 1-30, 2010

Location	Balance 09/01/10	Receipts	Expenses	Balance 09/30/10
A & M Consolidated High School	\$ 143,669.51	\$ 8,797.00	\$ 2,881.24	\$ 149,585.27
Timber Academy	5,298.97	-	656.33	4,642.64
College Station Middle School	23,733.74	575.98	133.84	24,175.88
A & M Middle School	19,521.49	3,572.95	756.00	22,338.44
South Knoll Elementary School	44,785.03	774.87	2,112.04	43,447.86
College Hills Elementary School	2,950.33	395.89	359.36	2,986.86
Southwood Valley Elementary School	7,431.18	-	2,567.12	4,864.06
Rock Prairie Elementary School	10,096.05	269.82	689.21	9,676.66
Pebble Creek Elementary School	39,568.68	9,734.39	2,193.45	47,109.62
Forest Ridge Elementary School	91,895.64	12,109.47	1,149.50	102,855.61
Creek View Elementary School	8,386.77	16.56	354.88	8,048.45
Oakwood Intermediate School	33,717.22	2,904.50	67.57	36,554.15
Cypress Grove Intermediate School	32,715.51	4,166.40	241.50	36,640.41
Subtotal-Campus Funds	<u>463,770.12</u>	<u>43,317.83</u>	<u>14,162.04</u>	<u>492,925.91</u>
District-Wide Activity Fund	10,884.63	-	-	10,884.63
Barbara Bush Parent Center	<u>42,428.15</u>	<u>13.47</u>	<u>1,203.11</u>	<u>41,238.51</u>
Grand Totals	<u><u>\$ 517,082.90</u></u>	<u><u>\$ 43,331.30</u></u>	<u><u>\$ 15,365.15</u></u>	<u><u>\$ 545,049.05</u></u>

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2010

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 31,177,936	\$ 753,571	\$ 4,185,954	\$ 36,117,461
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	-	245,141		245,141
Due from Other Funds	-			0
Other Receivables	-			0
Deferred Expenditures				0
Inventories	(3,747)	155,159		151,412
Total Assets	\$ 32,625,102	\$ 1,153,871	\$ 4,475,921	\$ 38,254,894
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 42,342		\$ -	\$ 42,342
Other Liabilities Payable (Arbitrage)	-			0
Payroll Deductions and Withholdings Payable	8,241	-		8,241
Accrued Wages Payable	4,065,692	(4,361)		4,061,331
Due to Other Funds	-			0
Due to Other Governments	28,837			28,837
Deferred Revenues	1,383,740	28,519	276,555	1,688,814
Total Liabilities	\$ 5,528,852	\$ 24,158	\$ 276,555	\$ 5,829,565
Fund Balances:				
Reserved for:				
Investments in Inventory	\$ 39,553	\$ 144,602	\$ -	\$ 184,155
Outstanding Encumbrances		\$ -		0
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	11,056,697			11,056,697
Reported in the Food Service Fund		985,111		985,111
Reported in the Debt Service Fund		-	4,199,366	4,199,366
Total Fund Balances	\$ 27,096,250	\$ 1,129,713	\$ 4,199,366	\$ 32,425,329
Total Liabilities and Fund Balances	\$ 32,625,102	\$ 1,153,871	\$ 4,475,921	\$ 38,254,894

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1 - 30, 2010

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 60,526,579	\$ 60,526,579	\$ 246,036	\$ (60,280,543)
State Program Revenues	13,983,020	13,983,020	1,562,390	(12,420,630)
Federal Program Revenues	8,529	8,529		(8,529)
Total Revenues	74,518,128	74,518,128	1,808,426	(72,709,702)
EXPENDITURES:				
Current:				
Instruction	44,047,833	44,047,833	5,166,104	38,881,729
Instructional Resources & Media Services	1,045,729	1,045,729	136,377	909,352
Curriculum & Instructional Staff Development	1,003,506	1,003,506	73,676	929,830
Instructional Leadership	1,278,930	1,278,930	107,402	1,171,528
School Leadership	3,952,614	3,952,614	376,014	3,576,600
Guidance, Counseling & Evaluation Services	2,235,962	2,235,962	250,786	1,985,176
Health Services	799,469	799,469	93,933	705,536
Student (Pupil) Transportation	2,032,440	2,032,440	188,921	1,843,519
CoCurricular/Extracurricular Activities	2,495,696	2,495,696	286,385	2,209,311
General Administration	2,332,656	2,332,656	151,245	2,181,411
Plant Maintenance and Operations	8,840,428	8,840,428	507,857	8,332,571
Security and Monitoring Services	170,145	170,145	13,985	156,160
Data Processing Services	1,737,182	1,737,182	94,453	1,642,729
Community Services	201,457	201,457	18,010	183,447
Debt Services - Principal on long-term debt	206,043	206,043	-	206,043
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	-	1,299,159
Payments to Fiscal Agent/Member Districts of SSA	90,000	90,000	-	90,000
Payments to Juvenile Justice Alternative Ed Prg.	-	-	-	-
Payments to Tax Increment Fund	-	-	-	-
Other Intergovernmental Charges	739,192	739,192	181,654	557,538
Total Expenditures	74,517,383	74,517,383	7,646,802	66,870,581
Excess (Deficiency) of Revenues Over (Under) Expenditures	745	745	(5,838,376)	(5,839,121)
OTHER FINANCING SOURCES (USES):				
Sale of Real and Personal Property	-	-	-	-
Capital Leases	-	-	-	-
Transfer In	-	-	-	-
Total Other Financing Sources (Uses)	-	-	(5,838,376)	(5,839,121)
Net Change in Fund Balances	745	745	(5,838,376)	(5,839,121)
Fund Balance - September 1 (Beginning)	29,321,358	29,321,358	29,321,358	-
Fund Balance	\$ 29,322,103	\$ 29,322,103	\$ 23,482,982	\$ (5,839,121)

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - 30, 2010

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 2,384,200	\$ 2,384,200	\$ 234,248	\$ (2,149,952)
State Program Revenues	28,000	28,000	-	(28,000)
Federal Program Revenues	1,963,726	1,963,726	245,691	(1,718,035)
Total Revenues	4,375,926	4,375,926	479,939	(3,895,987)
EXPENDITURES:				
Current:				
Food Services	4,461,561	4,461,561	190,692	4,270,869
Facilities Maintenance and Operations	72,300	72,300	-	72,300
Total Expenditures	4,533,861	4,533,861	190,692	4,343,169
Net Change in Fund Balances	(157,935)	(157,935)	289,247	447,182
Fund Balance - September 1 (Beginning)	700,000	700,000	700,000	-
Fund Balance	\$ 542,065	\$ 542,065	\$ 989,247	\$ 447,182

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - 30, 2010

	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	\$ 32,964	\$ (18,223,052)
Total Revenues	18,256,016	18,256,016	32,964	(18,223,052)
EXPENDITURES:				
Debt Service:				
Debt Service - Principal on Long Term Debt	8,840,000	8,840,000	-	8,840,000
Debt Service - Interest on Long Term Debt	8,674,193	8,674,193	(87,272)	8,761,465
Debt Service - Bond Issuance Cost and Fees	16,000	16,000	1,653	14,347
Total Expenditures	17,530,193	17,530,193	(85,619)	17,615,812
Excess (Deficiency) of Revenues Over (Under) Expenditures	725,823	725,823	118,583	(607,240)
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	118,583	(607,240)
Fund Balance - September 1 (Beginning)	4,020,686	4,020,686	4,020,686	-
Fund Balance	\$ 4,746,509	\$ 4,746,509	\$ 4,139,269	\$ (607,240)