

**College Station Independent School District
Investment Summary
As of 03/31/2012**

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	100,167.72	9.83	
Debt Service	1,560,550.75	152.48	
Food Service Fund	355,741.55	34.74	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,402.88	0.31	
Total-Interest Earned		<u>197.36</u>	0.115%
Lone Star			
General Fund	10,107,676.18	1,074.81	
Debt Service	1,351,134.61	143.67	
2007 Bond construction Fund	272.21	0.03	
Total-Interest Earned		<u>1,218.51</u>	0.126%
Citibank Texas, N.A.			
All Funds	113,596,123.07	65,799.19	0.530%
Total-Interest Earned		<u>65,799.19</u>	
Grand Total-Interest Earned		<u><u>67,215.06</u></u>	

**College Station Independent School District
TEXPOOL Investment Detail
As of 03/31/2012**

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	March 1, 2012	Beginning Balance		100,167.09
	March 31, 2012	Interest Earned	9.83	100,176.92
		Ending Balance		<u><u>\$ 100,176.92</u></u>
Debt Service	March 1, 2012	Beginning Balance		1,560,540.91
	March 31, 2012	Interest Earned	152.48	1,560,693.39
		Ending Balance		<u><u>1,560,693.39</u></u>
Food Service Fund	March 1, 2012	Beginning Balance		355,739.31
	March 31, 2012	Interest Earned	34.74	355,774.05
		Ending Balance		<u><u>\$ 355,774.05</u></u>
2007 Bond Construction Fund	March 1, 2012	Beginning Balance		-
	March 31, 2012	Interest Earned	-	-
		Ending Balance		<u><u>0.00</u></u>
2010 Bond Construction Fund	March 1, 2012	Beginning Balance		-
	March 31, 2012	Interest Earned	-	-
		Ending Balance		<u><u>0.00</u></u>
Workers Compensation Fund	March 1, 2012	Beginning Balance		921.75
	March 31, 2012	Interest Earned	-	921.75
		Ending Balance		<u><u>\$ 921.75</u></u>
Pebble Creek Scholarship	March 1, 2012	Beginning Balance		3,402.86
	March 31, 2012	Interest Earned	0.31	3,403.17
		Ending Balance		<u><u>\$ 3,403.17</u></u>

Average Rate of Return 0.1150%

**College Station Independent School District
Lone Star Investment Detail
Government Overnight Fund
As of 03/31/2012**

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	March 1, 2012	Beginning Balance		10,107,676.18
	March 31, 2012	Interest Earned	1,074.81	10,108,750.99
		Ending Balance		<u>\$ 10,108,750.99</u>
Debt Service	March 1, 2012	Beginning Balance		1,351,134.61
	March 31, 2012	Interest Earned	143.67	1,351,278.28
		Ending Balance		<u>\$ 1,351,278.28</u>
2007 Bond Construction Fund	March 1, 2012	Beginning Balance		272.21
	March 31, 2012	Interest Earned	0.03	272.24
		Ending Balance		<u>\$ 272.24</u>

Average Rate of Return 0.1255%

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
March 31, 2012

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 63,062,762	\$ 481,480	\$ 17,100,947	\$ 80,645,190
Property Taxes- Current	55,932	0	18,230	74,162
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	674,782	192,942	0	867,724
Due from Other Funds	0	0	0	0
Other Receivables	0	0	0	0
Deferred Expenditures	0	0	0	0
Inventories	102,435	162,129	0	264,564
Total Assets	\$ 65,902,862	\$ 836,551	\$ 17,559,624	\$ 84,299,038
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 1,365	\$ 0	\$ 0	\$ 1,365
Interest Payable-Current	0	0	0	0
Payroll Deductions and Withholdings Payable	71,554	0	0	71,554
Accrued Wages Payable	7,360,875	33,372	0	7,394,247
Due to Other Funds	0	0	0	0
Due to Other Governments	33,483	0	0	33,483
Deferred Revenues	2,006,951	39,220	440,447	2,486,618
Total Liabilities	\$ 9,474,226	\$ 72,591	\$ 440,447	\$ 9,987,265
Fund Balances:				
Non-Spendable:				
Investments in Inventory	\$ 74,729	\$ 163,954	\$ 0	\$ 238,683
Outstanding Encumbrances	0	0	0	0
Restricted:				
Reported in the Food Service Fund	0	600,006	0	600,006
Reported in the Debt Service Fund	0	0	17,119,177	17,119,177
Committed:				
Construction	13,000,000	0	0	13,000,000
Self Insurance	347,963	0	0	347,963
Other Land	4,000,000	0	0	4,000,000
Unreserved and Undesignated:				
Reported in the General Fund	39,005,944	0	0	39,005,944
Total Fund Balances	\$ 56,428,636	\$ 763,960	\$ 17,119,177	\$ 74,311,773
Total Liabilities and Fund Balances	\$ 65,902,862	\$ 836,551	\$ 17,559,624	\$ 84,299,038

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

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 62,364,692	\$ 62,369,804	\$ 55,429,795	\$ (6,940,009)
State Program Revenues	15,121,327	15,121,327	11,142,386	(3,978,941)
Federal Program Revenues	1,502,108	0	0	0
Total Revenues	<u>78,988,127</u>	<u>77,491,131</u>	<u>66,572,181</u>	<u>(10,918,950)</u>
EXPENDITURES:				
Current:				
Instruction	47,191,101	45,579,120	29,404,216	16,174,904
Instructional Resources & Media Services	732,826	734,126	477,825	256,300
Curriculum & Instructional Staff Development	1,204,010	1,203,586	445,238	758,347
Instructional Leadership	1,415,778	1,416,883	760,029	656,854
School Leadership	4,484,231	4,493,710	2,532,884	1,960,826
Guidance, Counseling & Evaluation Services	2,374,290	2,382,570	1,395,461	987,109
Health Services	789,550	790,000	541,387	248,612
Student (Pupil) Transportation	2,305,826	2,309,338	1,277,098	1,032,240
CoCurricular/Extracurricular Activities	2,483,421	2,523,571	1,655,948	867,623
General Administration	2,175,968	2,284,111	1,200,715	1,083,397
Plant Maintenance and Operations	8,854,605	8,905,762	4,220,782	4,684,980
Security and Monitoring Services	178,011	178,051	72,472	105,579
Data Processing Services	1,556,531	1,556,531	967,911	588,620
Community Services	193,364	197,849	92,798	105,050
Contracted Instructional Services Between Schools	4,639,666	4,639,666	1,232,208	3,407,458
Payments to Fiscal Agent/Member Districts of SSA	90,000	90,000	40,385	49,616
Payments to Juvenile Justice Alternative Ed Prg.	5,000	5,000	7,561	(2,561)
Payments to Tax Increment Fund	0	0	0	0
Other Intergovernmental Charges	786,757	786,757	580,497	206,260
Total Expenditures	<u>81,460,935</u>	<u>80,076,630</u>	<u>46,905,415</u>	<u>33,171,215</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,472,808)</u>	<u>(2,585,499)</u>	<u>19,666,766</u>	<u>22,252,265</u>
OTHER FINANCING SOURCES (USES):				
Sale of Real and Personal Property	0	0	0	0
Capital Leases	0	0	0	0
Transfer In	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>19,666,766</u>	<u>22,252,265</u>
Net Change in Fund Balances	<u>(2,472,808)</u>	<u>(2,585,499)</u>	<u>19,666,766</u>	<u>22,252,265</u>
Fund Balance - September 1 (Beginning)	<u>36,761,870</u>	<u>36,761,870</u>	<u>36,761,870</u>	<u>0</u>
Fund Balance	<u>\$ 34,289,062</u>	<u>\$ 34,176,370</u>	<u>\$ 56,428,636</u>	<u>\$ 22,252,265</u>

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

	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	\$ 1,575,343	\$ (780,407)
State Program Revenues	28,000	28,000	0	(28,000)
Federal Program Revenues	2,317,969	2,317,969	1,456,291	(861,678)
Total Revenues	<u>4,701,719</u>	<u>4,701,719</u>	<u>3,031,634</u>	<u>(1,670,086)</u>
EXPENDITURES:				
Current:				
Food Services	4,480,777	4,480,777	2,919,651	1,561,126
Facilities Maintenance and Operations	85,645	85,645	26,362	59,283
Total Expenditures	<u>4,566,422</u>	<u>4,566,422</u>	<u>2,946,013</u>	<u>1,620,409</u>
Net Change in Fund Balances	135,297	135,297	85,621	(49,677)
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>\$ 813,636</u>	<u>\$ 763,960</u>	<u>\$ (49,677)</u>

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

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 22,099,339	\$ 20,700,569	\$ 18,370,574	\$ (2,329,995)
Total Revenues	<u>22,099,339</u>	<u>20,700,569</u>	<u>18,370,574</u>	<u>(2,329,995)</u>
EXPENDITURES:				
Debt Service:				
Debt Service - Principal on Long Term Debt	10,250,000	10,430,000	2,565,000	7,865,000
Debt Service - Interest on Long Term Debt	9,711,433	8,951,917	4,382,768	4,569,149
Debt Service - Bond Issuance Cost and Fees	-	344,748	343,024	1,724
Total Expenditures	<u>19,961,433</u>	<u>19,726,665</u>	<u>7,290,792</u>	<u>12,435,874</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,137,906</u>	<u>973,904</u>	<u>11,079,782</u>	<u>10,105,879</u>
OTHER FINANCING SOURCES (USES):				
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	<u>2,137,906</u>	<u>1,521,084</u>	<u>11,626,962</u>	<u>10,105,878</u>
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>\$ 17,119,177</u>	<u>\$ 10,105,878</u>

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

Location	Balance 09/01/11	Receipts	Expenses	Balance 03/31/12
A & M Consolidated High School	\$ 191,137.84	\$ 52,878.79	\$ 59,945.14	\$ 184,071.49
Timber Academy	5,387.40	0.00	101.50	5,285.90
College Station High School	0.00	100.00	0.00	100.00
College Station Middle School	33,144.33	24,425.34	23,318.09	34,251.58
A & M Middle School	13,570.01	14,287.09	8,258.21	19,598.89
South Knoll Elementary School	46,914.52	14,061.00	12,644.53	48,330.99
College Hills Elementary School	95.33	49,830.72	44,675.05	5,251.00
Southwood Valley Elementary School	3,714.56	8,812.10	9,901.87	2,624.79
Rock Prairie Elementary School	10,615.55	10,351.12	10,402.53	10,564.14
Pebble Creek Elementary School	63,100.67	25,133.10	37,670.82	50,562.95
Forest Ridge Elementary School	77,890.06	78,749.72	65,093.72	91,546.06
Creek View Elementary School	15,674.60	11,679.39	13,466.72	13,887.27
Greens Prairie Elementary School	0.00	7,764.19	4,892.05	2,872.14
Oakwood Intermediate School	36,574.76	56,359.96	36,749.22	56,185.50
Cypress Grove Intermediate School	32,784.35	49,123.02	33,534.25	48,373.12
Subtotal-Campus Funds	530,603.98	403,555.54	360,653.70	573,505.82
District-Wide Activity Fund	12,404.23	1,025.00	902.50	12,526.73
Barbara Bush Parent Center	39,748.04	10,177.22	16,571.48	33,353.78
Grand Totals	\$ 582,756.25	\$ 414,757.76	\$ 378,127.68	\$ 619,386.33

**College Station Independent School District
Tax Collection Report
As of March 31, 2012**

Tax Year:	2011	2010	2009	2008	2007	2006 & Prior	Total All Years
Tax Levy Beginning of Year	\$ 82,419,498	\$ 636,290	\$ 447,222	\$ 297,515	\$ 263,509	\$ 818,138	\$ 84,882,172
Changes & Adjustments for Year	(87,596)	(3,410)	22,999	31,394	30,602	(4,351)	(10,361)
Adjusted Tax Levy	\$ 82,331,902	\$ 632,880	\$ 470,221	\$ 328,909	\$ 294,111	\$ 813,787	\$ 84,871,811
Tax Only Amount Paid	\$ 72,705,693	\$ 156,083	\$ 79,463	\$ 48,033	\$ 41,650	\$ 36,377	\$ 73,067,298
Percentage of Taxes Paid	88.31%	24.66%	16.90%	14.60%	14.16%	4.47%	86.09%
Unpaid Tax	\$ 9,626,209	\$ 476,797.68	\$ 390,758.32	\$ 280,876.43	\$ 252,460.59	\$ 777,410	\$ 11,804,513
Tax Only Amount Paid	\$ 72,705,693	\$ 156,083	\$ 79,463	\$ 48,033	\$ 41,650	\$ 36,377	\$ 73,067,298
Penalties & Interest Paid	69,087	31,151	18,519	7,173	4,098	14,339	144,367
Payments Retained by District	\$ 72,774,780	\$ 187,233	\$ 97,982	\$ 55,206	\$ 45,748	\$ 50,716	\$ 73,211,665
Attorney Fees Collected	-	\$ 26,582	\$ 10,728	\$ 3,194	\$ 1,538	\$ 3,835	45,877
Property Tax Revenue Budgeted							
Total Payments Percentage							\$ 82,342,261 88.74%
Current Year Adjusted Levy							
Total Payments Percentage							\$ 82,331,902 88.75%