

College Station Independent School District
Investment Summary
As of 02/29/2012

<u>Fund/Type</u>	<u>Average Amount Invested</u>	<u>Interest Earned</u>	<u>Average Interest Rate</u>
TexPool			
General Fund	100,160.14	7.20	
Debt Service	1,560,432.88	111.89	
Food Service Fund	355,714.68	25.51	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,402.58	0.29	
Total-Interest Earned		<u>144.89</u>	0.090%
Lone Star			
General Fund	10,106,003.89	852.51	
Debt Service	1,350,911.07	113.96	
2007 Bond construction Fund	272.17	0.02	
Total-Interest Earned		<u>966.49</u>	0.107%
Citibank Texas, N.A.			
All Funds	106,218,202.56	63,923.76	
Total-Interest Earned		<u>63,923.76</u>	0.510%
Grand Total-Interest Earned		<u><u>65,035.14</u></u>	

College Station Independent School District
TEXPOOL Investment Detail
As of 02/29/2012

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	February 1, 2012	Beginning Balance		100,159.89
	February 29, 2012	Interest Earned	7.20	100,167.09
		Ending Balance		<u><u>\$ 100,167.09</u></u>
Debt Service	February 1, 2012	Beginning Balance		1,560,429.02
	February 29, 2012	Interest Earned	111.89	1,560,540.91
		Ending Balance		<u><u>1,560,540.91</u></u>
Food Service Fund	February 1, 2012	Beginning Balance		355,713.80
	February 29, 2012	Interest Earned	25.51	355,739.31
		Ending Balance		<u><u>\$ 355,739.31</u></u>
2007 Bond Construction Fund	February 1, 2012	Beginning Balance		-
	February 29, 2012	Interest Earned	-	-
		Ending Balance		<u><u>0.00</u></u>
2010 Bond Construction Fund	February 1, 2012	Beginning Balance		-
	February 29, 2012	Interest Earned	-	-
		Ending Balance		<u><u>0.00</u></u>
Workers Compensation Fund	February 1, 2012	Beginning Balance		921.75
	February 29, 2012	Interest Earned	-	921.75
		Ending Balance		<u><u>\$ 921.75</u></u>
Pebble Creek Scholarship	February 1, 2012	Beginning Balance		3,402.57
	February 29, 2012	Interest Earned	0.29	3,402.86
		Ending Balance		<u><u>\$ 3,402.86</u></u>

Average Rate of Return 0.090%

**College Station Independent School District
Lone Star Investment Detail
Government Overnight Fund
As of 02/29/2012**

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	February 1, 2012	Beginning Balance		10,106,823.67
	February 29, 2012	Interest Earned	852.51	10,107,676.18
		Ending Balance		<u>\$ 10,107,676.18</u>
Debt Service	February 1, 2012	Beginning Balance		1,351,020.65
	February 29, 2012	Interest Earned	113.96	1,351,134.61
		Ending Balance		<u>\$ 1,351,134.61</u>
2007 Bond Construction Fund	February 1, 2012	Beginning Balance		272.19
	February 29, 2012	Interest Earned	0.02	272.21
		Ending Balance		<u>\$ 272.21</u>

Average Rate of Return 0.107%

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
February 29, 2012

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 69,382,592	\$ 465,663	\$ 16,930,894	\$ 86,779,150
Property Taxes- Current	142,515	0	45,238	187,752
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	231,228	0	906,010
Due from Other Funds	0	0	0	0
Other Receivables	0	0	0	0
Deferred Expenditures	0	0	0	0
Inventories	91,589	170,713	0	262,303
Total Assets	\$ 72,298,429	\$ 867,604	\$ 17,416,579	\$ 90,582,612
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$0	\$0	\$0	\$0
Interest Payable-Current	0	0	0	0
Payroll Deductions and Withholdings Payable	1,140,031	0	0	1,140,031
Accrued Wages Payable	6,889,264	29,764	0	6,919,028
Due to Other Funds	0	0	0	0
Due to Other Governments	33,474	0	0	33,474
Deferred Revenues	2,006,951	39,220	440,447	2,486,618
Total Liabilities	\$ 10,069,720	\$ 68,984	\$ 440,447	\$ 10,579,150
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	634,667	0	634,667
Reported in the Debt Service Fund	0	0	16,976,132	16,976,132
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	44,806,017	0	0	44,806,017
Total Fund Balances	\$ 62,228,710	\$ 798,621	\$ 16,976,132	\$ 80,003,462
Total Liabilities and Fund Balances	\$ 72,298,429	\$ 867,604	\$ 17,416,579	\$ 90,582,612

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1 - FEBRUARY 29, 2012

	Budgeted Amounts		Actual Amounts	Variance With
	Original	Final	(GAAP Basis)	Final Budget Positive or (Negative)
REVENUES:				
Total Local and Intermediate Sources	\$ 62,364,692	\$ 62,367,133	\$ 54,895,928	\$ (7,471,205)
State Program Revenues	15,121,327	15,121,327	10,618,351	(4,502,976)
Federal Program Revenues	1,502,108	0	0	0
Total Revenues	78,988,127	77,488,460	65,514,279	(11,974,181)
EXPENDITURES:				
Current:				
Instruction	47,191,101	45,580,330	25,433,069	20,147,261
Instructional Resources & Media Services	732,826	734,126	413,885	320,241
Curriculum & Instructional Staff Development	1,204,010	1,203,986	384,837	819,148
Instructional Leadership	1,415,778	1,418,818	660,265	758,553
School Leadership	4,484,231	4,491,600	2,194,269	2,297,331
Guidance, Counseling & Evaluation Services	2,374,290	2,382,570	1,210,682	1,171,888
Health Services	789,550	790,000	470,774	319,226
Student (Pupil) Transportation	2,305,826	2,307,167	1,118,421	1,188,746
CoCurricular/Extracurricular Activities	2,483,421	2,523,571	1,419,590	1,103,981
General Administration	2,175,968	2,284,111	1,036,502	1,247,610
Plant Maintenance and Operations	8,854,605	8,905,762	3,663,060	5,242,702
Security and Monitoring Services	178,011	178,051	64,064	113,987
Data Processing Services	1,556,531	1,556,531	853,588	702,943
Community Services	193,364	195,914	79,969	115,945
Contracted Instructional Services Between Schools	4,639,666	4,639,666	616,104	4,023,562
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	5,671	(671)
Payments to Tax Increment Fund	0	0	0	0
Other Intergovernmental Charges	786,757	786,757	382,304	404,453
Total Expenditures	81,460,935	80,073,959	40,047,439	40,026,520
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,472,808)	(2,585,499)	25,466,840	28,052,339
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)	0	0	25,466,840	28,052,339
Net Change in Fund Balances	(2,472,808)	(2,585,499)	25,466,840	28,052,339
Fund Balance - September 1 (Beginning)	36,761,870	36,761,870	36,761,870	0
Fund Balance	\$ 34,289,062	\$ 34,176,370	\$ 62,228,710	\$ 28,052,339

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
 SEPTEMBER 1 - FEBRUARY 29, 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	\$ 1,364,476	\$ (991,274)
State Program Revenues	28,000	28,000	0	(28,000)
Federal Program Revenues	2,317,969	2,317,969	1,263,349	(1,054,621)
Total Revenues	<u>4,701,719</u>	<u>4,701,719</u>	<u>2,627,824</u>	<u>(2,073,895)</u>
EXPENDITURES:				
Current:				
Food Services	4,480,777	4,480,777	2,484,869	1,995,908
Facilities Maintenance and Operations	85,645	85,645	22,674	62,971
Total Expenditures	<u>4,566,422</u>	<u>4,566,422</u>	<u>2,507,543</u>	<u>2,058,880</u>
Net Change in Fund Balances	135,297	135,297	120,282	(15,016)
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>\$ 798,621</u>	<u>\$ (15,016)</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - FEBRUARY 29, 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	\$ 18,227,111	\$ (2,473,458)
Total Revenues	<u>22,099,339</u>	<u>20,700,569</u>	<u>18,227,111</u>	<u>(2,473,458)</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	342,606	2,142
Total Expenditures	<u>19,961,433</u>	<u>19,726,665</u>	<u>7,290,373</u>	<u>12,436,292</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,137,906</u>	<u>973,904</u>	<u>10,936,737</u>	<u>9,962,833</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	2,137,906	1,521,084	11,483,916	9,962,833
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>\$ 16,976,132</u>	<u>\$ 9,962,833</u>

College Station Independent School District
Combined Statement of Revenues and Expenditures
District Activity Funds
For the Period September 1 - February 29, 2012

Location	Balance 09/01/11	Receipts	Expenses	Balance 02/29/12
A & M Consolidated High School	\$ 191,137.84	\$ 51,741.57	\$ 57,443.63	\$ 185,435.78
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	18,005.95	18,207.04	32,943.24
A & M Middle School	13,570.01	14,201.09	8,258.21	19,512.89
South Knoll Elementary School	46,914.52	9,643.48	12,071.59	44,486.41
College Hills Elementary School	95.33	47,876.72	31,045.34	16,926.71
Southwood Valley Elementary School	3,714.56	8,812.10	9,754.95	2,771.71
Rock Prairie Elementary School	10,615.55	10,351.12	10,402.53	10,564.14
Pebble Creek Elementary School	63,100.67	25,100.21	36,040.80	52,160.08
Forest Ridge Elementary School	77,890.06	39,154.15	53,964.69	63,079.52
Creek View Elementary School	15,674.60	10,567.64	11,578.10	14,664.14
Greens Prairie Elementary School	0.00	7,042.96	1,275.00	5,767.96
Oakwood Intermediate School	36,574.76	34,525.08	30,114.41	40,985.43
Cypress Grove Intermediate School	32,784.35	42,391.49	21,644.37	53,531.47
Subtotal-Campus Funds	530,603.98	319,513.56	301,902.16	548,215.38
District-Wide Activity Fund	12,404.23	1,025.00	902.50	12,526.73
Barbara Bush Parent Center	39,748.04	2,174.95	13,469.63	28,453.36
Grand Totals	\$ 582,756.25	\$ 322,713.51	\$ 316,274.29	\$ 589,195.47