

College Station Independent School District
TEXPOOL Investment Detail
As of February 28, 2011

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	1-Feb-11	Beginning Balance		2,024,189.75
	28-Feb-11	Interest Earned	228.35	2,024,418.10
		Ending Balance		<u><u>\$ 2,024,418.10</u></u>
Debt Service	1-Feb-11	Beginning Balance		1,311,088.72
	28-Feb-11	Interest Earned	147.93	1,311,236.65
		Ending Balance		<u><u>1,311,236.65</u></u>
Food Service Fund	1-Feb-11	Beginning Balance		355,367.62
	28-Feb-11	Interest Earned	40.11	355,407.73
		Ending Balance		<u><u>\$ 355,407.73</u></u>
2007 Bond Construction Fund	1-Feb-11	Beginning Balance		1,617,523.21
	28-Feb-11	Interest Earned	182.44	1,617,705.65
		Ending Balance		<u><u>1,617,705.65</u></u>
2010 Bond Construction Fund	1-Feb-11	Beginning Balance		52,044,027.95
	25-Feb-11	Withdrawal	(10,000,000.00)	42,044,027.95
	28-Feb-11	Interest Earned	5,698.14	42,049,726.09
		Ending Balance		<u><u>42,049,726.09</u></u>
Workers Compensation Fund	1-Feb-11	Beginning Balance		921.75
	28-Feb-11	Interest Earned	0.00	921.75
		Ending Balance		<u><u>\$ 921.75</u></u>
Pebble Creek Scholarship	1-Feb-11	Beginning Balance		3,399.06
	28-Feb-11	Interest Earned	0.32	3,399.38
		Ending Balance		<u><u>\$ 3,399.38</u></u>

Average Rate of Return for February 2011 0.15%

**College Station Independent School District
Lone Star Investment Detail
Government Overnight Fund
As of February 28, 2011**

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	1-Feb-11	Beginning Balance		10,287,371.21
	28-Feb-11	Interest Earned	1,136.19	10,288,507.40
		Ending Balance		<u>10,288,507.40</u>
Debt Service	1-Feb-11	Beginning Balance		1,349,518.49
	28-Feb-11	Interest Earned	149.05	1,349,667.54
		Ending Balance		<u>\$ 1,349,667.54</u>
2007 Bond Construction Fund	1-Feb-11	Beginning Balance		1,077,739.08
	28-Feb-11	Interest Earned	119.03	1,077,858.11
		Ending Balance		<u>\$ 1,077,858.11</u>
2009 Bond Construction Fund	1-Feb-11	Beginning Balance		0.86
	28-Feb-11	Interest Earned	0.00	0.86
		Ending Balance		<u>\$ 0.86</u>

Average Rate of Return for February 2011 0.14%

**College Station Independent School District
 TexSTAR Investment Detail
 As of February 28, 2011**

Fund/Type	Date	Transaction Type	Amount	Balance
2009 Bond Construction Fund	1-Feb-11	Beginning Balance		1.88
	24-Feb-11	Withdrawal	(1.88)	0.00
	28-Feb-11	Interest Earned	0.00	0.00
		Ending Balance		<u>\$ -</u>

Average Rate of Return for February 2011 0.15%

College Station Independent School District
Investment Summary
As of February 28, 2011

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	2,024,197.91	228.35	
Debt Service	1,311,094.00	147.93	
Food Service Fund	355,369.05	40.11	
2007 Bond Construction Fund	1,617,529.73	182.44	
2010 Bond Construction Fund	50,258,517.17	5,698.14	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,399.07	0.32	
Total-Interest Earned		<u>6,297.29</u>	0.15%
Lone Star			
General Fund	10,287,371.21	1,136.19	
Debt Service	1,349,518.49	149.05	
2007 Bond construction Fund	1,077,739.08	119.03	
2009 Bond construction Fund	0.86	0.00	
Total-Interest Earned		<u>1,404.27</u>	0.14%
TexSTAR			
2009 Bond Construction Fund	1.80	0.00	
		<u>0.00</u>	0.15%
Citibank Texas, N.A.			
All Funds	64,684,918.20	32,253.84	0.65%
Total-Interest Earned		<u>32,253.84</u>	
Grand Total-Interest Earned		<u><u>39,955.40</u></u>	

**College Station Independent School District
Tax Collection Report
As of February 28, 2011**

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	(53,583)	(17,467)	(4,727)	35,426	44,263	30,572	34,483
Adjusted Tax Levy	\$ 76,781,327	\$ 687,741	\$ 379,712	\$ 381,034	\$ 373,903	\$ 694,367	\$ 79,298,085
Tax Only Amount Paid	\$ 67,093,818	\$ 132,315	\$ 26,502	\$ 46,318	\$ 47,186	\$ 54,669	\$ 67,400,808
Percentage of Taxes Paid	87.38%	19.24%	6.98%	12.16%	12.62%	7.87%	85.00%
Unpaid Tax	\$ 9,687,510	\$ 555,426.12	\$ 353,209.53	\$ 334,716.21	\$ 326,716.73	\$ 639,699	\$ 11,897,277.08
Tax Only Amount Paid	\$ 67,093,818	\$ 132,315	\$ 26,502	\$ 46,318	\$ 47,186	\$ 54,669	\$ 67,400,808
Penalties & Interest Paid	41,630	29,795	8,726	6,287	3,401	14,856	104,695
Payments Retained by District	\$ 67,135,447	\$ 162,110	\$ 35,228	\$ 52,606	\$ 50,587	\$ 69,525	\$ 67,505,503
Attorney Fees Collected	\$ 14,507	\$ 25,762	\$ 5,107	\$ 2,935	\$ 1,344	\$ 4,437	\$ 54,092.07
Property Tax Revenue Budgeted							
Total Payments Percentage							\$ 76,831,124 87.73%
Current Year Adjusted Levy							
Total Payments Percentage							\$ 76,781,327 87.78%

College Station Independent School District
Combined Statement of Revenues and Expenditures
District Activity Funds
For the Period September 1 - February 28, 2011

Location	Balance 09/01/10	Receipts	Expenses	Balance 02/28/11
A & M Consolidated High School	\$ 143,669.51	\$ 98,102.83	\$ 47,616.52	\$ 194,155.82
Timber Academy	5,298.97	236.00	656.33	4,878.64
College Station Middle School	23,733.74	26,201.46	16,564.88	33,370.32
A & M Middle School	19,521.49	11,846.67	7,876.81	23,491.35
South Knoll Elementary School	44,785.03	9,360.99	11,420.31	42,725.71
College Hills Elementary School	2,950.33	11,731.97	16,091.55	(1,409.25)
Southwood Valley Elementary School	7,431.18	3,954.33	9,167.35	2,218.16
Rock Prairie Elementary School	10,096.05	14,405.93	13,319.47	11,182.51
Pebble Creek Elementary School	39,568.68	49,636.13	39,694.46	49,510.35
Forest Ridge Elementary School	91,895.64	71,307.97	21,725.87	141,477.74
Creek View Elementary School	8,386.77	17,184.81	9,019.31	16,552.27
Oakwood Intermediate School	33,717.22	29,154.06	32,069.17	30,802.11
Cypress Grove Intermediate School	32,715.51	60,476.33	33,706.36	59,485.48
Subtotal-Campus Funds	463,770.12	403,599.48	258,928.39	608,441.21
District-Wide Activity Fund	10,884.63	2,285.00	767.50	12,402.13
Barbara Bush Parent Center	42,428.15	1,070.62	8,340.58	35,158.19
Grand Totals	\$ 517,082.90	\$ 406,955.10	\$ 268,036.47	\$ 656,001.53

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
February 28, 2011

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 60,835,873	\$ 809,401	\$ 13,683,370	\$ 75,328,644
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		193,877		193,877
Due from Other Funds	-			0
Other Receivables	586			586
Deferred Expenditures				0
Inventories	39,649	147,750		187,399
Total Assets	\$ 62,327,021	\$ 1,151,028	\$ 13,973,337	\$ 77,451,386
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 35,791	\$ 509	\$ -	\$ 36,300
Other Liabilities Payable (Arbitrage)	-			0
Payroll Deductions and Withholdings Payable	75,480	-		75,480
Accrued Wages Payable	7,264,994	31,623		7,296,617
Due to Other Funds				0
Due to Other Governments	29,273			29,273
Deferred Revenues	1,383,740	29,070	276,555	1,689,365
Total Liabilities	\$ 8,789,278	\$ 61,202	\$ 276,555	\$ 9,127,035
Fund Balances:				
Reserved for:				
Investments in Inventory	\$ 39,553	\$ 130,310	\$ -	\$ 169,863
Outstanding Encumbrances		-	-	
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	37,498,190			37,498,190
Reported in the Food Service Fund		959,516		959,516
Reported in the Debt Service Fund		-	13,696,782	13,696,782
Total Fund Balances	\$ 53,537,743	\$ 1,089,826	\$ 13,696,782	\$ 68,324,351
Total Liabilities and Fund Balances	\$ 62,327,021	\$ 1,151,028	\$ 13,973,337	\$ 77,451,386

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1 - FEBRUARY 28, 2011

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 60,526,579	\$ 60,544,579	\$ 51,892,304	\$ (8,652,275)
State Program Revenues	13,983,020	13,983,020	8,220,631	(5,762,389)
Federal Program Revenues	8,529	8,529		(8,529)
Total Revenues	<u>74,518,128</u>	<u>74,536,128</u>	<u>60,112,935</u>	<u>(14,423,193)</u>
EXPENDITURES:				
Current:				
Instruction	44,047,833	44,066,374	25,480,744	18,585,630
Instructional Resources & Media Services	1,045,729	1,045,762	623,977	421,785
Curriculum & Instructional Staff Development	1,003,506	1,004,313	421,390	582,923
Instructional Leadership	1,278,930	1,278,930	580,741	698,189
School Leadership	3,952,614	3,951,233	1,979,979	1,971,254
Guidance, Counseling & Evaluation Services	2,235,962	2,236,252	1,264,111	972,141
Health Services	799,469	799,469	456,253	343,216
Student (Pupil) Transportation	2,032,440	2,032,440	1,222,052	810,388
CoCurricular/Extracurricular Activities	2,495,696	2,497,696	1,338,352	1,159,344
General Administration	2,332,656	2,327,366	1,028,132	1,299,234
Plant Maintenance and Operations	8,840,428	8,834,968	3,817,559	5,017,409
Security and Monitoring Services	170,145	178,605	71,905	106,700
Data Processing Services	1,737,182	1,737,182	769,423	967,759
Community Services	201,457	201,457	96,859	104,598
Debt Services - Principal on long-term debt	206,043	206,043	214,985	(8,942)
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	35,375	54,625
Payments to Juvenile Justice Alternative Ed Prg.	-	-	1,382	(1,382)
Payments to Tax Increment Fund	-	-	-	-
Other Intergovernmental Charges	739,192	739,192	371,718	367,474
Total Expenditures	<u>74,517,383</u>	<u>74,535,383</u>	<u>39,774,937</u>	<u>34,760,446</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>745</u>	<u>745</u>	<u>20,337,998</u>	<u>20,337,253</u>
OTHER FINANCING SOURCES (USES):				
Sale of Real and Personal Property	-	-	4,001,078	4,001,078
Capital Leases	-	-	-	-
Transfer In	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>24,339,076</u>	<u>24,338,331</u>
Net Change in Fund Balances	745	745	24,339,076	24,338,331
Fund Balance - September 1 (Beginning)	<u>29,198,667</u>	<u>29,198,667</u>	<u>29,198,667</u>	<u>-</u>
Fund Balance	<u>\$ 29,199,412</u>	<u>\$ 29,199,412</u>	<u>\$ 53,537,743</u>	<u>\$ 24,338,331</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - FEBRUARY 28, 2011

	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	\$ 1,414,623	\$ (969,577)
State Program Revenues	28,000	28,000	-	(28,000)
Federal Program Revenues	1,963,726	1,963,726	1,209,167	(754,559)
Total Revenues	<u>4,375,926</u>	<u>4,375,926</u>	<u>2,623,790</u>	<u>(1,752,136)</u>
EXPENDITURES:				
Current:				
Food Services	4,461,561	4,461,561	2,338,689	2,122,872
Facilities Maintenance and Operations	72,300	72,300	22,016	50,284
Total Expenditures	<u>4,533,861</u>	<u>4,533,861</u>	<u>2,360,705</u>	<u>2,173,156</u>
Net Change in Fund Balances	(157,935)	(157,935)	263,085	421,020
Fund Balance - September 1 (Beginning)	826,741	826,741	826,741	-
Fund Balance	<u>\$ 668,806</u>	<u>\$ 668,806</u>	<u>\$ 1,089,826</u>	<u>\$ 421,020</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - FEBRUARY 28, 2011

	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	\$ 15,942,021	\$ (2,313,995)
Total Revenues	<u>18,256,016</u>	<u>18,256,016</u>	<u>15,942,021</u>	<u>(2,313,995)</u>
EXPENDITURES:				
Debt Service:				
Debt Service - Principal on Long Term Debt	8,840,000	8,840,000	2,450,000	6,390,000
Debt Service - Interest on Long Term Debt	8,674,193	8,674,193	3,877,280	4,796,913
Debt Service - Bond Issuance Cost and Fees	16,000	16,000	3,642	12,358
Total Expenditures	<u>17,530,193</u>	<u>17,530,193</u>	<u>6,330,922</u>	<u>11,199,271</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>725,823</u>	<u>725,823</u>	<u>9,611,099</u>	<u>8,885,276</u>
OTHER FINANCING SOURCES (USES):				
Capital Related Debt Issued (Regular Bonds)			-	-
Premium or Discount on Issuance of Bonds			-	-
Other(Uses)			-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	725,823	725,823	9,611,099	8,885,276
Fund Balance - September 1 (Beginning)	<u>4,085,683</u>	<u>4,085,683</u>	<u>4,085,683</u>	<u>-</u>
Fund Balance	<u>\$ 4,811,506</u>	<u>\$ 4,811,506</u>	<u>\$ 13,696,782</u>	<u>\$ 8,885,276</u>