

College Station Independent School District
Investment Summary
As of 01/31/2012

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	100,152.65	7.48	
Debt Service	1,560,316.85	115.91	
Food Service Fund	355,688.22	26.43	
2007 Bond Construction Fund	-	0.00	
2010 Bond Construction Fund	665.17	0.00	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,402.30	0.28	
Total-Interest Earned		150.10	0.088%
Lone Star			
General Fund	10,106,003.89	819.78	
Debt Service	1,350,911.07	109.58	
2007 Bond construction Fund	272.17	0.02	
Total-Interest Earned		929.38	0.096%
Citibank Texas, N.A.			
All Funds	81,115,762.49	57,275.94	0.510%
Total-Interest Earned		57,275.94	
Grand Total-Interest Earned		58,355.42	

College Station Independent School District
TEXPOOL Investment Detail
As of 01/31/2012

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	January 1, 2012	Beginning Balance		100,152.41
	January 31, 2012	Interest Earned	7.48	100,159.89
		Ending Balance		<u><u>\$ 100,159.89</u></u>
Debt Service	January 1, 2012	Beginning Balance		1,560,313.11
	January 31, 2012	Interest Earned	115.91	1,560,429.02
		Ending Balance		<u><u>1,560,429.02</u></u>
Food Service Fund	January 1, 2012	Beginning Balance		355,687.37
	January 31, 2012	Interest Earned	26.43	355,713.80
		Ending Balance		<u><u>\$ 355,713.80</u></u>
2007 Bond Construction Fund	January 1, 2012	Beginning Balance		-
	January 31, 2012	Interest Earned	-	-
		Ending Balance		<u><u>0.00</u></u>
2010 Bond Construction Fund	January 1, 2012	Beginning Balance		793.09
	January 27, 2012	Withdrawal	(793.09)	-
	January 31, 2012	Interest Earned	-	-
		Ending Balance		<u><u>0.00</u></u>
Workers Compensation Fund	January 1, 2012	Beginning Balance		921.75
	January 31, 2012	Interest Earned	-	921.75
		Ending Balance		<u><u>\$ 921.75</u></u>
Pebble Creek Scholarship	January 1, 2012	Beginning Balance		3,402.29
	January 31, 2012	Interest Earned	0.28	3,402.57
		Ending Balance		<u><u>\$ 3,402.57</u></u>

Average Rate of Return 0.088%

**College Station Independent School District
Lone Star Investment Detail
Government Overnight Fund
As of 01/31/2012**

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	January 1, 2012	Beginning Balance		10,106,003.89
	January 31, 2012	Interest Earned	819.78	10,106,823.67
		Ending Balance		<u><u>\$ 10,106,823.67</u></u>
Debt Service	January 1, 2012	Beginning Balance		1,350,911.07
	January 31, 2012	Interest Earned	109.58	1,351,020.65
		Ending Balance		<u><u>\$ 1,351,020.65</u></u>
2007 Bond Construction Fund	January 1, 2012	Beginning Balance		272.17
	January 31, 2012	Interest Earned	0.02	272.19
		Ending Balance		<u><u>\$ 272.19</u></u>

Average Rate of Return 0.096%

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - JANUARY 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	\$ 16,594,773	\$ (4,105,796)
Total Revenues	22,099,339	20,700,569	16,594,773	(4,105,796)
EXPENDITURES:				
Debt Service:				
Debt Service - Principal on Long Term Debt	10,250,000	10,250,000	0	10,250,000
Debt Service - Interest on Long Term Debt	9,711,433	9,186,719	(7,651)	9,194,371
Debt Service - Bond Issuance Cost and Fees	-	191,589	342,583	(150,994)
Total Expenditures	19,961,433	19,628,308	334,931	19,293,377
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,137,906	1,072,261	16,259,842	15,187,581
OTHER FINANCING SOURCES (USES):				
Capital Related Debt Issued (Regular Bonds)	0	0	8,945,000	8,945,000
Premium or Discount on Issuance of Bonds	0	394,020	1,334,186	940,166
Capital Debt Refund	0	0	(9,732,006)	(9,732,006)
Other(Uses)	0	0	0	0
Total Other Financing Sources (Uses)	0	394,020	547,179	153,159
Net Change in Fund Balances	2,137,906	1,466,281	16,807,021	15,340,741
Fund Balance - September 1 (Beginning)	5,492,216	5,492,216	5,492,216	0
Fund Balance	<u>\$ 7,630,122</u>	<u>\$ 6,958,496</u>	<u>\$ 22,299,237</u>	<u>\$ 15,340,741</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - JANUARY 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	\$ 1,110,366	\$ (1,245,384)
State Program Revenues	28,000	28,000	0	(28,000)
Federal Program Revenues	2,317,969	2,317,969	1,032,121	(1,285,848)
Total Revenues	<u>4,701,719</u>	<u>4,701,719</u>	<u>2,142,487</u>	<u>(2,559,232)</u>
EXPENDITURES:				
Current:				
Food Services	4,480,777	4,480,777	2,036,944	2,443,833
Facilities Maintenance and Operations	85,645	85,645	18,633	67,012
Total Expenditures	<u>4,566,422</u>	<u>4,566,422</u>	<u>2,055,577</u>	<u>2,510,846</u>
Net Change in Fund Balances	135,297	135,297	86,911	(48,387)
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>\$ 765,250</u>	<u>\$ (48,387)</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1 - JANUARY 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	\$ 62,367,133	\$ 49,939,228	\$ (12,427,905)
State Program Revenues	15,121,327	15,121,327	10,618,351	(4,502,976)
Federal Program Revenues	1,502,108	1,502,108	0	(1,502,108)
Total Revenues	<u>78,988,127</u>	<u>78,990,568</u>	<u>60,557,579</u>	<u>(18,432,989)</u>
EXPENDITURES:				
Current:				
Instruction	47,191,101	45,685,295	20,884,052	24,801,243
Instructional Resources & Media Services	732,826	734,126	344,748	389,378
Curriculum & Instructional Staff Development	1,204,010	1,202,971	315,742	887,228
Instructional Leadership	1,415,778	1,418,818	557,850	860,969
School Leadership	4,484,231	4,488,800	1,802,929	2,685,871
Guidance, Counseling & Evaluation Services	2,374,290	2,382,570	995,343	1,387,227
Health Services	789,550	790,000	385,562	404,437
Student (Pupil) Transportation	2,305,826	2,307,167	929,794	1,377,374
CoCurricular/Extracurricular Activities	2,483,421	2,523,571	1,161,299	1,362,273
General Administration	2,175,968	2,182,961	870,341	1,312,621
Plant Maintenance and Operations	8,854,605	8,905,762	3,079,494	5,826,268
Security and Monitoring Services	178,011	178,051	53,034	125,017
Data Processing Services	1,556,531	1,556,531	739,397	817,134
Community Services	193,364	195,914	67,765	128,148
Contracted Instructional Services Between Schools	4,639,666	4,639,666	0	4,639,666
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	<u>81,460,935</u>	<u>80,073,959</u>	<u>32,615,709</u>	<u>47,458,250</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,472,808)</u>	<u>(1,083,391)</u>	<u>27,941,870</u>	<u>29,025,261</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>27,941,870</u>	<u>29,025,261</u>
Net Change in Fund Balances	<u>(2,472,808)</u>	<u>(1,083,391)</u>	<u>27,941,870</u>	<u>29,025,261</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>\$ 35,678,478</u>	<u>\$ 64,703,739</u>	<u>\$ 29,025,261</u>

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
January 31, 2012

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 66,269,235	\$ 495,367	\$ 20,792,928	\$ 87,557,531
Property Taxes- Current	4,661,131	0	1,560,265	6,221,396
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	184,025	0	858,807
Due from Other Funds	0	0	0	0
Other Receivables	0	0	0	0
Deferred Expenditures	0	0	0	0
Inventories	96,237	152,477	0	248,713
Total Assets	\$ 73,708,335	\$ 831,869	\$ 22,793,641	\$ 97,333,845
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 94,508	5,302	0	\$ 99,811
Interest Payable-Current	0	0	53,957	53,957
Payroll Deductions and Withholdings Payable	1,117,795	0	0	1,117,795
Accrued Wages Payable	5,751,951	22,098	0	5,774,048
Due to Other Funds	0	0	0	0
Due to Other Governments	33,391	0	0	33,391
Deferred Revenues	2,006,951	39,220	440,447	2,486,618
Total Liabilities	\$ 9,004,596	\$ 66,620	\$ 494,404	\$ 9,565,619
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	601,296	0	601,296
Reported in the Debt Service Fund	0	0	22,299,237	22,299,237
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	47,281,047	0	0	47,281,047
Total Fund Balances	\$ 64,703,739	\$ 765,250	\$ 22,299,237	\$ 87,768,226
Total Liabilities and Fund Balances	\$ 73,708,335	\$ 831,869	\$ 22,793,641	\$ 97,333,845

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

Location	Balance 09/01/11	Receipts	Expenses	Balance 01/31/12
A & M Consolidated High School	\$ 191,137.84	\$ 49,097.70	\$ 55,914.65	\$ 184,320.89
Timber Academy	5,387.40	0.00	0.00	5,387.40
College Station High School	0.00	100.00	0.00	100.00
College Station Middle School	33,144.33	17,317.92	9,678.42	40,783.83
A & M Middle School	13,570.01	12,722.69	3,758.25	22,534.45
South Knoll Elementary School	46,914.52	9,547.58	10,031.44	46,430.66
College Hills Elementary School	95.33	38,393.34	21,606.46	16,882.21
Southwood Valley Elementary School	3,714.56	8,731.10	9,485.79	2,959.87
Rock Prairie Elementary School	10,615.55	7,212.02	6,853.92	10,973.65
Pebble Creek Elementary School	63,100.67	24,721.12	35,696.45	52,125.34
Forest Ridge Elementary School	77,890.06	39,122.87	21,416.04	95,596.89
Creek View Elementary School	15,674.60	10,547.22	10,856.47	15,365.35
Greens Prairie Elementary School	0.00	6,536.51	1,000.00	5,536.51
Oakwood Intermediate School	36,574.76	34,071.00	27,798.06	42,847.70
Cypress Grove Intermediate School	32,784.35	35,771.35	20,489.53	48,066.17
Subtotal-Campus Funds	530,603.98	293,892.42	234,585.48	589,910.92
District-Wide Activity Fund	12,404.23	1,025.00	902.50	12,526.73
Barbara Bush Parent Center	39,748.04	171.35	13,089.64	26,829.75
Grand Totals	\$ 582,756.25	\$ 295,088.77	\$ 248,577.62	\$ 629,267.40

