

College Station Independent School District
Investment Summary
As of 10/31/2011

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	100,129.72	7.15	
Debt Service	1,559,959.75	111.18	
Food Service Fund	355,606.88	25.31	
2007 Bond Construction Fund	297.65	0.00	
2010 Bond Construction Fund	7,680,168.71	557.65	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,401.71	0.31	
Total-Interest Earned		<u>701.60</u>	0.084%
Lone Star			
General Fund	10,102,398.65	923.55	
Debt Service	1,350,429.15	123.45	
2007 Bond construction Fund	272.07	0.02	
Total-Interest Earned		<u>1,047.02</u>	0.108%
Citibank Texas, N.A.			
All Funds	53,589,010.30	43,695.29	0.540%
Total-Interest Earned		<u>43,695.29</u>	
Grand Total-Interest Earned		<u><u>45,443.91</u></u>	

College Station Independent School District
TEXPOOL Investment Detail
As of 10/31/2011

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	October 1, 2011	Beginning Balance		100,129.49
	October 31, 2011	Interest Earned	7.15	100,136.64
		Ending Balance		\$ 100,136.64
Debt Service	October 1, 2011	Beginning Balance		1,559,956.16
	October 31, 2011	Interest Earned	111.18	1,560,067.34
		Ending Balance		1,560,067.34
Food Service Fund	October 1, 2011	Beginning Balance		355,606.06
	October 31, 2011	Interest Earned	25.31	355,631.37
		Ending Balance		\$ 355,631.37
2007 Bond Construction Fund	October 1, 2011	Beginning Balance		297.65
	October 31, 2011	Interest Earned	-	297.65
		Ending Balance		297.65
2010 Bond Construction Fund	October 1, 2011	Beginning Balance		10,002,731.37
	October 20, 2011	Withdrawal	(6,000,000.00)	4,002,731.37
	October 31, 2011	Interest Earned	557.65	4,003,289.02
		Ending Balance		4,003,289.02
Workers Compensation Fund	October 1, 2011	Beginning Balance		921.75
	October 31, 2011	Interest Earned	-	921.75
		Ending Balance		\$ 921.75
Pebble Creek Scholarship	October 1, 2011	Beginning Balance		3,401.40
	October 31, 2011	Interest Earned	0.31	3,401.71
		Ending Balance		\$ 3,401.71

Average Rate of Return 0.084%

**College Station Independent School District
Lone Star Investment Detail
Government Overnight Fund
As of 10/31/2011**

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	October 1, 2011	Beginning Balance		10,103,363.31
	October 31, 2011	Interest Earned	923.55	10,104,286.86
		Ending Balance		<u>\$ 10,104,286.86</u>
Debt Service	October 1, 2011	Beginning Balance		1,350,558.10
	October 31, 2011	Interest Earned	123.45	1,350,681.55
		Ending Balance		<u>\$ 1,350,681.55</u>
2007 Bond Construction Fund	October 1, 2011	Beginning Balance		272.10
	October 31, 2011	Interest Earned	0.02	272.12
		Ending Balance		<u>\$ 272.12</u>

Average Rate of Return 0.108%

College Station Independent School District
Combined Statement of Revenues and Expenditures
District Activity Funds
For the Period September 1 - October 31,2011

Location	Balance 09/01/11	Receipts	Expenses	Balance 10/31/11
A & M Consolidated High School	\$ 191,137.84	\$ 14,792.49	\$ 11,121.76	\$ 194,808.57
Timber Academy	5,387.40	0.00	0.00	5,387.40
College Station Middle School	33,144.33	346.38	935.87	32,554.84
A & M Middle School	13,570.01	8,344.17	807.10	21,107.08
South Knoll Elementary School	46,914.52	778.14	299.14	47,393.52
College Hills Elementary School	95.33	19,510.03	3,811.76	15,793.60
Southwood Valley Elementary School	3,714.56	6,758.53	546.61	9,926.48
Rock Prairie Elementary School	10,615.55	3,819.99	1,003.25	13,432.29
Pebble Creek Elementary School	63,100.67	21,182.98	7,826.49	76,457.16
Forest Ridge Elementary School	77,890.06	7,926.36	15,676.49	70,139.93
Creek View Elementary School	15,674.60	5,253.12	8,584.50	12,343.22
Oakwood Intermediate School	36,574.76	9,181.53	5,173.67	40,582.62
Cypress Grove Intermediate School	32,784.35	12,129.23	7,849.79	37,063.79
Subtotal-Campus Funds	530,603.98	110,022.95	63,636.43	576,990.50
District-Wide Activity Fund	12,404.23	265.00	0.00	12,669.23
Barbara Bush Parent Center	39,748.04	162.75	9,221.18	30,689.61
Grand Totals	\$ 582,756.25	\$ 110,450.70	\$ 72,857.61	\$ 620,349.34

**College Station Independent School District
Tax Collection Report
As of October 31, 2011**

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	-	22,255	18,844	26,082	28,077	16,007	\$ 111,266
Adjusted Tax Levy	\$ 82,419,498	\$ 658,545	\$ 466,066	\$ 323,597	\$ 291,586	\$ 834,145	\$ 84,993,438
Tax Only Amount Paid	\$ 2,275,926	\$ 56,572	\$ 11,598	\$ 5,764	\$ 4,150	\$ 1,939	\$ 2,355,949
Percentage of Taxes Paid	2.76%	8.59%	2.49%	1.78%	1.42%	0.23%	2.77%
Unpaid Tax	\$ 80,143,571	\$ 601,973.51	\$ 454,468.79	\$ 317,832.91	\$ 287,436.62	\$ 832,206	\$ 82,637,489
Tax Only Amount Paid	\$ 2,275,926	\$ 56,572	\$ 11,598	\$ 5,764	\$ 4,150	\$ 1,939	\$ 2,355,949
Penalties & Interest Paid	19	11,998	7,298	2,230	2,098	1,686	25,328
Payments Retained by District	\$ 2,275,945	\$ 68,570	\$ 18,895	\$ 7,995	\$ 6,248	\$ 3,625	\$ 2,381,278
Attorney Fees Collected	\$ -	\$ 10,550	\$ 4,484	\$ 1,001	\$ 814	\$ 544	17,392
Property Tax Revenue Budgeted							
Total Payments Percentage							\$ 82,342,261 2.86%
Current Year Adjusted Levy							
Total Payments Percentage							\$ 82,419,498 2.86%

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
OCTOBER 1 - 31, 2011

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 62,364,692	\$ 62,365,292	\$ 1,370,275	\$ (60,995,017)
State Program Revenues	15,121,327	15,121,327	9,983,962	(5,137,365)
Federal Program Revenues	1,502,108	1,502,108	0	(1,502,108)
Total Revenues	<u>78,988,127</u>	<u>78,988,727</u>	<u>11,354,237</u>	<u>(67,634,490)</u>
EXPENDITURES:				
Current:				
Instruction	45,688,993	45,689,593	9,720,791	35,968,802
Instructional Resources & Media Services	732,826	732,826	155,084	577,741
Curriculum & Instructional Staff Development	1,204,010	1,204,011	136,530	1,067,481
Instructional Leadership	1,415,778	1,415,778	237,609	1,178,169
School Leadership	4,484,231	4,484,231	800,084	3,684,147
Guidance, Counseling & Evaluation Services	2,374,290	2,374,290	471,558	1,902,732
Health Services	789,550	789,550	176,468	613,081
Student (Pupil) Transportation	2,305,826	2,305,826	347,421	1,958,405
CoCurricular/Extracurricular Activities	2,483,421	2,483,421	545,399	1,938,022
General Administration	2,175,968	2,175,968	339,765	1,836,203
Plant Maintenance and Operations	8,898,915	8,898,915	1,272,587	7,626,328
Security and Monitoring Services	178,011	178,011	20,866	157,145
Data Processing Services	1,556,531	1,556,531	190,738	1,365,793
Community Services	193,364	193,364	27,879	165,485
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	0	90,000
Payments to Juvenile Justice Alternative Ed Prg.	5,000	5,000	1,575	3,425
Payments to Tax Increment Fund	0	0	0	0
Other Intergovernmental Charges	786,757	786,757	184,112	602,645
Total Expenditures	<u>80,003,137</u>	<u>80,003,737</u>	<u>14,628,467</u>	<u>65,375,270</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,015,010)</u>	<u>(1,015,010)</u>	<u>(3,274,230)</u>	<u>(2,259,220)</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>(3,274,230)</u>	<u>(2,259,220)</u>
Net Change in Fund Balances	<u>(1,015,010)</u>	<u>(1,015,010)</u>	<u>(3,274,230)</u>	<u>(2,259,220)</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>\$ 35,746,860</u>	<u>\$ 35,746,860</u>	<u>\$ 33,487,640</u>	<u>\$ (2,259,220)</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
OCTOBER 1 - 31, 2011

	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	\$ 462,502	\$ (1,893,248)
State Program Revenues	28,000	28,000	0	(28,000)
Federal Program Revenues	2,317,969	2,317,969	475,179	(1,842,790)
Total Revenues	<u>4,701,719</u>	<u>4,701,719</u>	<u>937,681</u>	<u>(3,764,038)</u>
EXPENDITURES:				
Current:				
Food Services	4,480,777	4,480,777	695,463	3,785,314
Facilities Maintenance and Operations	85,645	85,645	5,957	79,688
Total Expenditures	<u>4,566,422</u>	<u>4,566,422</u>	<u>701,420</u>	<u>3,865,002</u>
Net Change in Fund Balances	135,297	135,297	236,261	100,964
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>\$ 914,600</u>	<u>\$ 100,964</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
OCTOBER 1 - 31, 2011

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 20,700,569	\$ 20,700,569	\$ 384,638	\$ (20,315,931)
Total Revenues	20,700,569	20,700,569	384,638	(20,315,931)
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	9,186,719	9,186,719	0	9,186,719
Debt Service - Bond Issuance Cost and Fees	-	191,589	191,607	(18)
Total Expenditures	19,436,719	19,628,308	191,607	19,436,701
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,263,850	1,072,261	193,030	(879,231)
OTHER FINANCING SOURCES (USES):				
Capital Related Debt Issued (Regular Bonds)	0	0	0	0
Premium or Discount on Issuance of Bonds	0	394,020	394,020	0
Other(Uses)	0	0	0	0
Total Other Financing Sources (Uses)	0	0	394,020	0
Net Change in Fund Balances	1,263,850	1,072,261	587,050	(879,231)
Fund Balance - September 1 (Beginning)	5,492,216	5,492,216	5,492,216	0
Fund Balance	\$ 6,756,066	\$ 6,564,477	\$ 6,079,266	\$ (879,231)

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
October 31, 2011

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 37,630,314	\$ 582,223	\$ 6,036,494	\$ 44,249,032
Property Taxes- Current	391,484	0	96,728	488,212
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	228,238	0	903,020
Due from Other Funds	0	0	0	0
Other Receivables	471	0	0	471
Deferred Expenditures	0	0	0	0
Inventories	96,670	160,976	0	257,646
Total Assets	\$ 40,800,673	\$ 971,437	\$ 6,573,670	\$ 48,345,780
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 4,961	0	0	\$ 4,961
Interest Payable-Current	0	0	53,957	53,957
Payroll Deductions and Withholdings Payable	(238)	0	0	(238)
Accrued Wages Payable	5,242,201	17,618	0	5,259,819
Due to Other Funds	0	0	0	0
Due to Other Governments	33,718	0	0	33,718
Deferred Revenues	2,032,391	39,220	440,447	2,512,058
Total Liabilities	\$ 7,313,033	\$ 56,838	\$ 494,404	\$ 7,864,274
Fund Balances:				
Non-Spendable:				
Investments in Inventory	\$ 75,334	\$ 163,954	\$ 0	\$ 239,288
Outstanding Encumbrances	0	0	0	0
Restricted:				
Reported in the Food Service Fund	0	750,646	0	750,646
Reported in the Debt Service Fund	0	0	6,079,266	6,079,266
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	16,064,343	0	0	16,064,343
Total Fund Balances	\$ 33,487,640	\$ 914,600	\$ 6,079,266	\$ 40,481,505
Total Liabilities and Fund Balances	\$ 40,800,673	\$ 971,437	\$ 6,573,670	\$ 48,345,780