

**College Station Independent School District**  
**Investment Summary**  
**As of 08/31/2011**

<b>Fund/Type</b>	<b>Average Amount Invested</b>	<b>Interest Earned</b>	<b>Average Interest Rate</b>
<b>TexPool</b>			
General Fund	100,114.80	7.27	
Debt Service	1,311,776.34	94.86	
Food Service Fund	355,554.04	25.72	
2007 Bond Construction Fund	297.65	0.00	
2010 Bond Construction Fund	9,356,205.42	621.07	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,400.79	0.32	
Total-Interest Earned		<u>749.24</u>	0.085%
<b>Lone Star</b>			
General Fund	10,101,640.75	757.90	
Debt Service	1,350,317.34	111.81	
2007 Bond construction Fund	272.05	0.02	
Total-Interest Earned		<u>869.73</u>	0.098%
<b>Citibank Texas, N.A.</b>			
All Funds	43,064,136.56	19,750.51	0.540%
Total-Interest Earned		<u>19,750.51</u>	
Grand Total-Interest Earned		<u><u>21,369.48</u></u>	

**College Station Independent School District  
TEXPOOL Investment Detail  
As of 08/31/2011**

<b>Fund/Type</b>	<b>Date</b>	<b>Transaction Type</b>	<b>Amount</b>	<b>Balance</b>
General Fund	August 1, 2011	Beginning Balance		2,025,246.57
	August 1, 2011	Withdrawal	(1,925,132.00)	100,114.57
	August 31, 2011	Interest Earned	7.27	100,121.84
		Ending Balance		<b>\$ 100,121.84</b>
Debt Service	August 1, 2011	Beginning Balance		1,311,773.28
	August 31, 2011	Interest Earned	94.86	1,311,868.14
		Ending Balance		<b>1,311,868.14</b>
Food Service Fund	August 1, 2011	Beginning Balance		355,553.21
	August 31, 2011	Interest Earned	25.72	355,578.93
		Ending Balance		<b>\$ 355,578.93</b>
2007 Bond Construction Fund	August 1, 2011	Beginning Balance		1,618,367.65
	August 1, 2011	Withdrawal	(1,618,070.00)	297.65
		Ending Balance		<b>297.65</b>
2010 Bond Construction Fund	August 1, 2011	Beginning Balance		22,063,528.68
	August 1, 2011	Withdrawal	(22,062,182.00)	1,346.68
	August 3, 2011	Transfer	10,000,000.00	10,001,346.68
	August 31, 2011	Interest Earned	621.07	10,001,967.75
				<b>10,001,967.75</b>
Workers Compensation Fund	August 1, 2011	Beginning Balance		921.75
	August 31, 2011	Interest Earned	0.00	921.75
		Ending Balance		<b>\$ 921.75</b>
Pebble Creek Scholarship	August 1, 2011	Beginning Balance		3,400.78
	August 31, 2011	Interest Earned	0.32	3,401.10
		Ending Balance		<b>\$ 3,401.10</b>

Average Rate of Return            0.085%

**College Station Independent School District  
Lone Star Investment Detail  
Government Overnight Fund  
As of 08/31/2011**

<b>Fund/Type</b>	<b>Date</b>	<b>Transaction Type</b>	<b>Amount</b>	<b>Balance</b>
General Fund	August 1, 2011	Beginning Balance		10,293,460.75
	August 1, 2011	Withdrawal	(10,191,820.00)	101,640.75
	August 31, 2011	Deposit	10,000,000.00	10,101,640.75
	August 31, 2011	Interest Earned	757.90	10,102,398.65
		Ending Balance		<u><u>10,102,398.65</u></u>
Debt Service	August 1, 2011	Beginning Balance		1,350,317.34
	August 31, 2011	Interest Earned	111.81	1,350,429.15
		Ending Balance		<u><u>\$ 1,350,429.15</u></u>
2007 Bond Construction Fund	August 1, 2011	Beginning Balance		1,078,377.05
	August 1, 2011	Withdrawal	(1,078,105.00)	272.05
	August 31, 2011	Interest Earned	0.02	272.07
		Ending Balance		<u><u>\$ 272.07</u></u>

Average Rate of Return            0.098%

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

<b>Tax Year:</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005 &amp; Prior</b>	<b>Total All Years</b>
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	(116,633)	(38,715)	(48,324)	(31,086)	7,156	(66,353)	\$ (293,955)
<b>Adjusted Tax Levy</b>	<b>\$ 76,718,277</b>	<b>\$ 666,493</b>	<b>\$ 336,114</b>	<b>\$ 314,523</b>	<b>\$ 336,796</b>	<b>\$ 597,443</b>	<b>\$ 78,969,647</b>
Tax Only Amount Paid	\$ 76,081,987	\$ 219,272	\$ 38,599	\$ 51,014	\$ 53,321	\$ 62,780	\$ 76,506,972
Percentage of Taxes Paid	99.17%	32.90%	11.48%	16.22%	15.83%	10.51%	96.88%
<b>Unpaid Tax</b>	<b>\$ 636,290</b>	<b>\$ 447,221.88</b>	<b>\$ 297,515.03</b>	<b>\$ 263,509.07</b>	<b>\$ 283,475.11</b>	<b>\$ 534,663</b>	<b>\$ 2,462,675</b>
<b>Tax Only Amount Paid</b>	<b>\$ 76,081,987</b>	<b>\$ 219,272</b>	<b>\$ 38,599</b>	<b>\$ 51,014</b>	<b>\$ 53,321</b>	<b>\$ 62,780</b>	<b>\$ 76,506,972</b>
Penalties & Interest Paid	186,209	59,403	16,358	8,674	7,340	22,234	300,218
<b>Payments Retained by District</b>	<b>\$ 76,268,197</b>	<b>\$ 278,675</b>	<b>\$ 54,957</b>	<b>\$ 59,688</b>	<b>\$ 60,661</b>	<b>\$ 85,014</b>	<b>\$ 76,807,191</b>
Attorney Fees Collected	\$ 20,379	\$ 46,019	\$ 9,141	\$ 3,995	\$ 2,880	\$ 6,699	\$ 89,113
Property Tax Revenue Budgeted							
<b>Total Payments Percentage</b>							<b>\$ 76,831,124</b> <b>99.58%</b>
Current Year Adjusted Levy							
<b>Total Payments Percentage</b>							<b>\$ 76,718,277</b> <b>99.72%</b>

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

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$ 60,526,579	\$ 60,546,583	\$ 59,582,861	\$ (963,722)
State Program Revenues	13,983,020	14,574,829	17,342,066	2,767,237
Federal Program Revenues	8,529	8,529		(8,529)
<b>Total Revenues</b>	<b>74,518,128</b>	<b>75,129,941</b>	<b>76,924,927</b>	<b>1,794,986</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Instruction	44,047,833	44,576,336	44,586,520	(10,184)
Instructional Resources & Media Services	1,045,729	1,054,669	1,032,547	22,122
Curriculum & Instructional Staff Development	1,003,506	1,004,932	909,972	94,960
Instructional Leadership	1,278,930	1,293,896	1,228,691	65,205
School Leadership	3,952,614	4,040,450	4,122,433	(81,983)
Guidance, Counseling & Evaluation Services	2,235,962	2,288,305	2,354,057	(65,752)
Health Services	799,469	804,601	791,310	13,291
Student (Pupil) Transportation	2,032,440	2,360,617	2,318,968	41,649
CoCurricular/Extracurricular Activities	2,495,696	2,498,941	2,470,812	28,129
General Administration	2,332,656	2,297,596	2,089,745	207,851
Plant Maintenance and Operations	8,840,428	8,514,512	8,299,491	215,021
Security and Monitoring Services	170,145	177,351	179,495	(2,144)
Data Processing Services	1,737,182	1,684,777	1,545,715	139,062
Community Services	201,457	209,506	189,123	20,383
Debt Services - Principal on long-term debt	206,043	206,043	206,043	-
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	1,155,676	143,483
Payments to Fiscal Agent/Member Districts of SSA	90,000	90,000	72,304	17,696
Payments to Juvenile Justice Alternative Ed Prg.	-	4,000	3,405	595
Payments to Tax Increment Fund	-	-	-	-
Other Intergovernmental Charges	739,192	751,846	751,846	-
<b>Total Expenditures</b>	<b>74,517,383</b>	<b>75,166,479</b>	<b>74,317,095</b>	<b>849,384</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	745	(36,538)	2,607,832	2,644,370
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of Real and Personal Property	-	-	4,001,078	4,001,078
Capital Leases	-	-	-	-
Transfer In	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>6,608,910</b>	<b>6,645,448</b>
<b>Net Change in Fund Balances</b>	<b>745</b>	<b>(36,538)</b>	<b>6,608,910</b>	<b>6,645,448</b>
Fund Balance - September 1 (Beginning)	29,198,667	29,198,667	29,198,667	-
<b>Fund Balance</b>	<b>\$ 29,199,412</b>	<b>\$ 29,162,129</b>	<b>\$ 35,807,577</b>	<b>\$ 6,645,448</b>

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

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$ 2,384,200	\$ 2,397,200	\$ 2,315,019	\$ (82,181)
State Program Revenues	28,000	28,000	27,233	(767)
Federal Program Revenues	1,963,726	1,967,026	2,236,388	269,362
Total Revenues	<u>4,375,926</u>	<u>4,392,226</u>	<u>4,578,640</u>	<u>186,414</u>
<b>EXPENDITURES:</b>				
Current:				
Food Services	4,461,561	4,505,561	4,649,765	(144,204)
Facilities Maintenance and Operations	72,300	72,300	54,855	17,445
Total Expenditures	<u>4,533,861</u>	<u>4,577,861</u>	<u>4,704,620</u>	<u>(126,759)</u>
Net Change in Fund Balances	(157,935)	(185,635)	(125,980)	59,655
Fund Balance - September 1 (Beginning)	<u>826,741</u>	<u>826,741</u>	<u>826,741</u>	<u>-</u>
Fund Balance	<u>\$ 668,806</u>	<u>\$ 641,106</u>	<u>\$ 700,761</u>	<u>\$ 59,655</u>

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

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$ 18,256,016	\$ 18,256,016	\$ 18,209,671	\$ (46,345)
Total Revenues	<u>18,256,016</u>	<u>18,256,016</u>	<u>18,209,671</u>	<u>(46,345)</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Debt Service - Principal on Long Term Debt	8,840,000	8,840,000	8,895,000	(55,000)
Debt Service - Interest on Long Term Debt	8,674,193	8,674,193	7,892,829	781,364
Debt Service - Bond Issuance Cost and Fees	16,000	16,000	4,551	11,449
Total Expenditures	<u>17,530,193</u>	<u>17,530,193</u>	<u>16,792,380</u>	<u>737,813</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>725,823</u>	<u>725,823</u>	<u>1,417,291</u>	<u>691,468</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
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	1,417,291	691,468
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>\$ 5,502,974</u>	<u>\$ 691,468</u>

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

Location	Balance 09/01/10	Receipts	Expenses	Balance 08/31/11
A & M Consolidated High School	\$ 143,669.51	\$ 156,610.20	\$ 109,141.87	\$ 191,137.84
Timber Academy	5,298.97	4,311.60	4,223.17	5,387.40
College Station Middle School	23,733.74	36,013.87	26,603.28	33,144.33
A & M Middle School	19,521.49	34,694.85	40,646.33	13,570.01
South Knoll Elementary School	44,785.03	21,669.44	19,539.95	46,914.52
College Hills Elementary School	2,950.33	26,590.82	29,445.82	95.33
Southwood Valley Elementary School	7,431.18	11,984.01	15,700.63	3,714.56
Rock Prairie Elementary School	10,096.05	30,020.61	29,501.11	10,615.55
Pebble Creek Elementary School	39,568.68	85,473.46	61,941.47	63,100.67
Forest Ridge Elementary School	91,895.64	83,452.43	97,458.01	77,890.06
Creek View Elementary School	8,386.77	52,796.24	45,508.41	15,674.60
Oakwood Intermediate School	33,717.22	61,683.31	58,825.77	36,574.76
Cypress Grove Intermediate School	32,715.51	92,690.87	92,622.03	32,784.35
<b>Subtotal-Campus Funds</b>	<b>463,770.12</b>	<b>697,991.71</b>	<b>631,157.85</b>	<b>530,603.98</b>
District-Wide Activity Fund	10,884.63	2,939.20	1,419.60	12,404.23
Barbara Bush Parent Center	42,428.15	11,111.13	13,791.24	39,748.04
<b>Grand Totals</b>	<b>\$ 517,082.90</b>	<b>\$ 712,042.04</b>	<b>\$ 646,368.69</b>	<b>\$ 582,756.25</b>



COLLEGE STATION ISD  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
August 31, 2011

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 37,155,892	\$ 685,903	\$ 5,486,279	\$ 43,328,074
Property Taxes- Current	7,715	0	2,391	10,106
Property Taxes - Delinquent	1,840,562	0	367,939	2,208,501
Allowance for Uncollectible Taxes (Credit)	(385,686)	0	(77,080)	(462,766)
Due from Other Governments	1,130,741	81,570	0	1,212,311
Due from Other Funds	8,992	4,112	0	13,104
Other Receivables	0	0	0	0
Deferred Expenditures	8,984	0	0	8,984
Inventories	66,350	163,954	0	230,304
<b>Total Assets</b>	<b>\$ 39,833,550</b>	<b>\$ 935,539</b>	<b>\$ 5,779,529</b>	<b>\$ 46,548,618</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 364,323	\$ 194,606	\$ -	\$ 558,929
Other Liabilities Payable (Arbitrage)	0	0	0	0
Payroll Deductions and Withholdings Payable	0	0	0	0
Accrued Wages Payable	2,216,145	0	0	2,216,145
Due to Other Funds	3,592	952	0	4,544
Due to Other Governments	32,733	0	0	32,733
Deferred Revenues	1,409,180	39,220	276,555	1,724,955
<b>Total Liabilities</b>	<b>\$ 4,025,973</b>	<b>\$ 234,778</b>	<b>\$ 276,555</b>	<b>\$ 4,537,306</b>
<b>Fund Balances:</b>				
<b>Reserved for:</b>				
Investments in Inventory	\$ 75,334	\$ 163,954	\$ 0	\$ 239,288
Outstanding Encumbrances		0	0	
<b>Unreserved and Designated:</b>				
Designated for Expenditures Associated with Opening Future New Campuses	16,000,000			16,000,000
<b>Unreserved and Undesignated:</b>				
Reported in the General Fund	19,732,243	0	0	19,732,243
Reported in the Food Service Fund	0	536,807	0	536,807
Reported in the Debt Service Fund	0	0	5,502,974	5,502,974
<b>Total Fund Balances</b>	<b>\$ 35,807,577</b>	<b>\$ 700,761</b>	<b>\$ 5,502,974</b>	<b>\$ 42,011,312</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 39,833,550</b>	<b>\$ 935,539</b>	<b>\$ 5,779,529</b>	<b>\$ 46,548,618</b>