

College Station Independent School District
Investment Summary
As of 06/30/2012

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	100,197.45	11.47	
Debt Service	1,561,012.88	178.94	
Food Service Fund	355,846.90	40.79	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,403.80	0.33	
Total-Interest Earned		231.53	0.140%
Lone Star			
General Fund	10,110,887.47	1,143.02	
Debt Service	1,351,563.87	152.79	
2007 Bond construction Fund	272.30	0.03	
Total-Interest Earned		1,295.84	0.138%
Citibank Texas, N.A.			
All Funds	88,781,300.65	55,238.56	0.580%
Total-Interest Earned		55,238.56	
Grand Total-Interest Earned		56,765.93	
No. of days in the current month	30		

**College Station Independent School District
Texpool Investment Detail
As of 06/30/2012**

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	June 1, 2012	Beginning Balance		100,196.69
	June 30, 2012	Interest Earned	11.47	100,208.16
		Ending Balance		\$ 100,208.16
Debt Service	June 1, 2012	Beginning Balance		1,561,000.95
	June 30, 2012	Interest Earned	178.94	1,561,179.89
		Ending Balance		1,561,179.89
Food Service Fund	June 1, 2012	Beginning Balance		355,844.18
	June 30, 2012	Interest Earned	40.79	355,884.97
		Ending Balance		\$ 355,884.97
2007 Bond Construction Fund	June 1, 2012	Beginning Balance		-
	June 30, 2012	Interest Earned	-	-
		Ending Balance		0.00
2010 Bond Construction Fund	June 1, 2012	Beginning Balance		-
	June 30, 2012	Interest Earned	-	-
		Ending Balance		0.00
Workers Compensation Fund	June 1, 2012	Beginning Balance		921.75
	June 30, 2012	Interest Earned	-	921.75
		Ending Balance		\$ 921.75
Pebble Creek Scholarship	June 1, 2012	Beginning Balance		3,403.78
	June 30, 2012	Interest Earned	0.33	3,404.11
		Ending Balance		\$ 3,404.11

Average Rate of Return 0.1395%

**College Station Independent School District
Lone Star Investment Detail
Government Overnight Fund
As of 06/30/2012**

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	June 1, 2012	Beginning Balance		10,110,887.47
	June 30, 2012	Interest Earned	1,143.02	10,112,030.49
		Ending Balance		<u>\$ 10,112,030.49</u>
Debt Service	June 1, 2012	Beginning Balance		1,351,563.87
	June 30, 2012	Interest Earned	152.79	1,351,716.66
		Ending Balance		<u>\$ 1,351,716.66</u>
2007 Bond Construction Fund	June 1, 2012	Beginning Balance		272.30
	June 28, 2012	Withdrawal	(272.30)	-
	June 30, 2012	Interest Earned	0.03	0.03
		Ending Balance		<u>\$ 0.03</u>

Average Rate of Return 0.1379%

College Station Independent School District
Investment Summary
As of 07/31/2012

<u>Fund/Type</u>	<u>Average Amount Invested</u>	<u>Interest Earned</u>	<u>Average Interest Rate</u>
TexPool			
General Fund	100,208.52	11.23	
Debt Service	1,561,185.52	174.56	
Food Service Fund	355,886.25	39.77	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,404.12	0.33	
Total-Interest Earned		<u>225.89</u>	0.132%
Lone Star			
General Fund	10,113,215.92	1,185.43	
Debt Service	1,351,875.12	158.46	
2007 Bond construction Fund	-	0.00	
Total-Interest Earned		<u>1,343.89</u>	0.138%
Citibank Texas, N.A.			
All Funds	81,720,225.69	51,579.19	0.590%
Total-Interest Earned		<u>51,579.19</u>	
Grand Total-Interest Earned		<u><u>53,148.97</u></u>	

No. of days in the current month: 31

College Station Independent School District
Texpool Investment Detail
As of 07/31/2012

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	July 1, 2012	Beginning Balance		100,208.16
	July 31, 2012	Interest Earned	11.23	100,219.39
		Ending Balance		\$ 100,219.39
Debt Service	July 1, 2012	Beginning Balance		1,561,179.89
	July 31, 2012	Interest Earned	174.56	1,561,354.45
		Ending Balance		1,561,354.45
Food Service Fund	July 1, 2012	Beginning Balance		355,884.97
	July 31, 2012	Interest Earned	39.77	355,924.74
		Ending Balance		\$ 355,924.74
2007 Bond Construction Fund	July 1, 2012	Beginning Balance		-
	July 31, 2012	Interest Earned	-	-
		Ending Balance		0.00
2010 Bond Construction Fund	July 1, 2012	Beginning Balance		-
	July 31, 2012	Interest Earned	-	-
		Ending Balance		0.00
Workers Compensation Fund	July 1, 2012	Beginning Balance		921.75
	July 31, 2012	Interest Earned	-	921.75
		Ending Balance		\$ 921.75
Pebble Creek Scholarship	July 1, 2012	Beginning Balance		3,404.11
	July 31, 2012	Interest Earned	0.33	3,404.44
		Ending Balance		\$ 3,404.44

Average Rate of Return 0.1316%

**College Station Independent School District
Lone Star Investment Detail
Government Overnight Fund
As of 07/31/2012**

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	July 1, 2012	Beginning Balance		10,112,030.49
	July 31, 2012	Interest Earned	1,185.43	10,113,215.92
		Ending Balance		<u><u>\$ 10,113,215.92</u></u>
Debt Service	July 1, 2012	Beginning Balance		1,351,716.66
	July 31, 2012	Interest Earned	158.46	1,351,875.12
		Ending Balance		<u><u>\$ 1,351,875.12</u></u>
2007 Bond Construction Fund	July 1, 2012	Beginning Balance		0.03
	July 5, 2012	Withdrawal	(0.03)	-
	July 31, 2012	Interest Earned	-	-
		Ending Balance		<u><u>\$ -</u></u>

Average Rate of Return 0.1384%

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2012

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 49,863,559	\$ 568,163	\$ 18,646,352	\$ 69,078,074
Property Taxes- Current	696,317	0	232,900	929,217
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	24,712	0	699,494
Due from Other Funds	0	0	0	0
Other Receivables	0	0	0	0
Deferred Expenditures	0	0	0	0
Inventories	93,797	70,199	0	163,995
Total Assets	\$ 53,335,405	\$ 663,073	\$ 19,319,699	\$ 73,318,177
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$289	\$0	\$0	\$289
Interest Payable-Current	0	0	0	0
Payroll Deductions and Withholdings Payable	87,899	0	0	87,899
Accrued Wages Payable	8,585,279	41,454	0	8,626,733
Due to Other Funds	0	0	0	0
Due to Other Governments	36,215	0	0	36,215
Deferred Revenues	2,006,951	39,220	440,447	2,486,618
Total Liabilities	\$ 10,716,633	\$ 80,673	\$ 440,447	\$ 11,237,753
Fund Balances:				
Non-Spendable:				
Investments in Inventory	\$ 102,175	\$ 70,199	\$0	\$ 172,374
Outstanding Encumbrances	0	0	0	0
Restricted:				
Reported in the Food Service Fund	0	512,201	0	512,201
Reported in the Debt Service Fund	0	0	18,879,252	18,879,252
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	25,168,634	0	0	25,168,634
Total Fund Balances	\$ 42,618,772	\$ 582,400	\$18,879,252	\$ 62,080,424
Total Liabilities and Fund Balances	\$ 53,335,405	\$ 663,073	\$ 19,319,699	\$ 73,318,177

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - JUNE 30, 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	\$ 2,025,326	\$ (330,424)
State Program Revenues	28,000	28,000	27,724	(276)
Federal Program Revenues	2,317,969	2,317,969	1,953,457	(364,513)
Total Revenues	<u>4,701,719</u>	<u>4,701,719</u>	<u>4,006,507</u>	<u>(695,212)</u>
EXPENDITURES:				
Current:				
Food Services	4,480,777	4,480,777	4,062,958	417,820
Facilities Maintenance and Operations	85,645	85,645	39,488	46,157
Total Expenditures	<u>4,566,422</u>	<u>4,566,422</u>	<u>4,102,446</u>	<u>463,976</u>
 Net Change in Fund Balances	 135,297	 135,297	 (95,939)	 (231,236)
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>\$ 582,400</u>	<u>\$ (231,236)</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - JUNE 30, 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	\$ 20,130,685	\$ (569,884)
Total Revenues	<u>22,099,339</u>	<u>20,700,569</u>	<u>20,130,685</u>	<u>(569,884)</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	343,060	1,688
Total Expenditures	<u>19,961,433</u>	<u>19,726,665</u>	<u>7,290,828</u>	<u>12,435,837</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,137,906</u>	<u>973,904</u>	<u>12,839,857</u>	<u>11,865,953</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	13,387,036	11,865,953
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>\$ 18,879,252</u>	<u>\$ 11,865,953</u>

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
July 31, 2012

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 46,013,451	\$ 502,865	\$ 19,383,964	\$ 65,900,279
Property Taxes- Current	18,037	0	5,563	23,600
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	11,294	0	686,076
Due from Other Funds	0	0	0	0
Other Receivables	0	0	0	0
Deferred Expenditures	0	0	0	0
Inventories	102,464	68,014	0	170,478
Total Assets	\$ 48,815,685	\$ 582,173	\$ 19,829,974	\$ 69,227,831
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$159,611	\$27,163	\$0	\$186,775
Interest Payable-Current	0	0	0	0
Payroll Deductions and Withholdings Payable	35,061	0	0	35,061
Accrued Wages Payable	5,263,244	20,709	0	5,283,952
Due to Other Funds	0	0	0	0
Due to Other Governments	36,145	0	0	36,145
Deferred Revenues	2,006,951	39,220	440,447	2,486,618
Total Liabilities	\$ 7,501,012	\$ 87,092	\$ 440,447	\$ 8,028,550
Fund Balances:				
Non-Spendable:				
Investments in Inventory	\$ 102,464	\$ 68,014	\$0	\$ 170,478
Outstanding Encumbrances	0	0	0	0
Restricted:				
Reported in the Food Service Fund	0	427,067	0	427,067
Reported in the Debt Service Fund	0	0	19,389,527	19,389,527
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	23,864,246	0	0	23,864,246
Total Fund Balances	\$ 41,314,673	\$ 495,081	\$19,389,527	\$ 61,199,281
Total Liabilities and Fund Balances	\$ 48,815,685	\$ 582,173	\$ 19,829,974	\$ 69,227,831

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
 SEPTEMBER 1 - JULY 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	\$ 2,027,315	\$ (328,435)
State Program Revenues	28,000	28,000	27,724	(276)
Federal Program Revenues	2,317,969	2,317,969	1,964,751	(353,218)
Total Revenues	<u>4,701,719</u>	<u>4,701,719</u>	<u>4,019,790</u>	<u>(681,930)</u>
EXPENDITURES:				
Current:				
Food Services	4,480,777	4,480,777	4,159,794	320,984
Facilities Maintenance and Operations	85,645	85,645	43,254	42,391
Total Expenditures	<u>4,566,422</u>	<u>4,566,422</u>	<u>4,203,048</u>	<u>363,375</u>
Net Change in Fund Balances	135,297	135,297	(183,258)	(318,555)
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>\$ 495,081</u>	<u>\$ (318,555)</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - JULY 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	\$ 20,640,978	\$ (59,591)
Total Revenues	<u>22,099,339</u>	<u>20,700,569</u>	<u>20,640,978</u>	<u>(59,591)</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	343,078	1,670
Total Expenditures	<u>19,961,433</u>	<u>19,726,665</u>	<u>7,290,846</u>	<u>12,435,819</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,137,906</u>	<u>973,904</u>	<u>13,350,132</u>	<u>12,376,228</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	13,897,311	12,376,227
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>\$ 19,389,527</u>	<u>\$ 12,376,227</u>

College Station Independent School District
Combined Statement of Revenues and Expenditures
District Activity Funds
For the Period September 1 - June 30, 2012

Location	Balance 09/01/11	Receipts	Expenses	Balance 06/30/12
A & M Consolidated High School	\$ 191,137.84	\$ 82,553.90	\$ 100,407.93	\$ 173,283.81
Timber Academy	5,387.40	0.00	101.50	5,285.90
College Station High School	0.00	6,689.19	6,589.00	100.19
College Station Middle School	33,144.33	41,835.03	26,097.35	48,882.01
A & M Middle School	13,570.01	35,114.29	8,861.19	39,823.11
South Knoll Elementary School	46,914.52	23,902.87	22,778.90	48,038.49
College Hills Elementary School	95.33	75,983.70	57,108.05	18,970.98
Southwood Valley Elementary School	3,714.56	20,091.42	15,823.60	7,982.38
Rock Prairie Elementary School	10,615.55	18,289.41	21,974.66	6,930.30
Pebble Creek Elementary School	63,100.67	55,263.35	58,294.57	60,069.45
Forest Ridge Elementary School	77,890.06	94,600.51	89,906.06	82,584.51
Creek View Elementary School	15,674.60	29,523.12	25,099.55	20,098.17
Greens Prairie Elementary School	0.00	36,623.06	12,905.10	23,717.96
Oakwood Intermediate School	36,574.76	78,969.77	59,653.69	55,890.84
Cypress Grove Intermediate School	32,784.35	66,746.04	51,492.64	48,037.75
Subtotal-Campus Funds	530,603.98	666,185.66	557,093.79	639,695.85
District-Wide Activity Fund	12,404.23	1,350.00	1,426.25	12,327.98
Barbara Bush Parent Center	39,748.04	11,688.53	19,398.62	32,037.95
Grand Totals	\$ 582,756.25	\$ 679,224.19	\$ 577,918.66	\$ 684,061.78

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

Location	Balance 09/01/11	Receipts	Expenses	Balance 07/31/12
A & M Consolidated High School	\$ 191,137.84	\$ 82,702.61	\$ 151,281.78	\$ 122,558.67
Timber Academy	5,387.40	0.00	101.50	5,285.90
College Station High School	0.00	6,689.19	6,589.00	100.19
College Station Middle School	33,144.33	41,835.03	37,407.82	37,571.54
A & M Middle School	13,570.01	37,245.42	34,861.19	15,954.24
South Knoll Elementary School	46,914.52	23,903.71	22,855.43	47,962.80
College Hills Elementary School	95.33	75,983.70	58,062.55	18,016.48
Southwood Valley Elementary School	3,714.56	20,091.42	16,513.03	7,292.95
Rock Prairie Elementary School	10,615.55	18,289.41	23,377.66	5,527.30
Pebble Creek Elementary School	63,100.67	55,267.02	58,344.76	60,022.93
Forest Ridge Elementary School	77,890.06	94,618.12	90,808.00	81,700.18
Creek View Elementary School	15,674.60	29,523.12	25,476.18	19,721.54
Greens Prairie Elementary School	0.00	36,623.06	16,822.13	19,800.93
Oakwood Intermediate School	36,574.76	78,969.77	63,703.09	51,841.44
Cypress Grove Intermediate School	32,784.35	66,746.04	53,031.60	46,498.79
Subtotal-Campus Funds	530,603.98	668,487.62	659,235.72	539,855.88
District-Wide Activity Fund	12,404.23	1,350.00	1,426.25	12,327.98
Barbara Bush Parent Center	39,748.04	11,696.54	19,398.62	32,045.96
Grand Totals	\$ 582,756.25	\$ 681,534.16	\$ 680,060.59	\$ 584,229.82