

College Station Independent School District
Investment Summary
As of 08/31/2012

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	100,219.75	11.16	
Debt Service	1,561,360.07	174.19	
Food Service Fund	355,926.02	39.71	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,404.45	0.31	
Total-Interest Earned		225.37	0.131%
Lone Star			
General Fund	10,113,215.92	1,195.92	
Debt Service	1,351,875.12	159.86	
2007 Bond construction Fund	-	0.00	
Total-Interest Earned		1,355.78	0.140%
Citibank Texas, N.A.			
All Funds	78,690,494.61	46,876.12	0.590%
Total-Interest Earned		46,876.12	
Grand Total-Interest Earned		48,457.27	

No. of days in the current month: 31

**College Station Independent School District
Texpool Investment Detail
As of 08/31/2012**

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	August 1, 2012	Beginning Balance		100,219.39
	August 31, 2012	Interest Earned	11.16	100,230.55
		Ending Balance		\$ 100,230.55
Debt Service	August 1, 2012	Beginning Balance		1,561,354.45
	August 31, 2012	Interest Earned	174.19	1,561,528.64
		Ending Balance		1,561,528.64
Food Service Fund	August 1, 2012	Beginning Balance		355,924.74
	August 31, 2012	Interest Earned	39.71	355,964.45
		Ending Balance		\$ 355,964.45
2007 Bond Construction Fund	August 1, 2012	Beginning Balance		-
	August 31, 2012	Interest Earned	-	-
		Ending Balance		0.00
2010 Bond Construction Fund	August 1, 2012	Beginning Balance		-
	August 31, 2012	Interest Earned	-	-
		Ending Balance		0.00
Workers Compensation Fund	August 1, 2012	Beginning Balance		921.75
	August 31, 2012	Interest Earned	-	921.75
		Ending Balance		\$ 921.75
Pebble Creek Scholarship	August 1, 2012	Beginning Balance		3,404.44
	August 31, 2012	Interest Earned	0.31	3,404.75
		Ending Balance		\$ 3,404.75

Average Rate of Return 0.1313%

**College Station Independent School District
Lone Star Investment Detail
Government Overnight Fund
As of 08/31/2012**

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	August 1, 2012	Beginning Balance		10,113,215.92
	August 31, 2012	Interest Earned	1,195.92	10,114,411.84
		Ending Balance		\$ 10,114,411.84
Debt Service	August 1, 2012	Beginning Balance		1,351,875.12
	August 31, 2012	Interest Earned	159.86	1,352,034.98
		Ending Balance		\$ 1,352,034.98
2007 Bond Construction Fund	August 1, 2012	Beginning Balance		-
	July 5, 2012	Withdrawal	-	-
	August 31, 2012	Interest Earned	-	-
		Ending Balance		\$ -

Average Rate of Return 0.1396%

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

Location	Balance 09/01/12	Receipts	Expenses	Balance 09/30/12
A & M Consolidated High School	\$ 158,055.92	\$ 5,972.93	\$ -	\$ 164,028.85
Timber Academy	5,285.90	0.00	112.20	5,173.70
College Station High School	100.19	1,250.84	0.00	1,351.03
College Station Middle School	32,310.06	2,773.94	114.82	34,969.18
A & M Middle School	3,269.15	5,120.00	120.00	8,269.15
South Knoll Elementary School	41,078.52	1,218.92	175.30	42,122.14
College Hills Elementary School	11,998.94	0.00	0.00	11,998.94
Southwood Valley Elementary School	6,425.31	0.00	0.00	6,425.31
Rock Prairie Elementary School	11,987.95	445.00	100.00	12,332.95
Pebble Creek Elementary School	42,514.16	15,599.82	9,193.02	48,920.96
Forest Ridge Elementary School	75,613.07	375.04	1,537.27	74,450.84
Creek View Elementary School	16,219.23	93.39	94.43	16,218.19
Greens Prairie Elementary School	5,045.97	837.58	0.00	5,883.55
Oakwood Intermediate School	42,793.25	5,660.07	911.45	47,541.87
Cypress Grove Intermediate School	33,052.75	20,655.32	2,611.20	51,096.87
Subtotal-Campus Funds	485,750.37	60,002.85	14,969.69	530,783.53
District-Wide Activity Fund	12,327.98	0.00	0.00	12,327.98
Barbara Bush Parent Center	31,868.54	7.55	1,384.98	30,491.11
Grand Totals	\$ 529,946.89	\$ 60,010.40	\$ 16,354.67	\$ 573,602.62

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2012

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 38,260,340	\$ 334,289	\$ 7,027,953	\$45,622,582
Property Taxes- Current	2,142	0	647	2,789
Property Taxes - Delinquent	2,262,678	0	544,355	2,807,033
Allowance for Uncollectible Taxes (Credit)	(23,758)	0	(5,716)	(29,474)
Due from Other Governments	641,949	246,783	0	888,732
Due from Other Funds	0	0	0	0
Other Receivables	0	0	0	0
Deferred Expenditures	0	0	0	0
Prepaid Expenditures	7,730	0	0	7,730
Inventories	92,956	170,183	0	263,139
Total Assets	\$ 41,244,037	\$ 751,255	\$ 7,567,239	\$49,562,531
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$337,380	\$3,631	\$0	\$341,011
Interest Payable-Current	0	0	0	0
Payroll Deductions and Withholdings Payable	0	0	0	0
Accrued Wages Payable	3,810,986	11,900	0	3,822,886
Due to Other Funds	0	0	0	0
Due to Other Governments	3,258,208	0	0	3,258,208
Deferred Revenues	2,238,920	41,520	538,639	2,819,079
Total Liabilities	\$ 9,645,494	\$ 57,051	\$ 538,639	\$10,241,183
Fund Balances:				
Non-Spendable:				
Investments in Inventory	\$ 92,956	\$ 170,183	\$0	\$ 263,139
Outstanding Encumbrances	0	0	0	0
Restricted:				
Reported in the Food Service Fund	0	524,021	0	524,021
Reported in the Debt Service Fund	0	0	7,028,600	7,028,600
Committed:				
Construction	11,000,000	0	0	11,000,000
Self Insurance	65,691	0	0	65,691
Other Land	4,000,000	0	0	4,000,000
Unreserved and Undesignated:				
Reported in the General Fund	16,439,897	0	0	16,439,897
Total Fund Balances	\$ 31,598,543	\$ 694,204	\$7,028,600	\$39,321,347
Total Liabilities and Fund Balances	\$ 41,244,037	\$ 751,255	\$ 7,567,239	\$49,562,531

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1 - SEPTEMBER 30, 2012

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 67,059,489	\$ 67,059,489	\$ 126,126	\$ (66,933,363)
State Program Revenues	11,574,633	11,574,633	2,934,595	(8,640,038)
Federal Program Revenues	0	0	0	0
Total Revenues	78,634,122	78,634,122	3,060,721	(75,573,401)
EXPENDITURES:				
Current:				
Instruction	48,719,911	48,784,791	4,931,678	43,853,114
Instructional Resources & Media Services	774,504	774,504	82,624	691,880
Curriculum & Instructional Staff Development	848,054	842,894	37,995	804,899
Instructional Leadership	1,348,519	1,348,519	100,261	1,248,258
School Leadership	4,665,183	4,665,983	440,816	4,225,167
Guidance, Counseling & Evaluation Services	2,219,700	2,219,700	253,446	1,966,254
Health Services	850,760	850,760	83,673	767,087
Student (Pupil) Transportation	2,376,937	2,376,937	195,043	2,181,894
CoCurricular/Extracurricular Activities	3,651,980	3,651,980	364,587	3,287,393
General Administration	2,204,407	2,204,407	155,401	2,049,006
Plant Maintenance and Operations	9,292,297	9,292,297	741,450	8,550,846
Security and Monitoring Services	218,258	218,258	14,236	204,022
Data Processing Services	1,658,067	1,658,067	181,082	1,476,985
Community Services	143,380	143,380	9,591	133,789
Contracted Instructional Services Between Schools	3,347,546	3,347,546	0	3,347,546
Payments to Fiscal Agent/Member Districts of SSA	90,000	90,000	0	90,000
Payments to Juvenile Justice Alternative Ed Prg.	8,000	8,000	-	8,000
Payments to Tax Increment Fund	0	0	0	0
Other Intergovernmental Charges	813,759	813,759	-	813,759
Total Expenditures	83,231,262	83,291,782	7,591,882	75,699,900
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,597,140)	(4,657,660)	(4,531,161)	126,499
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)	0	0	(4,531,161)	126,499
Net Change in Fund Balances	(4,597,140)	(4,657,660)	(4,531,161)	126,499
Fund Balance - September 1 (Beginning)	36,129,705	36,129,705	36,129,705	0
Fund Balance	\$ 31,532,565	\$ 31,472,045	\$ 31,598,543	\$ 126,499

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - SEPTEMBER 30, 2012

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 2,616,900	\$ 2,616,900	\$ 232,522	\$ (2,384,378)
State Program Revenues	28,000	28,000	0	(28,000)
Federal Program Revenues	2,439,616	2,439,616	246,783	(2,192,833)
Total Revenues	<u>5,084,516</u>	<u>5,084,516</u>	<u>479,305</u>	<u>(4,605,211)</u>
EXPENDITURES:				
Current:				
Food Services	4,907,100	4,907,100	307,675	4,599,424
Facilities Maintenance and Operations	68,480	68,480	464	68,016
Total Expenditures	<u>4,975,580</u>	<u>4,975,580</u>	<u>308,139</u>	<u>4,667,440</u>
Net Change in Fund Balances	108,937	108,937	171,166	62,230
Fund Balance - September 1 (Beginning)	<u>523,038</u>	<u>523,038</u>	<u>523,038</u>	<u>0</u>
Fund Balance	<u>\$ 631,974</u>	<u>\$ 631,974</u>	<u>\$ 694,204</u>	<u>\$ 62,230</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - SEPTEMBER 30, 2012

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 18,836,585	\$ 18,836,585	\$ 22,315	\$ (18,814,270)
Total Revenues	18,836,585	18,836,585	22,315	(18,814,270)
EXPENDITURES:				
Debt Service:				
Debt Service - Principal on Long Term Debt	10,390,000	10,390,000	0	10,390,000
Debt Service - Interest on Long Term Debt	8,836,938	8,836,938	0	8,836,938
Debt Service - Bond Issuance Cost and Fees	6,000	6,000	1,600	4,400
Total Expenditures	19,232,938	19,232,938	1,600	19,231,338
Excess (Deficiency) of Revenues Over (Under) Expenditures	(396,353)	(396,353)	20,715	417,067
OTHER FINANCING SOURCES (USES):				
Capital Related Debt Issued (Regular Bonds)	0	0	0	0
Premium or Discount on Issuance of Bonds	0	0	0	0
Capital Debt Refund	0	0	0	0
Other(Uses)	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	(396,353)	(396,353)	20,715	417,067
Fund Balance - September 1 (Beginning)	7,007,885	7,007,885	7,007,885	0
Fund Balance	\$ 6,611,532	\$ 6,611,532	\$ 7,028,600	\$ 417,067