

*City of College Station,
Texas*



*Comprehensive Annual Financial Report
For the Fiscal Year ended September 30, 2001*



Mission Statement

On behalf of the citizens of College Station, a unique community and home of Texas A&M University, the City Council will promote the safety, health, and general well-being of the community within the bounds of fiscal responsibility while preserving and advancing the quality of life, resulting in exceptional civic pride.

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College Station. Embracing the Past, Exploring the Future!

CITY OF COLLEGE STATION, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

PREPARED BY THE

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CITY OF COLLEGE STATION, TEXAS

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FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001**

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INTRODUCTORY SECTION





The City of College Station, Texas

Embracing the Past, Exploring the Future.

P.O. Box 9960 • 1101 Texas Avenue • College Station, TX 77842 • (979) 764-3500
www.ci.college-station.tx.us

February 15, 2002

Honorable Mayor
Members of the City Council
City of College Station, Texas

The Comprehensive Annual Financial Report of the City of College Station, Texas ("City"), for the fiscal year ended September 30, 2001, is submitted herewith as mandated by the City's Charter and state statutes. The charter and statutes require that the City issue annually a report on its financial position and activity and that this report be audited by qualified public accountants. The City employs Ingram, Wallis & Company to audit the financial section of this report. The City's Accounting Division of the Fiscal Services Department prepares this financial report. Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City. Both City Staff and the auditors believe that the data, as presented, is accurate in all material respects; that it is presented in a manner designed to fairly set forth the financial position of the City's various funds and account groups; and that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial affairs are included.

The Comprehensive Annual Financial Report is presented in three major sections: introductory, financial, and statistical. The introductory section, which is unaudited, includes this transmittal letter, the City's organizational chart and a list of principal elected and appointed officials of the City. The financial section includes the general purpose financial statements, the combining and individual fund and account group financial statements and schedules, as well as the auditors' report on the financial statements and schedules. The statistical section, which is unaudited, includes selected financial and demographic information, generally presented on a multi-year basis to allow for trend analysis of the finances of the City.

The City is required to undergo an annual single audit in conformity with the provisions of the Federal Single Audit Act of 1986, as amended, and U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Information related to this single audit, including the supplementary schedule of expenditures of federal and state awards, findings and recommendations, and auditors' reports on the system of internal control and compliance with applicable laws and regulations, are reported separately.

This report includes all funds and account groups of the City. The City provides a full range of municipal services. These services include police and fire protection; the construction and maintenance of streets, storm drainage, and other infrastructure; municipal utilities in the areas of electric, water, sewer, and sanitation; and recreational and cultural activities.

The College Station Independent School District is administered by a separately elected board and operates with its own funding sources; therefore, it is not included in this report.

THE CITY OF COLLEGE STATION

The City of College Station is in East Central Texas, approximately 140 miles north of the Gulf of Mexico, conveniently located in Brazos County 90 miles northwest of Houston, 165 miles south of Dallas, and 100 miles east of Austin. The City currently has a land area of 40.8 square miles and a 2001 estimated population of 70,075. The City has the power, by state statute, to extend its corporate limits by annexation, which it has done periodically.

The City of College Station utilizes a Council-Manager form of government and is organized under the Constitution and Laws of the State of Texas. The City is a home-rule city and was incorporated in 1938. The City Council is comprised of six members and a Mayor. All are elected at-large. The Council appoints the City Manager, the City Attorney, the City Secretary, and the Municipal Court Judge. Almost all other staff members work under the direction of the City Manager.

Of major importance to the City of College Station is Texas A&M University, located on a 5,200 acre campus within the corporate limits of the City. Texas A&M University has a significant economic impact on the City, contributing an estimated \$784 million annually to the local economy. Texas A&M University has consistently ranked in the top ten nationally among public institutions of higher education in both enrollment and research grants. Research dollars totaled approximately \$400 million for 2001. The University has approximately 20,760 permanent and part-time employees with a payroll of \$458 million and has a physical plant valued in excess of \$1.5 billion. Student enrollment at Texas A&M University was 44,618 for the fall of 2001.

In addition to the University, local employment is provided by more than 85 manufacturing industries, located in or adjacent to the City, which produce such products as aluminum windows, furniture, chemicals, dairy products, feeds and fertilizers, modular homes, bronze castings, and geophysical survey sensors. A research park is located within the University's campus. Major tenants include the Offshore Technology Research Center and the Food Safety Inspection School National Training Center. Automated Management Systems provides a major automated accounting service for independent property and casualty insurance agents. The City has also developed the College Station Business Center, a 200 acre business park. Tenants within the park include (or will include) Universal Computer Systems (UCS), which will eventually employ approximately 1,200 people; Cabletime, a graphics advertising business; Prodigene, a biotechnology research business; Heat Transfer Research, Inc., a software research and distribution business; and Stata Corporation, a software development business. Businesses either under construction or in place account for approximately 400,000 square feet of buildings and employ approximately 1,000 people. The 1,000,000 square feet of space in Post Oak Mall anchors retail business in the City. Major tenants of the mall shopping center are Sears-Roebuck, Dillard's, Foley's, Bealls, and J.C. Penney. In addition more than 200,000 square feet of retail development was constructed between 1999 and 2000.

Brazos County and the City of College Station are a major medical center for the Brazos Valley area. Scott and White opened its first medical clinic in College Station in 1986 and completed a major expansion in 1994 that increased the size of that clinic by some 70,000 square feet to 125,000 square feet. College Station Medical Center operates a 100 bed full service hospital, with a major trauma center added in 1998. Two multi-story professional buildings are included in the medical complex.

The taxable property values in the City increased more than 100 percent from 1992 to 2001 from \$1.13 billion to \$2.27 billion in 2001. Total taxable ad valorem valuations in 2001 increased by approximately \$199 million, or 9.6% over 2000. Additions to the local economy included

residential and commercial development. The local job market continues to be strong with Brazos County having a net increase of approximately 1,100 jobs in 2001 over 2000 to approximately 79,400 total jobs. The Bryan-College Station area has led the state and the nation with one of the lowest unemployment levels for the past seven years. For the quarter ending December 2001, the unemployment rate was 1.8 percent versus the Texas unemployment rate of 5.8 percent and national unemployment at 5.7 percent.

College Station is the site of the George Bush Presidential Library, Museum and School of Government and Public Service. The Library and associated facilities are located on the campus of Texas A&M University. Texas A&M provides additional programs and facilities such as research and instructional programs related to the library and museum, a conference center, communications center, educational museum/library center, and family-oriented facilities such as a park surrounding the presidential library and museum.

During 2001, the presidential library and related facilities attracted more than 150,000 visitors to the community. As a result, the room occupancy rate for local hotels and motels for 2001 was in excess of 70 percent. The increase in tourism has spurred the construction of several new hotels. In addition, the City is currently under contract for a public/private venture to construct a 300-room full service hotel to be associated with a City owned 45,000 square foot conference center and a 270,000 square foot office complex. This project is planned for completion by mid 2004.

MAJOR INITIATIVES

For The Year The City Council developed and approved new mission and vision statements for the 21st Century, that serve as general guidelines and long term goals for the City. During the budget process, the Council identifies and adopts Strategic Issues that serve as the short term policy direction to staff and forms the basic direction Council wishes for City services and initiatives. Major initiatives during the last fiscal year include continued redevelopment of the Northgate Area, continuing work on and implementation of the Wolf Pen Creek corridor plan, and the recruiting of businesses into the College Station Business Center.

The City continues to devote significant attention to its municipal infrastructure. In November 1998, the citizens approved \$24.2 million of general obligation bonds, approximately \$4.1 million of which was issued in 2001, with a total issued to date of approximately \$12.2 million leaving approximately \$12.0 million of authorized bonds. It is anticipated that an additional \$6.4 million is planned for issuance in 2002. The voters approved bonds for street improvements, \$8.5 million; traffic signal and traffic management improvements, \$3.0 million; fire station improvements, \$2.5 million; acquisition of land for future public uses and cemetery, \$1.8 million; parks improvements, \$4.8 million; and acquisition of greenbelt/drainage land acquisition, \$3.6 million.

The City operates the *Exit*, a center for teens. This facility, which is located in Southwood Athletic Park, is open to College Station students in grades seven through twelve and features a club room with a stage for bands and plays, a 900 watt stereo for dances, state-of-the-art specialty lighting, a big-screen television, pool tables, foosball tables, miscellaneous board games, and equipment to take advantage of nearby basketball, tennis, and volleyball courts. Another feature of the facility is a computer lab complete with filtered cable modem internet access provided by a local cable company and the latest college entrance exam practice software. In addition, Texas A&M students majoring in Education are available weekdays for tutoring and helping students with homework.

Both the Texas Department of Transportation and the City maintain the City's roadway system. The majority of the thoroughfares in the City are State owned and maintained. Those include: University Drive (Highway 60), Wellborn Road, Texas Avenue, Harvey Road (Highway 30), George

Bush Drive, Harvey Mitchell Parkway (FM 2818) and Highway 47. The City is extending George Bush Drive East, a locally maintained road east of Texas Avenue, southward from Harvey Road (Highway 30) to Holleman Drive, which should be complete early in 2002. The City is also purchasing right of way for an expansion of George Bush Drive east from its intersection with Texas Avenue to Dominick. This project will likely take until mid 2003 to complete.

The Drainage Utility District was established by the City Council in October, 1996 to provide resources to improve the City's vast drainage system. Using funds generated by the drainage utility fee and bonds authorized by the voters for the acquisition of greenways, the City is expected to begin or complete approximately \$4.8 million in improvements and land acquisitions during fiscal year 2002. "Floodsafe" is the designation given to these projects. The Floodsafe program will reduce the potential for property damage due to flooding.

The City has a multi-year series of projects to replace wastewater collection lines in the Eastgate and Northgate areas. In addition, a project to install a major wastewater interceptor in the northeast portion of the city to support additional development North of University Drive is planned. The City has contracted for a 1.5 million gallon per day expansion (MGD) of the Lick Creek Wastewater Treatment Plant. Engineering and design began in 2000 and contracts for the construction were approved in 2001. It is anticipated that the plant will be complete by late 2002.

The major capital initiatives for the water supply include additional wells and a phased parallel water transmission line. The City has hired a firm to design a parallel water transmission line from the well field to the Dowling Road storage area. The new line will add capacity and increase the reliability of the water transmission system.

Electric projects include system distribution additions and underground conversion projects in conjunction with major thoroughfare construction and reconstruction. The City's electric utility continues to enhance street lighting on thoroughfares within the City and to enhance the appearance of the community by placing more lines underground or moving the lines to less visible locations.

During 1999, the City sent out requests for proposals for purchased power. In September 1999, the City amended and extended its contract with Texas Utilities Electric Company ("TU") for the purchase of wholesale electric power effective January 1, 2000. The contract extension is for five years with the ability to renegotiate or request proposals again in two and a half years if market conditions warrant reviewing the power supply contract. The amended contract has provided significant savings to the City's electrical customers.

The City of College Station is very pleased to note the response of citizens to recycling and waste reduction efforts initiated by the City. In fiscal year 2001, 3,560 tons of waste was recycled, a increase of 15.7% from fiscal year 2000. This figure includes 10 tons of material recycled from the apartment recycling pilot program at Sterling University and Walden Pond Apartments. Recycling efforts also resulted in 6,000 gallons of used motor oil and oil filters being placed in the City's recycling center, 700 gallons less than in 2000. In addition, Citizens recycled 1,670 Christmas trees, 200 less than in 2000. Statistics indicate College Station residents helped to divert 26 percent of their waste from the landfill through recycling, up 3 percent from fiscal year 2000. College Station continues to increase the number of citizens and businesses in College Station, and as a result the total amount of waste collected in 2001, 45,230 tons, was 2.6% more than was collected in fiscal year 2000.

For The Future The City continues to experience and to project increasing revenues for fiscal year 2002 and beyond, with projected growth in sales tax revenue, franchise fees, utility revenues, and

continued growth in taxable property values. Based on overall economic trends, the city's forecast of revenue growth from year to year has been reduced somewhat. Departments are encouraged to continue to find ways to improve productivity as one means to meet the high service levels currently offered to the citizens.

The City Council has set aside existing cash from the General Fund unreserved fund balance for the following purposes: \$500,000 for the City's portion of the Texas Avenue Phase II streetscape, and \$350,000 for the City's portion of George Bush Drive medians. The Council authorized the use of utility cash reserves for the acquisition of land for additional business park space and the construction of additional office space to be located near the OTIS offices on Krenek Tap Road. These funds along with the planned use of utility revenues and unreserved cash helps reduce the need for debt issues for capital projects.

The City remodeled and updated the existing City Hall on Texas Avenue across from the Texas A&M campus. The remodel allows existing staff to better utilize the facilities and to provide additional space for the employees remaining at City Hall following the move of the Office of Technology and Information Systems (OTIS) taking more than 50 employees out of City Hall. The remodel project was completed in April of 2001.

The Cities of College Station and Bryan jointly formed the Brazos Valley Solid Waste Management Agency ("BVSWMA") in 1990 in order to achieve economies of scale in the joint operation, management and planning of a regional landfill facility. BVSWMA has located, and plans to acquire, a new landfill site and is in the process of getting studies and design work done and applying for necessary permits for the site. It is anticipated that the new site will meet the waste needs of the area for up to 50 years. The Agency intends to acquire and permit the site prior to using up the available space at its current Rock Prairie Road Landfill ("RPRL") site. The RPRL is projected to have a capacity sufficient to last until 2006. Staff is working on plans to expand the existing site onto neighboring property, which is already owned by the two cities and is currently used for excavation to provide cover for the existing landfill area. The plan is to extend the life of the existing site to ensure adequate capacity is provided until a new site is permitted.

Phase I of the the Bike Loop project, a multi-agency project between the City of College Station and the Texas Department of Transportation, is in the engineering design stages and will probably begin construction sometime in 2001. This project is a part of the City's Bikeway Master Plan which is intended to bring a more bike-friendly environment to the community.

Activities are well underway in Northgate with the facade improvement program, where businesses have received financial assistance to bring their businesses up to standards set by the Northgate Revitalization Committee. Northgate revitalization also includes the completed pedestrian promenade and parking lot in the Patricia Street area. In August of 2001, the City completed construction of a multi-story parking garage to support business, churches and residents in the Northgate area. A Second Street Promenade will be constructed during 2002 to add to the pedestrian friendly environment the City is working on for the area. The revitalization of the Southside and Northgate areas are high priorities for the City of College Station.

Economic development in College Station takes several forms. Tourism is expected to continue to play an important role in College Station's economy. Several new hotels opened during 2001 providing for additional hotel rooms and increased hotel/motel tax revenues. The city is in early planning stages along with a local business to develop a hotel and conference center to provide additional meeting and convention space within the community. It is hoped that the new convention center will be open by mid 2004.

FINANCIAL INFORMATION

The City is responsible for establishing and maintaining a system of internal controls. The controls are designed to ensure that the assets of the City are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The system of internal controls is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that:

- (1) the cost of a control should not exceed the benefits likely to be derived; and
- (2) the valuation of costs and benefits requires estimates and judgments by management.

Single Audit. The City receives federal financial assistance and is responsible for ensuring that an adequate system of internal control is in place to ensure compliance with applicable laws and regulations related to those programs. This system of internal control is subject to periodic evaluation by management.

Tests are made to determine the adequacy of the system of internal control, including that portion related to federal financial assistance programs, as well as to determine that the City has complied with applicable laws and regulations. The results of the City's single audit for the fiscal year ended September 30, 2001, provided no significant violations of applicable laws or regulations relating to federal financial assistance programs of the City.

Budgetary Controls. The City maintains a system of budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual budget appropriations ordinance approved by the City Council. Activities of the General Fund, Debt Service Fund, Special Revenue Funds, Capital Projects Funds, Utility Enterprise Funds, and the Internal Service Funds are included in the budget appropriations ordinance.

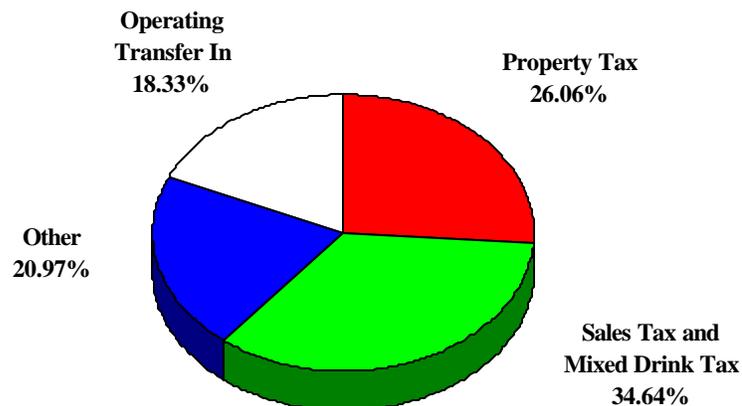
The level of budgetary control, that is the level at which expenditures cannot legally exceed appropriations, is established at department level within the General Fund and at the fund level for all other funds. The City's Office of Budget and Strategic Planning monitors expenditure activity on a monthly basis against budgeted amounts and reports significant variances to the City Manager. The City continues to meet its responsibility for sound financial management.

General Fund and Debt Service Fund Revenues and Other Financing Sources. The following schedule presents a summary of General Fund and Debt Service Fund revenues and other various financing sources for the fiscal year ended September 30, 2001. Comparisons to the previous fiscal year have been included.

<u>Revenue Source</u>	<u>Fiscal Year Ended 9/30/01</u>	<u>Percent of Total</u>	<u>Fiscal Year Ended 9/30/00</u>	<u>Increase (Decrease)</u>
General Fund Property Tax	\$ 3,813,167	10.14 %	\$ 3,420,720	\$ 392,447
Sales and Mixed Drink Tax	13,031,079	34.64	12,759,591	271,488
Franchise Fees	1,644,627	4.37	1,577,815	66,812
Licenses and Permits	779,159	2.07	680,776	98,383
Fines, Forfeits and Penalties	1,796,203	4.78	1,393,505	402,698
Charges for Services	1,892,964	5.03	1,681,877	211,087
Operating Transfers In	6,895,193	18.33	6,303,785	591,408
Miscellaneous Revenues	1,750,703	4.65	1,622,967	127,736
Other Financing Sources	24,329	0.07	55,403	(31,074)
Debt Service Property Tax	5,986,114	15.92	5,546,863	439,251
Total Revenues and Other Financing Sources	\$ 37,613,538	100.00%	\$ 35,043,302	\$2,570,236

Almost all revenues were up in fiscal year 2001 over fiscal year 2000 increasing by more than \$2.5 million or 7.3%. The most significant absolute change in revenue sources from 2000 to 2001 was Operating Transfers In which increased by approximately \$591,000. The increase was 9.4% due to increases in transfers to the General Fund and to the Debt Service Fund to pay for projects funded through other sources. Ad valorem taxes to the General and Debt Service Funds together increased by \$831,698 or a year to year change of 9.3 percent. The increased tax revenue was due to increased property values and continuation of the same ad valorem tax rate. Franchise Fees increased by 4.2 percent as a result of growth in the number of customers for the local telephone, cable, and natural gas companies, and a rate change by TXU Gas. Charges for Services increased on a year to year basis by 12.6 percent due to continued efforts to allow users of specific services to pay for those services and to increased revenues from emergency medical transports. Fines and Penalties were up by 28.9 percent due to both increased enforcement activity and to increased fine amounts.

**REVENUES BY SOURCE
GENERAL AND DEBT SERVICE FUNDS
FISCAL YEAR 2001
\$ 37,613,538**



Property taxes received during fiscal year 2001 were based on a tax levy of 42.93 cents per \$100 of assessed valuation. Under Texas statutes, assessed valuation represents 100 percent of market value. The total assessed valuation of taxable properties was \$2,273,664,174, which represents a 9.6 percent increase from fiscal year 2000. The increase was caused by the completion of several major retail stores along with strong building activity in the single family and multifamily residential sector. Distribution of property tax rates for the last five years is as follows:

<u>Purpose</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
General Fund	\$ 0.1662	\$ 0.1631	\$ 0.1618	\$ 0.1516	\$ 0.1602
Debt Service Fund	0.2631	0.2662	0.2675	0.2777	0.2825
Total Ad Valorem Tax Rate	<u>\$ 0.4293</u>	<u>\$ 0.4293</u>	<u>\$ 0.4293</u>	<u>\$ 0.4293</u>	<u>\$ 0.4427</u>

General Fund and Debt Service Fund Expenditures and Other Financing Uses. The following schedule presents a summary of General Fund and Debt Service Fund expenditures for the fiscal year ended September 30, 2001. Comparisons to the previous fiscal year are included.

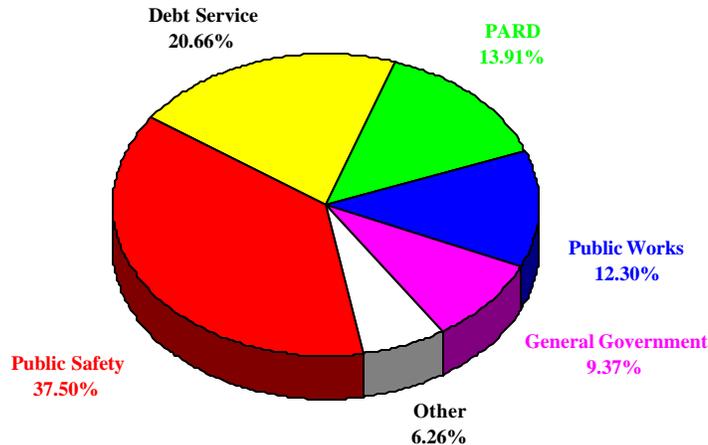
<u>Function</u>	<u>Fiscal Year Ended 9/30/01</u>	<u>Percent of Total</u>	<u>Fiscal Year Ended 9/30/00</u>	<u>Increase (Decrease)</u>
Current:				
General Government	\$ 8,783,263	23.56 %	\$ 7,812,664	\$ 970,599
Police	8,273,632	22.20	7,567,620	706,012
Fire	5,702,804	15.30	5,179,104	523,700
Public Works	4,583,796	12.30	4,353,073	230,723
Parks and Recreation	5,185,737	13.91	5,168,231	17,506
Library Services	581,768	1.56	600,778	(19,010)
Less: Reimbursed				
Administrative Costs	(5,287,928)	(14.19)	(4,645,701)	(642,227)
Other	606,757	1.63	545,248	61,509
Debt Service:				
Principal	4,475,000	12.01	3,460,000	1,015,000
Interest and Fiscal Charges	3,213,770	8.62	2,122,927	1,090,843
Debt Issuance Costs	38	0.00	0	38
Other	11,426	0.03	0	11,426
Capital Outlay	376,328	1.01	397,312	(20,984)
Operating Transfers Out	767,000	2.06	1,114,298	(347,298)
Total Expenditures and Other Financing Uses	<u>\$ 37,273,391</u>	<u>100.00 %</u>	<u>\$ 33,675,554</u>	<u>\$ 3,597,837</u>

Year to year expenditure changes for the General and Debt Services Funds can be attributed to a number of general factors and a few specific decisions. The general factors include salary and benefit changes and increases related to policies that set aside funds for future replacements. These changes affect all departments. The council gave direction to focus on staff salaries to bring salaries in line with similar employees in similar cities. The salary increases are the single most significant change affecting expenditures over the past two years and will contribute to spending changes into fiscal year 2002.

New positions in Police, Fire, Development Services, General Government and Parks contributed to the year to year changes in expenditures. Additional authorization for street and drainage maintenance also contributed to the total increase. Debt Service increases resulted from issuing additional debt based on voter approved bonds and other debt issued for capital projects. The net change in Reimbursed Administrative Costs was associated with services provided to other operations of the City and relates to normal increases in costs. General and Administrative costs are

reviewed annually and costs are distributed to each of the operating funds based on that review. The item listed as "Other" is related to the non-departmental expenditures of the City and is used for funding of non-City activities and certain one-time projects not related to a particular department. The decrease in expenditures from fiscal year 2000 to fiscal year 2001 is due to fewer funds being allocated for one-time projects that were funded from the General Fund.

**EXPENDITURES BY FUNCTION
GENERAL AND DEBT SERVICE FUNDS
FISCAL YEAR 2001
\$ 37,273,391**



General Fund Balance. The unreserved and undesignated fund balance of the General Fund increased by \$1,004,517 in 2001, an 11.3 percent increase from fiscal year 2000. The City Council policy on reserve levels requires that the undesignated fund balance be at least equal to 15 percent of expenditures. The undesignated fund balance of \$8,772,212 is approximately 30.45 percent of fiscal year 2001 expenditures and exceeds the minimum requirement set by the Council policy.

Utility Enterprise Funds. The City of College Station operates electric, water, sewer, and solid waste services for the benefit of its citizens. The City purchases 100 percent of its electric power requirement from Texas Utilities. The City is served through two 138 kVA transmission lines tied to a ring bus at the City switching station, four substations, and 290 miles of distribution lines. The electric utility ended the fiscal year with working capital of \$14,783,863 a decrease of \$6,658,457 or 31.1 percent from fiscal 2000. Much of the decrease was due in large part to the City's decision to use current resources to provide for capital requirements for the electric system and certain other capital acquisitions. This strategy will help to maintain a high debt to equity ratio and maintain relatively low annual debt service payments. This strategy also allows the utility more flexibility as it faces the challenges of deregulation within the electric utility industry. The City's policy with regard to its enterprise funds is to maintain at least 15 percent of annual expenses in working capital. At September 30, 2001, Electric Fund working capital equalled approximately 38.2 percent of total operating expenses.

Since 1981, the City has had the capability to produce and deliver 100 percent of its water needs through its own water well and transmission system. The water production and transmission system includes five wells with a combined capacity of 19.5 million gallons per day, and a delivery system of 14 miles of 30-inch diameter pipeline with two pumping stations. Working capital in the Water Fund at the end of fiscal year 2001 was \$9,575,193, down approximately 0.4 percent from fiscal 2000. Water Fund working capital was 174.7 percent of total operating expense and exceeds the minimum requirement for the fund under the Council's adopted policy. In fiscal year 2000, the City continued using current resources to do some capital projects rather than issuing debt. This strategy should help the City maintain its current rates without rate increases into the foreseeable future.

The Carter Creek Treatment Plant has a rated treatment capacity of 9.5 million gallons per day (mgd). The Lick Creek Treatment Plant, the newer of the two plants, came on-line during 1988 and has a 500,000 gallons per day treatment capacity. The two plants have a combined treatment capacity of 10.0 mgd as compared to average current daily demand of 6 mgd. The Sewer Fund ended the fiscal year with a working capital balance of \$3,032,376, which was 0.6 percent above fiscal year 2000. Wastewater Fund working capital was 62.5 percent of total operating expenses and is well above the minimum requirement for the fund.

Sanitation services are provided to the citizens through a combination of residential curbside pick-ups and commercial container services. For fiscal year 2001, the Sanitation Fund ended the fiscal year with a working capital balance of \$1,665,634, a decrease of 28.7 percent from fiscal year 2000. This decrease resulted from a combination of decisions: 1) a one-time transfer of cash to assist in building an office building, along with water and wastewater funds and issuance of certificates of obligation, 2) increased spending due to an additional commercial route and 3) a lower than expected revenue increase resulting from an increase in commercial rates to pay for the additional commercial route.

Summary financial information of the combined utility enterprise operations for the fiscal year ended September 30, 2001, with comparison to the previous fiscal year, is as follows:

	<u>Fiscal Year Ended 9/30/01</u>	<u>Fiscal Year Ended 9/30/00</u>
Operating Revenues:		
Charges for Services:		
Electric	\$ 42,290,635	\$ 35,295,718
Water	8,072,508	8,703,923
Sewer	7,045,955	6,992,172
Sanitation	4,035,385	3,764,215
Other	1,775,758	1,986,696
Operating Expenses:		
Salaries and Benefits	5,931,861	5,747,451
Supplies, Maintenance and Services	38,909,602	31,313,020
Reimbursed Administrative	4,166,242	3,569,149
Depreciation	3,676,882	3,669,798
Other	615,575	274,414
Nonoperating Revenues (Expenses):		
Investment Income	2,886,561	2,580,558
Interest Expense	(2,402,956)	(2,161,994)
Other, Net	1,374,888	871,496
Operating Transfers Out	<u>(14,057,673)</u>	<u>(9,923,785)</u>
Net Income (Loss)	<u>\$ (2,279,101)</u>	<u>\$ 3,535,167</u>

Electric, Wastewater and Sanitation Enterprise Fund revenues increased in fiscal year 2001 from the previous fiscal year. Only commercial sanitation rates were increased. Other revenue increases were due to additional customers and related increased usage. Electric revenues were also up due to increased costs of purchased power, which is passed directly to customers. The reduction in water revenues was due to milder temperatures and more rain than in the previous couple of years.

On the expenditure side, the largest increase is due to purchased power costs, which were up by approximately 30% over the previous fiscal year. This increase can be attributed to higher fuel costs during the fiscal year. Fuel costs have been moderating over the past several months and should provide relief to customers and the utility. Operating transfers for the enterprise funds were up by \$4.1 million. The Council chose to purchase land for a business park using utility funds and set aside funds for a new office building.

Communication Services Fund. The Communication Services Fund was established to provide a means of charging the various departments for the support received to provide radio, telephone, and pager services through the various means available to the City. Charges are based on the number and types of services a department requires. The fund ended the year with negative working capital of (\$59,860). The deficit will be made up in future years as rates are adjusted to provide the necessary cash to bring the fund into balance. Typically internal service funds do not require large working capital balances since funding is a part of the ongoing expenses of the various operating funds.

Employee Benefits Fund. The City of College Station has a partially self-insured employee benefits plan providing medical and dental insurance to employees and their families. The City annually purchases both specific and aggregate stop-loss insurance to protect the financial integrity of the plan. The plan is funded through monthly premiums charged per employee to the various operating departments. Employees who choose to include family members are charged an additional fee to pay most of the additional cost to the City. During fiscal year 2001, the plan had a net gain of \$191,572, due to a one-time transfer from each of the operating funds totaling \$575,000. The plan has changed from a self-insurance plan to an HMO contract with Cigna Insurance of Texas. It is hoped that the plan change will bring costs more in line with anticipated costs and keep the plan affordable for the City and employees.

Equipment Replacement Fund. The Fleet Replacement Fund was established October 1, 1991. In fiscal year 1994, the name of the fund was changed to the Equipment Replacement Fund. The revenues of the fund are derived from charges to the departments for the various pieces of equipment used, the telephone system, and the 800 mHZ radio system. The fund is used to purchase and replace many types of equipment where charges have been identified for the various departments. Net income of the fund was \$1,016,973 for 2001 versus \$1,073,443 for 2000. Staff reviews the individual charges and funding requirements to determine where and what changes may need to be made to keep the fund solvent and capable of replacing equipment when needed.

Fleet Maintenance Fund. The Fleet Maintenance Fund was established October 1, 1996. The fund is designed to account for the expenses related to maintenance of the various pieces of mobile equipment owned by the City. The revenues of the fund are derived from charges to the departments based on the costs for maintaining various types of equipment due to usage. Expenses are derived primarily from personnel costs and the cost of purchasing supplies for repairs or maintenance to the various pieces of equipment. The fund showed a net loss of \$50,598 for 2001 versus net income of \$29,485 for 2000.

Print/Mail Fund. The Print/Mail Fund was established October 1, 1998. The revenues of the fund are derived from charges to the departments for the various printing services and a prorated portion of mail handling and delivery services. The fund showed a net income of \$14,313 in fiscal year 2001 as compared to net loss of \$20,847 in the previous fiscal year.

Property and Casualty Fund. The Property and Casualty Fund is funded through property/casualty insurance premiums for a partially self-insured program of the City. Premiums are adjusted annually to meet the expenses of the fund and are based on an actuarial review of the various City departments. The fund had a net increase in retained earnings of \$133,443 in 2001 as compared to a net increase of \$200,011 in 2000. An actuarial study will be completed in fiscal year 2002 to determine the appropriate balance for unreserved retained earnings in the fund.

Unemployment Fund. The City's Unemployment Fund is a fully self-insured fund used to account for expenses related to claims from persons who become unemployed. No contributions have been made to this fund for the last three fiscal years. The fund showed a net loss of \$26,510 for 2001 versus a net loss of \$1,140 in 2000. The retained earnings of this fund are intentionally being allowed to reduce to a level that more nearly reflects the actuarial needs of the fund.

Utility Billing Fund. Utility Billing is responsible for meter reading, billing, and collections for more than 25,000 electric accounts and also bills for water, sewer, sanitation, and drainage utility fees. In the 1989 fiscal year budget, the Utility Billing Fund was authorized as an Internal Service Fund and is financed with user charges from the various utilities operating funds. In fiscal year 2001, the fund experienced a net decrease in retained earnings of \$21,307 following a net decrease in retained earnings of \$33,660 in fiscal year 2000. Remaining working capital is sufficient to meet the needs of the fund as it moves into the future.

Workers' Compensation Fund. The City of College Station has a partially self-insured workers' compensation fund that is used to account for the costs of employee claims for injuries/illnesses resulting at or from the workplace. The revenues of the fund are derived from premium charges to the various departments based on actuarial analysis of risks. The fund had a net decrease of \$215,828 in retained earnings for 2001 as compared to a net decrease of \$174,737 in 2000. An actuarial study will be completed in 2002 to determine the level of unreserved retained earnings needed in the fund to adequately protect the City against loss.

Debt Administration. As of September 30, 2001, the City had a total of \$59,970,000 in General Obligation Bonds, Certificates of Obligation and other debt relating to Governmental Fund and Special Revenue Fund types. That debt equals approximately \$853 per capita. It is serviced by revenues from the local property tax, hotel/motel tax and a tax increment within one district in the City. Under current state statutes, the City's ability to increase the levy for property taxation is subject to a maximum rate of \$2.50 per \$100 valuation versus the current total ad valorem rate of \$0.4293. The Utility Funds have an additional \$63,185,000 in revenue bonds serviced through utility charges.

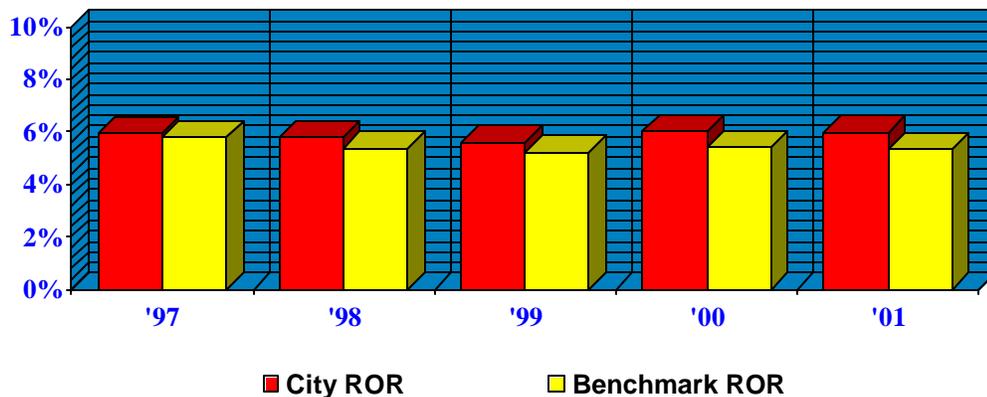
Cash Management. All investment activity of the City is handled in accordance with Resolution 1-27-00-14.07 adopted in January 2001, approving and authorizing the implementation of the City of College Station Investment Policy. The investment policy is established as required by state law and conforms with state investment statutes. It ensures the safety of all funds entrusted to the City, ensures the availability of those funds for the payment of all necessary obligations of the City, and provides for the investment of funds in securities that earn returns for the City. The policy includes the three guiding principles for investment of funds by the City: safety, liquidity and yield. Safety, that is the certainty that the City will get its investment back, is the most important of those principles.

The City separates the investment activities from traditional banking services. Regular banking services are handled under a three-year depository agreement effective October 1, 2000, with First American Bank. The City pays fees based on the activity level for the various services provided by its depository bank. The City currently invests funds in a range of investments allowable under state law. The City establishes accounts with major brokerages for the purchase and sale of U.S. Government and Agency obligations. All purchases and sales of securities are on a delivery-versus-payment basis through a safekeeping account at the City's third-party bank. As of September 30, 2001, the City's investment portfolio consisted of the following:

Bank Demand Accounts	\$	511,019
Flex Repurchase Agreement		37,477,423
State Investment Pool		17,064,251
U.S. Treasury Securities		5,623,444
U.S. Government Agencies and Instrumentalities Securities		53,043,677
		<hr/>
Total	\$	<u>113,719,814</u>

The City earned \$6,481,436 on an average investment balance of approximately \$108 million, a rate of return of 5.98 percent, for the year ended September 30, 2001. Compared to prior years' earnings of \$5,591,017 and a market benchmark of 5.35 percent, the City's investment yield was:

RATES OF RETURN



Investment results on the portfolio are compared to US Treasury note with a maturity that most closely matches the portfolio's dollar-weighted average maturity. Every Thursday a T-Bill matures and proceeds are reinvested alternately in three month and six month T-Bills. This rolling index provides a benchmark for evaluating risk-free cash management portfolios with short-term liquidity needs for payroll and accounts payable.

Risk Management. The City's insurance programs are administered by the Risk Management Division of the Fiscal Services Department. The City's workers' compensation claims are handled by Texas Municipal League Intergovernmental Risk Pool. Property and liability claims are paid from a self-insurance reserve fund carried to provide for claims of \$25,000 or less with third party carriers providing for claims in excess of that amount up to \$1,000,000. Safety programs are coordinated on an ongoing basis by the Risk Manager.

OTHER INFORMATION

Independent Audit. State statutes require an annual audit by independent certified public accountants. The accounting firm of Ingram, Wallis & Company, P. C. has been retained by the City Council for this function. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the Federal Single Audit Act, as amended, of 1996 and related OMB Circular A-133. The independent auditors' report on the general purpose financial statements and combining, individual fund and account group statements and schedules is included in the financial section of this report. The auditors' reports related specifically to the single audit are issued separately.

The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of College Station for its Comprehensive Annual Financial Report ("CAFR") for the fiscal year ended September 30, 2000. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The City of College Station has received a Certificate of Achievement seventeen of the last eighteen years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA.

Acknowledgments. The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated services of the entire staff of the Fiscal Services Department. We would like to express our appreciation to all members of the department who assisted and contributed to its preparation. We would also like to thank the Mayor and City Council for their interest and support in planning and conducting the financial operations of the City in a responsible and progressive manner. Finally, we would like to thank our auditors, Ingram, Wallis & Company, P. C., whose professional expertise and advice have resulted in continuing improvements in the quality of the City's financial reporting.

Respectfully submitted,



Thomas E. Brymer
City Manager



Charles Cryan
Director of Fiscal Services

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of College Station,
Texas

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2000

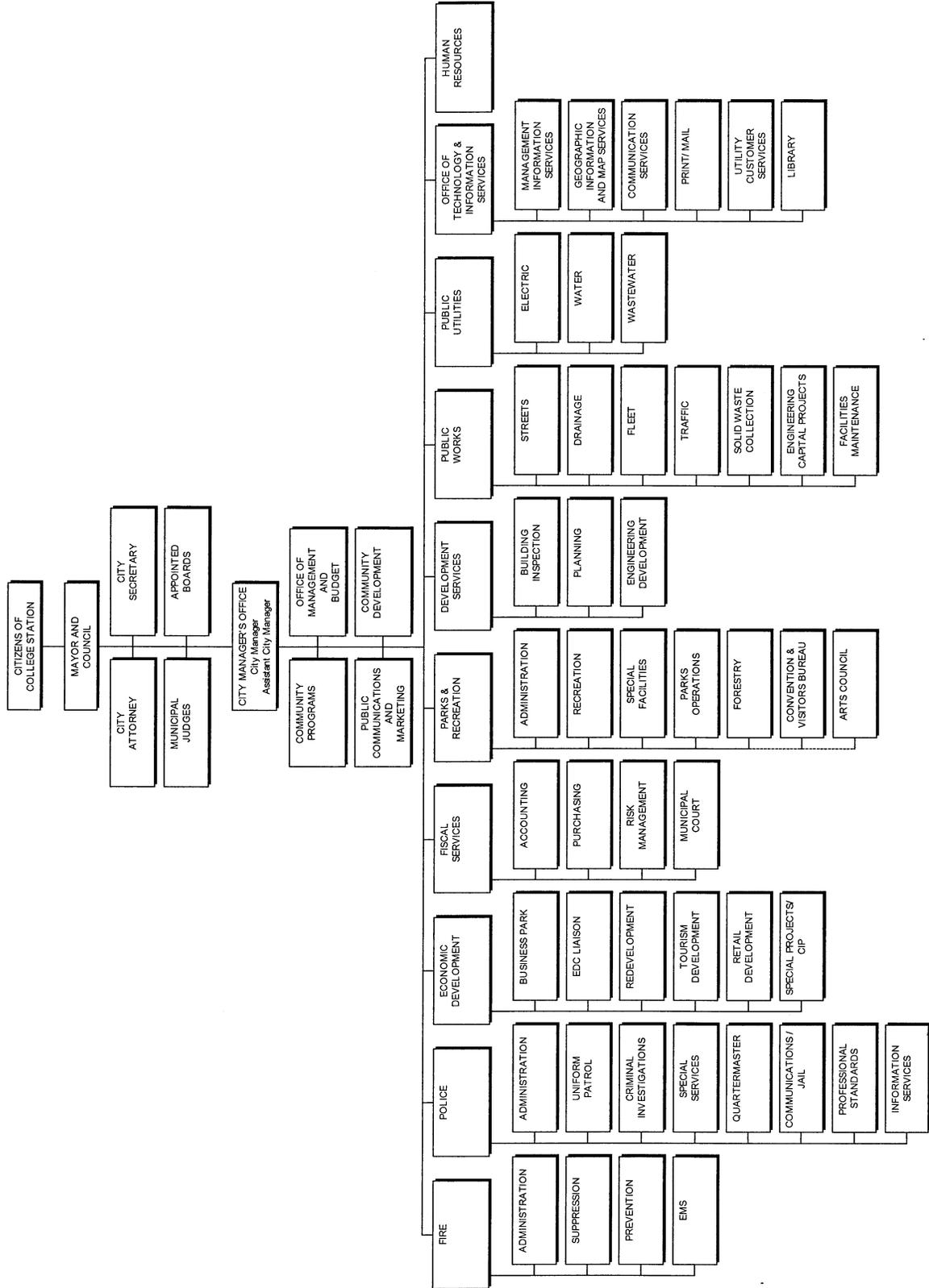
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Smith D. Crum
President

Jeffrey L. Esser
Executive Director

City of College Station Organizational Chart



CITY OF COLLEGE STATION, TEXAS

PRINCIPAL CITY OFFICIALS

September 30, 2001

Elected Officials:

Mayor Lynn R. McIlhaney
Council Member, Place 1 James Massey
Council Member, Place 2 Ron Silvia
Council Member, Place 3 Winnie Garner
Council Member, Place 4 Larry Mariott
Council Member, Place 5 Dennis Maloney
Council Member, Place 6 Anne Hazen

City Administration:

City Manager Thomas E. Brymer
Director of Public Utilities John C. Woody
Director of the Office of Technology and Information Services Linda S. Piwonka
Director of Fiscal Services Charles Cryan
Director of Economic and Community Development Services Kim M. Foutz
Director of Development Services James M. Callaway
Fire Chief David K. Giordano
Director of Parks and Recreation Stephen C. Beachy
Director of Human Resources Julie A. O'Connell
Police Chief Edgar R. Feldman
Director of Public Works Mark L. Smith
City Attorney Marshall H. Cargill, Jr.
City Secretary Connie L. Hooks
Director of Integrated Data Services Olivia Burnside
Management and Budget Manager Jeffrey N. Kersten
Public Relations and Marketing Manager Kelley Chapman



FINANCIAL SECTION



INGRAM, WALLIS & COMPANY

A PROFESSIONAL CORPORATION

Certified Public Accountants

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BRYAN, TEXAS 77802

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INDEPENDENT AUDITORS' REPORT

Mayor Lynn McIlhaney,
Members of the City Council and City Manager of the
City of College Station, Texas

We have audited the accompanying general purpose financial statements of the City of College Station, Texas (the "City"), as of and for the year ended September 30, 2001, as listed in the table of contents. These general purpose financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City, as of September 30, 2001, and the results of its operations and the cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 18, 2002, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the City, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the City. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

The statistical section, listed in the table of contents, was not audited by us and, accordingly, we express no opinion thereon.

Ingram, Wallis & Company

Bryan, Texas
January 18, 2002



CITY OF COLLEGE STATION, TEXAS
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2001

(With comparative totals for the fiscal year ended September 30, 2000)

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Assets and Other Debits:				
Assets:				
Equity in Cash and Cash Equivalents	\$ 4,599,398	\$ 6,905,374	\$ 1,722,254	\$ 14,192,278
Equity in Investment	4,399,320	7,358,980	1,835,387	15,124,554
Receivables				
Accrued Interest	89,800	150,031	39,219	338,477
Grants	28,416	187,977	0	178,512
Letter of Credit	25,000	0	0	0
Accounts	483,169	11,463	0	116,025
Escrow	0	0	0	0
Special Assessments	21,796	0	0	0
Taxes	1,511,141	0	156,807	0
Notes and Loans	0	94,525	0	0
Other	21,966	0	0	0
Less Allowance for Uncollectible Accounts	(28,135)	(2,698)	0	(8,209)
Due from Other Funds	0	0	0	0
Inventories	58,355	0	0	0
Prepaid Costs	1,000	0	0	0
Restricted Assets				
Equity in Cash and Cash Equivalents	248,131	0	0	0
Equity in Investments	766,647	0	0	0
Receivables				
Accrued Interest	0	0	0	0
Accounts	0	0	0	0
Special Assessments	0	0	0	0
Advances to Other Funds	0	0	0	0
Equity in Joint Venture	0	0	0	0
Deferred Charges, Net	0	0	0	0
Property and Equipment, Net	0	0	0	0
Other Debits:				
Amount Available for Retirement of Bonded Indebtedness	0	0	0	0
Amount to be Provided for Accrued Vacation Leave	0	0	0	0
Retirement of Bonded Indebtedness	0	0	0	0
Total Assets	<u>\$ 12,226,004</u>	<u>\$ 14,705,652</u>	<u>\$ 3,753,667</u>	<u>\$ 29,941,637</u>

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	
Enterprise	Internal Service	Trust	General Fixed Assets	General Long-Term Debt	2001	2000
\$ 12,946,607	\$ 2,768,260	\$ 295,929	\$ 0	\$ 0	\$ 43,430,100	\$ 33,492,067
13,797,055	2,950,103	315,368	0	0	45,780,767	52,997,857
310,704	62,999	6,739	0	0	997,969	1,250,000
0	0	0	0	0	394,905	138,428
0	0	0	0	0	25,000	25,000
8,506,880	228,273	16,574	0	0	9,362,384	8,784,453
197,989	0	0	0	0	197,989	192,790
0	0	0	0	0	21,796	21,796
0	0	0	0	0	1,667,948	1,768,948
12,522	0	0	0	0	107,047	59,642
1,128,640	13,382	0	0	0	1,163,988	1,150,373
(1,541,531)	(12,971)	0	0	0	(1,593,544)	(1,494,901)
0	97,680	0	0	0	97,680	63,972
1,782,666	217,627	3,226	0	0	2,061,874	2,036,269
0	40,346	0	0	0	41,346	39,587
11,374,462	0	0	0	0	11,622,593	6,311,618
12,119,706	0	0	0	0	12,886,353	9,881,857
232,002	0	0	0	0	232,002	179,205
0	0	0	0	0	0	7,686
0	0	0	0	0	0	5,797
200,000	0	0	0	0	200,000	0
5,447,202	0	0	0	0	5,447,202	4,782,510
705,759	0	0	0	0	705,759	693,595
139,969,030	9,843,331	0	123,674,551	0	273,486,912	231,806,916
0	0	0	0	3,563,589	3,563,589	4,227,959
0	0	0	0	1,288,346	1,288,346	1,139,300
0	0	0	0	56,406,411	56,406,411	45,930,041
<u>\$ 207,189,693</u>	<u>\$ 16,209,030</u>	<u>\$ 637,836</u>	<u>\$ 123,674,551</u>	<u>\$ 61,258,346</u>	<u>\$ 469,596,416</u>	<u>\$ 405,492,765</u>

(Continued)

The notes to the general purpose financial statements are an integral part of this statement.

CITY OF COLLEGE STATION, TEXAS
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2001

(With comparative totals for the fiscal year ended September 30, 2000)

(Continued)

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Liabilities, Equity and Other Credits:				
Liabilities:				
Accounts Payable	\$ 556,144	\$ 176,830	\$ 0	\$ 574,813
Due to Other Funds	0	0	0	0
Accrued Interest Payable	0	0	0	0
Retainage Payable	13,852	0	0	121,443
Interfund Payable	0	200,000	0	0
Refundable Deposits	7,963	17,387	0	0
Claims Payable	0	0	0	0
Accrued Liabilities	1,126,120	(535)	33,271	244
Customer Construction Advances	67,013	0	0	69,496
Other Deferred Revenues	1,002,648	98,470	156,807	0
Certificates of Obligation	0	0	0	0
Liabilities Payable from Restricted Assets				
Accounts Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Retainage Payable	0	0	0	0
Accrued Liabilities	19,564	0	0	0
Refundable Deposits	0	0	0	0
Revenue Bonds	0	0	0	0
Long-Term Debt				
Revenue Bonds	0	0	0	0
Unamortized Premium on Bonds	0	0	0	0
General Obligation Bonds	0	0	0	0
Certificates of Obligation	0	0	0	0
Accrued Vacation	0	0	0	0
Total Liabilities	<u>2,793,304</u>	<u>492,152</u>	<u>190,078</u>	<u>765,996</u>
Equity and Other Credits				
Contributed Capital	0	0	0	0
Investment in General Fixed Assets	0	0	0	0
Retained Earnings				
Reserved	0	0	0	0
Unreserved	0	0	0	0
Fund Balances				
Reserved	660,488	1,463,995	3,563,589	3,732,474
Unreserved				
Designated for Subsequent Years Expenditures	0	12,749,505	0	0
Undesignated	8,772,212	0	0	25,443,167
Total Equity and Other Credits	<u>9,432,700</u>	<u>14,213,500</u>	<u>3,563,589</u>	<u>29,175,641</u>
Total Liabilities, Equity and Other Credits	<u>\$ 12,226,004</u>	<u>\$ 14,705,652</u>	<u>\$ 3,753,667</u>	<u>\$ 29,941,637</u>

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	
Enterprise	Internal Service	Trust	General Fixed Assets	General Long-Term Debt	2001	2000
\$ 5,760,729	\$ 194,819	\$ 2,273	\$ 0	\$ 0	\$ 7,265,608	\$ 6,268,656
0	97,680	0	0	0	97,680	63,972
3,940	0	0	0	0	3,940	26,509
271,771	0	0	0	0	407,066	125,409
0	0	0	0	0	200,000	0
0	0	0	0	0	25,350	30,061
0	412,677	0	0	0	412,677	701,053
537,391	56,121	0	0	0	1,752,612	992,837
100,245	0	0	0	0	236,754	202,019
822	0	0	0	0	1,258,747	1,154,951
0	0	0	0	20,595,000	20,595,000	232,000
5,655,401	0	0	0	0	5,655,401	5,883,899
446,457	0	0	0	0	446,457	564,781
485,247	0	0	0	0	485,247	53,393
13,174	0	0	0	0	32,738	25,694
1,214,475	0	0	0	0	1,214,475	1,811,142
3,165,000	0	0	0	0	3,165,000	3,185,000
60,020,000	0	0	0	0	60,020,000	39,685,000
(131,666)	0	0	0	0	(131,666)	(152,864)
0	0	0	0	39,375,000	39,375,000	38,700,000
0	0	0	0	0	0	17,723,000
230,539	82,643	0	0	1,288,346	1,601,528	1,438,569
<u>77,773,525</u>	<u>843,940</u>	<u>2,273</u>	<u>0</u>	<u>61,258,346</u>	<u>144,119,614</u>	<u>118,715,081</u>
38,716,016	3,295,652	0	0	0	42,011,668	30,403,516
0	0	0	123,674,551	0	123,674,551	107,738,262
20,600,566	0	0	0	0	20,600,566	13,279,093
70,099,586	12,069,438	0	0	0	82,169,024	90,581,596
0	0	635,563	0	0	10,056,109	29,235,047
0	0	0	0	0	12,749,505	6,794,985
0	0	0	0	0	34,215,379	8,745,185
<u>129,416,168</u>	<u>15,365,090</u>	<u>635,563</u>	<u>123,674,551</u>	<u>0</u>	<u>325,476,802</u>	<u>286,777,684</u>
<u>\$ 207,189,693</u>	<u>\$ 16,209,030</u>	<u>\$ 637,836</u>	<u>\$ 123,674,551</u>	<u>\$ 61,258,346</u>	<u>\$ 469,596,416</u>	<u>\$ 405,492,765</u>

The notes to the general purpose financial statements are an integral part of this statement.

CITY OF COLLEGE STATION, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
For the Fiscal Year Ended September 30, 2001
(With comparative totals for the fiscal year ended September 30, 2000)

	General	Special Revenue	Debt Service	Capital Projects	2001	2000
Revenues:						
Taxes	\$ 18,488,873	\$ 2,779,714	\$ 5,986,114	\$ 0	\$ 27,254,701	\$ 25,429,183
Licenses and Permits	779,159	0	0	0	779,159	680,776
Intergovernmental	467,608	1,874,595	0	879,648	3,221,851	1,607,155
Charges for Services	1,892,964	9,900	0	51,035	1,953,899	1,747,119
Fines, Forfeits and Penalties	1,796,203	2,667	0	0	1,798,870	1,393,566
Special Assessments	350	0	0	944,286	944,636	911,415
Investment Income	629,315	678,272	352,698	1,791,185	3,451,470	2,618,529
Rents and Royalties	95,041	118,791	0	0	213,832	167,927
Loan Repayments	0	9,979	0	0	9,979	6,879
Contributions	52,894	0	0	379,920	432,814	145,999
Reimbursed Expenditures	3,807	0	0	527,500	531,307	0
Other	148,990	392,439	0	8,210	549,639	546,935
Total Revenues	24,355,204	5,866,357	6,338,812	4,581,784	41,142,157	35,255,483

Expenditures:

Current:

General Government	2,909,436	0	0	0	2,909,436	1,775,494
Fiscal Services	1,889,611	0	0	0	1,889,611	1,967,135
Police	8,273,632	0	0	0	8,273,632	7,567,620
Fire	5,702,804	0	0	0	5,702,804	5,179,104
Development Services	1,712,993	174,385	0	0	1,887,378	1,558,036
Public Works	4,583,796	0	0	0	4,583,796	4,353,073
Economic and Community Development	41,623	0	0	0	41,623	773,703
Parks and Recreation	5,185,737	10,572	0	0	5,196,309	5,183,820
Office of Technology and Information Services	2,229,600	0	0	0	2,229,600	1,760,191
Library	581,768	0	0	0	581,768	600,778
Housing Rehabilitation	0	64,708	0	0	64,708	14,384
Optional Relocation	0	382,066	0	0	382,066	27,688
Clearance and Demolition	0	7,500	0	0	7,500	178,935
Acquisitions	0	53,188	0	0	53,188	0
Interim Assistance	0	1,941	0	0	1,941	2,144
Homebuyer's Assistance	0	83,561	0	0	83,561	129,638
Commercial Rehabilitation	0	8,217	0	0	8,217	24,345
Commercial Development Housing Organization	0	32,122	0	0	32,122	68,903
New Construction	0	0	0	0	0	7,627
External Public Facilities	0	130,000	0	0	130,000	27,201
Reimbursed Administrative Contributions	(5,287,928)	1,126,284	0	622,767	(3,538,877)	(2,878,132)
	290,644	1,250,529	0	0	1,541,173	1,829,125

(Continued)

CITY OF COLLEGE STATION, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
For the Fiscal Year Ended September 30, 2001
(With comparative totals for the fiscal year ended September 30, 2000)

(Continued)

	General	Special Revenue	Debt Service	Capital Projects	2001	2000
Other	\$ 316,113	\$ 4,214	\$ 2,500	\$ 254,779	\$ 577,606	\$ 267,558
Capital Outlay	376,328	418,248	0	9,090,898	9,885,474	11,778,585
Debt Service:						
Principal Retirement	0	0	4,475,000	0	4,475,000	3,463,614
Interest Payments	0	0	3,213,770	0	3,213,770	2,117,480
Issuance Costs	0	0	38	77,206	77,244	107,057
Fiscal Charges	0	0	8,926	0	8,926	8,016
Intergovernmental	0	0	0	0	0	405,660
Total Expenditures	28,806,157	3,747,535	7,700,234	10,045,650	50,299,576	48,298,782
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(4,450,953)	2,118,822	(1,361,422)	(5,463,866)	(9,157,419)	(13,043,299)
Other Financing Sources (Uses):						
Proceeds from Long-Term Debt	0	0	0	7,292,870	7,292,870	14,113,000
Sale of General Fixed Assets	24,329	0	0	556,580	580,909	55,403
Operating Transfers In	6,198,141	3,650,000	697,052	4,400,773	14,945,966	11,724,310
Operating Transfers Out	(767,000)	(478,693)	0	(305,000)	(1,550,693)	(1,887,298)
Total Other Financing Sources (Uses)	5,455,470	3,171,307	697,052	11,945,223	21,269,052	24,005,415
Excess (Deficiency) of Revenues						
and Other Financing Sources Over						
(Under) Expenditures and Other						
Financing Uses	1,004,517	5,290,129	(664,370)	6,481,357	12,111,633	10,962,116
Fund Balances, October 1	8,428,183	8,923,371	4,227,959	22,694,284	44,273,797	33,311,681
Fund Balances, September 30	\$ 9,432,700	\$ 14,213,500	\$ 3,563,589	\$ 29,175,641	\$ 56,385,430	\$ 44,273,797

The notes to the general purpose financial statements are an integral part of this statement.

CITY OF COLLEGE STATION, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
GENERAL, SPECIAL REVENUE, DEBT SERVICE, AND CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended September 30, 2001

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Over (Under)	Budget	Actual	Variance Over (Under)
Revenues:						
Taxes	\$ 18,367,317	\$ 18,448,554	\$ 81,237	\$ 2,370,700	\$ 2,779,714	\$ 409,014
Licenses and Permits	632,000	779,159	147,159	0	0	0
Intergovernmental	324,269	467,608	143,339	4,355,517	1,874,595	(2,480,922)
Charges for Services	1,729,397	1,892,964	163,567	20,300	9,900	(10,400)
Fines, Forfeits and Penalties	1,488,800	1,796,203	307,403	0	2,667	2,667
Special Assessments	1,000	350	(650)	0	0	0
Investment Income	391,600	555,587	163,987	376,200	511,710	135,510
Rents and Royalties	61,000	95,041	34,041	119,200	118,791	(409)
Loan Repayments	0	0	0	0	9,979	9,979
Contributions	38,500	52,894	14,394	0	0	0
Reimbursed Expenditures	6,000	3,807	(2,193)	0	0	0
Other	96,000	148,985	52,985	41,600	392,439	350,839
Total Revenues	23,135,883	24,241,152	1,105,269	7,283,517	5,699,795	(1,583,722)
Expenditures:						
Current:						
General Government	3,133,572	2,893,113	(240,459)	0	0	0
Fiscal Services	1,907,978	1,874,742	(33,236)	0	0	0
Police	8,506,260	8,249,361	(256,899)	0	0	0
Fire	5,663,502	5,684,066	20,564	0	0	0
Development Services	1,901,829	1,704,968	(196,861)	136,200	167,581	31,381
Public Works	5,145,838	4,895,708	(250,130)	0	0	0
Economic and Community Development	0	41,623	41,623	0	0	0
Parks and Recreation	5,727,642	5,224,046	(503,596)	0	10,572	10,572
Office of Technology and Information Services	2,013,901	2,187,157	173,256	0	0	0
Library	695,359	581,768	(113,591)	0	0	0
Nondepartmental:						
Housing Rehabilitation	0	0	0	109,325	64,708	(44,617)
Optional Relocation	0	0	0	619,250	382,066	(237,184)
Clearance and Demolition	0	0	0	10,000	7,500	(2,500)
Acquisitions	0	0	0	115,247	53,188	(62,059)
Interim Assistance	0	0	0	5,000	1,941	(3,059)
Homebuyer's Assistance	0	0	0	289,653	83,561	(206,092)
Commercial Rehabilitation	0	0	0	313,623	8,217	(305,406)
Rental Rehab	0	0	0	40,000	0	(40,000)
Commercial Development Housing Organization	0	0	0	296,200	32,122	(264,078)
Tenant Based Rental Assistance	0	0	0	51,750	0	(51,750)
New Construction	0	0	0	195,234	0	(195,234)

CITY OF COLLEGE STATION, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
GENERAL, SPECIAL REVENUE, DEBT SERVICE, AND CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended September 30, 2001

(Continued)

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Over (Under)	Budget	Actual	Variance Over (Under)
External Public Facilities	\$ 0	\$ 0	\$ 0	\$ 130,000	\$ 130,000	\$ 0
Reimbursed Administrative	(5,486,991)	(5,357,132)	129,859	1,336,842	1,126,284	(210,558)
Contributions	200,893	290,644	89,751	1,226,895	1,250,640	23,745
Other	1,465,220	286,812	(1,178,408)	232,400	8,937	(223,463)
Capital Outlay	952,294	403,690	(548,604)	7,213,528	415,355	(6,798,173)
Debt Service						
Principal Retirement	0	0	0	0	0	0
Interest Payments	0	0	0	0	0	0
Issuance Costs	0	0	0	0	0	0
Fiscal Charges	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Total Expenditures	31,827,297	28,960,566	(2,866,731)	12,321,147	3,742,672	(8,578,475)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,691,414)	(4,719,414)	3,972,000	(5,037,630)	1,957,123	6,994,753
Other Financing Sources (Uses):						
Proceeds from Long-Term Debt	0	0	0	0	0	0
Sale of General Fixed Assets	40,000	24,329	(15,671)	0	0	0
Operating Transfers In	6,197,500	6,198,141	641	4,442,400	3,650,000	(792,400)
Operating Transfers Out	(336,000)	(536,000)	(200,000)	(1,078,052)	(478,693)	599,359
Total Other Financing Sources (Uses)	5,901,500	5,686,470	(215,030)	3,364,348	3,171,307	(193,041)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,789,914)	967,056	3,756,970	(1,673,282)	5,128,430	6,801,712
Fund Balances, October 1	6,476,331	8,428,183	1,951,852	8,234,563	8,923,371	688,808
Fund Balances, September 30	\$ 3,686,417	\$ 9,395,239	\$ 5,708,822	\$ 6,561,281	\$ 14,051,801	\$ 7,490,520

Debt Service Fund			Capital Projects Funds		
Budget	Actual	Variance Over (Under)	Budget	Actual	Variance Over (Under)
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	598,201	622,767	24,566
0	0	0	0	0	0
0	2,500	2,500	131,348	32,062	(99,286)
0	0	0	21,216,000	8,512,531	(12,703,469)
4,505,000	4,475,000	(30,000)	0	0	0
3,289,002	3,213,770	(75,232)	0	0	0
15,000	38	(14,962)	102,100	77,206	(24,894)
10,000	8,926	(1,074)	0	0	0
0	0	0	350,000	0	(350,000)
<u>7,819,002</u>	<u>7,700,234</u>	<u>(118,768)</u>	<u>22,397,649</u>	<u>9,461,553</u>	<u>(12,936,096)</u>
(1,404,390)	(1,377,007)	27,383	(20,631,149)	(5,019,936)	15,611,213
0	0	0	9,788,000	7,292,870	(2,495,130)
0	0	0	0	0	0
697,052	697,052	0	5,520,000	4,400,773	(1,119,227)
0	0	0	0	(305,000)	(305,000)
<u>697,052</u>	<u>697,052</u>	<u>0</u>	<u>15,308,000</u>	<u>11,388,643</u>	<u>(3,919,357)</u>
(707,338)	(679,955)	27,383	(5,323,149)	6,368,707	11,691,856
4,365,055	4,227,959	(137,096)	6,879,493	22,694,284	15,814,791
<u>\$ 3,657,717</u>	<u>\$ 3,548,004</u>	<u>\$ (109,713)</u>	<u>\$ 1,556,344</u>	<u>\$ 29,062,991</u>	<u>\$ 27,506,647</u>

The notes to the general purpose financial statements are an integral part of this statement.

CITY OF COLLEGE STATION, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS/FUND BALANCE
ALL PROPRIETARY AND FIDUCIARY FUND TYPES
For the Fiscal Year Ended September 30, 2001
(With comparative totals for the fiscal year ended September 30, 2000)

	Proprietary Fund Types		Fiduciary Fund Types
	Enterprise	Internal Service	Nonexpendable Trust
Operating Revenues:			
Charges for Services	\$ 61,592,088	\$ 6,423,696	\$ 0
Sale of Cemetery Lots	0	0	84,523
Premiums	0	3,663,439	0
Investment Income	0	0	36,344
Contributions	0	0	16,135
Other	1,775,758	180,494	1,641
Total Operating Revenues	<u>63,367,846</u>	<u>10,267,629</u>	<u>138,643</u>
Operating Expenses:			
Electric Operations	37,299,928	0	0
Salaries and Benefits	3,809,295	2,062,129	0
Supplies	501,632	712,106	0
Maintenance	1,087,371	125,531	0
Purchased Professional Services	489,301	22,551	4,500
Purchased Property Services	2,406,727	85,115	0
Other Purchased Services	1,285,405	281,430	0
Claims	0	3,286,950	0
Administration Fees	0	179,403	0
Premiums	0	588,445	0
Reimbursed Administrative	2,682,178	1,127,195	0
Depreciation	3,683,012	1,838,288	0
Other	310,465	60,646	0
Total Operating Expenses	<u>53,555,314</u>	<u>10,369,789</u>	<u>4,500</u>
Operating Income	<u>9,812,532</u>	<u>(102,160)</u>	<u>134,143</u>
Nonoperating Revenues (Expenses):			
Investment Income	3,221,838	315,557	0
Reimbursed Expenses	64,716	92,343	0
Grants	14,800	0	0
Earnings in Joint Venture	664,692	0	0
Interest Expense	(2,402,956)	0	0
Other, Net	709,883	(87,071)	0
Total Nonoperating Revenues (Expenses)	<u>2,272,973</u>	<u>320,829</u>	<u>0</u>
Income Before Operating Transfers	<u>12,085,505</u>	<u>218,669</u>	<u>134,143</u>
Operating Transfers:			
Operating Transfers In	225,000	770,200	0
Operating Transfers Out	(14,278,073)	(112,400)	0
Total Operating Transfers	<u>(14,053,073)</u>	<u>657,800</u>	<u>0</u>
Net Income (Loss)	(1,967,568)	876,469	134,143
Retained Earnings(Restated)/Fund Balance, October 1	92,667,720	11,192,969	501,420
Retained Earnings/Fund Balance, September 30	<u>\$ 90,700,152</u>	<u>\$ 12,069,438</u>	<u>\$ 635,563</u>

Totals
(Memorandum Only)

2001	2000
\$ 68,015,784	\$ 61,116,314
84,523	71,950
3,663,439	3,232,743
36,344	23,799
16,135	19,898
1,957,893	2,132,529
<u>73,774,118</u>	<u>66,597,233</u>
37,299,928	33,801,243
5,871,424	5,674,372
1,213,738	1,213,460
1,212,902	1,579,765
516,352	542,952
2,491,842	2,379,471
1,566,835	1,334,900
3,286,950	2,818,797
179,403	186,307
588,445	500,885
3,809,373	3,328,182
5,521,300	5,260,101
371,111	185,316
<u>63,929,603</u>	<u>58,805,751</u>
<u>9,844,515</u>	<u>7,791,482</u>
3,537,395	2,948,689
157,059	101,762
14,800	0
664,692	664,788
(2,402,956)	(2,195,067)
622,812	(98,868)
<u>2,593,802</u>	<u>1,421,304</u>
<u>12,438,317</u>	<u>9,212,786</u>
995,200	110,000
(14,390,473)	(9,947,012)
<u>(13,395,273)</u>	<u>(9,837,012)</u>
(956,956)	(624,226)
104,362,109	104,986,335
<u>\$ 103,405,153</u>	<u>\$ 104,362,109</u>

The notes to the general purpose financial statements are an integral part of this statement.

CITY OF COLLEGE STATION, TEXAS
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY AND FIDUCIARY FUND TYPES
For the Fiscal Year Ended September 30, 2001
(With comparative totals for the fiscal year ended September 30, 2000)

	Enterprise	Internal Service	Nonexpendable Trust	2001	2000
Cash Flows from Operating Activities:					
Cash Received from Customers	\$ 63,101,086	\$ 10,242,960	\$ 80,811	\$ 73,424,857	\$ 66,472,774
Cash Payments to Suppliers for Goods and Services	(42,889,642)	(6,771,422)	(5,851)	(49,666,915)	(39,329,920)
Cash Payments to Employees for Services	(5,968,699)	(2,062,579)	0	(8,031,278)	(7,911,777)
Customer Deposits Received	228,240	0	0	228,240	1,009,187
Customer Deposits Returned	(825,381)	0	0	(825,381)	(821,207)
Cash Received from Contributions	0	0	16,135	16,135	19,898
Cash Received for Reimbursed Expenses	64,716	92,343	0	157,059	101,762
Cash Received from Sale of Scrap	16,024	0	0	16,024	9,289
Cash Received from Collection Fees	8,653	0	0	8,653	7,517
Cash Received from Leases	0	0	0	0	353
Cash Received from Grants	14,800	0	0	14,800	0
Cash Received for Miscellaneous Revenues	189,625	2,621	1,641	193,887	175,752
Cash Received from Other Funds	0	43,835	0	43,835	5,474
Interest Paid on Interfund Loans	0	0	0	0	(3,181)
Cash Paid to Other Funds	0	(43,835)	0	(43,835)	(5,474)
Cash Paid for Miscellaneous Expenses	(54,139)	(15,018)	0	(69,157)	(43,247)
Net Cash Provided by Operating Activities	13,885,283	1,488,905	92,736	15,466,924	19,687,200
Cash Flows from Noncapital Financing Activities:					
Principal Received on Note	0	0	0	0	135,452
Interest Received on Note	0	0	0	0	8,180
Principal Received on Advance to Other Funds	0	0	0	0	245,959
Interest Received on Advance to Other Funds	0	0	0	0	5,891
Operating Transfers In from Other Funds	0	770,200	0	770,200	186,733
Operating Transfers Out to Other Funds	225,000	(112,400)	0	112,600	(10,023,785)
Principal Paid on Advance from Other Funds	(14,278,073)	0	0	(14,278,073)	(115,801)
Interest Paid on Advance from Other Funds	0	0	0	0	(3,940)
Cash Received from Other Funds	0	0	0	0	722,161
Cash Paid to Other Funds	(200,000)	0	0	(200,000)	(73,452)
Cash Paid to Public Agencies	(283,967)	0	0	(283,967)	(321,494)
Net Cash Provided (Used) by Noncapital Financing Activities	(14,537,040)	657,800	0	(13,879,240)	(9,234,096)
Cash Flows from Capital and Related Financing Activities:					
Acquisition and Construction of Capital Assets	(24,293,661)	(2,022,003)	0	(26,315,664)	(12,210,693)
Proceeds from Sale of Assets	821,970	50,338	0	872,308	157,590
Capital Contributed by Developers	93,464	0	0	93,464	50,949
Principal Paid on Revenue Bonds	(3,185,000)	0	0	(3,185,000)	(3,595,000)
Interest Paid on Revenue Bonds	(2,521,280)	0	0	(2,521,280)	(1,905,308)
Interest Paid to Other Funds	0	0	0	0	(9,025)
Fees Paid to Fiscal Agent	(9,660)	0	0	(9,660)	(60,732)
Proceeds from Revenue Bonds	23,997,130	0	0	23,997,130	16,997,000
Issuance Costs Paid on Revenue Bonds	0	0	0	0	(74,721)
Cash Received from Other Funds	(101,475)	0	0	(101,475)	0
Cash Paid to Other Funds	0	0	0	0	(722,161)
Net Cash Used by Capital and Related Financing Activities	(5,198,512)	(1,971,665)	0	(7,170,177)	(1,372,101)

(Continued)

CITY OF COLLEGE STATION, TEXAS
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY AND FIDUCIARY FUND TYPES
For the Fiscal Year Ended September 30, 2001
(With comparative totals for the fiscal year ended September 30, 2000)

(Continued)

	Enterprise	Internal Service	Nonexpendable Trust	2001	2000
Cash Flows from Investing Activities:					
Purchase of Investments	\$ (25,516,986)	\$ (3,097,618)	\$ (353,649)	\$ (28,968,253)	\$ (12,347,842)
Proceeds from Sale and Maturities of Investment Securities	31,927,562	3,369,007	332,498	35,629,067	15,896,500
Investment Income	3,410,178	327,890	36,396	3,774,464	2,591,682
Net Cash Provided by Investing Activities:	9,820,754	599,279	15,245	10,435,278	6,140,340
Net Increase in Cash and Cash Equivalents	3,970,485	774,319	107,981	4,852,785	15,221,343
Cash and Cash Equivalents, October 1	20,350,584	1,993,941	187,948	22,532,473	7,311,130
Cash and Cash Equivalents, September 30	<u>24,321,069</u>	<u>2,768,260</u>	<u>295,929</u>	<u>27,385,258</u>	<u>22,532,473</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating Income (Loss)	9,812,532	(102,160)	134,143	9,844,515	7,791,482
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation	3,683,012	1,838,288	0	5,521,300	5,260,101
Provision for Uncollectible Accounts	0	0	0	0	161,444
Investment Income Reported as Operating Income	0	0	(36,344)	(36,344)	(23,799)
Miscellaneous Nonoperating Revenues	380,508	94,964	0	475,472	309,483
Miscellaneous Nonoperating Expenses	(104,921)	(14,671)	0	(119,592)	(46,383)
Change in Assets and Liabilities:					
Change in Accounts Receivable	(241,029)	(46,988)	(4,255)	(292,272)	46,391
Change in Other Receivables	10,909	0	0	10,909	18,828
Change in Due From Other Funds	0	(33,708)	0	(33,708)	(5,474)
Change in Inventory	(36,819)	(9,461)	(1,099)	(47,379)	(362,034)
Change in Prepaid Costs	0	(759)	0	(759)	16,218
Change in Accounts Payable	863,788	1,657	291	865,736	6,686,139
Change in Due to Other Funds	0	33,708	0	33,708	5,474
Change in Claims Payable	0	(288,376)	0	(288,376)	22,627
Change in Accrued Liabilities	88,376	24,396	0	112,772	(241,772)
Change in Deferred Revenue	3,696	0	0	3,696	0
Change in Refundable Deposits	(596,667)	0	0	(596,667)	27,117
Change in Accrued Vacation	21,898	(7,985)	0	13,913	21,358
Total Adjustments	4,072,751	1,591,065	(41,407)	5,622,409	11,895,718
Net Cash Provided by Operating Activities	\$ 13,885,283	\$ 1,488,905	\$ 92,736	\$ 15,466,924	\$ 19,687,200

Noncash Operating Financing, Capital and Investing Activities: During the Fiscal year the Enterprise Fund Added contributed capital in the amount of \$11,608,152. Adjustments at 9/30/01 to investments to record income accrual and fair value changes were as follows: Enterprise Fund \$317,796; Internal Service Funds, \$44,595; and Nonexpendable Trust Funds, \$6,056. In addition, billed customer refundable deposits in the amount of \$8,411 were reflected in the Enterprise Funds 9/30/01 Accounts Receivable and Refundable Deposit Balances.

The notes to the general purpose financial statements are an integral part of this statement.



CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The general purpose financial statements of the City of College Station, Texas ("City"), have been prepared in conformity with generally accepted accounting principles ("GAAP") as applied to governmental units. The Governmental Accounting Standards Board ("GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. REPORTING ENTITY

The financial reporting entity is defined as (1) the primary government and (2) those component units for which the primary government is financially accountable. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for the legally separate organizations if its officials appoint a voting majority of an organization's governing body and one or both of the following conditions are met:

- (a) the primary government is able to impose its will on the component unit or
- (b) the primary government's relationship with the component unit poses a real or potential financial benefit or burden for the primary government.

Moreover, financial accountability is also deemed to exist even in the absence of simple "accountability" (i.e., the appointment of a voting majority of the organization's governing body) if the component unit is financially dependent upon the primary government.

A primary government has the ability to impose its will on an organization if it can significantly influence the programs, projects, or activities of, or level of services performed or provided by, the organization. A financial benefit or burden relationship exists if the primary government is:

- (a) entitled to the organization's resources;
- (b) legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide financial support to, the organization; or
- (c) obligated in some manner for the debt of the organization.

If an organization is unable to adopt its budget, levy taxes, or set rates or charges, or issue bonded debt without approval by the primary government, then it is deemed to be fiscally dependent on the primary government and is included as a component unit. There are no entities that meet the criteria as a component unit of the City.

Included within the reporting entity as a joint venture for the City is the Brazos Valley Solid Waste Management Agency. The Brazos Valley Solid Waste Management Agency ("BVSWMMA") was created May 8, 1990, by the Cities of Bryan and College Station, Texas, to achieve economies of scale savings for the participants through joint ownership and use of regional waste management facilities. BVSWMMA is governed by an Administrative Board of Trustees ("Board") comprised of the City Manager and a staff person from each city. In addition, the Mayors of each city serve alternating two-year terms on the Board, which has complete responsibility for the daily operating activities of BVSWMMA. The BVSWMMA annual budget is first approved by the BVSWMMA Board and is then submitted for approval by both cities as a part of their regular budget process.

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION

The accounts of the City are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

The City has the following fund types and account groups:

Governmental funds are used to account for the City's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgements such as accrued vacation leave which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Property taxes, franchise taxes, licenses, interest, charges for services and special assessments are susceptible to accrual. Sales taxes collected and held by the State at year end on behalf of the City are also recognized as revenue. Other receipts and taxes become measurable and available when cash is received by the City and are recognized as revenue at the time.

Entitlement and shared revenues are recorded at the time of receipt or earlier if the accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

Governmental funds include the following fund types:

The *general fund* is the City's primary operating fund. It accounts for all financial resources of general government, except those required to be accounted for in another fund.

The *special revenue funds* account for revenue sources that are legally restricted to expenditure for specific purposes (not including expendable trusts or major capital projects).

The *debt service fund* accounts for the servicing of general long-term debt not being financed by proprietary or nonexpendable trust funds.

The *capital projects funds* account for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds.

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION (Continued)

Proprietary funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. The City applies all applicable GASB pronouncements in accounting and reporting for its proprietary operations and all Financial Accounting Standards Board ("FASB") Statements and interpretations issued after November 30, 1989, except for those that conflict or contradict GASB pronouncements.

Proprietary funds include the following fund types:

Enterprise funds are used to account for those operations that are financed and operated in a manner similar to private business or where the City has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

Internal service funds account for operations that provide services to other departments or agencies of the City on a cost-reimbursement basis.

Fiduciary funds account for assets held by the City in a trustee capacity or as an agent on behalf of others.

Nonexpendable trust funds are used to account for assets of which principal may not be spent and is accounted for using the same measurement focus and basis of accounting used by the proprietary funds.

Account Groups. The *general fixed assets account group* is used to account for fixed assets not accounted for in proprietary or trust funds. The *general long-term debt account group* is used to account for general long-term debt and certain other liabilities that are not specific liabilities of proprietary or trust funds.

C. ASSETS, LIABILITIES AND EQUITY

1. Cash and Cash Equivalents

Cash and cash equivalents are short term highly liquid investments that are: (a) readily convertible to known amounts of cash and (b) so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Therefore, for purposes of the statement of cash flows, cash and cash equivalents (including restricted assets) include demand accounts, repurchase agreements, and government securities and agency notes with original maturities of three months or less when purchased.

All cash, except for petty cash accounts, is deposited with the City's depository bank (First American Bank, Bryan, Texas) in interest bearing accounts or is invested.

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. ASSETS, LIABILITIES AND EQUITY (Continued)

1. Cash and Cash Equivalents (Continued)

The City uses a pooling method to account for cash and cash equivalents. Equity in cash and cash equivalents and interest income from the cash pool is allocated to the participating funds on a monthly basis. The amount of the allocation is determined by calculating a ratio of each fund's equity in the pool to the total pool.

2. Investments

Investments are made in accordance with the City's Investment Policy which was adopted by the City Council in January 2001. This policy is applicable to all City funds and permits investment in obligations of the U.S. Government or its agencies, repurchase agreements, commercial paper, certificates of deposit, guaranteed investment contracts, public funds investment pools, and money market mutual funds. This policy states that the Director of Fiscal Services shall designate the City's Investment Officer with whom responsibility and authority for investment transactions reside.

The investments purchased under the provisions of the Investment Policy are managed to maintain liquidity for meeting the City's needs for cash and to limit potential market risks in periods of rising interest rates which depress the market value of securities. As a guideline, maturity of securities should not exceed more than five years for cash management purposes, with the optimum weighted average maturity of less than two years. Investments in securities of a longer maturity than two years are considered prudent for funds maintained for capital construction and debt service funds, if necessary to meet projected disbursement schedules.

As a general guideline, the City's cash management portfolio is designed with the objective of meeting, over the course of full market cycles, the average return on three-month U.S. Treasury Bills, or the average rate of federal funds, whichever is higher. These indices are considered benchmarks for riskless investment transactions and therefore comprise a standard for the portfolio's rate of return. The investment program seeks to augment rates of return above this level. In a diversified portfolio, measured losses are inevitable and must be considered within the context of the overall portfolio. The objective in investment of construction funds is at least to match inflation increases in construction costs.

Active portfolio management includes the practice of selling securities prior to maturity and using the proceeds to purchase other securities. Such "swaps" are performed for a variety of valid reasons: to lengthen maturities as interest rates rise, to secure market profits and shorten maturities as interest rates fall, and to take advantage of the differences in relative yield between different types of securities and varying maturities. "Swap" analysis is the responsibility of the City Investment Officer and the decision to execute the "swap" rests with him. To protect the portfolio from imprudent trading, no security may be sold until such time as the current market value of the security plus interest earned from date of purchase is at least equal to the purchase price of that security.

State statutes authorize the City to invest in fully-insured time deposits, direct debt securities of the United States or its agencies, and fully collateralized repurchase agreements. The repurchase agreements must be purchased pursuant to a master repurchase agreement which specifies that the transaction be held in a safekeeping account subject to the control and custody of the City.

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. ASSETS, LIABILITIES AND EQUITY (Continued)

2. Investments (Continued)

Investments in security repurchase agreements may be made only with the City's depository bank, with state or national banks domiciled in the state of Texas, or with securities dealers reporting to the Federal Reserve Bank of New York ("Primary I. Dealers"). All securities are purchased delivery-vs.-payment and held in the City's name in a safekeeping account at Chase Bank.

Investments of all funds consist mainly of U. S. Treasury and Agency securities, flexible repurchase agreements, and investments in public funds investment pools (TexPool). Investments are stated at fair value in accordance with GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools.

The City also uses a pooling method to account for investments. Equity in investments and interest income from the investment pool is allocated to the participating funds on a monthly basis and is determined by calculating a ratio of each fund's equity in the investment pool to the total pool.

3. Inventory

Inventory is valued at cost, which approximates market, using the first-in, first-out method. The costs of governmental fund type and proprietary fund inventories are recorded as expenditures/expenses when consumed rather than when purchased.

4. Prepaid Costs

Payments made to vendors for services that will benefit periods beyond September 30, 2001, are recorded as prepaid costs.

5. Restricted Assets

In the Enterprise Funds, proceeds of utility revenue bonds, as well as resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. In addition, customer utility deposits are classified as restricted assets because the deposit remains the property of the customer and is not available for operations. In the General Fund, restricted assets are comprised of Municipal Court cash bonds, and police seizure funds, all of which are not available for operations.

6. Investment in Joint Venture

The Proprietary Funds' investment in joint venture is recorded using the equity method of accounting. Required disclosures concerning the joint venture are presented in Note IV-D.

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. ASSETS, LIABILITIES AND EQUITY (Continued)

7. Fixed Assets

General fixed assets have been acquired for general government purposes. Asset purchases are recorded as expenditures in the governmental fund types and capitalized in the General Fixed Assets Account Group at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value.

Public domain fixed assets consisting of improvements other than buildings are also included in the General Fixed Assets Account Group.

No depreciation has been provided on general fixed assets, nor has interest been capitalized.

Property and equipment owned by the Enterprise Funds and the Internal Service Funds is stated at the historical cost of acquisition, construction or, with respect to contributions of construction from third parties (principally developers), at fair market value. In accordance with Financial Accounting Standards Board Statement No. 71, interest is not capitalized during construction because interest is recovered currently in the City's established rate.

Maintenance, repairs and minor renewals are charged to operating expense; major property replacements are capitalized.

Depreciation is recorded in the above funds on a straight-line basis over the following estimated service lives:

Utility Systems	25 - 40 years
Buildings and Improvements	5 - 50 years
Equipment	3 - 10 years

8. Compensated Absences

Employees are credited with vacation at rates of 10 to 20 days per year, depending upon length of service. Carryover of unused vacation time from one year to the next is allowed for a maximum of two years. Upon termination, the respective employees are paid for any accrued vacation not taken (up to the two-year maximum). Accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a liability of the General Fund. Amounts of accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the General Long-Term Debt Account Group.

Employees are credited with sick leave at the rate of one day per month. There is no maximum to the number of sick days that each employee can accumulate. Payment for unused accumulated sick leave is not made to employees by the City and, accordingly, no liability has been recorded in the financial statements.

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. ASSETS, LIABILITIES AND EQUITY (Continued)

9. Long-Term Obligations

Long-term debt is recognized as a liability of a governmental fund when due or when resources have been accumulated in the Debt Service Fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portions of such obligations are reported in the General Long-Term Debt Account Group.

Long-term liabilities directly related to and financed from proprietary fund operations are accounted for in those funds. All other unmatured long-term indebtedness of the City is accounted for in the General Long-Term Debt Account Group.

10. Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the governmental fund types. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities in the general purpose financial statements.

11. Fund Equity

Contributed capital is recorded in proprietary funds that have received capital grants or contributions from developers, customers or other funds. Reserved balances represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

12. Bond Discounts/Issuance Costs

In governmental fund types, bond discounts and issuance costs are recognized as expenditures in the current period. Bond discounts and issuance costs for proprietary fund types are deferred and amortized over the term of the bonds using the straight-line method. Bond discounts are presented as a reduction of the face amount of bonds payable, and issuance costs are recorded as deferred charges.

13. Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from that fund, which are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. Interfund transactions other than quasi-external transactions and reimbursements are reported as operating transfers.

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. ASSETS, LIABILITIES AND EQUITY (Continued)

14. Statements of Cash Flows

The City has elected to use the direct method in presenting the Statements of Cash Flows for each of the Proprietary Fund types and Non-Expendable Trust Fund.

15. Memorandum Only - Total Columns

Total columns on the General Purpose Financial Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

16. Comparative Data/Reclassifications

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the City's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. BUDGETARY INFORMATION

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

- 1) Prior to September 1, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
- 2) All budget requests are compiled by the Office of Management and Budget and presented with comparative and supporting data to the Mayor and City Council for review.
- 3) Public hearings are properly advertised and conducted at City Hall for taxpayer comments.
- 4) Prior to September 27, the budget is legally enacted through passage of an ordinance.
- 5) The City Council must approve all transfers of budgeted amounts between departments within any fund and any revision that alters the total expenditure of any fund. An amount is also budgeted each year for contingencies which may arise. The Council has authorized the City Manager to make budget transfers for contingencies if the amount does not exceed \$50,000. All other transfers must be approved by City Council. City Council may transfer amounts among individual budget line items within major expenditure categories during the year, but no such transfer may increase the overall total budget. Budgeted amounts as originally adopted were not significantly changed by such transfers during the year.

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. BUDGETARY INFORMATION (Continued)

- 6) In accordance with the City Charter, the budget may be amended after the following conditions are met: a) The City Manager certifies that there are available revenues in excess of those estimated in the budget. b) The City Council holds a public hearing on the supplemental appropriation. c) The City Council approves the supplemental appropriation. Management may not amend the budget without seeking the approval of the City Council.
- 7) Budget appropriations are adopted at the fund level for all funds except the General Fund. In the General Fund, budget appropriations are adopted at the department level. Expenditures in excess of appropriations for each fund are prohibited by the City Charter. Appropriations which have not been expended or lawfully encumbered lapse at the end of the budget year.
- 8) Formal budgetary integration is legally enacted and employed as a management control device during the year for all funds.

B. BUDGET/GAAP RECONCILIATION

General Fund budgetary amounts do not include provisions for adjustments in inventory, the allowance for uncollectible accounts receivable, the capitalization of salaries for capital improvements projects, accrued vacation, accrued payroll or adjustments to fair value for investments.

Adjustments necessary to convert the General Fund revenues and other financing sources at September 30, 2001 on the budgetary basis to the GAAP basis are as follows:

Revenues and Other Financing Sources - Budget (Non-GAAP Basis)	\$ 30,463,622
Reconciling Items:	
Adjust Investments to Fair Value	94,123
Reverse FY00 Investment Earnings Accrual	(124,232)
Accrue FY01 Investment Earnings	103,842
Accrue Sales Tax	40,319
Total Reconciling Items	114,052
Total Revenues and Other Financing Sources - GAAP Basis	\$ 30,577,674

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

B. BUDGET/GAAP RECONCILIATION (Continued)

Adjustments necessary to convert the General Fund expenditures and other financing uses at September 30, 2001 on the budgetary basis to the GAAP basis are as follows:

Expenditures and Other Financing Uses - Budget (Non-GAAP Basis)	\$ 29,496,566
Reconciling Items:	
Accrue FY01 Expenditures	94,843
Adjust Accounts Payable	(9,853)
Adjust Inventory	8,157
Capitalized Salaries	(131,038)
Bad Debt	31,738
Accrue Payroll Expense FY01	459,780
Reverse FY00 Payroll Accrual	(361,559)
Adjust Accrued Vacation	(14,746)
Other	(731)
Total Reconciling Items	76,591
Total Expenditures and Other Financing Uses - GAAP Basis	\$ 29,573,157

The budgets for the Special Revenue Funds and Capital Projects Funds are adopted on a basis consistent with GAAP, except for the following significant items:

- a) Principal payments are included in the budget as an expenditure item.
- b) Budgetary amounts do not include provisions for adjustments in the allowance for uncollectible accounts receivable.
- c) Budgeted expenditure amounts do not include a provision for the capitalization of salaries for capital improvement projects.
- d) Budgeted revenue amounts do not include a provision for adjusting investments to fair value.
- e) Budgeted revenue amounts do not include utility revenues earned but not billed.

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

B. BUDGET/GAAP RECONCILIATION (Continued)

Adjustments necessary to convert the Special Revenue Funds and Capital Projects Funds revenues and other financing sources at September 30, 2001 on the budgetary basis to the GAAP basis are as follows:

	Special Revenue Funds	Capital Projects Funds
	<u> </u>	<u> </u>
Revenues and Other Financing Sources - Budget (Non GAAP Basis)	\$ 9,349,795	\$ 16,135,260
Reconciling Items:		
Adjust Investments to Fair Value	136,006	294,120
Accrue FY01 Investment Earnings	150,031	324,450
Accrue FY01 Utility Revenue	0	39,415
Reverse FY00 Utility Accrual	0	(32,753)
Reverse FY00 Investment Accrual	(119,622)	(307,911)
Reclass	0	379,426
Other	147	0
Total Reconciling Items	<u>166,562</u>	<u>696,747</u>
Revenues and Other Financing Sources - GAAP Basis	<u>\$ 9,516,357</u>	<u>\$ 16,832,007</u>

Adjustments necessary to convert the Special Revenue Funds and Capital Projects Funds expenditures and other financing uses at September 30, 2001 on the budgetary basis to the GAAP basis are as follows:

	Special Revenue Funds	Capital Projects Funds
	<u> </u>	<u> </u>
Expenditures and Other Financing Uses- Budget (Non-GAAP Basis)	\$ 4,221,365	\$ 9,766,553
Reconciling Items:		
FY01 Bad Debt	2,081	5,730
Capitalized Salaries	2,893	128,145
Accrue FY01 Expenditure	0	71,187
Reclass FY01 Expenditure	0	379,426
Other	(111)	(391)
Total Reconciling Items	<u>4,863</u>	<u>584,097</u>
Expenditures and Other Financing Uses - GAAP Basis	<u>\$ 4,226,228</u>	<u>\$ 10,350,650</u>

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

B. BUDGET/GAAP RECONCILIATION (Continued)

The Budget for the Debt Service Fund is adopted on a basis consistent with GAAP except for budgeted revenue amounts which do not include a provision for adjusting investments to fair value. For fiscal year 2001, that amount was \$15,585.

Budgets for the Enterprise Funds are adopted on a basis consistent with GAAP, except for the following significant items:

- a) Capital outlay is included in the budget as an expense item.
- b) The budget treats principal payments for General Obligation Bonds and Certificates of Obligation serviced by the Electric, Water, and Sewer Funds and for Utility Revenue Bonds as an expense item. Principal payments for Advances from Other Funds in the Solid Waste Collection Fund are also treated as expense items in the budget.
- c) Enterprise Funds budgetary amounts do not include provisions for adjustments in inventory or the allowance for uncollectible accounts receivable.
- d) Budgeted revenue amounts do not include a provision for revenue accruals.
- e) Budgeted expense amounts do not include a provision for depreciation expense.
- f) Budgeted salaries do not include a provision for accrued vacation or accrued payroll.
- g) Budgeted revenue amounts do not include a provision for adjusting investments to fair value.

The budgets for the Internal Service Funds are adopted on a basis consistent with GAAP, except for the following significant items:

- a) Capital outlay is included in the budget as an expense item.
- b) Budgeted salaries do not include a provision for accrued vacation, claims payable, or accrued payroll.
- c) Budgetary amounts do not include provisions for adjustments in inventory or the allowance for uncollectible accounts receivable.
- d) Budgeted expense amounts do not include a provision for depreciation expense.
- e) Budgeted revenue amounts do not include a provision for adjusting investments to fair value.

In fiscal year 2001, budgets for the Cedar Creek Condominium, Cemetery Perpetual Care, and Fireman's Relief and Retirement Funds were not adopted.

Budgetary comparisons presented in the report are on the aforementioned budgetary basis.

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

B. BUDGET/GAAP RECONCILIATION (Continued)

Budgetary amounts are as originally adopted, or as amended by the City Council. Individual amendments were not material in relation to the original appropriations which were amended.

C. EXPENDITURES/EXPENSES IN EXCESS OF APPROPRIATIONS

The amounts of any excesses of expenditures/expenses over appropriations during fiscal year 2001, and the funds in which they occurred are as follows:

Fund	Amount
Communication Services	\$ 7,149
Employee Benefits	280,703
Fleet Maintenance	34,314
Print/Mail Services	18,824
Property and Casualty	1,495
Unemployment	8,729

Higher than expected expenses for supplies resulted in the \$34,314 excess in the Fleet Maintenance Fund.

Higher than expected expenses for Salaries and Benefits and for Supplies resulted in the \$7,149 excess in the Communication Services Fund and the \$18,824 excess in the Print/Mail Services Fund.

In the Employee Benefits Fund, higher than expected expenses for Claims, Administration Fees and Premiums resulted in the \$280,703 excess. Higher than expected claims in the Unemployment Fund resulted in the \$8,729 excess and the \$1,495 deficit in the Property and Casualty Fund.

D. DEFICIT RETAINED EARNINGS

The Communication Services Fund and the Fleet Maintenance Fund ended the fiscal year with an Unreserved Retained Earnings deficit. The \$508,950 deficit in the Communication Services Fund is primarily due to unbudgeted depreciation expense, and the \$129,703 deficit in the Fleet Maintenance Fund is due to unbudgeted depreciation and interest expenses.

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. DEPOSITS AND INVESTMENTS

At year-end, the carrying amount of the City's cash and time deposits was \$55,052,693 and the bank balance was \$511,019. Cash and time deposits included investments in the state investment pool amounting to \$17,064,251 and in flexible repurchase agreement balances totaling \$37,477,423. Balance sheet amounts for unrestricted and restricted cash and cash equivalents at September 30, 2001, are as follows:

Unrestricted Cash and Cash Equivalents	\$ 43,430,100
Restricted Cash and Cash Equivalents	<u>11,622,593</u>
Total Cash and Cash Equivalents	<u>\$ 55,052,693</u>

The bank balance was entirely covered by federal depository insurance or by pledged collateral held by the City's third-party custodian in the City's name. The state investment pool represents short term investments in a pool managed by another government for which risk categorization is not appropriate because the City's investment is not evidenced by securities that exist in physical or book entry form.

The City's investments at September 30, 2001, are categorized below to give an indication of the level of risk assumed by the City at year end. The carrying amount is at fair value.

U.S. Treasury Securities	\$ 5,623,444
U.S. Government Agencies and Instrumentalities Securities	53,043,677
Total Direct Investments	<u>58,667,121</u>
Investment in Texas Local Government Investment Pool	17,064,251
Investment in Flexible Repurchase Agreement	37,477,423
Total Indirect Investments	<u>54,541,674</u>
Total Investments	<u>\$ 113,208,795</u>

While cash and cash equivalents are inclusive of investments with original maturities of three months or less, the above schedules are inclusive of all investments.

The City invests the long-term portion of its portfolio in various U.S. Government and agency securities that offer higher yields but are sensitive to changes in interest rates and other market conditions. Timely payment of interest and principal are guaranteed directly or indirectly by the U.S. Government. If it becomes necessary for the City to sell a portion or all of the long-term portfolio, the proceeds realized by the City from such a sale would depend on the market conditions in existence at the time of such sale, as the fair value of the securities in the City's long-term portfolio will fluctuate due to interest rate trends and other market factors.

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

A. DEPOSITS AND INVESTMENTS (Continued)

"Texpool" is a local government investment pool created and managed by the Texas Comptroller of Public Accounts to invest funds on behalf of Texas political subdivisions. The pool operates on a \$1.00 net asset value basis and allows same day or next day redemptions and deposits. Interest is allocated daily based on portfolio earnings and participant account balances. The City's investment in Texpool is stated at fair value which was 100% of the book value as of September 30, 2001.

Texpool is not managed by the City; therefore, the City does not possess securities that exist in physical or book entry form. Consequently, these securities have not been classified.

All of the City's investments consist of U.S. Government Securities and repurchase agreements of U.S. Government Securities and are held by its agent in the City's name (Category One credit risk).

The reporting of investments at fair value resulted in an unrealized gain of \$1,220,329 at September 30, 2001. This unrealized gain was allocated to the participating funds by calculating a ratio of each fund's equity in the investment pool to the total pool.

B. NOTES RECEIVABLE

Special Revenue Funds: In 1988, the City initiated a Community Development Loan Program which provides loans to eligible applicants from Community Development Block Grant funds. The \$94,525 balance in the Special Revenue Funds represents the outstanding principal for these loans at September 30, 2001.

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

C. FIXED ASSETS

A summary of changes in general fixed assets for the year ended September 30, 2001, is as follows:

	Beginning Balance	Additions and Transfers In	Retirements and Transfers Out	Ending Balance
Land	\$ 10,570,680	\$ 7,670,144	\$ 0	\$ 18,240,824
Buildings and Building Improvements	18,252,095	1,007,804	0	19,259,899
Improvements	42,448,752	9,838,732	0	52,287,484
Machinery, Tools and Equipment	10,943,320	662,745	17,084	11,588,981
Parks System	12,748,534	1,573,244	0	14,321,778
Construction in Progress	12,774,881	9,493,057	14,292,353	7,975,585
Total	<u>\$ 107,738,262</u>	<u>\$30,245,726</u>	<u>\$14,309,437</u>	<u>\$123,674,551</u>

A summary of proprietary fund type property and equipment at September 30, 2001, is as follows:

	Enterprise Funds	Internal Service Funds	Total
Electric System	\$ 54,094,086	\$ 0	\$ 54,094,086
Water System	46,907,646	0	46,907,646
Sewer System	49,992,252	0	49,992,252
Machinery & Equipment	3,927,632	16,107,287	20,034,919
Buildings & Improvements	7,324,324	746,575	8,070,899
Land	1,745,390	0	1,745,390
Construction in Progress	22,953,489	1,521,118	24,474,607
Total	<u>186,944,819</u>	<u>18,374,980</u>	<u>205,319,799</u>
Less Accumulated Depreciation	(46,975,789)	(8,531,649)	(55,507,438)
Net	<u>\$ 139,969,030</u>	<u>\$9,843,331</u>	<u>\$149,812,361</u>

D. INTERFUND ASSETS/LIABILITIES

1. Due To/Due From Other Funds

The composition of due to/due from balances as of September 30, 2001, is as follows:

<u>Due To</u>	<u>Due From</u>	<u>Amount</u>
Equipment Replacement	Fleet Maintenance	\$ 53,845
Equipment Replacement	Communication Services	43,835

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

E. DEFERRED CHARGES

Deferred charges totaling \$705,759 at September 30, 2001, consist of the following:

Prepaid Water Costs

On November 8, 1978, the City entered into an agreement with Texas A&M University whereby the City would construct water system improvements for Texas A&M University. This water system was to provide the City with an additional water source until its own system could be constructed beginning in January 1979. The original agreement was for a period not to exceed five years. However, an addendum to the contract extends the period indefinitely.

The costs of the system are being repaid by Texas A&M University at a rate of \$0.20 per 1,000 gallons of City water usage. Termination of the agreements provides for absolute title to the system to be conveyed to Texas A&M University by the City.

A summary of the unrecovered cost of the water system at September 30, 2001, is as follows:

Total Project Cost	\$ 1,167,075
Less Accumulated Water Usage Credits	<u>(1,037,954)</u>
Prepaid Water Costs, September 30, 2001	<u>\$ 129,121</u>

Bond Issuance Costs

A summary of the bond issuance costs along with the accumulated amortization for the Electric, Water, and Sewer Funds as of September 30, 2001, is as follows:

	Electric	Water	Sewer	Total
Bond Issuance Costs	\$ 215,352	\$ 221,602	\$ 402,739	\$ 839,693
Accumulated Amortization	(79,517)	(58,181)	(125,357)	(263,055)
Bond Issuance Costs, Net	<u>\$ 135,835</u>	<u>\$ 163,421</u>	<u>\$ 277,382</u>	<u>\$ 576,638</u>

F. LONG-TERM DEBT

General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the City, and such bonds have been issued for both general government and proprietary activities. Bonds issued for proprietary activities are reported in the proprietary funds if they are expected to be repaid from proprietary fund revenues.

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

F. LONG-TERM DEBT (Continued)

On September 6, 2001 the City issued \$4.14 million in General Obligation Bonds with a true interest cost of 4.49 percent. The proceeds from the sale of the bonds will be used for street projects, park projects, drainage projects, and to pay the costs incurred in connection with the issuance of the bonds.

Revenue Bonds

The City from time to time also issues bonds for which the City pledges income derived from the acquired or constructed assets to pay debt service. On September 6, 2001 the City issued \$23.5 million in utility revenue bonds with a true interest cost of 4.82 percent. Proceeds from the sale of the bonds will be used for water supply and wastewater system improvements. In addition, proceeds will be used to pay the costs incurred in connection with the issuance of the bonds.

Certificates of Obligation

On occasion, the City issues certificates of obligation for which the City pledges not only the income derived from the acquired or constructed assets but also the full faith and credit of the City.

On September 6, 2001 the City issued \$3.65 million in combination tax and revenue certificates of obligation with a true interest cost of 4.57 percent. The proceeds from this debt issuance will be used for fiber optic system improvements, Business Park improvements, 2nd Street pedestrian area improvements, Veterans Park improvements, the Neighborhood Capital Improvements Program, records managements, public safety system improvements, and to pay for the costs incurred in connection with the issuance of the Certificates.

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

F. LONG-TERM DEBT (Continued)

The following is a summary of long-term debt transactions for the year ended September 30, 2001.

	Beginning Balance	Incurred/ Issued	Matured/ Retired	Other	Ending Balance
<u>Governmental Fund Types</u>					
General Obligation Bonds	\$ 38,700,000	\$ 4,140,000	\$ 3,465,000	\$ 0	\$ 39,375,000
Certificates of Obligation	11,458,000	3,650,000	1,010,000	6,497,000	20,595,000
Accrued Vacation	1,139,300	949,019	799,973	0	1,288,346
Subtotal	<u>51,297,300</u>	<u>8,739,019</u>	<u>5,274,973</u>	<u>6,497,000</u>	<u>61,258,346</u>
<u>Proprietary Fund Types</u>					
Utility Revenue Bonds	42,870,000	23,500,000	3,185,000	0	63,185,000
Certificates of Obligation Served by Parking Garage Revenues	6,497,000	0	0	(6,497,000)	0
Accrued Vacation:					
Electric Fund	89,556	110,775	104,999	0	95,332
Water Fund	41,886	58,859	51,023	0	49,722
Sewer Fund	56,598	41,743	42,358	0	55,983
Solid Waste Collection	20,540	40,502	32,588	0	28,454
Communication Fund	13,105	9,881	11,574	0	11,412
Parking Garage Fund	61	1,498	509	0	1,050
Fleet Maintenance Fund	24,598	15,474	22,180	0	17,892
Print/Mail Fund	3,790	6,125	3,859	0	6,056
Utility Billing Fund	49,135	46,323	48,177	0	47,281
Subtotal	<u>49,666,269</u>	<u>23,831,180</u>	<u>3,502,267</u>	<u>(6,497,000)</u>	<u>63,498,182</u>
Total Long-Term Debt	<u><u>\$100,963,569</u></u>	<u><u>\$32,570,199</u></u>	<u><u>\$ 8,777,240</u></u>	<u><u>\$ 0</u></u>	<u><u>\$124,756,528</u></u>

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

F. LONG-TERM DEBT (Continued)

Long-term debt outstanding as of September 30, 2001, consisted primarily of bonds maturing serially and is summarized as follows:

	Interest Rates (%)	Series Matures	Principal Balance
General Obligation Bonds:			
1991 Issue	6.00-8.00	2012	\$ 1,200,000
1994 Issue	5.50-7.50	2014	3,650,000
1995 Issue	5.10-7.00	2013	3,750,000
1996 Issue and Refunding	4.70-7.50	2017	7,150,000
1998 Issue	4.50-6.50	2017	5,755,000
1999 Issue	3.40-5.40	2017	5,845,000
2000 Issue	5.00-7.00	2018	7,885,000
2001 Issue	5.00-7.00	2017	4,140,000
Subtotal			<u>39,375,000</u>
Certificates of Obligation:			
1998 Issue	4.55-7.30	2017	5,105,000
1999 Issue	3.75-4.10	2002	250,000
2000 Issue	5.00-7.00	2018	3,780,000
2000A Issue	4.75-6.75	2020	7,810,000
2001 Issue	3.50-5.00	2020	3,650,000
Subtotal			<u>20,595,000</u>
Utility Revenue Bonds:			
1993 Issue	4.20-5.60	2013	3,000,000
1994 Issue	5.40-6.40	2014	10,725,000
1995 Issue	5.25-6.25	2016	4,500,000
1996 Issue and Refunding	4.15-5.60	2017	8,650,000
1998 Issue	4.55-6.50	2017	2,495,000
2000 Issue	5.00-7.00	2018	10,315,000
2001 Issue	3.50-5.50	2021	23,500,000
Subtotal			<u>63,185,000</u>
Total			<u><u>\$ 123,155,000</u></u>

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

F. LONG-TERM DEBT (Continued)

Debt service requirements to maturity for all long-term debt is summarized as follows:

<u>Year</u>	<u>General Obligation Bonds</u>		<u>Utility Revenue Bonds</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2002	\$4,155,000	\$1,994,600	\$3,165,000	\$3,230,244
2003	2,590,000	1,788,749	3,285,000	3,061,473
2004	2,680,000	1,594,947	3,355,000	2,891,167
2005	2,250,000	1,465,100	3,535,000	2,708,646
2006	2,075,000	1,355,262	3,615,000	2,515,605
2007-2011	11,790,000	5,194,691	17,165,000	9,899,581
2012-2016	11,260,000	2,220,407	17,995,000	5,054,032
2017-2021	2,575,000	115,491	11,070,000	1,224,616
TOTAL	\$ 39,375,000	\$15,729,247	\$ 63,185,000	\$30,585,364

<u>Year</u>	<u>Certificates of Obligation</u>	
	<u>Principal</u>	<u>Interest</u>
2002	\$1,795,000	\$1,023,593
2003	1,535,000	930,028
2004	1,590,000	845,810
2005	1,670,000	759,185
2006	1,105,000	687,420
2007-2011	4,115,000	2,826,047
2012-2016	5,355,000	1,647,589
2017-2020	3,430,000	316,796
TOTAL	\$ 20,595,000	\$ 9,036,468

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

G. RESERVATIONS OF FUND BALANCES AND RETAINED EARNINGS

Fund balances have been reserved at September 30, 2001, as follows:

General Fund:	
Reserved for Encumbrances	\$ 578,778
Reserved for Inventory	58,355
Reserved for Prepaid Costs	1,000
Reserved for Police Seizure	22,355
Total General Fund Reserved	<u>660,488</u>
Special Revenue Funds:	
Reserved for Encumbrances	<u>1,463,955</u>
Total Special Revenue Funds Reserved	<u>1,463,955</u>
Debt Service Fund:	
Reserved for Debt Service	<u>3,563,589</u>
Capital Projects Funds:	
Reserved for Encumbrances	<u>3,732,474</u>
Cemetery Perpetual Care Fund:	
Reserved for Perpetual Care	<u>635,563</u>
Total Reserved Fund Balances	<u><u>\$ 10,056,069</u></u>

Reserved retained earnings for the Enterprise Funds at September 30, 2001, are as follows:

Reserved for Debt Service	\$ 2,606,880
Reserved for Capital Projects	17,993,686
Total Reserved Retained Earnings	<u><u>\$ 20,600,566</u></u>

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

H. CONTRIBUTED CAPITAL

The changes during fiscal year 2001 in the City's contributed capital accounts for the Enterprise Funds were as follows:

Sources	Electric	Water	Sewer	Northgate Parking
Contributed Capital, October 1	\$3,656,581	\$ 12,231,084	\$ 11,165,298	\$ 0
Contributing Sources:				
Developers	21,996	1,280,017	1,975,196	0
Impact Fees	0	0	29,021	
Government	18,060	0	0	6,963,435
Contributed Capital, September 30	<u>\$3,696,637</u>	<u>\$13,511,101</u>	<u>\$ 13,169,515</u>	<u>\$ 6,963,435</u>

There were no changes in contributed capital in the Solid Waste Collection, Cedar Creek Condominium, Northgate Parking Garage, or Internal Service Funds during fiscal year 2001.

I. OPERATING TRANSFERS

Individual fund operating and other transfers out and corresponding operating transfers in for fiscal year 2001 were as follows:

Operating Transfers Out	Operating Transfers In	Amount
General	Northgate Parking	\$ 225,000
General	Employee Benefits	336,000
General	Equipment Replacement	206,000
Streets Projects	General Government Projects	19,175
Electric	General	4,213,000
Electric	Convention Center	1,560,000
Electric	Employee Benefits	39,800
Electric	Equipment Replacement	3,000
Electric	General Government Projects	207,000
Water	General	937,500
Sewer	General	761,500
Sewer	Convention Center	400,000
Sewer	Employee Benefits	25,200
Sewer	General Government Projects	250,000
Sewer	Streets Projects	168,773
Sanitation	General	285,500

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

I. OPERATING TRANSFERS (Continued)

Operating Transfers Out	Operating Transfers In	Amount
Sanitation	Employee Benefits	\$ 22,400
Sanitation	General Government Projects	370,000
Hotel/Motel	Debt Service	148,052
Workers' Compensation	Employee Benefits	75,000
Electric	Business Park	1,560,000
Water	Convention Center	1,690,000
Water	Employee Benefits	21,000
Water	Equipment Replacement	3,000
Water	General Government Projects	700,000
Water	Business Park	840,000
Drainage	Business Park	285,825
Community Development	General	641
Northgate Parking	Debt Service	219,000
Northgate Parking	Employee Benefits	1,400
Utility Billing	Employee Benefits	21,000
Fleet Maintenance	Employee Benefits	10,500
Print/Mail Operations	Employee Benefits	2,400
Communication Services	Employee Benefits	3,500
Convention Center	Debt Service	330,000

J. RESTATEMENT OF RETAINED EARNINGS

	Electric Fund	Sanitation Fund
Retained Earnings, October 1, 2000	\$47,222,343	\$7,346,505
Prior Period Adjustment	(4,776,183)	(251,422)
Retained Earnings (Restated) October 1, 2000	<u>\$42,446,160</u>	<u>\$7,095,083</u>

Retained Earnings in both the Electric and Sanitation Funds has been restated due to prior period adjustments. In both Funds the adjustments are due to mathematical errors that occurred in prior years. In the Electric Fund the error occurred in the recording of power cost adjustments and is being corrected by restating beginning Retained Earnings and recording the liability. In the Sanitation Fund the error occurred in recording the equity in BVSWM. This error is being corrected by restating beginning Retained Earnings and adjusting the Equity in Joint Venture account to equal one-half of the retained earnings in BVSWM.

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

IV. OTHER INFORMATION

A. PROPERTY TAXES

Property is appraised and a lien on such property becomes enforceable as of January 1. Taxes are levied and payable on October 1. The Brazos County Tax Office bills and collects property taxes for the City. City property tax revenues are recognized when levied to the extent that they are collected in the current year. The balance is reported as deferred revenues. Taxes become delinquent February 1 of the following year and are subject to interest and penalty charges.

The City is permitted by the State of Texas to levy taxes up to \$2.50 per \$100 of assessed valuation for general governmental services and for the payment of principal and interest on general long-term debt. The combined current tax rate to finance general government services including debt service for the year ended September 30, 2001, was \$.4293 per \$100 of assessed valuation.

The Brazos County Appraisal District ("Appraisal District") is responsible for the recording and appraisal of property for all taxing units in Brazos County. The Appraisal District is required to assess property at 100% of its appraised value. Real property must be reappraised at least every four years. The City may, at its own expense, require annual reviews by the Appraisal District through various appeals and, if necessary, legal action. Under this system if the rate, excluding tax rates for bonds and other contractual obligations adjusted for new improvements, exceeds the rate for the previous year by more than 8%, qualified voters of the City may petition for an election to determine whether to limit the tax rate to no more than 8% above the tax rate of the previous year.

B. COMMITMENTS AND CONTINGENCIES

At September 30, 2001, the City had oversized participation construction commitments totaling \$104,388. These construction commitments result from development agreements with subdividers in which the City, under certain conditions, agrees to participate in the cost of constructing streets, water distribution lines, sanitary sewer lines, bridges or culverts.

Prior to January 1, 1996, the City purchased electric power and energy from four cities (Bryan, Denton, Garland and Greenville) of the Texas Municipal Power Agency (TMPA) which was delivered through the TMPA and Bryan transmission facilities. On January 1, 1996, the City of College Station began purchasing its power through Texas Utilities (TU) Corporation. Bryan and TMPA alleged that College Station and TU were not authorized to use their respective facilities to deliver power to the City of College Station system and were thus trespassing on those facilities. Bryan and TMPA are seeking unspecified money damages for the alleged trespass.

The Texas Public Utility Commission (TPUC) adopted rates and charges effective January 1, 1996. The rates and charges so established were to remain in effect until the TPUC adopted transmission rates for use throughout the Electric Reliability Council of Texas (ERCOT). TMPA and Bryan appealed those rates and charges. The TPUC established rates and charges in a similar manner for the period January 1, 1997 through August 31, 1999. TMPA and Bryan appealed those charges each year through the TPUC and various state district courts.

In addition, the City is a party to an action before the Federal Energy Regulatory Commission (FERC) regarding rate issues for the same period.

On June 18, 2001, the Texas Supreme Court invalidated the rate setting portions of TPUC Substantive Rules 23.67 and 23.70. The court held that the TPUC lacked authority to establish transmission rates and charges for the period September 1, 1995 through August 31, 1999 for municipally owned transmission

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

IV. OTHER INFORMATION (Continued)

B. COMMITMENTS AND CONTINGENCIES (Continued)

facilities. The TPUC and FERC had previously set rates for the City based on the methodology used by the TPUC. At this point, it is not clear the effect these actions will have on the City's general purpose financial statements. Due to the complexity of the rate setting methodologies and the legal issues involved, management is unable to make a determination of loss contingency, if any; therefore, no provision has been made in the accompanying general purpose financial statements. Management intends to vigorously defend the City's position in regard to these actions.

The City is contingently liable for lawsuits and other claims in the ordinary course of its operations. The settlement of such contingencies under the budgetary process would require appropriation of revenues yet to be realized and would not materially affect the financial position of the City at September 30, 2001.

C. RISK MANAGEMENT

A government entity, such as the City, is faced with the possibility of various losses which can result from natural disasters; theft of, damage to, or destruction of assets; human errors and omissions; and torts. In order to minimize its exposure to such losses, the City is engaged in the following risk management activities:

The City is self-insured for health benefits, and the plan is administered by Texas Municipal League ("TML"). This activity is accounted for in the Employee Benefits Fund which is funded monthly by contributions from employees and from the operating funds of the City. These contributions are determined based on anticipated claims for the subsequent year. The City has a stop-loss insurance policy that limits its liability to \$75,000 per individual per year with an aggregate, annual liability of \$1,700,000. The liability for outstanding losses includes \$226,014 for claims incurred but not reported as of September 30, 2001.

The City is self-insured for the first \$25,000 on property losses such as stolen, damaged, destroyed, vandalized, and lost assets and for liability losses filed by persons claiming personal or property damages. This coverage is provided through a Property and Casualty Fund which is funded by calculated contributions from the City's operating funds. The fund includes an annual aggregate loss limit of \$150,000. All claims are subject to review by the Risk Manager and the City Loss Review Committee, as necessary.

The City retains the first \$25,000 on the following lines of insurance coverage: Auto Liability, General Liability, Law Enforcement Liability, Public Officials Liability and Property Damage to buildings and contents. These property and casualty coverages are provided through TML Intergovernmental Risk Pool ("TML/IRP"), which is funded by calculated contributions from the City's operating funds. TML/IRP provides all of the claims handling for these lines of coverage. The City reimburses TML/IRP on all paid claims which are settled within the \$25,000 retention.

The City's Unemployment Fund is used to account for self-insurance activity involving claims filed under unemployment compensation laws. Monthly contributions based on a percentage of payroll are determined each year during the budget process and are used to fund this activity.

The City is also self-insured for workers' compensation benefits, and the plan is administered by TML/IRP. In the City's contract with TML, TML agrees to provide certain workers' compensation services for the City such as paying claims, establishing claim reserves, processing filings with the Texas Worker's Compensation Commission, conducting disability investigations, scheduling physical examinations, attending

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

IV. OTHER INFORMATION (Continued)

C. RISK MANAGEMENT (Continued)

hearings, and printing claims reports. The City is required to process and provide to TML initial paperwork on any covered employee eligible to receive worker's compensation benefits. The City pays a fixed contribution for administrative costs and maintains a deposit for any claims runoff in the event that the contract is canceled. The City also reimburses TML for all claims paid on the City's behalf up to a maximum of \$100,000 per claim. Additionally, the City has a stop-loss insurance policy that limits its liability per employee to \$500,000 per incident. The amount for estimated outstanding losses for claims incurred but not reported is not material.

The City retains the first \$100,000 on its Workers Compensation coverage. The City obtains this coverage through TML Intergovernmental Risk Pool, who is responsible for all costs in excess of the City's \$100,000 retention. TML/IRP provides complete claims administration over all workers compensation claims. The City reimburses TML/IRP on all paid claims which are settled within the \$100,000 retention. The amount for estimated outstanding losses for claims incurred but not reported (IBNR) is not material.

The amount of settlements in each of the above self-insurance funds has not exceeded insurance coverage for each of the past three years

Changes in the balances of claims liabilities for the self-insurance funds which are accounted for as Internal Service Funds are as follows:

	2001	2000
Unpaid Claims, October 1	\$ 701,053	\$ 678,426
Incurred Claims (including IBNR's)	2,630,192	2,818,797
Claims Paid	(2,918,568)	(2,796,170)
Unpaid Claims, September 30	\$ 412,677	\$ 701,053

The City uses Internal Service Funds to account for its risk-management activities. In addition, interfund premiums are reported as quasi-external transactions.

D. JOINT VENTURE

In May 1990, the City of College Station joined the City of Bryan in creating BVSWMMA. The primary purpose of BVSWMMA is to achieve economy of scale savings for the participants through joint ownership and use of regional waste management facilities. Each city holds a 50% interest and ownership in BVSWMMA.

BVSWMMA is governed by an Administrative Board of Trustees ("Board") comprised of the City Manager and a staff person from each city; in addition, the Mayors of each city serve alternating two-year terms on the Board. The Board has complete responsibility for the daily operating activities of BVSWMMA. After Board approval, the BVSWMMA annual budget is presented for approval by both cities as a part of their regular budget.

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

IV. OTHER INFORMATION (Continued)

D. JOINT VENTURE (Continued)

The City's share of BVSWMA's net income for fiscal 2001 was \$664,692.

The following is a summary of information from the audited financial statements of BVSWMA as of September 30, 2001 and 2000:

	2001	2000
Assets:		
Current Assets	\$ 10,444,228	\$ 9,767,452
Property, Plant and Equipment (Net of \$2,754,290 Accumulated Depreciation at 2001 and \$2,262,623 at 1999)	4,024,545	2,359,051
Other Assets	77,148	107,517
Total Assets	\$ 14,545,921	\$ 12,234,020
Liabilities:		
Current Liabilities	\$ 489,989	\$ 372,141
Noncurrent Liabilities:		
Accrued Vacation	37,548	33,009
Accrued Post Closure Maintenance Costs	3,123,980	2,263,850
Total Liabilities	3,651,517	2,669,000
Fund Equity:		
Contributed Equity	170,200	170,200
Retained Earnings	10,724,204	9,394,820
Total Fund Equity	10,894,404	9,565,020
Total Liabilities and Fund Equity	\$ 14,545,921	\$ 12,234,020
Total Operating Revenues	\$ 5,237,840	\$ 5,163,473
Total Operating Expenses	4,176,440	2,977,857
Operating Income	1,061,400	2,185,616
Net Nonoperating Revenues (Expenses)	267,984	(353,197)
Net Income	\$ 1,329,384	\$ 1,832,419

A copy of BVSWMA's separate audited financial statements may be obtained from the City's Fiscal Services Department.

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

IV. OTHER INFORMATION (Continued)

E. RETIREMENT PLAN

The City has adopted GASB Statement No. 27, Accounting for Pensions by State and Local Government Employees. This statement requires the following disclosures:

Plan Description

The City provides pension benefits for all of its full-time employees through a nontraditional, joint contributory, hybrid defined benefit plan in the state-wide Texas Municipal Retirement System ("TMRS"), one of 745 administered by TMRS, an agent multiple-employer public employee retirement system.

Benefits depend upon the sum of the employee's contributions to the plan, with interest, and the City-financed monetary credits, with interest. At the date the plan began, the City granted monetary credits for service rendered before the plan began of a theoretical amount equal to two times what would have been contributed by the employee, with interest, prior to establishment of the plan. Monetary credits for service since the plan began are 200 percent of the employee's accumulated contributions. In addition, the City can grant as often as annually another type of monetary credit referred to as an updated service credit which is a theoretical amount which, when added to the employee's accumulated contributions and the monetary credits for service since the plan began, would be the total monetary credits and employee contributions accumulated with interest if the current employee contribution rate and City matching percent had always been in existence and if the employee's salary had always been the average of his salary in the last three years that are one year before the effective date. At retirement, the benefit is calculated as if the sum of the employee's accumulated contributions with interest and the employer-financed monetary credits with interest were used to purchase an annuity.

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS and within actuarial constraints also in the statutes. Plan provisions for the City were as follows:

Deposit Rate: 6%
 Matching Ratio (City to Employee): 2-1

Actuarial Assumptions

The City of College Station is one of 745 municipalities having the benefit plan administered by TMRS. Each of the 745 municipalities has an annual, individual actuarial valuation performed.

Actuarial assumptions as of the latest actuarial valuation are as follows:

Actuarial Cost Method:	Unit Credit
Amortization Method:	Level Percent of Payroll
Remaining Amortization Period:	25 years- Open Period
Asset Valuation Method:	Amortized Cost (To accurately reflect the requirements of GASB Statement No. 25, paragraphs 36e and 138)
Actuarial Assumptions:	
Investment Rate of Return:	8%
Projected Salary Increases:	None
Includes Inflation at:	None
Cost-of-Living Adjustments:	None

The amortization period is closed.

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

IV. OTHER INFORMATION (Continued)

E. RETIREMENT PLAN (Continued)

Members can retire at age 60 and above with 10 or more years of service or with 20 years of service regardless of age. A member is vested after 10 years. The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS and within the actuarial constraints also in the statutes.

Contributions

Under the state law governing TMRS, the actuary annually determines the City contribution rate. This rate consists of the normal cost contribution rate and the prior service contribution rate, both of which are calculated to be a level percent of payroll from year to year. The normal cost contribution rate finances the currently accruing monetary credits due to the City matching percent, which are the obligation of the City as of an employee's retirement date, not at the time the employee's contributions are made. The normal cost contribution rate is the actuarially determined percent of payroll necessary to satisfy the obligation of the City to each employee at the time his/her retirement becomes effective. The prior service contribution rate amortizes the unfunded (overfunded) actuarial liability (asset) over the remainder of the plan's 25-year amortization period. The unit credit actuarial cost method is used for determining the City contribution rate. Both the employees and the City make contributions monthly. Since the City needs to know its contribution rate in advance for budgetary purposes, there is one-year delay between the actuarial valuation that is the basis for the rate and the calendar year when the rate goes into effect. (i.e. December 31, 2000 valuation is effective for rates beginning January 2002).

The City of College Station is one of 745 municipalities having the benefit plan administered by TMRS. Each of the 745 Municipalities have an annual, individual actuarial valuation performed. All assumptions for the 12-31-00 valuations are contained in the 2000 TMRS Comprehensive Annual Financial Report, a copy of which may be obtained by writing to P.O. Box 149153, Austin, Texas 78714-9153.

Trend Information

Trend information gives an indication of the progress made in accumulating sufficient assets to pay benefits when due. Applicable historical trend information concerning this plan is presented below and on the next page:

Fiscal Year Ending	Annual Required Contribution (ARC)	Contributions Made	Net Pension Obligation
1993	\$ 883,751	\$ 883,751	0
1994	980,194	980,194	0
1995	1,028,586	1,028,586	0
1996	1,107,037	1,107,037	0
1997	1,299,737	1,299,737	0
1998	1,662,022	1,662,022	0
1999	1,965,749	1,965,749	0
2000	2,154,204	2,154,204	0
2001	3,779,196	3,779,196	0

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

IV. OTHER INFORMATION (Continued)

E. RETIREMENT PLAN (Continued)

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets	Accrued Actuarial Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Net Assets Available as a Percent of Pension Benefit Obligation
12/31/91	\$13,710,302	\$15,822,634	\$2,112,332	87%
12/31/92	16,151,960	18,618,664	2,466,704	87%
12/31/93	19,345,662	22,717,522	3,371,860	85%
12/31/94	21,969,264	26,863,012	4,893,748	82%
12/31/95	26,004,146	31,518,807	5,514,661	83%
12/31/96	30,332,645	36,941,994	6,609,349	82%
12/31/97	34,566,021	42,100,099	7,534,078	82%
12/31/98	38,759,223	45,574,205	6,814,982	85%
12/31/99	43,010,803	49,987,308	6,976,505	86%
12/31/00	47,880,750	55,811,761	7,931,011	86%

Actuarial Valuation Date	Covered Payroll	UAAL as a Percentage of Annual Covered Payroll
12/31/91	13,792,527	15%
12/31/92	14,658,546	17%
12/31/93	16,049,130	21%
12/31/94	17,086,936	29%
12/31/95	17,581,968	31%
12/31/96	18,001,720	37%
12/31/97	17,839,856	42%
12/31/98	19,339,128	35%
12/31/99	20,803,862	34%
12/31/00	23,651,256	34%

Post Retirement Benefits

In addition to providing pension benefits, the City provides certain health care benefits for retired employees as established by City Resolution No. 9-13-90-5.10, which was passed and approved by the City Council on September 13, 1990. According to this resolution, employees who retire while working for the City and their dependents are eligible to remain on the City's self-insured health plan (see Note IV-C) as long as the employee makes monthly premium payments. During fiscal year 2001, eight former employees were covered under this arrangement. Prior to the passage of this resolution, employees who reached retirement while working for the City were eligible to remain on the City's self-insured health plan and have their monthly premiums paid for by the City. During fiscal year 2001, one retiree was covered under this plan; however, claims filed by this retiree were not material.

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

IV. OTHER INFORMATION (Continued)

F. SEGMENT INFORMATION OF ENTERPRISE FUNDS

The City maintains five enterprise funds. Segment information for the year ended September 30, 2001, is as follows (amounts in thousands):

	Electric Fund	Water Fund	Sewer Fund	Solid Waste Collection Fund	Cedar Creek Condominium Fund	Northgate Parking Garage	Total
Operating Revenues	\$ 43,353	\$ 8,518	\$ 7,273	\$ 4,076	\$ 0	\$ 148	\$ 63,368
Operating Expenses (Excluding Depreciation)	37,300	4,310	3,856	4,158	0	249	49,873
Depreciation	1,407	1,171	1,081	18	0	6	3,683
Operating Income	4,646	3,037	2,336	(100)	0	(107)	9,812
Operating Transfers, Net	(7,583)	(4,192)	(1,605)	(678)	0	5	(14,053)
Net Income (Loss)	(2,523)	98	178	(32)	5	306	(1,968)
Property and Equipment Additions	15,513	14,250	11,852	2	0	10,466	52,083
Net Working Capital	14,784	9,575	3,032	1,666	301	1,109	30,467
Total Assets	65,295	63,524	62,526	7,299	444	8,101	207,189
Bonds and Other Long-Term Liabilities (Excluding Current Portion)	10,090	20,905	29,094	28	0	1	60,118
Total Equity	43,619	40,284	30,646	7,118	301	7,448	129,416

G. DEFERRED COMPENSATION PLAN

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all City employees and permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. It is the opinion of the City's legal counsel that the City has no liability for losses under the plan.

During 1999 the plan was modified by the plan's administrator to comply with law changes requiring the plan's assets be placed in trust to prevent the City's general creditors from having a claim on the participant's savings. This change took effect on January 1, 2000. Because the assets of the plan are currently now held in trust and are sole property of the participants, all balances and financial information relative to this plan have been removed from this report.

CITY OF COLLEGE STATION, TEXAS
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

IV. OTHER INFORMATION (Continued)

H. POWER COST RECOVERY

The City is allowed to recover purchased power costs as power cost adjustments. This power cost recovery allows for the pass-through of power costs to the customers and has no impact on net income. The amount of any under or over recovered purchased power costs at year-end was not material.

I. REVENUE BOND COVERAGE

All the net revenues of the Electric, Water, and Sewer Fund are pledged for the payment of debt service of the revenue bonds and other indebtedness payable from those revenues. Net revenues, as defined by the revenue bond resolutions, include substantially all of the revenues and expenses of the above named funds other than certain interest income and expense, and depreciation and amortization. These bond resolutions further require that the net revenues, as defined, equal at least 1.40 times the average annual debt service on all revenue bonds and other indebtedness payable from those revenues and 1.25 times the maximum annual debt service on all revenue bonds and other indebtedness payable from those revenues. The maximum annual debt service is defined as the maximum principal and interest payments to be paid in any one year remaining in the life of the bonds, and the average annual debt service is defined as the sum of all principal and interest payments due over the remaining life of the bonds divided by the remaining life of the bonds. The City is in compliance with these requirements.

J. PRIOR-YEAR DEFEASANCE OF DEBT

In prior years, the City defeased certain revenue refunding bonds totaling \$50,330,000 and certain general obligation bonds and certificates of obligation totaling \$18,391,126 by placing the proceeds of the refunding bonds in an irrevocable trust to provide for all future debt service on the refunded bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the City's general purpose financial statements. At September 30, 2001, the outstanding principal balance of these defeased revenue refunding bonds was \$2,200,000. At September 30, 2001, the outstanding principal balance of the defeased general obligation bonds and certificates of obligation was \$7,155,000.

K. BONDS AVAILABLE FOR SALE

Authorized general obligation bonds available for future issue are as follows:

	Year Authorized	Unissued Amount
Public Buildings	1984	\$ 700,000
Street Improvements	1984	500,000
Street Improvements	1998	4,754,000
Traffic Management	1998	1,440,000
Fire Station Improvements	1998	1,567,000
City Facilities	1998	1,560,000
Park Improvements	1998	129,000
Drainage Improvements	1998	2,640,000
TOTAL		<u>\$ 13,290,000</u>



GENERAL FUND

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

CITY OF COLLEGE STATION, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Taxes:				
Current Property	\$ 3,789,317	\$ 3,789,317	\$ 3,761,364	\$ (27,953)
Delinquent Property	25,000	25,000	28,205	3,205
Tax Penalty and Interest	16,000	16,000	23,598	7,598
General Sales	12,700,000	12,700,000	12,733,403	33,403
Mixed Drinks	184,000	184,000	257,357	73,357
Franchise	1,653,000	1,653,000	1,644,627	(8,373)
Total Taxes	18,367,317	18,367,317	18,448,554	81,237
Licenses and Permits:				
Mixed Drinks	16,500	16,500	25,533	9,033
Game Machines	2,600	2,600	615	(1,985)
Professional/Occupational	31,500	31,500	32,452	952
Builders Permits	400,000	400,000	516,657	116,657
Electrical Permits	33,000	33,000	42,171	9,171
Plumbing Permits	51,000	51,000	62,025	11,025
Mechanical Permits	25,300	25,300	27,436	2,136
Other	72,100	72,100	72,270	170
Total Licenses and Permits	632,000	632,000	779,159	147,159
Intergovernmental	324,269	324,269	460,895	136,626
Charges for Services:				
Parks Concessions	16,000	16,000	8,529	(7,471)
Pool Admissions	222,000	222,000	238,445	16,445
Sports Instruction	109,000	109,000	117,839	8,839
Sports Programs	207,000	207,000	164,125	(42,875)
Special Events	0	0	10	10
Teen Center	11,000	11,000	6,839	(4,161)
Other Parks	11,000	11,000	27,137	16,137
Finger Printing	4,000	4,000	3,222	(778)
Police Reports and Records Checks	13,000	13,000	15,830	2,830
Arrest Fees	105,000	105,000	143,681	38,681
Warrant Service Fees	50,000	50,000	86,689	36,689
Police Escort Services	25,000	25,000	30,458	5,458
False Alarms	22,000	22,000	22,924	924

(Continued)

CITY OF COLLEGE STATION, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001
(Continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Other Police	\$ 164,197	\$ 164,197	\$ 166,858	\$ 2,661
EMS Transport and Standbys	355,500	355,500	323,991	(31,509)
Fire Inspections	6,700	6,700	5,410	(1,290)
Code Enforcement Fees	1,000	1,000	4,966	3,966
Other Fire	0	0	1,545	1,545
Fire Hazardous Material Response	3,000	3,000	4,607	1,607
Street Sweeps and Repairs	1,000	1,000	925	(75)
Municipal Court Fees	102,000	102,000	114,800	12,800
Building Inspection Fees	9,000	9,000	13,421	4,421
Planning Fees	50,000	50,000	61,361	11,361
Engineering Fees	73,000	73,000	61,705	(11,295)
Certificate Searches	13,000	13,000	12,739	(261)
Other	1,500	1,500	333	(1,167)
Total Charges for Services	1,574,897	1,574,897	1,638,389	63,492
Fines, Forfeits and Penalties:				
Municipal Court Fines	1,487,800	1,487,800	1,796,203	308,403
Other Fines and Penalties	1,000	1,000	0	(1,000)
Total Fines, Forfeits and Penalties	1,488,800	1,488,800	1,796,203	307,403
Special Assessments	1,000	1,000	350	(650)
Use of Money and Property:				
Investment Income	355,000	355,000	503,603	148,603
Rents and Royalties	61,000	61,000	83,048	22,048
Total Use of Money and Property	416,000	416,000	586,651	170,651
Miscellaneous:				
Contributions	38,500	38,500	52,894	14,394
Reimbursed Expenditures	6,000	6,000	3,807	(2,193)
Collections Service Fees	65,000	65,000	3,716	(61,284)
Other	31,000	31,000	144,181	113,181
Total Miscellaneous	140,500	140,500	204,598	64,098
Total Revenues	22,944,783	22,944,783	23,914,799	970,016

(Continued)

CITY OF COLLEGE STATION, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001
(Continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Other Financing Sources:				
Operating Transfers In	\$ 5,947,500	\$ 5,947,500	\$ 5,948,141	\$ 641
Sale of General Fixed Assets	40,000	40,000	24,329	(15,671)
Total Other Financing Sources	<u>5,987,500</u>	<u>5,987,500</u>	<u>5,972,470</u>	<u>(15,030)</u>
 Total General Fund Revenues and Other Financing Sources	 <u>28,932,283</u>	 <u>28,932,283</u>	 <u>29,887,269</u>	 <u>954,986</u>
 Economic Development Fund:				
Investment Income	30,400	30,400	37,074	6,674
Rents and Royalties	0	0	11,993	11,993
Other	0	0	324	324
Operating Transfers In	250,000	250,000	250,000	0
Total Economic Development Fund	<u>280,400</u>	<u>280,400</u>	<u>299,391</u>	<u>18,991</u>
 Parks Xtra Education Fund:				
Charges for Services	61,800	61,800	61,114	(686)
Investment Income	4,000	4,000	4,261	261
Other	0	0	1,252	1,252
Total Parks Xtra Education Fund	<u>65,800</u>	<u>65,800</u>	<u>66,627</u>	<u>827</u>
 Police Seizure Fund:				
Intergovernmental Revenue	0	0	6,713	6,713
Investment Income	0	0	1,070	1,070
Miscellaneous Revenue	0	0	(488)	(488)
Total Police Seizure Fund	<u>0</u>	<u>0</u>	<u>7,295</u>	<u>7,295</u>
 Court Technology Fee Fund:				
Charges For Services	51,500	51,500	107,465	55,965
Investment Income	1,200	1,200	5,629	4,429
Total Court Technology Fee Fund	<u>52,700</u>	<u>52,700</u>	<u>113,094</u>	<u>60,394</u>
 Court Security Fee Fund:				
Charges For Services	41,200	41,200	82,400	41,200
Investment Income	1,000	1,000	3,799	2,799
Total Court Security Fee Fund	<u>42,200</u>	<u>42,200</u>	<u>86,199</u>	<u>43,999</u>

(Continued)

CITY OF COLLEGE STATION, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001
(Continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Court Efficiency Time Payment Fee Fund:				
Charges For Services	\$ 0	\$ 0	\$ 3,596	\$ 3,596
Investment Income	0	0	432	432
Total Court Efficiency Time Payment Fee Fund	<u>0</u>	<u>0</u>	<u>4,028</u>	<u>4,028</u>
Thoroughfare Rehabilitation Fund:				
Investment Income	0	0	(281)	(281)
Total Thoroughfare Rehabilitation Fund	<u>0</u>	<u>0</u>	<u>(281)</u>	<u>(281)</u>
Total All General Fund Revenues and Other Financing Sources	<u>\$ 29,373,383</u>	<u>\$ 29,373,383</u>	<u>\$ 30,463,622</u>	<u>\$ 1,090,239</u>

CITY OF COLLEGE STATION, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	Original Budget	Revised Budget	Actual	Variance Over (Under)
General Government:				
Mayor and Council:				
Supplies	\$ 0	\$ 0	\$ 97	\$ 97
Purchased Property Services	0	0	71	71
Other Purchased Services	0	0	1,093	1,093
Total Mayor and Council	<u>0</u>	<u>0</u>	<u>1,261</u>	<u>1,261</u>
City Secretary:				
Salaries and Benefits	150,649	154,489	160,854	6,365
Supplies	20,280	20,280	22,208	1,928
Maintenance	3,792	3,792	3,400	(392)
Purchased Professional Services	19,296	19,296	12,191	(7,105)
Purchased Property Services	3,740	3,740	4,256	516
Other Purchased Services	84,011	84,011	83,389	(622)
Total City Secretary	<u>281,768</u>	<u>285,608</u>	<u>286,298</u>	<u>690</u>
City Manager:				
Salaries and Benefits	472,758	505,838	514,036	8,198
Supplies	16,123	16,823	18,040	1,217
Maintenance	5,110	5,110	5,631	521
Purchased Professional Services	0	14,060	4,127	(9,933)
Purchased Property Services	3,348	4,788	3,205	(1,583)
Other Purchased Services	39,869	41,469	40,167	(1,302)
Capital Outlay	4,000	4,000	0	(4,000)
Total City Manager	<u>541,208</u>	<u>592,088</u>	<u>585,206</u>	<u>(6,882)</u>
Legal:				
Salaries and Benefits	450,195	476,422	459,314	(17,108)
Supplies	29,762	29,762	51,488	21,726
Maintenance	5,152	5,152	5,196	44
Purchased Professional Services	7,248	7,248	666	(6,582)
Purchased Property Services	2,678	2,678	2,774	96
Other Purchased Services	30,319	30,319	24,195	(6,124)
Capital Outlay	0	10,271	7,286	(2,985)
Total Legal	<u>525,354</u>	<u>561,852</u>	<u>550,919</u>	<u>(10,933)</u>

(Continued)

CITY OF COLLEGE STATION, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001
(Continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Economic Development:				
Salaries and Benefits	\$ 140,621	\$ 152,089	\$ 153,694	\$ 1,605
Supplies	5,591	5,591	3,158	(2,433)
Maintenance	1,700	1,700	1,700	0
Purchased Professional Services	87,240	100,690	17,751	(82,939)
Purchased Property Services	1,704	1,704	1,040	(664)
Other Purchased Services	22,594	22,594	15,217	(7,377)
Total Economic Development	<u>259,450</u>	<u>284,368</u>	<u>192,560</u>	<u>(91,808)</u>
Community Development:				
Salaries and Benefits	413,886	432,904	351,508	(81,396)
Supplies	10,370	10,370	7,101	(3,269)
Maintenance	12,466	12,466	9,287	(3,179)
Purchased Professional Services	30,535	43,985	42,545	(1,440)
Purchased Property Services	48,240	48,240	47,778	(462)
Other Purchased Services	34,844	34,844	29,138	(5,706)
Other	0	0	3,000	3,000
Total Community Development	<u>550,341</u>	<u>582,809</u>	<u>490,357</u>	<u>(92,452)</u>
Public Relations:				
Salaries and Benefits	101,892	108,162	97,874	(10,288)
Supplies	10,733	10,733	10,735	2
Maintenance	7,623	7,623	1,820	(5,803)
Purchased Professional Services	4,488	4,488	30	(4,458)
Purchased Property Services	675	675	745	70
Other Purchased Services	75,107	75,107	63,332	(11,775)
Total Public Relations	<u>200,518</u>	<u>206,788</u>	<u>174,536</u>	<u>(32,252)</u>
Human Resources:				
Salaries and Benefits	259,377	273,170	281,758	8,588
Supplies	31,668	31,668	23,072	(8,596)
Maintenance	4,750	4,750	4,750	0
Purchased Professional Services	0	0	1,033	1,033
Purchased Property Services	3,980	3,980	3,695	(285)
Other Purchased Services	41,724	41,724	44,446	2,722
Total Human Resources	<u>341,499</u>	<u>355,292</u>	<u>358,754</u>	<u>3,462</u>

(Continued)

CITY OF COLLEGE STATION, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001
(Continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Budget/Research Division:				
Salaries and Benefits	\$ 197,117	\$ 205,593	\$ 185,891	\$ (19,702)
Supplies	2,400	2,400	2,515	115
Maintenance	2,130	2,130	2,171	41
Purchased Professional Services	35,910	49,365	50,627	1,262
Purchased Property Services	780	780	753	(27)
Other Purchased Services	18,770	18,770	21,551	2,781
Total Budget and Evaluation	<u>257,107</u>	<u>279,038</u>	<u>263,508</u>	<u>(15,530)</u>
Total General Government	<u>2,957,245</u>	<u>3,147,843</u>	<u>2,903,399</u>	<u>(244,444)</u>
Fiscal Services:				
Financial Administration:				
Salaries and Benefits	144,072	151,230	158,217	6,987
Supplies	9,950	9,950	9,259	(691)
Maintenance	1,700	1,700	1,783	83
Purchased Professional Services	108,700	111,200	121,728	10,528
Purchased Property Services	710	710	902	192
Other Purchased Services	17,940	17,940	12,587	(5,353)
Total Financial Administration	<u>283,072</u>	<u>292,730</u>	<u>304,476</u>	<u>11,746</u>
Accounting:				
Salaries and Benefits	409,427	418,188	428,639	10,451
Supplies	15,500	18,260	20,049	1,789
Maintenance	6,240	6,240	5,940	(300)
Purchased Professional Services	93,175	93,175	60,157	(33,018)
Purchased Property Services	5,440	5,440	6,559	1,119
Other Purchased Services	73,058	73,058	82,590	9,532
Capital Outlay	0	6,365	9,961	3,596
Total Accounting	<u>602,840</u>	<u>620,726</u>	<u>613,895</u>	<u>(6,831)</u>

(Continued)

CITY OF COLLEGE STATION, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001
(Continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Purchasing:				
Salaries and Benefits	\$ 194,320	\$ 205,190	\$ 207,599	\$ 2,409
Supplies	1,250	1,250	2,938	1,688
Maintenance	2,550	2,550	2,695	145
Purchased Professional Services	16,000	16,000	7,303	(8,697)
Purchased Property Services	1,300	1,300	2,249	949
Othe Purchased Services	20,930	20,930	15,520	(5,410)
Total Purchasing	<u>236,350</u>	<u>247,220</u>	<u>238,304</u>	<u>(8,916)</u>
Municipal Court:				
Salaries and Benefits	464,770	477,870	481,923	4,053
Supplies	11,800	11,800	12,326	526
Maintenance	6,730	6,730	6,305	(425)
Purchased Professional Services	36,900	36,900	26,456	(10,444)
Purchased Property Services	3,420	3,420	3,836	416
Othe Purchased Services	64,893	64,893	63,995	(898)
Capital Outlay	4,162	4,162	0	(4,162)
Total Municipal Court	<u>592,675</u>	<u>605,775</u>	<u>594,841</u>	<u>(10,934)</u>
Risk Management:				
Salaries and Benefits	119,810	139,249	106,355	(32,894)
Supplies	1,375	1,375	459	(916)
Maintenance	1,380	1,380	1,525	145
Purchased Professional Services	200	200	566	366
Purchased Property Services	930	930	919	(11)
Other Purchased Services	8,920	8,920	14,599	5,679
Capital Outlay	0	0	0	0
Total Risk Management	<u>132,615</u>	<u>152,054</u>	<u>124,423</u>	<u>(27,631)</u>
Total Fiscal Services	<u>1,847,552</u>	<u>1,918,505</u>	<u>1,875,939</u>	<u>(42,566)</u>

(Continued)

CITY OF COLLEGE STATION, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001
(Continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Police:				
Police Administration:				
Salaries and Benefits	\$ 494,507	\$ 511,967	\$ 460,538	\$ (51,429)
Supplies	7,600	7,600	8,064	464
Maintenance	2,110	2,110	2,110	0
Purchased Professional Services	9,200	14,200	12,413	(1,787)
Other Purchased Services	24,418	34,233	44,638	10,405
Total Police Administration	537,835	570,110	527,763	(42,347)
Uniform Patrol:				
Salaries and Benefits	3,452,124	3,570,524	3,494,789	(75,735)
Supplies	15,246	24,346	55,011	30,665
Maintenance	49,889	49,889	52,509	2,620
Purchased Professional Services	32,816	32,816	31,705	(1,111)
Purchased Property Services	155	155	0	(155)
Other Purchased Services	156,545	156,545	163,546	7,001
Capital Outlay	6,500	55,419	(15,103)	(70,522)
Total Uniform Patrol	3,713,275	3,889,694	3,782,457	(107,237)
Criminal Investigation:				
Salaries and Benefits	837,801	866,301	723,846	(142,455)
Supplies	11,240	11,240	10,748	(492)
Maintenance	9,262	9,262	9,230	(32)
Purchased Professional Services	18,983	18,983	24,510	5,527
Purchased Property Services	583	583	264	(319)
Other Purchased Services	41,579	41,579	36,493	(5,086)
Total Criminal Investigation	919,448	947,948	805,091	(142,857)
Personnel Services:				
Salaries and Benefits	176,433	182,207	208,114	25,907
Supplies	35,634	37,634	32,169	(5,465)
Maintenance	1,770	1,770	1,770	0
Purchased Professional Services	22,160	22,160	20,937	(1,223)
Other Purchased Services	15,971	15,971	14,489	(1,482)
Total Personnel Services	251,968	259,742	277,479	17,737

(Continued)

CITY OF COLLEGE STATION, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001
(Continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Quartermaster:				
Salaries and Benefits	\$ 24,673	\$ 25,776	\$ 29,730	\$ 3,954
Supplies	138,334	138,334	165,313	26,979
Maintenance	243,179	243,179	252,452	9,273
Purchased Professional Services	12,644	12,644	11,278	(1,366)
Purchased Property Services	71,323	71,323	86,181	14,858
Other Purchased Services	309,789	309,789	304,539	(5,250)
Capital Outlay	5,000	5,000	(256)	(5,256)
Total Quartermaster	<u>804,942</u>	<u>806,045</u>	<u>849,237</u>	<u>43,192</u>
Communications/Jail:				
Salaries and Benefits	977,769	1,011,333	972,995	(38,338)
Supplies	13,640	13,640	17,727	4,087
Maintenance	38,677	38,677	19,575	(19,102)
Purchased Professional Services	6,684	6,684	5,704	(980)
Other Purchased Services	41,589	41,589	38,715	(2,874)
Capital Outlay	5,850	5,850	0	(5,850)
Total Communications/Jail	<u>1,084,209</u>	<u>1,117,773</u>	<u>1,054,716</u>	<u>(63,057)</u>
Special Services:				
Salaries and Benefits	451,404	469,062	502,312	33,250
Supplies	17,095	17,095	16,446	(649)
Maintenance	5,920	5,920	5,410	(510)
Purchased Professional Services	56,106	56,106	60,175	4,069
Purchased Property Services	423	423	160	(263)
Other Purchased Services	31,416	31,416	27,263	(4,153)
Capital Outlay	2,350	17,850	0	(17,850)
Total Special Services	<u>564,714</u>	<u>597,872</u>	<u>611,766</u>	<u>13,894</u>

(Continued)

CITY OF COLLEGE STATION, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001
(Continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Technical Services:				
Salaries and Benefits	\$ 355,208	\$ 368,669	\$ 304,308	\$ (64,361)
Supplies	8,015	11,717	10,330	(1,387)
Maintenance	760	760	760	0
Purchased Professional Services	100	100	3	(97)
Other Purchased Services	19,949	19,949	10,042	(9,907)
Capital Outlay	4,202	500	0	(500)
Total Technical Services	<u>388,234</u>	<u>401,695</u>	<u>325,443</u>	<u>(76,252)</u>
Total Police	<u>8,264,625</u>	<u>8,590,879</u>	<u>8,233,952</u>	<u>(356,927)</u>
Fire:				
Fire Administration:				
Salaries and Benefits	213,803	223,240	230,590	7,350
Supplies	9,065	9,065	5,779	(3,286)
Maintenance	16,533	16,533	15,673	(860)
Purchased Professional Services	513	513	91	(422)
Purchased Property Services	25,102	25,102	26,563	1,461
Other Purchased Services	23,872	23,872	28,713	4,841
Total Fire Administration	<u>288,888</u>	<u>298,325</u>	<u>307,409</u>	<u>9,084</u>
Fire Suppression:				
Salaries and Benefits	2,459,865	2,550,756	2,510,780	(39,976)
Supplies	147,608	147,608	162,305	14,697
Maintenance	90,427	90,427	91,843	1,416
Purchased Professional Services	35,102	35,102	11,680	(23,422)
Purchased Property Services	35,865	35,865	49,781	13,916
Other Purchased Services	209,686	209,686	208,046	(1,640)
Capital Outlay	125,000	131,189	104,025	(27,164)
Total Fire Suppression	<u>3,103,553</u>	<u>3,200,633</u>	<u>3,138,460</u>	<u>(62,173)</u>

(Continued)

CITY OF COLLEGE STATION, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001
(Continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Fire Prevention:				
Salaries and Benefits	\$ 461,278	\$ 478,596	\$ 479,428	\$ 832
Supplies	31,091	31,091	35,556	4,465
Maintenance	17,854	17,854	17,450	(404)
Purchased Professional Services	8,400	8,400	5,579	(2,821)
Purchased Property Services	2,640	2,640	1,114	(1,526)
Other Purchased Services	39,517	39,517	47,790	8,273
Capital Outlay	6,370	6,370	0	(6,370)
Total Fire Prevention	567,150	584,468	586,917	2,449
Emergency Medical Services:				
Salaries and Benefits	1,461,599	1,509,182	1,536,382	27,200
Supplies	83,344	83,344	105,604	22,260
Maintenance	40,015	40,015	36,251	(3,764)
Purchased Professional Services	16,926	16,926	10,244	(6,682)
Purchased Property Services	10,948	10,948	7,981	(2,967)
Other Purchased Services	57,220	57,220	58,843	1,623
Capital Outlay	0	4,800	4,800	0
Total Emergency Medical Services	1,670,052	1,722,435	1,760,105	37,670
Total Fire	5,629,643	5,805,861	5,792,891	(12,970)
Development Services:				
Development Services Administration:				
Salaries and Benefits	488,727	501,077	405,535	(95,542)
Supplies	19,743	19,743	27,531	7,788
Maintenance	6,936	6,936	5,120	(1,816)
Purchased Professional Services	2,486	2,486	30	(2,456)
Purchased Property Services	2,441	2,441	1,039	(1,402)
Other Purchased Services	51,237	51,237	42,451	(8,786)
Total Development Services Administration	571,570	583,920	481,706	(102,214)

(Continued)

CITY OF COLLEGE STATION, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001
(Continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Engineering:				
Salaries and Benefits	\$ 179,286	\$ 187,188	\$ 179,708	\$ (7,480)
Supplies	2,350	2,350	344	(2,006)
Maintenance	2,960	2,960	1,360	(1,600)
Purchased Professional Services	15,000	15,000	5,235	(9,765)
Purchased Property Services	1,650	1,650	1,377	(273)
Other Purchased Services	9,990	9,990	7,486	(2,504)
Total Engineering	211,236	219,138	195,510	(23,628)
Planning:				
Salaries and Benefits	809,036	851,633	838,708	(12,925)
Supplies	23,607	23,607	25,229	1,622
Maintenance	22,404	22,404	19,605	(2,799)
Purchased Professional Services	8,932	103,460	56,046	(47,414)
Purchased Property Services	5,482	5,482	6,107	625
Other Purchased Services	92,185	92,185	82,057	(10,128)
Capital Outlay	16,880	16,880	9,365	(7,515)
Total Planning	978,526	1,115,651	1,037,117	(78,534)
Total Development Services	1,761,332	1,918,709	1,714,333	(204,376)
Public Works:				
Public Works Administration:				
Salaries and Benefits	310,259	322,965	336,053	13,088
Supplies	7,345	7,345	6,240	(1,105)
Maintenance	6,840	6,840	6,465	(375)
Purchased Professional Services	0	0	21	21
Purchased Property Services	12,460	12,460	18,862	6,402
Other Purchased Services	18,695	18,695	25,383	6,688
Total Public Works Administration	355,599	368,305	393,024	24,719

(Continued)

CITY OF COLLEGE STATION, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001
(Continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Facilities Maintenance:				
Salaries and Benefits	\$ 252,384	\$ 263,328	\$ 269,908	\$ 6,580
Supplies	19,154	19,154	14,831	(4,323)
Maintenance	414,484	414,484	318,914	(95,570)
Purchased Professional Services	157,186	157,186	166,172	8,986
Purchased Property Services	54,729	54,729	117,949	63,220
Other Purchased Services	26,022	26,022	24,039	(1,983)
Capital Outlay	0	12,497	12,497	0
Total Facilities Maintenance	923,959	947,400	924,310	(23,090)
Streets Maintenance:				
Salaries and Benefits	648,024	673,212	581,370	(91,842)
Supplies	45,220	45,220	45,959	739
Maintenance	981,540	1,261,540	1,263,789	2,249
Purchased Professional Services	17,150	17,150	792	(16,358)
Purchased Property Services	22,560	22,560	8,425	(14,135)
Other Purchased Services	187,350	187,350	181,864	(5,486)
Capital Outlay	20,000	35,890	15,890	(20,000)
Total Streets Maintenance	1,921,844	2,242,922	2,098,089	(144,833)
Drainage Maintenance:				
Salaries and Benefits	162,585	167,489	169,300	1,811
Supplies	4,000	4,000	8,010	4,010
Maintenance	96,850	96,850	58,403	(38,447)
Purchased Professional Services	0	0	245	245
Purchased Property Services	5,120	5,120	4,110	(1,010)
Other Purchased Services	42,950	42,950	42,951	1
Total Drainage Maintenance	311,505	316,409	283,019	(33,390)

(Continued)

CITY OF COLLEGE STATION, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001
(Continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Traffic Signs/Markings:				
Salaries and Benefits	\$ 70,371	\$ 72,920	\$ 49,591	\$ (23,329)
Supplies	114,251	114,251	89,109	(25,142)
Maintenance	15,770	15,770	3,057	(12,713)
Purchased Professional Services	0	0	30	30
Purchased Property Services	987	987	681	(306)
Other Purchased Services	5,845	5,845	4,664	(1,181)
Total Traffic Signs/Markings	<u>207,224</u>	<u>209,773</u>	<u>147,132</u>	<u>(62,641)</u>
Traffic Signals:				
Salaries and Benefits	252,258	261,199	271,647	10,448
Supplies	8,435	8,435	7,358	(1,077)
Maintenance	53,381	53,381	56,189	2,808
Purchased Professional Services	1,836	1,836	1,481	(355)
Purchased Property Services	80,595	80,595	76,559	(4,036)
Other Purchased Services	25,192	25,192	23,233	(1,959)
Total Traffic Signals	<u>421,697</u>	<u>430,638</u>	<u>436,467</u>	<u>5,829</u>
Engineering:				
Salaries and Benefits	511,470	533,374	509,895	(23,479)
Supplies	10,158	10,158	13,956	3,798
Maintenance	16,479	16,479	8,346	(8,133)
Purchased Professional Services	82,548	82,548	75,232	(7,316)
Purchased Property Services	8,613	8,613	6,977	(1,636)
Other Purchased Services	27,606	27,606	27,648	42
Total Engineering	<u>656,874</u>	<u>678,778</u>	<u>642,054</u>	<u>(36,724)</u>
Total Public Works	<u>4,798,702</u>	<u>5,194,225</u>	<u>4,924,095</u>	<u>(270,130)</u>

(Continued)

CITY OF COLLEGE STATION, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001
(Continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Parks and Recreation:				
Parks Administration:				
Salaries and Benefits	\$ 481,680	\$ 505,982	\$ 492,390	\$ (13,592)
Supplies	18,860	18,860	16,725	(2,135)
Maintenance	24,680	24,680	21,513	(3,167)
Purchased Professional Services	43,000	43,000	19,295	(23,705)
Purchased Property Services	7,700	7,700	5,046	(2,654)
Othe Purchased Services	54,430	54,430	50,698	(3,732)
Capital Outlay	86,675	86,675	7,633	(79,042)
Total Parks Administration	<u>717,025</u>	<u>741,327</u>	<u>613,300</u>	<u>(128,027)</u>
Recreation:				
Salaries and Benefits	720,483	743,218	691,605	(51,613)
Supplies	172,120	172,120	135,737	(36,383)
Maintenance	19,990	19,990	19,174	(816)
Purchased Professional Services	150,350	150,350	119,271	(31,079)
Purchased Property Services	95,010	95,010	98,541	3,531
Other Purchased Services	155,550	155,550	154,344	(1,206)
Other	21,710	21,710	8,467	(13,243)
Total Recreation	<u>1,335,213</u>	<u>1,357,948</u>	<u>1,227,139</u>	<u>(130,809)</u>
Special Facilities:				
Salaries and Benefits	781,542	799,223	837,284	38,061
Supplies	108,123	108,123	111,885	3,762
Maintenance	207,753	207,753	96,698	(111,055)
Purchased Professional Services	26,529	26,529	19,804	(6,725)
Purchased Property Services	101,000	101,000	112,000	11,000
Other Purchased Services	86,710	86,710	76,257	(10,453)
Capital Outlay	0	1,500	248	(1,252)
Total Special Facilities	<u>1,311,657</u>	<u>1,330,838</u>	<u>1,254,176</u>	<u>(76,662)</u>

(Continued)

CITY OF COLLEGE STATION, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001
(Continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Parks Maintenance:				
Salaries and Benefits	\$ 934,054	\$ 968,393	\$ 875,668	\$ (92,725)
Supplies	138,945	138,945	98,698	(40,247)
Maintenance	200,785	200,785	167,639	(33,146)
Purchased Professional Services	1,156	1,156	2,696	1,540
Purchased Property Services	149,110	149,110	147,903	(1,207)
Other Purchased Services	87,210	87,210	83,816	(3,394)
Capital Outlay	0	22,061	22,843	782
Total Parks Maintenance	1,511,260	1,567,660	1,399,263	(168,397)
Forestry:				
Salaries and Benefits	412,308	430,222	414,993	(15,229)
Supplies	21,725	21,725	17,997	(3,728)
Maintenance	64,020	68,902	73,017	4,115
Purchased Professional Services	186,541	186,541	134,964	(51,577)
Purchased Property Services	41,010	41,010	29,314	(11,696)
Other Purchased Services	36,365	36,365	38,048	1,683
Total Forestry	761,969	784,765	708,333	(76,432)
Total Parks and Recreation	5,637,124	5,782,538	5,202,211	(580,327)
Office of Technology and Information Services:				
Administration:				
Salaries and Benefits	302,442	312,286	318,633	6,347
Supplies	6,550	6,550	8,926	2,376
Maintenance	5,710	5,710	6,367	657
Purchased Professional Services	63,000	63,000	44,885	(18,115)
Purchased Property Services	9,060	9,060	13,146	4,086
Other Purchased Services	38,685	38,685	38,460	(225)
Total Administration	425,447	435,291	430,417	(4,874)

(Continued)

CITY OF COLLEGE STATION, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001
(Continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Geographic Information Systems:				
Salaries and Benefits	\$ 108,382	\$ 113,161	\$ 103,413	\$ (9,748)
Supplies	3,633	3,633	20,748	17,115
Maintenance	1,741	1,741	1,048	(693)
Purchased Professional Services	78,542	78,542	44,368	(34,174)
Purchased Property Services	379	379	850	471
Other Purchased Services	8,951	8,951	19,963	11,012
Total Geographic Information Services	<u>201,628</u>	<u>206,407</u>	<u>190,390</u>	<u>(16,017)</u>
Management Information Services:				
Salaries and Benefits	769,394	795,179	833,070	37,891
Supplies	119,811	119,811	333,473	213,662
Maintenance	389,129	389,129	344,998	(44,131)
Purchased Professional Services	10,000	10,000	77	(9,923)
Purchased Property Services	14,134	14,134	12,035	(2,099)
Other Purchased Services	43,950	43,950	42,697	(1,253)
Capital Outlay	306,399	324,015	71,430	(252,585)
Total Management Information Services	<u>1,652,817</u>	<u>1,696,218</u>	<u>1,637,780</u>	<u>(58,438)</u>
Total Office of Technology and Information Services	<u>2,279,892</u>	<u>2,337,916</u>	<u>2,258,587</u>	<u>(79,329)</u>
Library Services:				
Supplies	302	302	624	322
Maintenance	5,193	5,193	5,015	(178)
Purchased Professional Services	658,159	658,159	537,414	(120,745)
Purchased Property Services	26,570	26,570	29,762	3,192
Other Purchased Services	5,135	5,135	8,953	3,818
Capital Outlay	40,000	40,000	40,000	0
Total Library Services	<u>735,359</u>	<u>735,359</u>	<u>621,768</u>	<u>(113,591)</u>

(Continued)

CITY OF COLLEGE STATION, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001
(Continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Nondepartmental:				
Operating Transfers Out	\$ 0	\$ 336,000	\$ 536,000	\$ 200,000
Contributions	190,498	200,893	203,644	2,751
Other	200,000	380,000	190,923	(189,077)
Contingency	250,000	176,510	0	(176,510)
Total Nondepartmental	<u>640,498</u>	<u>1,093,403</u>	<u>930,567</u>	<u>(162,836)</u>
Subtotal	<u>34,551,972</u>	<u>36,525,238</u>	<u>34,457,742</u>	<u>(2,067,496)</u>
Less Reimbursed Administrative General Fund Expenditures and Other Financing Uses	<u>(5,531,344)</u>	<u>(5,531,344)</u>	<u>(5,410,716)</u>	<u>120,628</u>
	<u>29,020,628</u>	<u>30,993,894</u>	<u>29,047,026</u>	<u>(1,946,868)</u>
Economic Development Fund:				
Supplies	0	0	743	743
Maintenance	0	0	941	941
Purchased Professional Services	0	0	28,883	28,883
Purchased Property Services	0	0	440	440
Other Purchased Services	0	0	10,616	10,616
Capital Outlay	0	0	48,671	48,671
Contributions	0	0	87,000	87,000
Other	887,000	887,000	84,422	(802,578)
Total Economic Development Fund	<u>887,000</u>	<u>887,000</u>	<u>261,716</u>	<u>(625,284)</u>
Parks Xtra Education Fund:				
Supplies	12,000	12,000	5,973	(6,027)
Purchased Professional Services	40,000	40,000	35,435	(4,565)
Purchased Property Services	2,000	2,000	1,079	(921)
Other Purchased Services	23,050	23,050	18,539	(4,511)
Reimbursed Administrative	24,353	24,353	24,353	0
Total Parks Xtra Education Fund	<u>101,403</u>	<u>101,403</u>	<u>85,379</u>	<u>(16,024)</u>
Police Seizure Fund:				
Purchased Professional Services	0	0	50	50
Total Police Seizure Fund	<u>0</u>	<u>0</u>	<u>50</u>	<u>50</u>

(Continued)

CITY OF COLLEGE STATION, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001
(Continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Court Technology Fee Fund:				
Supplies	\$ 0	\$ 0	\$ 8,264	\$ 8,264
Capital Outlay	100,000	100,000	64,400	(35,600)
Total Court Technology Fee Fund	<u>100,000</u>	<u>100,000</u>	<u>72,664</u>	<u>(27,336)</u>
Court Security Fee Fund:				
Capital Outlay	61,000	61,000	0	(61,000)
Reimbursed Administrative	20,000	20,000	29,231	9,231
Total Court Security Fee Fund	<u>81,000</u>	<u>81,000</u>	<u>29,231</u>	<u>(51,769)</u>
Court Efficiency Time Payment Fee Fund:				
Purchased Professional Services	0	0	500	500
Total Court Efficiency Time Payment Fee Fund	<u>0</u>	<u>0</u>	<u>500</u>	<u>500</u>
Total General Fund Expenditures and Other Financing Uses	<u>\$ 30,190,031</u>	<u>\$ 32,163,297</u>	<u>\$ 29,496,566</u>	<u>\$ (2,666,731)</u>



SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Community Development - to account for funds granted to the City by the Federal Department of Housing and Urban Development for use on various community improvement projects.

Convention Center - to account for the receipt and expenditure of funds received by the City in the operation and maintenance of a convention center located in the Wolf Pen Creek Tax Increment Financing District (WPC TIF). Revenues associated with this fund are derived from the WPC TIF, hotel and motel occupancy tax generated by hotels located in the WPC TIF district, and convention center rentals.

Hotel/Motel Tax - to account for the receipt and expenditure of funds received by the City from the assessment of hotel and motel occupancy tax. Usage of funds is restricted to the construction and maintenance of convention and civic facilities and to the promotion of tourism and arts within the City.

Melrose Apartment Tax Increment Financing District - to account for the receipt and expenditure of funds received by the City from the creation of a tax increment financing district for the Melrose Apartments.

Parks Escrow - to account for the receipt and expenditure of funds received by the City from residential land developers, who dedicate land, or money in lieu of land, for use in the development of neighborhood parks in residential areas.

Wolf Pen Creek Tax Increment Financing District - to account for the receipt and expenditure of funds received by the City from the creation of a tax increment financing district for the Wolf Pen Creek area.

CITY OF COLLEGE STATION, TEXAS
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2001

(With comparative totals for the fiscal year ended September 30, 2000)

	<u>Community Development</u>	<u>Convention Center</u>	<u>Hotel/Motel Tax</u>
Current Assets:			
Equity in Cash and Cash Equivalents	\$ 351,642	\$ 4,436,452	\$ 808,478
Equity in Investment	374,740	4,727,878	861,586
Receivables			
Accrued Interest	0	101,122	19,066
Grants	187,977	0	0
Accounts	106	0	11,357
Delinquent Property Taxes	0	0	0
Loans	94,525	0	0
Less Allowance for Uncollectible Accounts	(106)	0	(2,592)
Total Assets	<u><u>\$ 1,008,884</u></u>	<u><u>\$ 9,265,452</u></u>	<u><u>\$ 1,697,895</u></u>
Liabilities and Fund Balances			
Liabilities:			
Accounts Payable	\$ 42,381	\$ 26,259	\$ 107,110
Interfund Payable	0	0	200,000
Refundable Deposits	0	0	17,387
Accrued Liabilities	(623)	0	88
Other Deferred Revenues	94,511	0	3,959
Total Liabilities	<u><u>136,269</u></u>	<u><u>26,259</u></u>	<u><u>328,544</u></u>
Fund Balances:			
Reserved:			
Reserved for Encumbrances	270,653	617,633	107,913
Reserved for Subsequent Years' Expenditures	0	0	0
Unreserved			
Designated for Subsequent Years' Expenditures	601,962	8,621,560	1,261,438
Total Fund Balances	<u><u>872,615</u></u>	<u><u>9,239,193</u></u>	<u><u>1,369,351</u></u>
Total Liabilities and Fund Balances	<u><u>\$ 1,008,884</u></u>	<u><u>\$ 9,265,452</u></u>	<u><u>\$ 1,697,895</u></u>

Melrose Apartment Tax Increment Financing District	Parks Escrow	Wolf Pen Creek Tax Increment Financing District	Totals	
			2001	2000
\$ 128,106	\$ 580,584	\$ 600,112	\$ 6,905,374	\$ 3,457,083
83,237	618,722	692,817	7,358,980	5,411,781
1,782	13,221	14,840	150,031	119,478
0	0	0	187,977	40,972
0	0	0	11,463	12,731
0	0	0	0	344,531
0	0	0	94,525	59,642
0	0	0	(2,698)	(1,706)
<u>\$ 213,125</u>	<u>\$ 1,212,527</u>	<u>\$ 1,307,769</u>	<u>\$ 14,705,652</u>	<u>\$ 9,444,512</u>
\$ 0	\$ 0	\$ 1,080	\$ 176,830	\$ 94,008
0	0	0	200,000	0
0	0	0	17,387	22,073
0	0	0	(535)	901
0	0	0	98,470	404,159
<u>0</u>	<u>0</u>	<u>1,080</u>	<u>492,152</u>	<u>521,141</u>
213,125	2,886	251,785	1,463,995	616,438
0	0	0	0	651,550
0	1,209,641	1,054,904	12,749,505	7,655,383
<u>213,125</u>	<u>1,212,527</u>	<u>1,306,689</u>	<u>14,213,500</u>	<u>8,923,371</u>
<u>\$ 213,125</u>	<u>\$ 1,212,527</u>	<u>\$ 1,307,769</u>	<u>\$ 14,705,652</u>	<u>\$ 9,444,512</u>

CITY OF COLLEGE STATION, TEXAS
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Fiscal Year Ended September 30, 2001
(With comparative totals for the fiscal year ended September 30, 2000)

	Community Development	Convention Center	Hotel/Motel Tax
Revenues:			
Taxes	\$ 0	\$ 0	\$ 1,843,419
Charges for Services	0	0	9,900
Intergovernmental	1,874,595	0	0
Fines, Forfeits and Penalties	0	0	2,667
Investment Income	0	425,931	105,756
Rents and Royalties	0	0	118,791
Loan Repayments	9,979	0	0
Contributions	0	0	0
Other	12,868	0	14,835
Total Revenues	1,897,442	425,931	2,095,368
Expenditures:			
Current:			
Development Services	0	16,644	157,741
Parks and Recreation	0	0	0
Housing Rehabilitation	64,708	0	0
Optional Relocation	382,066	0	0
Clearance and Demolition	7,500	0	0
Acquisitions	53,188	0	0
Interim Assistance	1,941	0	0
Homebuyer's Assistance	83,561	0	0
Commercial Rehabilitation	8,217	0	0
Commercial Development Housing Organization	32,122	0	0
New Construction	0	0	0
External Public Facilities	130,000	0	0
Reimbursed Administrative	522,017	51,700	537,967
Contributions	180,129	0	1,070,400
Other	352	0	3,829
Capital Outlay	490	64,394	0
Debt Service			
Interest Payments	0	0	0
Total Expenditures	1,466,291	132,738	1,769,937
Excess of Revenues Over Expenditures	431,151	293,193	325,431
Other Financing Sources (Uses):			
Operating Transfer In	0	3,650,000	0
Operating Transfer Out	(641)	(330,000)	(148,052)
Total Other Financing Sources (Uses)	(641)	3,320,000	(148,052)
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	430,510	3,613,193	177,379
Fund Balances, October 1	442,105	5,626,000	1,191,972
Fund Balances, September 30	\$ 872,615	\$ 9,239,193	\$ 1,369,351

Melrose Apartment Tax Increment Financing District	Parks Escrow	Wolf Pen Creek Tax Increment Financing District	Totals	
			2001	2000
\$ 358,847	\$ 0	\$ 577,448	\$ 2,779,714	\$ 2,124,194
0	0	0	9,900	1,224,014
0	0	0	1,874,595	19,362
0	0	0	2,667	61
8,307	68,941	69,337	678,272	442,587
0	0	0	118,791	110,431
0	0	0	9,979	6,879
0	0	0	0	74,989
0	364,736	0	392,439	288,013
<u>367,154</u>	<u>433,677</u>	<u>646,785</u>	<u>5,866,357</u>	<u>4,290,530</u>
0	0	0	174,385	21,895
0	0	10,572	10,572	15,589
0	0	0	64,708	14,384
0	0	0	382,066	27,688
0	0	0	7,500	178,935
0	0	0	53,188	0
0	0	0	1,941	2,144
0	0	0	83,561	129,638
0	0	0	8,217	24,345
0	0	0	32,122	68,903
0	0	0	0	7,627
0	0	0	130,000	27,201
0	14,600	0	1,126,284	1,214,101
0	0	0	1,250,529	1,309,413
29	4	0	4,214	52,381
204,000	125,000	24,364	418,248	173,354
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,569</u>
<u>204,029</u>	<u>139,604</u>	<u>34,936</u>	<u>3,747,535</u>	<u>3,270,167</u>
<u>163,125</u>	<u>294,073</u>	<u>611,849</u>	<u>2,118,822</u>	<u>1,020,363</u>
0	0	0	3,650,000	
0	0	0	(478,693)	(380,000)
0	0	0	3,171,307	(380,000)
163,125	294,073	611,849	5,290,129	640,363
50,000	918,454	694,840	8,923,371	8,283,008
<u>\$ 213,125</u>	<u>\$ 1,212,527</u>	<u>\$ 1,306,689</u>	<u>\$ 14,213,500</u>	<u>\$ 8,923,371</u>

CITY OF COLLEGE STATION, TEXAS
COMMUNITY DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Revenues:				
Intergovernmental:				
Community Development Block Grant	\$ 2,694,617	\$ 2,694,617	\$ 1,284,591	\$ (1,410,026)
Home Grant	1,660,900	1,660,900	590,004	(1,070,896)
Loan Repayments	0	0	8,701	8,701
Interest on Loans	0	0	1,278	1,278
Other	20,000	20,000	12,868	(7,132)
Total Revenues	4,375,517	4,375,517	1,897,442	(2,478,075)
Expenditures:				
Community Development Block Grant:				
Current:				
Housing Assistance and Rehabilitation	25,000	25,000	14,183	(10,817)
Optional Relocation	40,000	40,000	32,870	(7,130)
Clearance and Demolitions	10,000	10,000	7,500	(2,500)
Acquisitions	115,247	115,247	53,188	(62,059)
Interim Acquisitions	5,000	5,000	1,941	(3,059)
Commercial Rehabilitation	313,623	313,623	8,217	(305,406)
Rental Rehab	40,000	40,000	0	(40,000)
External Public Facility	130,000	130,000	130,000	0
Reimbursed Administrative	435,300	435,300	411,836	(23,464)
Public Service Contributions	186,495	186,495	180,240	(6,255)
Capital Outlay	1,393,952	1,393,952	490	(1,393,462)
Total Community Development Block Grant Expenditures	2,694,617	2,694,617	840,465	(1,854,152)
Home Grant:				
Current:				
Housing Assistance and Rehabilitation	84,325	84,325	50,525	(33,800)
Optional Relocation	579,250	579,250	349,196	(230,054)
Community Housing Development Organizations	296,200	296,200	32,122	(264,078)
New Construction	195,234	195,234	0	(195,234)
Homebuyer's Assistance	289,653	289,653	83,561	(206,092)
Tenant Based Rental Assistance	51,750	51,750	0	(51,750)
Reimbursed Administrative	164,488	164,488	110,181	(54,307)
Total Home Grant Expenditures	1,660,900	1,660,900	625,585	(1,035,315)

(Continued)

CITY OF COLLEGE STATION, TEXAS
COMMUNITY DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

(Continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Other:				
Affordable Housing	\$ 192,400	\$ 192,400	\$ 0	\$ (192,400)
Total Other	<u>192,400</u>	<u>192,400</u>	<u>0</u>	<u>(192,400)</u>
 Total Expenditures, All Grants	 <u>4,547,917</u>	 <u>4,547,917</u>	 <u>1,466,050</u>	 <u>(3,081,867)</u>
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 <u>(172,400)</u>	 <u>(172,400)</u>	 <u>431,392</u>	 <u>603,792</u>
 Other Financing Sources (Uses):				
Operating Transfers In	192,400	192,400	0	(192,400)
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>(641)</u>	<u>(641)</u>
Total Other Financing Sources (Uses)	<u>192,400</u>	<u>192,400</u>	<u>(641)</u>	<u>(193,041)</u>
 Excess of Revenues and Other Financing Sources Over Expenditures	 20,000	 20,000	 430,751	 410,751
 Fund Balance, October 1	 <u>241,448</u>	 <u>241,448</u>	 <u>442,105</u>	 <u>200,657</u>
Fund Balance, September 30	<u>\$ 261,448</u>	<u>\$ 261,448</u>	<u>\$ 872,856</u>	<u>\$ 611,408</u>

CITY OF COLLEGE STATION, TEXAS
CONVENTION CENTER FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Revenues:				
Investment Income	\$ 250,000	\$ 250,000	\$ 311,280	\$ 61,280
Total Revenues	<u>250,000</u>	<u>250,000</u>	<u>311,280</u>	<u>61,280</u>
Expenditures:				
Current:				
Other Purchased Services	0	0	9,876	9,876
Reimbursed Administrative	51,700	51,700	51,700	0
Other	0	0	6,768	6,768
Capital Outlay	<u>3,964,000</u>	<u>3,964,000</u>	<u>64,394</u>	<u>(3,899,606)</u>
Total Expenditures	<u>4,015,700</u>	<u>4,015,700</u>	<u>132,738</u>	<u>(3,882,962)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,765,700)</u>	<u>(3,765,700)</u>	<u>178,542</u>	<u>3,944,242</u>
Other Financing Sources:				
Operating Transfers In	4,250,000	4,250,000	3,650,000	(600,000)
Operating Transfers Out	<u>(330,000)</u>	<u>(330,000)</u>	<u>(330,000)</u>	<u>0</u>
Total Other Financing Sources	<u>3,920,000</u>	<u>3,920,000</u>	<u>3,320,000</u>	<u>(600,000)</u>
Excess of Revenues Over Expenditures and Other Financing Sources	154,300	154,300	3,498,542	3,344,242
Fund Balances, October 1	<u>5,636,497</u>	<u>5,636,497</u>	<u>5,626,000</u>	<u>(10,497)</u>
Fund Balances, September 30	<u>\$ 5,790,797</u>	<u>\$ 5,790,797</u>	<u>\$ 9,124,542</u>	<u>\$ 3,333,745</u>

CITY OF COLLEGE STATION, TEXAS
HOTEL/MOTEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Revenues:				
Taxes	\$ 1,799,300	\$ 1,799,300	\$ 1,843,419	\$ 44,119
Charges for Services	20,300	20,300	9,900	(10,400)
Fines, Forfeits and Penalties	0	0	2,667	2,667
Investment Income	61,800	61,800	88,321	26,521
Rents and Royalties	119,200	119,200	118,791	(409)
Other	20,600	21,600	14,835	(6,765)
Total Revenues	<u>2,021,200</u>	<u>2,022,200</u>	<u>2,077,933</u>	<u>55,733</u>
Expenditures:				
Current:				
Development Services	136,200	136,200	157,705	21,505
Reimbursed Administrative	653,559	670,754	537,967	(132,787)
Contributions	1,040,400	1,040,400	1,070,400	30,000
Other	0	0	2,136	2,136
Contingency	40,000	40,000	0	(40,000)
Total Expenditures	<u>1,870,159</u>	<u>1,887,354</u>	<u>1,768,208</u>	<u>(119,146)</u>
Excess of Revenues Over Expenditures	<u>151,041</u>	<u>134,846</u>	<u>309,725</u>	<u>174,879</u>
Other Financing Uses:				
Operating Transfers Out	(748,052)	(748,052)	(148,052)	600,000
Total Other Financing Uses	<u>(748,052)</u>	<u>(748,052)</u>	<u>(148,052)</u>	<u>600,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses	<u>(597,011)</u>	<u>(613,206)</u>	<u>161,673</u>	<u>774,879</u>
Fund Balances, October 1	<u>1,013,824</u>	<u>1,013,824</u>	<u>1,191,972</u>	<u>178,148</u>
Fund Balances, September 30	<u>\$ 416,813</u>	<u>\$ 400,618</u>	<u>\$ 1,353,645</u>	<u>\$ 953,027</u>

CITY OF COLLEGE STATION, TEXAS
MELROSE APARTMENT TAX INCREMENT FINANCING DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Revenues:				
Taxes	\$ 0	\$ 204,400	\$ 358,847	\$ 154,447
Investment Income	0	0	4,909	4,909
Total Revenues	<u>0</u>	<u>204,400</u>	<u>363,756</u>	<u>159,356</u>
Expenditures:				
Current:				
Other	0	0	29	29
Capital Outlay	0	254,400	204,000	(50,400)
Total Expenditures	<u>0</u>	<u>254,400</u>	<u>204,029</u>	<u>(50,371)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(50,000)	159,727	209,727
Fund Balances, October 1	0	0	50,000	50,000
Fund Balance, September 30	<u>\$ 0</u>	<u>\$ (50,000)</u>	<u>\$ 209,727</u>	<u>\$ 259,727</u>

CITY OF COLLEGE STATION, TEXAS
PARKS ESCROW FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Revenues:				
Investment Income	\$ 35,000	\$ 35,000	\$ 56,500	\$ 21,500
Contributions	0	0	0	0
Other	0	0	364,736	364,736
Total Revenues	<u>35,000</u>	<u>35,000</u>	<u>421,236</u>	<u>386,236</u>
Expenditures:				
Current:				
Reimbursed Administrative	14,600	14,600	14,600	0
Capital Outlay	<u>700,476</u>	<u>701,176</u>	<u>125,004</u>	<u>(576,172)</u>
Total Expenditures	<u>715,076</u>	<u>715,776</u>	<u>139,604</u>	<u>(576,172)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(680,076)	(680,776)	281,632	962,408
Fund Balances, October 1	<u>755,305</u>	<u>755,305</u>	<u>918,454</u>	<u>163,149</u>
Fund Balances, September 30	<u><u>\$ 75,229</u></u>	<u><u>\$ 74,529</u></u>	<u><u>\$ 1,200,086</u></u>	<u><u>\$ 1,125,557</u></u>

CITY OF COLLEGE STATION
WOLF PEN CREEK TAX INCREMENT FINANCING DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Revenues:				
Taxes	\$ 367,000	\$ 367,000	\$ 577,448	\$ 210,448
Investment Income	<u>29,400</u>	<u>29,400</u>	<u>50,700</u>	<u>21,300</u>
Total Revenues	<u>396,400</u>	<u>396,400</u>	<u>628,148</u>	<u>231,748</u>
Expenditures:				
Current:				
Parks and Recreation	0	0	10,572	10,572
Capital Outlay	<u>900,000</u>	<u>900,000</u>	<u>21,471</u>	<u>(878,529)</u>
Total Expenditures	<u>900,000</u>	<u>900,000</u>	<u>32,043</u>	<u>(867,957)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(503,600)	(503,600)	596,105	1,099,705
Fund Balances, October 1	<u>587,489</u>	<u>587,489</u>	<u>694,840</u>	<u>107,351</u>
Fund Balance, September 30	<u>\$ 83,889</u>	<u>\$ 83,889</u>	<u>\$ 1,290,945</u>	<u>\$ 1,207,056</u>

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

CITY OF COLLEGE STATION, TEXAS
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Revenues:				
Taxes	\$ 6,064,612	\$ 6,064,612	\$ 5,986,114	\$ (78,498)
Investment Income	350,000	350,000	304,202	(45,798)
Accrued Bond Interest	0	0	32,911	32,911
Total Revenues	<u>6,414,612</u>	<u>6,414,612</u>	<u>6,323,227</u>	<u>(91,385)</u>
Expenditures:				
Current:				
Other	0	0	2,500	2,500
Debt Service:				
Principal Payments	4,505,000	4,505,000	4,475,000	(30,000)
Interest Payments	3,289,002	3,289,002	3,213,770	(75,232)
Fiscal Charges	10,000	10,000	8,926	(1,074)
Debt Issuance Cost	15,000	15,000	38	(14,962)
Total Expenditures	<u>7,819,002</u>	<u>7,819,002</u>	<u>7,700,234</u>	<u>(118,768)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,404,390)</u>	<u>(1,404,390)</u>	<u>(1,377,007)</u>	<u>27,383</u>
Other Financing Sources:				
Operating Transfers In	697,052	697,052	697,052	0
Total Other Financing Sources	<u>697,052</u>	<u>697,052</u>	<u>697,052</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	<u>(707,338)</u>	<u>(707,338)</u>	<u>(679,955)</u>	<u>27,383</u>
Fund Balances, October 1	4,365,055	4,365,055	4,227,959	(137,096)
Fund Balances, September 1	<u>\$ 3,657,717</u>	<u>\$ 3,657,717</u>	<u>\$ 3,548,004</u>	<u>\$ (109,713)</u>

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for the acquisition and construction of major capital improvements other than those financed by proprietary funds and trust funds.

Business Park - to account for the cost of street, water, and sewer improvements at the College Station Business Park.

Drainage Projects - to account for the cost of drainage improvements made with funds provided by a drainage utility fee and proceeds from the sale of general obligation funds.

General Government Projects - to account for the cost of new building construction and building improvements made with funds provided by proceeds from the sale of general obligation bonds.

Parks Projects - to account for the costs of new parks and improvements to existing parks made with funds provided from the sale of general obligation bonds.

Streets Projects - to account for the costs of new street construction, street improvements, and traffic signalization made with funds provided by proceeds from the sale of general obligation bonds.

CITY OF COLLEGE STATION, TEXAS
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2001

(With comparative totals for the fiscal year ended September 30, 2000)

	Business Park	Drainage Projects	General Government Projects	Parks Projects
Assets:				
Equity in Cash and Cash Equivalents	\$ 1,198,641	\$ 2,731,478	\$ 2,238,554	\$ 2,065,550
Equity in Investment	1,277,378	2,910,906	2,385,602	2,201,234
Receivables				
Accrued Interest	27,456	62,293	51,073	47,223
Grants	0	0	0	0
Accounts	0	116,025	0	0
Other	0	0	0	0
Less Allowance for Uncollectible Accounts	0	(8,209)	0	0
Total Assets	\$ 2,503,475	\$ 5,812,493	\$ 4,675,229	\$ 4,314,007
 Liabilities and Fund Balances				
Liabilities:				
Accounts Payable	\$ 39,392	\$ 48,002	\$ 170,406	\$ 18,357
Retainage Payable	28,904	0	38,780	0
Accrued Liabilities	0	0	0	244
Customer Construction Advances	0	0	0	0
Total Liabilities	68,296	48,002	209,186	18,601
 Fund Balances:				
Reserved:				
Reserved for Encumbrances	159,208	592,490	596,293	48,539
Reserved for Capital Projects	2,275,971	5,172,001	3,869,750	4,246,867
Total Fund Balances	2,435,179	5,764,491	4,466,043	4,295,406
 Total Liabilities and Fund Balances	 \$ 2,503,475	 \$ 5,812,493	 \$ 4,675,229	 \$ 4,314,007

Streets Projects	Totals	
	2001	2000
\$ 5,958,055	\$ 14,192,278	\$ 8,911,903
6,349,434	15,124,554	13,950,854
150,432	338,477	321,938
178,512	178,512	11,571
0	116,025	106,641
0	0	0
0	(8,209)	(6,898)
<u>\$ 12,636,433</u>	<u>\$ 29,941,637</u>	<u>\$ 23,296,009</u>
\$ 298,656	\$ 574,813	\$ 442,643
53,759	121,443	89,342
0	244	244
69,496	69,496	69,496
<u>421,911</u>	<u>765,996</u>	<u>601,725</u>
2,335,944	3,732,474	3,290,231
<u>9,878,578</u>	<u>25,443,167</u>	<u>19,404,053</u>
<u>12,214,522</u>	<u>29,175,641</u>	<u>22,694,284</u>
<u>\$ 12,636,433</u>	<u>\$ 29,941,637</u>	<u>\$ 23,296,009</u>

CITY OF COLLEGE STATION, TEXAS
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
For the Fiscal Year Ended September 30, 2001
(With comparative totals for the fiscal year ended September 30, 2000)

	Business Park	Drainage Projects	General Government Projects	Parks Projects
Revenues:				
Charges for Services	\$ 0	\$ 0	\$ 0	\$ 51,035
Intergovernmental	0	0	60,000	0
Special Assessment	0	944,286	0	0
Investment Income	70,092	380,183	232,318	178,643
Contributions	0	0	495	0
Reimbursed Expenditures	0	0	527,500	0
Other	460	0	0	0
Total Revenues	70,552	1,324,469	820,313	229,678
Expenditures:				
Current:				
Reimbursed Administrative	55,000	216,501	50,000	44,981
Other	0	18,271	221,839	0
Capital Outlay	1,329,077	309,785	1,669,808	598,961
Debt Service				
Principal Retirement	0	0	0	0
Issuance Costs	2,192	5,128	21,963	31,456
Intergovernmental	0	0	0	0
Total Expenditures	1,386,269	549,685	1,963,610	675,398
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,315,717)	774,784	(1,143,297)	(445,720)
Other Financing Sources (Uses):				
Proceeds from Long Term Debt Issuance	202,873	500,000	1,996,490	3,017,429
Sale of General Fixed Assets	443,510	0	0	0
Operating Transfers In	2,685,825	0	1,546,175	0
Operating Transfers Out	0	(285,825)	0	0
Total Other Financing Sources (Uses)	3,332,208	214,175	3,542,665	3,017,429
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	2,016,491	988,959	2,399,368	2,571,709
Fund Balances, October 1	418,688	4,775,532	2,066,675	1,723,697
Fund Balances, September 30	\$ 2,435,179	\$ 5,764,491	\$ 4,466,043	\$ 4,295,406

Totals

<u>Streets Projects</u>	<u>2001</u>	<u>2000</u>
\$ 0	\$ 51,035	\$ 45,880
819,648	879,648	18,180
0	944,286	910,119
929,949	1,791,185	1,278,339
379,425	379,920	250
0	527,500	0
7,750	8,210	28,071
<u>2,136,772</u>	<u>4,581,784</u>	<u>2,280,839</u>
256,285	622,767	553,468
14,669	254,779	189,641
5,183,267	9,090,898	11,207,919
0	0	3,614
16,467	77,206	107,057
0	0	405,660
<u>5,470,688</u>	<u>10,045,650</u>	<u>12,467,359</u>
<u>(3,333,916)</u>	<u>(5,463,866)</u>	<u>(10,186,520)</u>
1,576,078	7,292,870	14,113,000
113,070	556,580	0
168,773	4,400,773	5,420,525
(19,175)	(305,000)	(393,000)
<u>1,838,746</u>	<u>11,945,223</u>	<u>19,140,525</u>
(1,495,170)	6,481,357	8,954,005
<u>13,709,692</u>	<u>22,694,284</u>	<u>13,740,279</u>
<u>\$ 12,214,522</u>	<u>\$ 29,175,641</u>	<u>\$ 22,694,284</u>

CITY OF COLLEGE STATION, TEXAS
BUSINESS PARK FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Revenues:				
Investment Income	\$ 35,000	\$ 35,000	\$ 24,323	\$ (10,677)
Other	0	0	443,970	443,970
Total Revenues	<u>35,000</u>	<u>35,000</u>	<u>468,293</u>	<u>433,293</u>
Expenditures:				
Current				
Reimbursed Administrative	55,000	55,000	55,000	0
Capital Outlay	2,790,000	2,790,000	1,318,835	(1,471,165)
Debt Issuance Cost	0	0	2,192	2,192
Total Expenditures	<u>2,845,000</u>	<u>2,845,000</u>	<u>1,376,027</u>	<u>(1,468,973)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,810,000)</u>	<u>(2,810,000)</u>	<u>(907,734)</u>	<u>1,902,266</u>
Other Financing Sources:				
Proceeds from Long Term Debt Issuance	200,000	200,000	202,873	2,873
Operating Transfers In	2,400,000	2,400,000	2,685,825	285,825
Total Other Financing Sources	<u>2,600,000</u>	<u>2,600,000</u>	<u>2,888,698</u>	<u>288,698</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(210,000)</u>	<u>(210,000)</u>	<u>1,980,964</u>	<u>2,190,964</u>
Fund Balances, October 1	<u>251,392</u>	<u>251,392</u>	<u>418,688</u>	<u>167,296</u>
Fund Balances, September 30	<u>\$ 41,392</u>	<u>\$ 41,392</u>	<u>\$ 2,399,652</u>	<u>\$ 2,358,260</u>

CITY OF COLLEGE STATION, TEXAS
DRAINAGE PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Revenues:				
Special Assessment	\$ 958,500	\$ 958,500	\$ 937,626	\$ (20,874)
Investment Income	<u>195,000</u>	<u>195,000</u>	<u>326,915</u>	<u>131,915</u>
Total Revenue	<u>1,153,500</u>	<u>1,153,500</u>	<u>1,264,541</u>	<u>111,041</u>
Expenditures:				
Current:				
Purchased Professional Services	0	0	12,541	12,541
Reimbursed Administrative	205,201	205,201	216,501	11,300
Debt Issuance Costs	30,000	30,000	5,128	(24,872)
Capital Outlay	<u>3,975,000</u>	<u>3,975,000</u>	<u>300,820</u>	<u>(3,674,180)</u>
Total Expenditures	<u>4,210,201</u>	<u>4,210,201</u>	<u>534,990</u>	<u>(3,675,211)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,056,701)</u>	<u>(3,056,701)</u>	<u>729,551</u>	<u>3,786,252</u>
Other Financing Sources (Uses):				
Proceeds from Long Term Debt Issuance	785,000	785,000	500,000	(285,000)
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>(285,825)</u>	<u>(285,825)</u>
Total Other Financing Sources (Uses)	<u>785,000</u>	<u>785,000</u>	<u>214,175</u>	<u>(570,825)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(2,271,701)</u>	<u>(2,271,701)</u>	<u>943,726</u>	<u>3,215,427</u>
Fund Balances, October 1	<u>2,289,725</u>	<u>2,289,725</u>	<u>4,775,532</u>	<u>2,485,807</u>
Fund Balances, September 30	<u>\$ 18,024</u>	<u>\$ 18,024</u>	<u>\$ 5,719,258</u>	<u>\$ 5,701,234</u>

CITY OF COLLEGE STATION, TEXAS
GENERAL GOVERNMENT PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Revenues:				
Intergovernmental Revenue	\$ 0	\$ 0	\$ 60,000	\$ 60,000
Investment Income	30,000	30,000	164,678	134,678
Contributions	0	0	495	495
Reimbursed Expenditures	0	0	527,500	527,500
Total Revenues	<u>30,000</u>	<u>30,000</u>	<u>752,673</u>	<u>722,673</u>
Expenditures:				
Current:				
Fiscal Services	0	0	194,046	194,046
Reimbursed Administrative	50,000	50,000	50,000	0
Other	131,348	131,348	27,793	(103,555)
Capital Outlay	6,353,000	6,353,000	1,598,514	(4,754,486)
Debt Service:				
Issuance Costs	10,100	10,100	21,963	11,863
Total Expenditures	<u>6,544,448</u>	<u>6,544,448</u>	<u>1,892,316</u>	<u>(4,652,132)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,514,448)</u>	<u>(6,514,448)</u>	<u>(1,139,643)</u>	<u>5,374,805</u>
Other Financing Sources:				
Proceeds from Long Term Debt Issuance	2,623,000	2,623,000	1,996,490	(626,510)
Operating Transfers In	3,120,000	3,120,000	1,546,175	(1,573,825)
Total Other Financing Sources (Uses)	<u>5,743,000</u>	<u>5,743,000</u>	<u>3,542,665</u>	<u>(2,200,335)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(771,448)</u>	<u>(771,448)</u>	<u>2,403,022</u>	<u>3,174,470</u>
Fund Balances, October 1	<u>789,491</u>	<u>789,491</u>	<u>2,066,675</u>	<u>1,277,184</u>
Fund Balances, September 30	<u>\$ 18,043</u>	<u>\$ 18,043</u>	<u>\$ 4,469,697</u>	<u>\$ 4,451,654</u>

CITY OF COLLEGE STATION, TEXAS
PARKS PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Revenues:				
Charges for Services	\$ 0	\$ 0	\$ 51,035	\$ 51,035
Investment Income	60,000	60,000	113,645	53,645
Total Revenues	60,000	60,000	164,680	104,680
Expenditures:				
Current:				
Reimbursed Administrative	43,000	43,000	44,981	1,981
Capital Outlay	2,529,000	2,529,000	580,337	(1,948,663)
Debt Service:				
Issuance Cost	17,000	17,000	31,456	14,456
Total Expenditures	2,589,000	2,589,000	656,774	(1,932,226)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,529,000)	(2,529,000)	(492,094)	2,036,906
Other Financing Sources:				
Proceeds from Long Term Debt Issuance	1,411,000	1,411,000	3,017,429	1,606,429
Total Other Financing Sources	1,411,000	1,411,000	3,017,429	1,606,429
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(1,118,000)	(1,118,000)	2,525,335	3,643,335
Fund Balances, October 1	1,118,454	1,118,454	1,723,697	605,243
Fund Balances, September 30	\$ 454	\$ 454	\$ 4,249,032	\$ 4,248,578

CITY OF COLLEGE STATION, TEXAS
STREETS PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Revenues:				
Intergovernmental	\$ 413,000	\$ 413,000	\$ 819,648	\$ 406,648
Investment Income	75,000	75,000	850,962	775,962
Other	0	0	120,820	120,820
Total Revenues	488,000	488,000	1,791,430	1,303,430
Expenditures:				
Current				
Purchased Professional Services	0	0	10,400	10,400
Reimbursed Administrative	245,000	245,000	256,285	11,285
Other	0	0	4,269	4,269
Capital Outlay	5,569,000	5,569,000	4,714,025	(854,975)
Debt Service				
Issuance Costs	45,000	45,000	16,467	(28,533)
Intergovernmental	350,000	350,000	0	(350,000)
Total Expenditures	6,209,000	6,209,000	5,001,446	(1,207,554)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,721,000)	(5,721,000)	(3,210,016)	2,510,984
Other Financing Sources (Uses):				
Proceeds form Long Term Debt Issuance	4,769,000	4,769,000	1,576,078	(3,192,922)
Operating Transfers In	0	0	168,773	168,773
Operating Transfers Out	0	0	(19,175)	(19,175)
Total Other Financing Sources (Uses)	4,769,000	4,769,000	1,725,676	(3,043,324)
Deficiency of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(952,000)	(952,000)	(1,484,340)	(532,340)
Fund Balances, October 1	2,430,431	2,430,431	13,709,692	11,279,261
Fund Balances, September 30	\$ 1,478,431	\$ 1,478,431	\$ 12,225,352	\$ 10,746,921

ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. In these funds, the intent of the government's council is that costs of providing goods or services to the general public on a continuing basis will be financed or recovered primarily through user charges, or where the government's council has decided that periodic determination of net income is appropriate for accountability purposes.

Electric - to account for revenues and expenses related to the operation and maintenance of the electric systems of the City. All activities necessary to provide such services are accounted for in this fund and include, but are not limited to, administration, operations, maintenance, utility billing and collections, meter reading, and financing and related debt service.

Water - to account for revenues and expenses related to the operation and maintenance of the water systems of the City. All activities necessary to provide such services are accounted for in this fund and include, but are not limited to, administration, operations, maintenance, and financing and related debt service.

Sewer - to account for revenues and expenses related to the operation and maintenance of the sewer systems of the City. All activities necessary to provide such services are accounted for in this fund and include, but are not limited to, administration, operations, maintenance, and financing and related debt service.

Sanitation - to account for all sanitation collection and disposal activities by the City for both residential and commercial residents.

Cedar Creek Condominiums - to account for revenues and expenses related to the operation and maintenance of the Cedar Creek Condominiums.

Northgate Parking - to account for revenues and expenses related to the operation and maintenance of the Northgate parking garage and parking lot.

CITY OF COLLEGE STATION, TEXAS
ENTERPRISE FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2001

(With comparative totals for the fiscal year ended September 30, 2000)

	<u>Electric</u>	<u>Water</u>	<u>Sewer</u>
Current Assets:			
Equity in Cash and Cash Equivalents	\$ 6,149,549	\$ 4,138,046	\$ 1,101,876
Equity in Investment	6,553,506	4,409,870	1,174,257
Receivables			
Accrued Interest	162,049	91,901	23,506
Accounts	5,956,641	1,089,976	867,709
Escrow	0	0	0
Notes	0	0	0
Other	1,128,640	0	0
Less Allowance for Uncollectible Accounts	(1,421,783)	(30,700)	(56,161)
Inventories	1,432,386	327,327	21,411
Total Current Assets	<u>19,960,988</u>	<u>10,026,420</u>	<u>3,132,598</u>
Restricted Assets:			
Equity in Cash and Cash Equivalents	1,001,029	4,749,370	5,624,063
Equity in Investments	1,066,785	5,059,419	5,993,502
Receivables			
Accrued Interest	0	100,008	131,994
Accounts	0	0	0
Special Assessments	0	0	0
Total Restricted Assets	<u>2,067,814</u>	<u>9,908,797</u>	<u>11,749,559</u>
Advance to Other Funds	<u>200,000</u>	<u>0</u>	<u>0</u>
Equity in Joint Venture	<u>0</u>	<u>0</u>	<u>0</u>
Deferred Charges:			
Water Well	0	1,167,075	0
Bond Issuance Costs	215,352	221,602	402,739
Accumulated Amortization	(79,517)	(1,096,135)	(125,357)
Total Deferred Charges	<u>135,835</u>	<u>292,542</u>	<u>277,382</u>
Property and Equipment:			
Utility Plant	54,094,086	46,907,646	49,992,252
Buildings	0	898,760	822,954
Machinery and Equipment	225,801	977,879	1,391,353
Accumulated Depreciation	(16,859,003)	(16,328,848)	(12,554,899)
Construction in Progress	5,469,854	10,370,922	7,112,713
Land	0	470,062	602,517
Total Property and Equipment	<u>42,930,738</u>	<u>43,296,421</u>	<u>47,366,890</u>
Total Assets	<u>\$ 65,295,375</u>	<u>\$ 63,524,180</u>	<u>\$ 62,526,429</u>

Sanitation	Cedar Creek Condominiums	Northgate Parking	Totals	
			2001	2000
\$ 632,166	\$ 118,968	\$ 806,002	\$ 12,946,607	\$ 14,216,977
673,693	126,782	858,947	13,797,055	22,724,141
15,080	0	18,168	310,704	558,728
515,951	0	76,603	8,506,880	8,221,525
0	197,989	0	197,989	192,790
12,522	0	0	12,522	0
0	0	0	1,128,640	1,139,549
(32,887)	0	0	(1,541,531)	(1,460,416)
1,542	0	0	1,782,666	1,745,847
<u>1,818,067</u>	<u>443,739</u>	<u>1,759,720</u>	<u>37,141,532</u>	<u>47,339,141</u>
0	0	0	11,374,462	6,133,607
0	0	0	12,119,706	9,603,196
0	0	0	232,002	177,547
0	0	0	0	7,686
0	0	0	0	5,797
<u>0</u>	<u>0</u>	<u>0</u>	<u>23,726,170</u>	<u>15,927,833</u>
0	0	0	200,000	0
<u>5,447,202</u>	<u>0</u>	<u>0</u>	<u>5,447,202</u>	<u>4,782,510</u>
0	0	0	1,167,075	1,167,075
0	0	0	839,693	790,218
0	0	0	(1,301,009)	(1,263,698)
<u>0</u>	<u>0</u>	<u>0</u>	<u>705,759</u>	<u>693,595</u>
0	0	0	150,993,984	129,591,712
0	0	5,602,610	7,324,324	1,721,714
1,259,439	0	73,160	3,927,632	3,893,574
(1,225,422)	0	(7,617)	(46,975,789)	(43,401,916)
0	0	0	22,953,489	20,794,189
0	0	672,811	1,745,390	1,684,406
<u>34,017</u>	<u>0</u>	<u>6,340,964</u>	<u>139,969,030</u>	<u>114,283,679</u>
<u>\$ 7,299,286</u>	<u>\$ 443,739</u>	<u>\$ 8,100,684</u>	<u>\$ 207,189,693</u>	<u>\$ 183,026,758</u>

(Continued)

CITY OF COLLEGE STATION, TEXAS
ENTERPRISE FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2001

(With comparative totals for the fiscal year ended September 30, 2000)

(Continued)

	Electric	Water	Sewer
Liabilities and Fund Equity			
Current Liabilities:			
Accounts Payable	\$ 4,779,181	\$ 333,084	\$ 42,773
Accrued Interest Payable	0	0	0
Retainage Payable	436	16,817	0
Accrued Liabilities	372,304	41,639	41,273
Customer Construction Advances	24,382	59,687	16,176
Other Deferred Revenues	822	0	0
Certificates of Obligation	0	0	0
Total Current Liabilities	5,177,125	451,227	100,222
Current Liabilities Payable from Restricted Assets:			
Accounts Payable	4,392,904	497,673	764,824
Accrued Interest Payable	90,503	115,956	239,998
Retainage Payable	0	278,900	206,347
Accrued Liabilities	13,174	0	0
Refundable Deposits	1,087,011	126,989	0
Revenue Bonds	825,650	864,150	1,475,200
Total Current Liabilities Payable from Restricted Assets	6,409,242	1,883,668	2,686,369
Noncurrent Liabilities:			
Revenue Bonds	10,043,100	20,893,300	29,083,600
Unamortized Premium on Bonds	(48,692)	(37,580)	(45,394)
Certificates of Obligation	0	0	0
Accrued Vacation	95,333	49,722	55,982
Total Noncurrent Liabilities	10,089,741	20,905,442	29,094,188
Total Liabilities	21,676,108	23,240,337	31,880,779
Fund Equity:			
Contributed Capital	3,696,637	14,831,529	13,169,515
Retained Earnings			
Reserved for Debt Service	685,161	616,628	1,305,091
Reserved for Capital Projects	0	8,618,228	9,375,458
Unreserved	39,237,469	16,217,458	6,795,586
Total Fund Equity	43,619,267	40,283,843	30,645,650
Total Liabilities and Fund Equity	\$ 65,295,375	\$ 63,524,180	\$ 62,526,429

Sanitation	Cedar Creek Condominiums	Northgate Parking	Totals	
			2001	2000
\$ 74,130	\$ 142,981	\$ 388,580	\$ 5,760,729	\$ 4,896,941
3,940	0	0	3,940	26,509
0	0	254,518	271,771	36,067
74,363	0	7,812	537,391	453,412
0	0	0	100,245	91,802
0	0	0	822	1,172
0	0	0	0	232,000
<u>152,433</u>	<u>142,981</u>	<u>650,910</u>	<u>6,674,898</u>	<u>5,737,903</u>
0	0	0	5,655,401	5,880,004
0	0	0	446,457	564,781
0	0	0	485,247	53,393
0	0	0	13,174	13,174
0	0	475	1,214,475	1,811,142
0	0	0	3,165,000	3,185,000
<u>0</u>	<u>0</u>	<u>475</u>	<u>10,979,754</u>	<u>11,507,494</u>
0	0	0	60,020,000	39,685,000
0	0	0	(131,666)	(152,864)
0	0	0	0	6,265,000
28,453	0	1,049	230,539	208,641
<u>28,453</u>	<u>0</u>	<u>1,049</u>	<u>60,118,873</u>	<u>46,005,777</u>
<u>180,886</u>	<u>142,981</u>	<u>652,434</u>	<u>77,773,525</u>	<u>63,251,174</u>
54,900	0	6,963,435	38,716,016	27,107,864
0	0	0	2,606,880	2,606,880
0	0	0	17,993,686	10,672,213
7,063,500	300,758	484,815	70,099,586	79,388,627
<u>7,118,400</u>	<u>300,758</u>	<u>7,448,250</u>	<u>129,416,168</u>	<u>119,775,584</u>
<u>\$ 7,299,286</u>	<u>\$ 443,739</u>	<u>\$ 8,100,684</u>	<u>\$ 207,189,693</u>	<u>\$ 183,026,758</u>

CITY OF COLLEGE STATION, TEXAS
ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS
For the Fiscal Year Ended September 30, 2001
(With comparative totals for the fiscal year ended September 30, 2000)

	Electric	Water	Sewer
Operating Revenues:			
Electric Sales	\$ 42,290,635	\$ 0	\$ 0
Water Sales	0	8,072,508	0
Sewer Service	0	0	7,045,955
Garbage Collection Fees	0	0	0
Charges for Services	0	0	0
Other	1,062,254	445,144	227,400
Total Operating Revenues	<u>43,352,889</u>	<u>8,517,652</u>	<u>7,273,355</u>
Operating Expenses:			
Electric Operations	37,299,928	0	0
Salaries and Benefits	0	1,268,737	1,309,785
Supplies	0	130,597	189,598
Maintenance	0	401,873	327,333
Purchased Professional Services	0	56,693	81,589
Purchased Property Services	0	1,004,022	328,522
Other Purchased Services	0	257,053	336,735
Reimbursed Administrative	0	1,181,690	1,005,426
Depreciation	1,406,729	1,171,264	1,080,756
Other	0	9,415	276,782
Total Operating Expenses	<u>38,706,657</u>	<u>5,481,344</u>	<u>4,936,526</u>
Operating Income	<u>4,646,232</u>	<u>3,036,308</u>	<u>2,336,829</u>
Nonoperating Revenues (Expenses):			
Investment Income	1,188,021	981,363	618,395
Reimbursed Expenses	36,397	28,319	0
Grants	0	0	0
Earnings in Joint Venture	0	0	0
Interest Expense	(629,443)	(590,759)	(1,182,754)
Other, Net	(181,937)	833,921	11,363
Total Nonoperating Revenues (Expenses)	<u>413,038</u>	<u>1,252,844</u>	<u>(552,996)</u>
Income Before Operating Transfers	<u>5,059,270</u>	<u>4,289,152</u>	<u>1,783,833</u>
Operating Transfers:			
Operating Transfers In	0	0	0
Operating Transfers Out	(7,582,800)	(4,191,500)	(1,605,473)
Total Operating Transfers	<u>(7,582,800)</u>	<u>(4,191,500)</u>	<u>(1,605,473)</u>
Net Income (Loss)	(2,523,530)	97,652	178,360
Retained Earnings, October 1 (Restated)	42,446,160	25,354,662	17,297,775
Retained Earnings, September 30	<u>\$ 39,922,630</u>	<u>\$ 25,452,314</u>	<u>\$ 17,476,135</u>

Sanitation	Cedar Creek Condominiums	Northgate Parking	Totals	
			2001	2000
\$ 0	\$ 0	\$ 0	\$ 42,290,635	\$ 35,295,718
0	0	0	8,072,508	8,703,923
0	0	0	7,045,955	6,992,172
4,035,385	0	0	4,035,385	3,764,215
0	0	147,605	147,605	141,994
40,960	0	0	1,775,758	1,986,696
<u>4,076,345</u>	<u>0</u>	<u>147,605</u>	<u>63,367,846</u>	<u>56,884,718</u>
0	0	0	37,299,928	33,801,243
1,156,090	0	74,683	3,809,295	3,693,354
163,919	0	17,518	501,632	519,737
355,740	0	2,425	1,087,371	1,499,611
293,790	0	57,229	489,301	526,157
1,069,098	0	5,085	2,406,727	2,298,090
677,535	0	14,082	1,285,405	1,072,944
417,062	0	78,000	2,682,178	2,207,562
18,133	0	6,130	3,683,012	3,671,262
24,268	0	0	310,465	154,415
<u>4,175,635</u>	<u>0</u>	<u>255,152</u>	<u>53,555,314</u>	<u>49,444,375</u>
(99,290)	0	(107,547)	9,812,532	7,440,343
98,782	5,199	330,078	3,221,838	2,664,815
0	0	0	64,716	66,214
14,800	0	0	14,800	0
664,692	0	0	664,692	664,788
0	0	0	(2,402,956)	(2,191,824)
(32,667)	0	79,203	709,883	(112,741)
<u>745,607</u>	<u>5,199</u>	<u>409,281</u>	<u>2,272,973</u>	<u>1,091,252</u>
<u>646,317</u>	<u>5,199</u>	<u>301,734</u>	<u>12,085,505</u>	<u>8,531,595</u>
0	0	225,000	225,000	0
(677,900)	0	(220,400)	(14,278,073)	(9,847,012)
<u>(677,900)</u>	<u>0</u>	<u>4,600</u>	<u>(14,053,073)</u>	<u>(9,847,012)</u>
(31,583)	5,199	306,334	(1,967,568)	(1,315,417)
7,095,083	295,559	178,481	92,667,720	93,983,137
<u>\$ 7,063,500</u>	<u>\$ 300,758</u>	<u>\$ 484,815</u>	<u>\$ 90,700,152</u>	<u>\$ 92,667,720</u>

CITY OF COLLEGE STATION, TEXAS
ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For the Fiscal Year Ended September 30, 2001
(With comparative totals for the fiscal year ended September 30, 2000)

	Electric	Water	Sewer
Cash Flows from Operating Activities:			
Cash Received from Customers	\$ 42,996,433	\$ 8,770,977	\$ 7,237,895
Cash Payments to Suppliers for Goods and Services	(34,460,650)	(2,920,144)	(2,511,698)
Cash Payments to Employees for Services	(2,171,031)	(1,274,960)	(1,316,688)
Customer Deposits Received	193,173	35,067	0
Customer Deposits Returned	(760,916)	(64,465)	0
Cash Received for Reimbursed Expenses	36,397	28,319	0
Cash Received from Sale of Scrap	13,974	0	0
Cash Received from Collection Fees	7,107	0	0
Cash Received from Leases	0	0	0
Cash Received from Grants	0	0	0
Cash Received for Miscellaneous Revenues	58,579	0	55,104
Cash Paid for Miscellaneous Expenses	(15,751)	(27,868)	0
Net Cash Provided (Used) by Operating Activities	5,897,315	4,546,926	3,464,613
Cash Flows from Noncapital Financing Activities:			
Principal Received on Note	0	0	0
Interest Received on Note	0	0	0
Principal Received on Advance to Other Funds	0	0	0
Interest Received on Advance to Other Funds	0	0	0
Operating Transfers In from Other Funds	0	0	0
Operating Transfers Out to Other Funds	(7,582,800)	(4,191,500)	(1,605,473)
Principal Paid on Advance from Other Funds	0	0	0
Interest Paid on Advance from Other Funds	0	0	0
Cash Received from Other Funds	0	0	0
Cash Paid to Other Funds	(200,000)	0	0
Cash Paid to Public Agencies	(246,167)	0	0
Net Cash Provided (Used) by Noncapital Financing Activities	(8,028,967)	(4,191,500)	(1,605,473)
Cash Flows from Capital and Related Financing Activities:			
Acquisition and Construction of Capital Assets	(4,189,305)	(9,443,868)	(6,038,338)
Proceeds from Sale of Assets	0	821,970	0
Capital Contributed by Developers	40,056	0	53,408
Principal Paid on Revenue Bonds	(999,850)	(856,150)	(1,329,000)
Interest Paid on Revenue Bonds	(638,453)	(626,730)	(1,256,097)
Interest Paid to Other Funds	0	0	0
Fees Paid to Fiscal Agent	(2,905)	(2,290)	(4,465)
Proceeds from Revenue Bonds	0	12,400,000	11,100,000
Issuance Costs Paid on Revenue Bonds	0	(53,544)	(47,931)
Cash Paid to Other Funds	0	0	0
Net Cash Used by Capital and Related Financing Activities	(5,790,457)	2,239,388	2,477,577

Sanitation	Cedar Creek Condominiums	Northgate Parking	Totals	
			2001	2000
\$ 4,024,779	\$ 0	\$ 71,002	\$ 63,101,086	\$ 56,953,082
(2,968,019)	0	(29,131)	(42,889,642)	(33,599,244)
(1,134,316)	0	(71,704)	(5,968,699)	(5,893,584)
0	0	0	228,240	1,009,187
0	0	0	(825,381)	(821,207)
0	0	0	64,716	66,214
2,050	0	0	16,024	9,289
1,546	0	0	8,653	7,517
0	0	0	0	353
14,800	0	0	14,800	0
1,636	0	74,306	189,625	27,360
(10,520)	0	0	(54,139)	(41,811)
<u>(68,044)</u>	<u>0</u>	<u>44,473</u>	<u>13,885,283</u>	<u>17,717,156</u>
0	0	0	0	135,452
0	0	0	0	8,180
0	0	0	0	245,959
0	0	0	0	5,891
0	0	225,000	225,000	76,733
(677,900)	0	(220,400)	(14,278,073)	(9,923,785)
0	0	0	0	(115,801)
0	0	0	0	(3,940)
0	0	0	0	722,161
0	0	0	(200,000)	(73,452)
(37,800)	0	0	(283,967)	(321,494)
<u>(715,700)</u>	<u>0</u>	<u>4,600</u>	<u>(14,537,040)</u>	<u>(9,244,096)</u>
0	0	(4,622,150)	(24,293,661)	(10,146,707)
0	0	0	821,970	107,640
0	0	0	93,464	50,949
0	0	0	(3,185,000)	(3,595,000)
0	0	0	(2,521,280)	(1,905,308)
0	0	0	0	(9,025)
0	0	0	(9,660)	(60,732)
0	0	497,130	23,997,130	16,997,000
0	0	0	(101,475)	(74,721)
0	0	0	0	(722,161)
<u>0</u>	<u>0</u>	<u>(4,125,020)</u>	<u>(5,198,512)</u>	<u>641,935</u>

(Continued)

CITY OF COLLEGE STATION, TEXAS
ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For the Fiscal Year Ended September 30, 2001
(With comparative totals for the fiscal year ended September 30, 2000)
(Continued)

	<u>Electric</u>	<u>Water</u>	<u>Sewer</u>
Cash Flows from Investing Activities:			
Purchase of Investments	\$ (5,851,861)	\$ (10,453,282)	\$ (8,588,062)
Proceeds from Sale and Maturities of Investment Securities	11,266,273	10,182,182	6,896,830
Investment Income	1,330,974	987,836	582,994
Net Cash Provided (Used) by Investing Activities	<u>6,745,386</u>	<u>716,736</u>	<u>(1,108,238)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(1,176,723)	3,311,550	3,228,479
Cash and Cash Equivalents, Oct. 1	8,327,301	5,575,866	3,497,460
Cash and Cash Equivalents, Sept. 30	<u>7,150,578</u>	<u>8,887,416</u>	<u>6,725,939</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	4,646,232	3,036,308	2,336,829
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation	1,406,729	1,171,264	1,080,756
Provision for Uncollectible Accounts	0	0	0
Miscellaneous Nonoperating Revenues	200,115	28,319	55,104
Miscellaneous Nonoperating Expenses	(15,751)	(39,381)	(38,794)
Change in Assets and Liabilities:			
Change in Accounts Receivable	(375,051)	253,325	8,866
Change in Other Receivables	10,909	0	0
Change in Inventory	(25,153)	(4,932)	(6,717)
Change in Accounts Payable	591,897	97,913	7,838
Change in Accrued Liabilities	19,354	26,023	17,301
Change in Deferred Revenue	0	(350)	4,046
Change in Refundable Deposits	(567,743)	(29,399)	0
Change in Accrued Vacation	5,777	7,836	(616)
Total Adjustments	<u>1,251,083</u>	<u>1,510,618</u>	<u>1,127,784</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 5,897,315</u>	<u>\$ 4,546,926</u>	<u>\$ 3,464,613</u>

Sanitation	Cedar Creek Condominiums	Northgate Parking	Totals	
			2001	2000
\$ (496,007)	\$ (127,774)	\$ 0	\$ (25,516,986)	\$ (11,511,584)
1,021,638	150,949	2,409,690	31,927,562	13,986,780
124,143	0	384,231	3,410,178	2,303,284
<u>649,774</u>	<u>23,175</u>	<u>2,793,921</u>	<u>9,820,754</u>	<u>4,778,480</u>
(133,970)	23,175	(1,282,026)	3,970,485	13,893,475
766,136	95,793	2,088,028	20,350,584	6,457,109
<u>632,166</u>	<u>118,968</u>	<u>806,002</u>	<u>24,321,069</u>	<u>20,350,584</u>
<u>(99,290)</u>	<u>0</u>	<u>(107,547)</u>	<u>9,812,532</u>	<u>7,440,343</u>
18,133	0	6,130	3,683,012	3,671,262
0	0	0	0	157,316
22,664	0	74,306	380,508	271,596
(10,520)	0	(475)	(104,921)	(41,711)
(51,566)	0	(76,603)	(241,029)	49,536
0	0	0	10,909	18,828
(17)	0	0	(36,819)	(367,683)
25,955	0	140,185	863,788	6,657,838
18,684	0	7,014	88,376	(185,557)
0	0	0	3,696	0
0	0	475	(596,667)	27,117
7,913	0	988	21,898	18,271
<u>31,246</u>	<u>0</u>	<u>152,020</u>	<u>4,072,751</u>	<u>10,276,813</u>
<u>\$ (68,044)</u>	<u>\$ 0</u>	<u>\$ 44,473</u>	<u>\$ 13,885,283</u>	<u>\$ 17,717,156</u>

CITY OF COLLEGE STATION
ELECTRIC FUND
SCHEDULE OF REVENUES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Operating Revenues:				
Electric Sales	\$ 36,419,000	\$ 42,919,000	\$ 41,977,329	\$ (941,671)
Forfeits, Discounts and Penalties	500,000	500,000	815,541	315,541
Electric Property Rentals	52,000	52,000	51,998	(2)
Connect Fees	195,000	195,000	185,769	(9,231)
Miscellaneous	950,000	950,000	4,464	(945,536)
Total Operating Revenues	38,116,000	44,616,000	43,035,101	(1,580,899)
Nonoperating Revenues:				
Investment Income	1,010,000	1,010,000	1,153,201	143,201
Reimbursed Expenses	12,000	12,000	36,397	24,397
Contributions	0	0	18,060	18,060
Other	83,500	83,500	72,657	(10,843)
Total Nonoperating Revenues	1,105,500	1,105,500	1,280,315	174,815
Revenue Bond I&S Fund:				
Investment Income	0	0	38,191	38,191
Operating Transfers In	1,643,742	1,643,742	1,643,742	0
Total Revenue Bond I&S Fund	1,643,742	1,643,742	1,681,933	38,191
Total Electric Fund Revenues	\$ 40,865,242	\$ 47,365,242	\$ 45,997,349	\$ (1,367,893)

See reconciliation to GAAP on page 143.

CITY OF COLLEGE STATION, TEXAS
ELECTRIC FUND
SCHEDULE OF EXPENSES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Operating Expenses:				
Electric Operations	30,189,218	36,840,785	36,525,903	(314,882)
Capital Outlay	20,400	20,400	8,608	(11,792)
Total Administration	30,209,618	36,861,185	36,534,511	(326,674)
Nondepartmental:				
Reimbursed Administrative	1,562,064	1,562,064	1,562,064	0
Other Operating Expenses	0	0	(2,749)	(2,749)
Public Agency Funding	246,167	528,667	246,167	(282,500)
Return on Investment	3,998,000	3,998,000	3,998,000	0
Operating Transfers Out	7,006,642	7,046,442	5,225,542	(1,820,900)
Capital Outlay	3,707,550	3,707,550	3,028,333	(679,217)
Contingency	170,000	170,000	0	(170,000)
Total Nondepartmental	16,690,423	17,012,723	14,057,357	(2,955,366)
Revenue Bond I&S Fund:				
Principal Payments	1,006,650	1,006,650	999,850	(6,800)
Interest Expense	637,092	637,092	632,525	(4,567)
Fiscal Agent's Fee	0	0	2,905	2,905
Total Revenue Bond I&S Fund	1,643,742	1,643,742	1,635,280	(8,462)
Total Electric Fund Expenses	\$ 48,543,783	\$ 55,517,650	\$ 52,227,148	\$ (3,290,502)

See reconciliation to GAAP on page 143.

CITY OF COLLEGE STATION, TEXAS
WATER FUND
SCHEDULE OF REVENUES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Operating Revenues:				
Water Sales	\$ 8,864,000	\$ 8,864,000	\$ 8,053,706	\$ (810,294)
Water Taps	353,300	353,300	395,163	41,863
Connect Fees	46,400	46,400	46,780	380
Miscellaneous Operating Revenue	35,400	35,400	1,943	(33,457)
Total Operating Revenues	9,299,100	9,299,100	8,497,592	(801,508)
Nonoperating Revenues:				
Investment Income	464,000	464,000	540,466	76,466
Reimbursed Expenses	0	0	28,319	28,319
Other	0	0	832,955	832,955
Total Nonoperating Revenues	464,000	464,000	1,401,740	937,740
Revenue Bond I&S Fund:				
Investment Income	0	0	96,031	96,031
Operating Transfers In	1,382,221	1,382,221	1,382,221	0
Total Water Revenue I&S Fund	1,382,221	1,382,221	1,478,252	96,031
Water Revenue Bond Funds:				
Investment Income	160,000	160,000	170,495	10,495
Other	0	0	140	140
Operating Transfers In	3,500,000	3,857,368	357,368	(3,500,000)
Proceeds from Long-Term Debt	8,200,000	8,200,000	12,400,000	4,200,000
Total Water Revenue Bond Fund	11,860,000	12,217,368	12,928,003	710,635
Total Water Fund Revenues	\$ 23,005,321	\$ 23,362,689	\$ 24,305,587	\$ 942,898

See reconciliation to GAAP on page 143.

CITY OF COLLEGE STATION, TEXAS
WATER FUND
SCHEDULE OF EXPENSES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Water Production:				
Salaries and Benefits	\$ 225,645	\$ 234,301	\$ 211,621	\$ (22,680)
Supplies	89,700	89,700	50,360	(39,340)
Maintenance	124,010	124,010	97,987	(26,023)
Purchased Professional Services	85,500	85,500	53,832	(31,668)
Purchased Property Services	703,960	703,960	985,883	281,923
Other Purchased Services	44,110	44,110	45,009	899
Capital Outlay	26,750	26,750	11,569	(15,181)
Other	157,675	157,675	88,638	(69,037)
Total Water Production	1,457,350	1,466,006	1,544,899	78,893
Water Distribution:				
Salaries and Benefits	593,517	621,124	668,095	46,971
Supplies	26,517	26,517	53,281	26,764
Maintenance	193,703	193,703	292,305	98,602
Purchased Professional Services	81,210	81,210	2,786	(78,424)
Purchased Property Services	12,581	12,581	11,671	(910)
Other Purchased Services	68,249	68,249	68,349	100
Capital Outlay	75,948	75,948	(15,991)	(91,939)
Total Water Distribution	1,051,725	1,079,332	1,080,496	1,164
Engineering:				
Salaries and Benefits	429,489	439,404	434,085	(5,319)
Supplies	17,000	17,000	26,956	9,956
Maintenance	17,900	17,900	14,581	(3,319)
Purchased Professional Services	724	724	75	(649)
Purchased Property Services	6,940	6,940	6,468	(472)
Other Purchased Services	36,433	36,433	55,057	18,624
Capital Outlay	19,000	19,000	30	(18,970)
Total Engineering	527,486	537,401	537,252	(149)

(Continued)

CITY OF COLLEGE STATION, TEXAS
WATER FUND
SCHEDULE OF EXPENSES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001
(Continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Nondepartmental:				
Reimbursed Administrative	\$ 931,914	\$ 931,914	\$ 931,914	\$ 0
Other Operating Expenses	0	0	1,986	1,986
Other Nonoperating Expenses	0	0	158	158
Operating Transfers Out	9,049,721	9,428,089	5,928,089	(3,500,000)
Contingency	70,000	70,000	0	(70,000)
Total Nondepartmental	10,051,635	10,430,003	6,862,147	(3,567,856)
Revenue Bond I&S Fund:				
Principal Payments	849,350	849,350	856,150	6,800
Interest Expense	532,871	532,871	622,715	89,844
Fiscal Agent's Fees	0	0	2,290	2,290
Total Revenue Bond I&S Fund	1,382,221	1,382,221	1,481,155	98,934
Water Revenue Bond Fund:				
Reimbursed Administrative	258,000	258,000	269,883	11,883
Capital Outlay	17,297,606	18,054,974	9,906,397	(8,148,577)
Debt Issuance Costs	100,000	100,000	125	(99,875)
Total Water Revenue Bond Fund	17,655,606	18,412,974	10,176,405	(8,236,569)
Total Water Fund Expenses	\$ 32,126,023	\$ 33,307,937	\$ 21,682,354	\$ (11,625,583)

See reconciliation to GAAP on page 143.

CITY OF COLLEGE STATION, TEXAS
SEWER FUND
SCHEDULE OF REVENUES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Operating Revenues:				
Sewer Service	\$ 7,315,000	\$ 7,315,000	\$ 6,989,282	\$ (325,718)
Sewer Taps	190,000	190,000	227,400	37,400
Total Operating Revenues	<u>7,505,000</u>	<u>7,505,000</u>	<u>7,216,682</u>	<u>(288,318)</u>
Nonoperating Revenues:				
Investment Income	120,000	120,000	148,557	28,557
Other	<u>0</u>	<u>0</u>	<u>33</u>	<u>33</u>
Total Nonoperating Revenues	<u>120,000</u>	<u>120,000</u>	<u>148,590</u>	<u>28,590</u>
Revenue Bond I&S Fund:				
Investment Income	0	0	132,495	132,495
Operating Transfers In	<u>2,462,877</u>	<u>2,462,877</u>	<u>2,462,877</u>	<u>0</u>
Total Sewer Revenue I&S Fund	<u>2,462,877</u>	<u>2,462,877</u>	<u>2,595,372</u>	<u>132,495</u>
Sewer Revenue Bond Funds:				
Investment Income	100,000	100,000	147,110	47,110
Proceeds form Long-Term Debt	<u>11,300,000</u>	<u>11,300,000</u>	<u>11,100,000</u>	<u>(200,000)</u>
Total Sewer Revenue Bond Funds	<u>11,400,000</u>	<u>11,400,000</u>	<u>11,247,110</u>	<u>(152,890)</u>
Sewer Impact Fee Funds:				
Investment Income	0	0	13,900	13,900
Special Assessments	<u>0</u>	<u>0</u>	<u>53,408</u>	<u>53,408</u>
Total Sewer Impact Fee Funds	<u>0</u>	<u>0</u>	<u>67,308</u>	<u>67,308</u>
Total Sewer Fund Revenues	<u>\$ 21,487,877</u>	<u>\$ 21,487,877</u>	<u>\$ 21,275,062</u>	<u>\$ (212,815)</u>

See reconciliation to GAAP on page 143.

CITY OF COLLEGE STATION, TEXAS
SEWER FUND
SCHEDULE OF EXPENSES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Sewer Treatment:				
Salaries and Benefits	\$ 757,767	\$ 781,185	\$ 778,050	\$ (3,135)
Supplies	206,257	206,257	146,656	(59,601)
Maintenance	201,921	201,921	227,284	25,363
Purchased Professional Services	81,468	81,468	78,292	(3,176)
Purchased Property Services	295,185	295,185	309,105	13,920
Other Purchased Services	115,624	115,624	210,270	94,646
Capital Outlay	118,670	118,670	24,089	(94,581)
Total Sewer Treatment	1,776,892	1,800,310	1,773,746	(26,564)
Sewer Collection:				
Salaries and Benefits	578,464	598,574	604,910	6,336
Supplies	43,446	43,446	4,055	(39,391)
Maintenance	138,674	138,674	100,049	(38,625)
Purchased Professional Services	134,823	134,823	3,297	(131,526)
Purchased Property Services	22,079	22,079	19,417	(2,662)
Other Purchased Services	126,574	126,574	126,465	(109)
Capital Outlay	74,400	74,400	55,870	(18,530)
Total Sewer Collection	1,118,460	1,138,570	914,063	(224,507)
Nondepartmental:				
Reimbursed Administrative	717,554	717,554	717,554	0
Other Operating Expenses	0	0	126	126
Return on Investment	751,500	751,500	751,500	0
Other Operating Transfers Out	3,122,877	3,148,077	3,148,077	0
Contingency	60,000	60,000	0	(60,000)
Total Nondepartmental	4,651,931	4,677,131	4,617,257	(59,874)
Revenue Bond I&S Fund:				
Principal Payments	1,329,000	1,329,000	1,329,000	0
Interest Expense	1,133,877	1,133,877	1,246,919	113,042
Fiscal Agent's Fee	0	0	4,465	4,465
Total Revenue Bond I&S Fund	2,462,877	2,462,877	2,580,384	117,507

(Continued)

CITY OF COLLEGE STATION, TEXAS
SEWER FUND
SCHEDULE OF EXPENSES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001
(Continued)

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Sewer Revenue Bond Fund:				
Reimbursed Administrative	\$ 325,000	\$ 325,000	\$ 336,969	\$ 11,969
Capital Outlay	10,964,406	10,964,406	6,224,775	(4,739,631)
Operating Transfers Out	0	0	168,773	168,773
Debt Issuance Costs	<u>100,000</u>	<u>100,000</u>	<u>200</u>	<u>(99,800)</u>
Total Sewer Revenue Bond Fund	<u>11,389,406</u>	<u>11,389,406</u>	<u>6,730,717</u>	<u>(4,658,689)</u>
 Total Sewer Fund Expenses	 <u>\$ 21,399,566</u>	 <u>\$ 21,468,294</u>	 <u>\$ 16,616,167</u>	 <u>\$ (4,852,127)</u>

See reconciliation to GAAP on page 143.

CITY OF COLLEGE STATION, TEXAS
SANITATION FUND
SCHEDULE OF REVENUES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Operating Revenues:				
Residential Collection	\$ 2,585,400	\$ 2,585,400	\$ 2,511,985	\$ (73,415)
Commercial Collection	1,525,100	1,525,100	1,468,777	(56,323)
Other Charges for Services	17,200	17,200	24,537	7,337
Recycling	25,900	25,900	40,308	14,408
Other	2,600	2,600	645	(1,955)
Total Operating Revenues	<u>4,156,200</u>	<u>4,156,200</u>	<u>4,046,252</u>	<u>(109,948)</u>
Nondepartmental Revenues:				
Investment Income	100,800	100,800	97,951	(2,849)
Grants	0	0	14,800	14,800
Other	1,500	1,500	4,212	2,712
Total Nonoperating Revenues	<u>102,300</u>	<u>102,300</u>	<u>116,963</u>	<u>14,663</u>
Total Solid Waste Collection Fund Revenues	<u>\$ 4,258,500</u>	<u>\$ 4,258,500</u>	<u>\$ 4,163,215</u>	<u>\$ (95,285)</u>

See reconciliation to GAAP on page 143.

CITY OF COLLEGE STATION, TEXAS
SANITATION FUND
SCHEDULE OF EXPENSES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Residential Collection:				
Salaries and Benefits	\$ 725,060	\$ 750,615	\$ 791,468	\$ 40,853
Supplies	92,280	116,280	90,396	(25,884)
Maintenance	194,280	194,280	189,830	(4,450)
Purchased Professional Services	334,860	310,860	293,606	(17,254)
Purchased Property Services	313,690	313,690	328,791	15,101
Other Purchased Services	258,560	513,560	510,422	(3,138)
Capital Outlay	265,800	12,710	1,872	(10,838)
Total Residential Collection	<u>2,184,530</u>	<u>2,211,995</u>	<u>2,206,385</u>	<u>(5,610)</u>
Commercial Collection:				
Salaries and Benefits	367,238	380,039	350,757	(29,282)
Supplies	77,060	75,150	71,652	(3,498)
Maintenance	172,450	170,612	165,910	(4,702)
Purchased Professional Services	0	0	184	184
Purchased Property Services	720,120	720,120	740,307	20,187
Other Purchased Services	171,660	171,660	167,113	(4,547)
Capital Outlay	0	1,838	1,838	0
Total Commerical Sales	<u>1,508,528</u>	<u>1,519,419</u>	<u>1,497,761</u>	<u>(21,658)</u>
Nondepartmental:				
Reimbursed Administrative	417,062	417,062	417,062	0
Public Agency Funding	37,800	37,800	37,800	0
Return on Investment	273,000	273,000	273,000	0
Operating Transfers Out	382,500	404,900	404,900	0
Contingency	50,000	50,000	0	(50,000)
Total Nondepartmental	<u>1,160,362</u>	<u>1,182,762</u>	<u>1,132,762</u>	<u>(50,000)</u>
Total Solid Waste Collections Fund Expenses	<u>\$ 4,853,420</u>	<u>\$ 4,914,176</u>	<u>\$ 4,836,908</u>	<u>\$ (77,268)</u>

See reconciliation to GAAP on page 143.

CITY OF COLLEGE STATION, TEXAS
NORTHGATE PARKING FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Operating Revenues:				
Charges for Services	\$ 140,800	\$ 140,800	\$ 147,605	\$ 6,805
Total Operating Revenue	<u>140,800</u>	<u>140,800</u>	<u>147,605</u>	<u>6,805</u>
Operating Expenses:				
Salaries and Benefits	104,706	105,387	71,704	(33,683)
Supplies	7,892	7,892	17,518	9,626
Maintenance	3,603	3,603	2,425	(1,178)
Purchased Professional Services	20,400	20,400	57,229	36,829
Purchased Property Services	720	720	5,085	4,365
Other Services	2,815	2,815	14,082	11,267
Capital Outlay	5,056,568	5,133,110	4,857,418	(275,692)
Total Operating Expenses	<u>5,196,704</u>	<u>5,273,927</u>	<u>5,025,461</u>	<u>(248,466)</u>
Net Operating Income (Loss)	<u>(5,055,904)</u>	<u>(5,133,127)</u>	<u>(4,877,856)</u>	<u>255,271</u>
Nonoperating Revenues (Expenses):				
Proceeds from Long-Term Debt	390,000	390,000	497,130	107,130
Investment Income	289,125	289,125	367,763	78,638
Contributions	0	0	76,542	76,542
Reimbursed Administrative	(78,000)	(78,000)	(78,000)	0
Debt Issuance Costs	(10,000)	(10,000)	0	10,000
Other, Net	0	76,542	2,658	(73,884)
Total Nonoperating Revenues (Expenses)	<u>591,125</u>	<u>667,667</u>	<u>866,093</u>	<u>188,426</u>
Net Income (Loss) Before Operating Transfers	<u>(4,464,779)</u>	<u>(4,465,460)</u>	<u>(4,011,763)</u>	<u>453,697</u>
Operating Transfers:				
Operating Transfers In	0	0	225,000	225,000
Operating Transfers Out	(219,000)	(220,400)	(220,400)	0
Net Operating Transfers	<u>(219,000)</u>	<u>(220,400)</u>	<u>4,600</u>	<u>225,000</u>
Net Income (Loss)	<u>\$ (4,683,779)</u>	<u>\$ (4,685,860)</u>	<u>\$ (4,007,163)</u>	<u>\$ 678,697</u>

See reconciliation to GAAP on page 143.

CITY OF COLLEGE STATION, TEXAS
ENTERPRISE FUNDS
SCHEDULE FOR RECONCILIATION OF REVENUES AND EXPENSES (BUDGETARY BASIS)
TO GAAP BASIS STATEMENT OF INCOME
For the Fiscal Year Ended September 30, 2001

	Electric	Water	Sewer	Solid Waste Collection	Northgate Parking
Total Revenues Per Budget - Actual	\$ 45,997,349	\$ 24,305,587	\$ 21,275,062	\$ 4,163,215	\$ 1,316,698
Less Total Expenses Per Budget - Actual	52,227,148	21,682,354	16,616,167	4,836,908	5,323,861
Net Income (Loss), Budgetary Basis	<u>(6,229,799)</u>	<u>2,623,233</u>	<u>4,658,895</u>	<u>(673,693)</u>	<u>(4,007,163)</u>
Add (Subtract) - Expenses (Revenues					
Related to Balance Sheet:					
Reclass Principal Payment	999,850	856,150	1,329,000	0	0
Reverse Capital Outlay	3,223,342	9,902,005	6,304,734	3,710	4,857,418
Reclass Contributed Capital	(18,060)	0	0	0	0
Reclass Salaries and Benefits to					
Construction in Progress	449,117	59,125	75,086	0	0
Adjust Accrued Vacation	(5,776)	(7,835)	(4,945)	(1,487)	(989)
Add (Subtract) - Unbudgeted Revenue					
(Expenses) Adjustments					
FY'01 Depreciation	(1,406,729)	(1,171,264)	(1,080,756)	(18,133)	(6,130)
Current Year Revenue Accrual	1,743,330	347,144	334,830	169,317	0
Adjust Accrued Interest Payable	9,010	35,970	137,508	0	0
FY'01 Bond Amortization					
Issuance Cost	(12,928)	(12,895)	(18,214)	0	0
Prior Year Revenue Accrual	(1,425,541)	(327,085)	(278,158)	(139,230)	0
FY'01 Bad Debt Expense	(207,984)	(7,429)	(40,067)	(24,268)	0
Inventory Adjustment	(9,090)	12,238	(282,997)	921	0
Earnings in Joint Venture	0	0	0	898,155	0
Reclass Proceeds From Long Term Debt	0	(12,400,000)	(11,100,000)	0	(497,130)
Investment Accrual and FV Adjustment	3,946	174,371	176,333	831	(37,685)
Accrue FY'01 Expense	0	0	0	(233,463)	0
Corr Utility Adjustment	0	0	(38,887)	0	0
FY'01 Payroll Accrual	(20,441)	14,059	5,987	(13,861)	(1,991)
Power Charge Adjustment	384,287	0	0	0	0
Other, Net	(64)	(135)	11	(382)	4
Net Income (Loss), GAAP Basis	<u>\$ (2,523,530)</u>	<u>\$ 97,652</u>	<u>\$ 178,360</u>	<u>\$ (31,583)</u>	<u>\$ 306,334</u>



INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

Communication Services - to account for the activities related to the operation and maintenance of the City's radio and telephone systems.

Employee Benefits - to account for self-insurance activity related to administration of the City's health benefits plan.

Equipment Replacement - to account for the purchase of City equipment such as vehicles and large motorized equipment, the telephone and radio systems, and replacement assets for existing technological infrastructure equipment not budgeted in other funds.

Fleet Maintenance - to account for all activities related to the management of the City's vehicles and heavy equipment, including preventive maintenance and vehicle repair activities.

Print-Mail Services - to account for the activities related to the City's printing and mailing operations.

Property and Casualty - to account for insurance activity relating to all claims filed for liability cases (both injury and property) and property losses incurred for City property.

Unemployment - to account for self-insurance activity on claims filed under unemployment compensation laws.

Utility Billing - to account for the billing and collection activities relating to the City's electric, water, and sewer utilities and residential and commercial garbage collection.

Workers' Compensation - to account for self-insurance activity relating to administration of the City's workers' compensation plan.

CITY OF COLLEGE STATION, TEXAS
INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2001

(With comparative totals for the fiscal year ended September 30, 2000)

	Communication Services	Employee Benefits	Equipment Replacement	Fleet Maintenance
Assets				
Current Assets:				
Equity in Cash and Cash Equivalents	\$ 0	\$ 171,145	\$ 2,078,131	\$ 0
Equity in Investment	0	182,387	2,214,641	0
Receivables				
Accrued Interest	(539)	4,181	48,408	(635)
Accounts	0	46,131	26,117	1,720
Other	0	0	0	0
Less Allowance for Uncollectible Accounts	0	0	0	0
Due from Other Funds	0	0	97,680	0
Inventories	0	0	0	193,328
Prepaid Costs	0	0	0	0
Total Current Assets	(539)	403,844	4,464,977	194,413
Property and Equipment:				
Buildings	0	0	0	746,575
Machinery and Equipment	1,199,067	0	13,778,554	198,231
Accumulated Depreciation	(776,073)	0	(6,636,278)	(340,218)
Construction in Progress	0	0	807,841	0
Total Property and Equipment	422,994	0	7,950,117	604,588
Total Assets	\$ 422,455	\$ 403,844	\$ 12,415,094	\$ 799,001
Liabilities and Fund Equity				
Current Liabilities:				
Accounts Payable	\$ 6,504	\$ 3,953	\$ 246	\$ 114,679
Due to Other Funds	43,835	0	0	53,845
Claims Payable	0	261,981	0	0
Accrued Liabilities	8,982	0	0	14,020
Total Current Liabilities	59,321	265,934	246	182,544
Noncurrent Liabilities:				
Accrued Vacation	11,412	0	0	17,892
Total Noncurrent Liabilities	11,412	0	0	17,892
Total Liabilities	70,733	265,934	246	200,436
Fund Equity:				
Contributed Capital	860,672	0	1,279,100	728,268
Unreserved Retained Earnings (Deficits)	(508,950)	137,910	11,135,748	(129,703)
Total Fund Equity	351,722	137,910	12,414,848	598,565
Total Liabilities and Fund Equity	\$ 422,455	\$ 403,844	\$ 12,415,094	\$ 799,001

Print/Mail Services	Property and Casualty	Unemployment	Utility Billing	Workers' Compensation	Totals	
					2001	2000
\$ 10,140	\$ 245,423	\$ 60,197	\$ 42,442	\$ 160,782	\$ 2,768,260	\$ 1,993,941
10,806	261,544	64,152	45,230	171,343	2,950,103	3,221,492
110	5,589	1,371	853	3,661	62,999	75,332
0	136,889	0	17,416	0	228,273	190,522
0	0	0	13,382	0	13,382	0
0	0	0	(12,971)	0	(12,971)	(8,826)
0	0	0	0	0	97,680	63,972
24,299	0	0	0	0	217,627	208,166
18,346	0	0	0	22,000	40,346	39,587
<u>63,701</u>	<u>649,445</u>	<u>125,720</u>	<u>106,352</u>	<u>357,786</u>	<u>6,365,699</u>	<u>5,784,186</u>
0	0	0	0	0	746,575	746,575
128,695	0	0	802,740	0	16,107,287	12,046,544
(98,167)	0	0	(680,913)	0	(8,531,649)	(7,028,897)
0	0	0	713,277	0	1,521,118	4,020,753
<u>30,528</u>	<u>0</u>	<u>0</u>	<u>835,104</u>	<u>0</u>	<u>9,843,331</u>	<u>9,784,975</u>
<u>\$ 94,229</u>	<u>\$ 649,445</u>	<u>\$ 125,720</u>	<u>\$ 941,456</u>	<u>\$ 357,786</u>	<u>\$ 16,209,030</u>	<u>\$ 15,569,161</u>
\$ 12,957	\$ 36,147	\$ 8,562	\$ 10,617	\$ 1,154	\$ 194,819	\$ 193,162
0	0	0	0	0	97,680	63,972
0	31,000	0	0	119,696	412,677	701,053
5,837	0	0	27,282	0	56,121	31,725
<u>18,794</u>	<u>67,147</u>	<u>8,562</u>	<u>37,899</u>	<u>120,850</u>	<u>761,297</u>	<u>989,912</u>
6,057	0	0	47,282	0	82,643	90,628
<u>6,057</u>	<u>0</u>	<u>0</u>	<u>47,282</u>	<u>0</u>	<u>82,643</u>	<u>90,628</u>
<u>24,851</u>	<u>67,147</u>	<u>8,562</u>	<u>85,181</u>	<u>120,850</u>	<u>843,940</u>	<u>1,080,540</u>
46,475	0	0	381,137	0	3,295,652	3,295,652
22,903	582,298	117,158	475,138	236,936	12,069,438	11,192,969
69,378	582,298	117,158	856,275	236,936	15,365,090	14,488,621
<u>\$ 94,229</u>	<u>\$ 649,445</u>	<u>\$ 125,720</u>	<u>\$ 941,456</u>	<u>\$ 357,786</u>	<u>\$ 16,209,030</u>	<u>\$ 15,569,161</u>

CITY OF COLLEGE STATION, TEXAS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS (DEFICITS)
For the Fiscal Year Ended September 30, 2001
(With comparative totals for the fiscal year ended September 30, 2000)

	Communication Services	Employee Benefits	Equipment Replacement	Fleet Maintenance
Operating Revenues				
Charges for Services	\$ 518,115	\$ 0	\$ 2,267,991	\$ 1,253,599
Premiums	0	2,900,088	0	0
Other	0	0	0	0
Total Operating Revenues	<u>518,115</u>	<u>2,900,088</u>	<u>2,267,991</u>	<u>1,253,599</u>
Operating Expenses				
Salaries and Benefits	273,658	0	0	558,104
Supplies	95,054	0	6,461	458,490
Maintenance	65,683	0	0	21,504
Purchased Professional Services	14,330	0	0	1,857
Purchased Property Services	9,428	0	0	7,503
Other Purchased Services	39,316	0	0	27,303
Claims	0	2,738,793	0	0
Administration Fees	0	177,246	0	0
Premiums	0	363,350	0	0
Reimbursed Administrative	75,000	0	0	140,000
Depreciation	104,925	0	1,645,938	33,118
Other	0	0	0	40,936
Total Operating Expenses	<u>677,394</u>	<u>3,279,389</u>	<u>1,652,399</u>	<u>1,288,815</u>
Operating Income	<u>(159,279)</u>	<u>(379,301)</u>	<u>615,592</u>	<u>(35,216)</u>
Nonoperating Revenues (Expenses)				
Investment Income	(2,450)	13,829	256,303	(6,189)
Reimbursed Expenses	0	0	5,787	927
Interest Expense	0	0	0	0
Other, Net	0	(1,156)	(72,709)	20
Total Nonoperating Revenues (Expenses)	<u>(2,450)</u>	<u>12,673</u>	<u>189,381</u>	<u>(5,242)</u>
Income Before Operating Transfers	<u>(161,729)</u>	<u>(366,628)</u>	<u>804,973</u>	<u>(40,458)</u>
Operating Transfers				
Operating Transfers In	0	558,200	212,000	0
Operating Transfers Out	(3,500)	0	0	(10,500)
Total Operating Transfers	<u>(3,500)</u>	<u>558,200</u>	<u>212,000</u>	<u>(10,500)</u>
Net Income (Loss)	<u>(165,229)</u>	<u>191,572</u>	<u>1,016,973</u>	<u>(50,958)</u>
Retained Earnings (Deficits), October 1	<u>(343,721)</u>	<u>(53,662)</u>	<u>10,118,775</u>	<u>(78,745)</u>
Retained Earnings (Deficits), September 30	<u><u>(508,950)</u></u>	<u><u>137,910</u></u>	<u><u>\$ 11,135,748</u></u>	<u><u>\$ (129,703)</u></u>

Print/Mail	Property and Casualty	Unemployment	Utility Billing	Workers' Compensation	Totals	
					2001	2000
\$ 374,306	\$ 0	\$ 0	\$ 2,009,685	\$ 0	\$ 6,423,696	\$ 6,218,292
0	485,068	0	0	278,283	3,663,439	3,232,743
0	0	0	180,494	0	180,494	145,833
<u>374,306</u>	<u>485,068</u>	<u>0</u>	<u>2,190,179</u>	<u>278,283</u>	<u>10,267,629</u>	<u>9,596,868</u>
166,041	0	0	1,064,326	0	2,062,129	1,981,018
88,269	0	0	63,832	0	712,106	693,723
9,498	0	0	28,846	0	125,531	79,774
0	0	0	3,780	2,584	22,551	16,880
39,845	0	0	28,339	0	85,115	81,038
7,559	0	0	207,252	0	281,430	262,214
0	155,232	34,729	0	358,196	3,286,950	2,818,797
0	6,638	0	0	(4,481)	179,403	186,307
0	221,870	0	0	3,225	588,445	500,885
40,000	66,307	0	739,580	66,308	1,127,195	1,120,620
6,622	0	0	47,685	0	1,838,288	1,588,839
0	10,101	0	9,609	0	60,646	29,709
<u>357,834</u>	<u>460,148</u>	<u>34,729</u>	<u>2,193,249</u>	<u>425,832</u>	<u>10,369,789</u>	<u>9,359,804</u>
<u>16,472</u>	<u>24,920</u>	<u>(34,729)</u>	<u>(3,070)</u>	<u>(147,549)</u>	<u>(102,160)</u>	<u>237,064</u>
241	22,894	8,219	2,474	20,236	315,557	283,874
0	85,629	0	0	0	92,343	35,548
0	0	0	0	0	0	(3,243)
0	0	0	289	(13,515)	(87,071)	13,873
<u>241</u>	<u>108,523</u>	<u>8,219</u>	<u>2,763</u>	<u>6,721</u>	<u>320,829</u>	<u>330,052</u>
<u>16,713</u>	<u>133,443</u>	<u>(26,510)</u>	<u>(307)</u>	<u>(140,828)</u>	<u>218,669</u>	<u>567,116</u>
0	0	0	0	0	770,200	110,000
<u>(2,400)</u>	<u>0</u>	<u>0</u>	<u>(21,000)</u>	<u>(75,000)</u>	<u>(112,400)</u>	<u>(100,000)</u>
<u>(2,400)</u>	<u>0</u>	<u>0</u>	<u>(21,000)</u>	<u>(75,000)</u>	<u>657,800</u>	<u>10,000</u>
14,313	133,443	(26,510)	(21,307)	(215,828)	876,469	577,116
8,590	448,855	143,668	496,445	452,764	11,192,969	10,615,853
<u>\$ 22,903</u>	<u>\$ 582,298</u>	<u>\$ 117,158</u>	<u>\$ 475,138</u>	<u>\$ 236,936</u>	<u>\$ 12,069,438</u>	<u>\$ 11,192,969</u>

CITY OF COLLEGE STATION, TEXAS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For the Fiscal Year Ended September 30, 2001
(With comparative totals for the fiscal year ended September 30, 2000)

	Communication Services	Employee Benefits	Equipment Replacement	Fleet Maintenance
Cash Flows from Operating Activities				
Cash Received from Customers	\$ 518,165	\$ 2,883,030	\$ 2,267,991	\$ 1,255,749
Cash Payments to Suppliers for Goods and Services	(290,415)	(3,580,605)	(37,132)	(669,023)
Cash Payments to Employees for Services	(275,890)	0	0	(561,492)
Cash Received for Reimbursed Expenses	0	0	5,787	927
Cash Received for Miscellaneous Revenues	0	0	2,312	20
Cash Received from Other Funds	43,835	0	0	0
Interest Paid on Interfund Loans	0	0	0	0
Cash Paid to Other Funds	0	0	(33,708)	(10,127)
Cash Paid for Miscellaneous Expenses	(50)	(1,156)	0	0
Net Cash Provided (Used) by Operating Activities	<u>(4,355)</u>	<u>(698,731)</u>	<u>2,205,250</u>	<u>16,054</u>
Cash Flows from Noncapital Financing Activities:				
Operating Transfers In from Other Funds	0	558,200	212,000	0
Operating Transfers Out to Other Funds	(3,500)	0	0	(10,500)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(3,500)</u>	<u>558,200</u>	<u>212,000</u>	<u>(10,500)</u>
Cash Flows from Capital and Related Financing Activities:				
Acquisition of Capital Assets	0	0	(1,941,056)	0
Proceeds from Sale of Assets	0	0	50,338	0
Net Cash Used by Capital and Related Financing Activities:	<u>0</u>	<u>0</u>	<u>(1,890,718)</u>	<u>0</u>
Cash Flows from Investing Activities:				
Purchase of Investments	0	(149,739)	(2,431,854)	0
Proceeds from Sale and Maturities of Investment Securities	5,959	258,038	2,396,872	0
Investment Income	(1,911)	17,685	258,171	(5,554)
Net Cash Provided (Used) by Investing Activities:	<u>4,048</u>	<u>125,984</u>	<u>223,189</u>	<u>(5,554)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(3,807)</u>	<u>(14,547)</u>	<u>749,721</u>	<u>0</u>
Cash and Cash Equivalents, Oct. 1	3,807	185,692	1,328,410	0
Cash and Cash Equivalents, Sept. 30	<u>0</u>	<u>171,145</u>	<u>2,078,131</u>	<u>0</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating Income (Loss)	(159,279)	(379,301)	615,592	(35,216)
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation	104,925	0	1,645,938	33,118
Provision for Uncollectible Accounts	0	0	0	0
Miscellaneous Nonoperating Revenues	0	0	8,099	947
Miscellaneous Nonoperating Expenses	0	(1,156)	0	0
Change in Assets and Liabilities:				
Change in Accounts Receivable	0	(17,058)	(26,117)	2,150
Change in Due from Other Funds	0	0	(33,708)	0
Change in Inventories	0	0	0	(4,617)
Change in Prepaid Costs	0	0	0	0
Change in Accounts Payable	3,055	(26,959)	(4,554)	31,110
Change in Due to Other Funds	43,835	0	0	(10,127)
Change in Claims Payable	0	(274,257)	0	0
Change in Accrued Liabilities	4,802	0	0	5,395
Change in Accrued Vacation	(1,693)	0	0	(6,706)
Total Adjustments	<u>154,924</u>	<u>(319,430)</u>	<u>1,589,658</u>	<u>51,270</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (4,355)</u>	<u>\$ (698,731)</u>	<u>\$ 2,205,250</u>	<u>\$ 16,054</u>

Print/Mail Services	Property and Casualty	Unemployment	Utility Billing	Workers' Compensation	Totals	
					2001	2000
\$ 374,603	\$ 485,608	\$ 0	\$ 2,179,531	\$ 278,283	\$ 10,242,960	\$ 9,450,172
(187,800)	(448,836)	(26,167)	(1,063,539)	(467,905)	(6,771,422)	(5,730,676)
(163,033)	0	0	(1,062,164)	0	(2,062,579)	(2,018,193)
0	85,629	0	0	0	92,343	35,548
0	0	0	289	0	2,621	147,611
0	0	0	0	0	43,835	5,474
0	0	0	0	0	0	(3,181)
0	0	0	0	0	(43,835)	(5,474)
(297)	0	0	0	(13,515)	(15,018)	(1,436)
<u>23,473</u>	<u>122,401</u>	<u>(26,167)</u>	<u>54,117</u>	<u>(203,137)</u>	<u>1,488,905</u>	<u>1,879,845</u>
0	0	0	0	0	770,200	110,000
(2,400)	0	0	(21,000)	(75,000)	(112,400)	(100,000)
<u>(2,400)</u>	<u>0</u>	<u>0</u>	<u>(21,000)</u>	<u>(75,000)</u>	<u>657,800</u>	<u>10,000</u>
(16,989)	0	0	(63,958)	0	(2,022,003)	(2,063,986)
0	0	0	0	0	50,338	49,950
<u>(16,989)</u>	<u>0</u>	<u>0</u>	<u>(63,958)</u>	<u>0</u>	<u>(1,971,665)</u>	<u>(2,014,036)</u>
(12,060)	(303,728)	(59,849)	(37,931)	(102,457)	(3,097,618)	(766,298)
11,463	263,227	82,145	63,033	288,270	3,369,007	1,821,437
131	22,320	8,844	3,252	24,952	327,890	267,135
<u>(466)</u>	<u>(18,181)</u>	<u>31,140</u>	<u>28,354</u>	<u>210,765</u>	<u>599,279</u>	<u>1,322,274</u>
3,618	104,220	4,973	(2,487)	(67,372)	774,319	1,198,083
6,522	141,203	55,224	44,929	228,154	1,993,941	795,858
<u>10,140</u>	<u>245,423</u>	<u>60,197</u>	<u>42,442</u>	<u>160,782</u>	<u>2,768,260</u>	<u>1,993,941</u>
16,472	24,920	(34,729)	(3,070)	(147,549)	(102,160)	237,064
6,622	0	0	47,685	0	1,838,288	1,588,839
0	0	0	0	0	0	3,585
0	85,629	0	289	0	94,964	37,887
0	0	0	0	(13,515)	(14,671)	(4,672)
0	465	0	(6,428)	0	(46,988)	(715)
0	0	0	0	0	(33,708)	(5,474)
(4,844)	0	0	0	0	(9,461)	5,000
(759)	0	0	0	0	(759)	16,218
352	27,941	8,562	6,658	(44,508)	1,657	27,140
0	0	0	0	0	33,708	5,474
0	(16,554)	0	0	2,435	(288,376)	22,627
3,363	0	0	10,836	0	24,396	(56,215)
2,267	0	0	(1,853)	0	(7,985)	3,087
<u>7,001</u>	<u>97,481</u>	<u>8,562</u>	<u>57,187</u>	<u>(55,588)</u>	<u>1,591,065</u>	<u>1,642,781</u>
<u>\$ 23,473</u>	<u>\$ 122,401</u>	<u>\$ (26,167)</u>	<u>\$ 54,117</u>	<u>\$ (203,137)</u>	<u>\$ 1,488,905</u>	<u>\$ 1,879,845</u>

CITY OF COLLEGE STATION, TEXAS
COMMUNICATION SERVICES FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Operating Revenues:				
Charges for Services	\$ 525,000	\$ 525,000	\$ 518,115	\$ (6,885)
Total Operating Revenues	<u>525,000</u>	<u>525,000</u>	<u>518,115</u>	<u>(6,885)</u>
Operating Expenses:				
Salaries and Benefits	256,682	264,348	274,241	9,893
Supplies	72,813	72,813	95,054	22,241
Maintenance	90,204	90,204	65,683	(24,521)
Purchased Professional Services	18,300	18,300	14,330	(3,970)
Purchased Property Services	8,740	8,740	9,428	688
Other Services	36,498	36,498	39,316	2,818
Reimbursed Administrative	75,000	75,000	75,000	0
Total Operating Expenses	<u>558,237</u>	<u>565,903</u>	<u>573,052</u>	<u>7,149</u>
Operating Loss	<u>(33,237)</u>	<u>(40,903)</u>	<u>(54,937)</u>	<u>(14,034)</u>
Nonoperating Revenues:				
Investment Income	3,000	3,000	(1,699)	(4,699)
Total Nonoperating Revenue	<u>3,000</u>	<u>3,000</u>	<u>(1,699)</u>	<u>(4,699)</u>
Net Loss Before Operating Transfers	(30,237)	(37,903)	(56,636)	(18,733)
Operating Transfers Out	0	(3,500)	(3,500)	0
Net Loss	<u>\$ (30,237)</u>	<u>\$ (41,403)</u>	<u>\$ (60,136)</u>	<u>\$ (18,733)</u>

See reconciliation to GAAP on page 162.

CITY OF COLLEGE STATION, TEXAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
Operating Revenues:				
Premiums	\$ 2,728,000	\$ 2,728,000	\$ 2,900,088	\$ 172,088
Total Operating Revenues	<u>2,728,000</u>	<u>2,728,000</u>	<u>2,900,088</u>	<u>\$ 172,088</u>
Operating Expenses:				
Claims	2,320,000	2,820,000	3,030,107	210,107
Administrative Fees	130,000	130,000	177,246	47,246
Premiums	340,000	340,000	363,350	23,350
Other	0	0	0	0
Total Operating Expenses	<u>2,790,000</u>	<u>3,290,000</u>	<u>3,570,703</u>	<u>280,703</u>
Operating Loss	<u>(62,000)</u>	<u>(562,000)</u>	<u>(670,615)</u>	<u>(108,615)</u>
Nonoperating Revenues (Expenses):				
Investment Income	20,000	20,000	13,894	(6,106)
Other, Net	(4,000)	(4,000)	(1,156)	2,844
Total Nonoperating Revenues (Expenses)	<u>16,000</u>	<u>16,000</u>	<u>12,738</u>	<u>(3,262)</u>
Net Loss Before Operating Transfers	<u>(46,000)</u>	<u>(546,000)</u>	<u>(657,877)</u>	<u>(111,877)</u>
Operating Transfers In	75,000	575,000	558,200	(16,800)
Net Income (Loss)	<u>\$ 29,000</u>	<u>\$ 29,000</u>	<u>\$ (99,677)</u>	<u>\$ (128,677)</u>

See reconciliation to GAAP on page 162.

CITY OF COLLEGE STATION, TEXAS
EQUIPMENT REPLACEMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Operating Revenues:				
Charges for Goods and Services	\$ 2,417,638	\$ 2,417,638	\$ 2,267,991	\$ (149,647)
Total Operating Revenues	<u>2,417,638</u>	<u>2,417,638</u>	<u>2,267,991</u>	<u>(149,647)</u>
Operating Expenses:				
Supplies	0	0	6,461	6,461
Capital Outlay	1,822,700	2,166,734	1,941,058	(225,676)
Total Operating Expenses	<u>1,822,700</u>	<u>2,166,734</u>	<u>1,947,519</u>	<u>(219,215)</u>
Operating Income	<u>594,938</u>	<u>250,904</u>	<u>320,472</u>	<u>69,568</u>
Nonoperating Revenues (Expenses):				
Investment Income	180,000	180,000	214,287	34,287
Damage Reimbursement	0	0	5,787	5,787
Other, Net	0	0	(12,102)	(12,102)
Total Nonoperating Revenues (Expenses)	<u>180,000</u>	<u>180,000</u>	<u>207,972</u>	<u>27,972</u>
Net Income Before Operating Transfers	<u>774,938</u>	<u>430,904</u>	<u>528,444</u>	<u>97,540</u>
Operating Transfers In	0	0	212,000	212,000
Net Income	<u>\$ 774,938</u>	<u>\$ 430,904</u>	<u>\$ 740,444</u>	<u>\$ 309,540</u>

See reconciliation to GAAP on page 162.

CITY OF COLLEGE STATION, TEXAS
FLEET MAINTENANCE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Operating Revenues:				
Charges for Goods and Services	\$ 1,193,980	\$ 1,193,980	\$ 1,251,880	\$ 57,900
Total Operating Revenue	<u>1,193,980</u>	<u>1,193,980</u>	<u>1,251,880</u>	<u>57,900</u>
Operating Expenses:				
Salaries and Benefits	544,879	566,858	562,684	(4,174)
Supplies	416,550	416,550	458,490	41,940
Maintenance	25,773	25,773	21,504	(4,269)
Purchased Professional Services	3,820	3,820	1,857	(1,963)
Purchased Property Services	17,302	17,302	7,503	(9,799)
Other Services	32,006	32,006	27,303	(4,703)
Reimbursed Administrative	140,000	140,000	140,000	0
Other	0	0	33,782	33,782
Contingency	16,500	16,500	0	(16,500)
Total Operating Expenses	<u>1,196,830</u>	<u>1,218,809</u>	<u>1,253,123</u>	<u>34,314</u>
Operating Income (Loss)	<u>(2,850)</u>	<u>(24,829)</u>	<u>(1,243)</u>	<u>23,586</u>
Nonoperating Revenues (Expenses):				
Investment Income	1,000	1,000	(5,490)	(6,490)
Damage Reimbursement	0	0	927	927
Other, Net	0	0	20	20
Total Nonoperating Revenues (Expenses)	<u>1,000</u>	<u>1,000</u>	<u>(4,543)</u>	<u>(5,543)</u>
Net Income (Loss) Before Operating Transfers	<u>(1,850)</u>	<u>(23,829)</u>	<u>(5,786)</u>	<u>18,043</u>
Operating Transfers Out	0	(10,500)	(10,500)	0
Net Income (Loss)	<u>\$ (1,850)</u>	<u>\$ (34,329)</u>	<u>\$ (16,286)</u>	<u>\$ 18,043</u>

See reconciliation to GAAP on page 162.

CITY OF COLLEGE STATION, TEXAS
PRINT/MAIL SERVICES FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Operating Revenues:				
Charges for Goods and Services	\$ 355,121	\$ 355,121	\$ 374,306	\$ 19,185
Total Operating Revenues	<u>355,121</u>	<u>355,121</u>	<u>374,306</u>	<u>19,185</u>
Operating Expenses:				
Salaries and Benefits	154,230	159,447	163,035	3,588
Supplies	69,747	69,747	88,269	18,522
Maintenance	8,965	8,965	9,498	533
Purchased Professional Services	0	0	0	0
Purchased Property Services	48,056	48,056	39,845	(8,211)
Other Services	10,656	10,656	7,559	(3,097)
Reimbursed Administrative	40,000	40,000	40,000	0
Capital Outlay	9,500	9,500	16,989	7,489
Total Operating Expenses	<u>341,154</u>	<u>346,371</u>	<u>365,195</u>	<u>18,824</u>
Operating Income	<u>13,967</u>	<u>8,750</u>	<u>9,111</u>	<u>361</u>
Nonoperating Revenues:				
Investment Income	1,000	1,000	16	(984)
Total Nonoperating Revenues	<u>1,000</u>	<u>1,000</u>	<u>16</u>	<u>(984)</u>
Net Income (Loss) Before Operating Transfers	<u>14,967</u>	<u>9,750</u>	<u>9,127</u>	<u>(623)</u>
Operating Transfers Out	0	(2,400)	(2,400)	0
Net Income (Loss)	<u>\$ 14,967</u>	<u>\$ 7,350</u>	<u>\$ 6,727</u>	<u>\$ (623)</u>

See reconciliation to GAAP on page 162.

CITY OF COLLEGE STATION, TEXAS
PROPERTY AND CASUALTY FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Operating Revenues:				
Premiums	\$ 469,450	\$ 469,450	\$ 485,068	\$ 15,618
Total Operating Revenues	<u>469,450</u>	<u>469,450</u>	<u>485,068</u>	<u>15,618</u>
Operating Expenses:				
Claims	175,000	175,000	171,786	(3,214)
Administrative Fees	0	0	6,638	6,638
Premiums	221,900	221,900	221,870	(30)
Reimbursed Administrative	66,307	66,307	66,307	0
Contingency	12,000	12,000	0	(12,000)
Other	0	0	10,101	10,101
Total Operating Expenses	<u>475,207</u>	<u>475,207</u>	<u>476,702</u>	<u>1,495</u>
Operating Income (Loss)	<u>(5,757)</u>	<u>(5,757)</u>	<u>8,366</u>	<u>14,123</u>
Nonoperating Revenues (Expenses):				
Investment Income	4,700	4,700	17,253	12,553
Reimbursed Expenses	10,000	10,000	85,629	75,629
Other, Net	(4,000)	(4,000)	0	4,000
Total Nonoperating Revenues (Expenses)	<u>10,700</u>	<u>10,700</u>	<u>102,882</u>	<u>92,182</u>
Net Income	<u>\$ 4,943</u>	<u>\$ 4,943</u>	<u>\$ 111,248</u>	<u>\$ 106,305</u>

See reconciliation to GAAP on page 162.

CITY OF COLLEGE STATION, TEXAS
UNEMPLOYMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Operating Expenses:				
Claims	\$ 26,000	\$ 26,000	\$ 34,729	\$ 8,729
Total Operating Expenses	<u>26,000</u>	<u>26,000</u>	<u>34,729</u>	<u>8,729</u>
Operating Income (Loss)	<u>(26,000)</u>	<u>(26,000)</u>	<u>(34,729)</u>	<u>(8,729)</u>
Nonoperating Revenue:				
Investment Income	6,000	6,000	7,601	1,601
Total Nonoperating Revenues	<u>6,000</u>	<u>6,000</u>	<u>7,601</u>	<u>1,601</u>
Net Loss	<u>\$ (20,000)</u>	<u>\$ (20,000)</u>	<u>\$ (27,128)</u>	<u>\$ (7,128)</u>

See reconciliation to GAAP on page 162.

CITY OF COLLEGE STATION, TEXAS
UTILITY BILLING FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Operating Revenues:				
Charges for Goods and Services	\$ 2,009,686	\$ 2,009,686	\$ 2,009,685	\$ (1)
Miscellaneous	144,200	144,200	174,954	30,754
Total Operating Revenues	<u>2,153,886</u>	<u>2,153,886</u>	<u>2,184,639</u>	<u>30,753</u>
Operating Expenses:				
Salaries and Benefits	1,017,112	1,058,597	1,062,167	3,570
Supplies	60,320	60,320	63,832	3,512
Maintenance	39,288	39,288	28,846	(10,442)
Purchased Professional Services	5,220	5,220	3,780	(1,440)
Purchased Property Services	21,220	23,220	28,339	5,119
Other Services	177,633	187,633	207,252	19,619
Reimbursed Administrative	739,580	739,580	739,580	0
Capital Outlay	47,500	134,927	63,958	(70,969)
Contingency	30,000	13,000	0	(13,000)
Total Operating Expenses	<u>2,137,873</u>	<u>2,261,785</u>	<u>2,197,754</u>	<u>(64,031)</u>
Operating Income (Loss)	<u>16,013</u>	<u>(107,899)</u>	<u>(13,115)</u>	<u>94,784</u>
Nonoperating Revenues (Expenses):				
Investment Income	6,000	6,000	3,456	(2,544)
Other, Net	0	0	289	289
Total Nonoperating Revenues (Expenses)	<u>6,000</u>	<u>6,000</u>	<u>3,745</u>	<u>(2,255)</u>
Net Income (Loss) Before Operating Transfers	22,013	(101,899)	(9,370)	92,529
Operating Transfers Out	0	(21,000)	(21,000)	0
Net Income (Loss)	<u>\$ 22,013</u>	<u>\$ (122,899)</u>	<u>\$ (30,370)</u>	<u>\$ 92,529</u>

See reconciliation to GAAP on page 162.

CITY OF COLLEGE STATION, TEXAS
WORKERS' COMPENSATION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL (BUDGETARY BASIS)
For the Fiscal Year Ended September 30, 2001

	Original Budget	Revised Budget	Actual	Variance Over (Under)
Operating Revenues:				
Premiums	\$ 270,000	\$ 270,000	\$ 278,283	\$ 8,283
Total Operating Revenues	<u>270,000</u>	<u>270,000</u>	<u>278,283</u>	<u>8,283</u>
Operating Expenses:				
Purchased Professional Services	0	0	2,584	2,584
Administrative Fees	47,000	47,000	(4,481)	(51,481)
Claims	200,000	400,000	355,761	(44,239)
Premiums	0	0	3,225	3,225
Reimbursed Administrative	66,308	66,308	66,308	0
Contingency	10,000	10,000	0	(10,000)
Total Operating Expenses	<u>323,308</u>	<u>523,308</u>	<u>423,397</u>	<u>(99,911)</u>
Operating Income (Loss)	<u>(53,308)</u>	<u>(253,308)</u>	<u>(145,114)</u>	<u>108,194</u>
Nonoperating Revenues (Expenses):				
Investment Income	30,000	30,000	21,633	(8,367)
Other, Net	0	0	(13,515)	(13,515)
Total Nonoperating Revenues (Expenses)	<u>30,000</u>	<u>30,000</u>	<u>8,118</u>	<u>(21,882)</u>
Net Income (Loss) Before Operating Transfers	<u>(23,308)</u>	<u>(223,308)</u>	<u>(136,996)</u>	<u>86,312</u>
Operating Transfers Out	(75,000)	(75,000)	(75,000)	0
Net Income (Loss)	<u>\$ (98,308)</u>	<u>\$ (298,308)</u>	<u>\$ (211,996)</u>	<u>\$ 86,312</u>

See reconciliation to GAAP on page 162.



CITY OF COLLEGE STATION, TEXAS
INTERNAL SERVICE FUNDS
SCHEDULE FOR RECONCILIATION OF REVENUES AND EXPENSES (BUDGETARY BASIS)
TO GAAP BASIS STATEMENT OF INCOME
For the Fiscal Year Ended September 30, 2001

	Communication Services	Employee Benefits	Equipment Replacement	Fleet Maintenance	Print/Mail Services
Total Revenues Per Budget - Actual	\$ 516,416	\$ 3,472,182	\$ 2,700,065	\$ 1,247,337	\$ 374,322
Less Total Expenses Per Budget - Actual	576,552	3,571,859	1,959,621	1,263,623	367,595
Net Income (Loss), Budgetary Basis	<u>(60,136)</u>	<u>(99,677)</u>	<u>740,444</u>	<u>(16,286)</u>	<u>6,727</u>
Add (Subtract) - Expenses (Revenues)					
Related to Balance Sheet:					
Reverse Capital Outlay	0	0	1,941,056	0	16,989
Adjust Accrued Vacation	1,693	0	0	6,706	(2,267)
Add (Subtract) - Unbudgeted Revenues (Expenses) Adjustments					
FY'01 Depreciation	(104,925)	0	(1,645,938)	(33,118)	(6,622)
Current Year Revenue Accrual	0	0	0	0	0
Adjust Accrued Interest Payable	0	0	0	0	0
Adjust Claims Payable	0	291,315	0	0	0
Prior Year Revenue Accrual	0	0	0	0	0
FY'01 Bad Debt Expense	0	0	0	0	0
Inventory Adjustment	0	0	0	(7,154)	0
Investment Accrual and FV Adjustment	(751)	(67)	42,016	(708)	225
Accrue FY'00 Revenue	0	0	0	1,720	0
Loss on Sale of Equipment	0	0	(60,606)	0	0
FY'01 Payroll Accrual	(1,648)	0	0	(2,162)	(741)
Other, Net	538	1	1	44	2
Net Income (Loss), GAAP Basis	<u>\$ (165,229)</u>	<u>\$ 191,572</u>	<u>\$ 1,016,973</u>	<u>\$ (50,958)</u>	<u>\$ 14,313</u>

Property Casualty	Unemployment	Utility Billing	Workers' Compensation
\$ 587,950	\$ 7,601	\$ 2,188,384	\$ 299,916
476,702	34,729	2,218,754	511,912
<u>111,248</u>	<u>(27,128)</u>	<u>(30,370)</u>	<u>(211,996)</u>
0	0	63,958	0
0	0	1,853	0
0	0	(47,685)	0
0	0	6,585	0
0	0	0	(2,435)
16,554	0	0	0
0	0	(1,045)	0
0	0	(9,609)	0
0	0	0	0
5,641	618	(982)	(1,397)
0	0	0	0
0	0	0	0
0	0	(4,015)	0
0	0	3	0
<u>\$ 133,443</u>	<u>\$ (26,510)</u>	<u>\$ (21,307)</u>	<u>\$ (215,828)</u>



TRUST FUNDS

Trust Funds are used to account for assets held by the City in a trustee capacity.

Cemetery Perpetual Care Non-Expendable Trust Fund - to account for principal trust amounts received and related interest income for the College Station cemetery.

CITY OF COLLEGE STATION, TEXAS
CEMETERY PERPETUAL CARE FUND
BALANCE SHEET
SEPTEMBER 30, 2001

Current Assets:	
Equity in Cash and Cash Equivalents	\$ 295,929
Equity in Investment	315,368
Receivables	
Accrued Interest	6,739
Accounts	16,574
Inventories	3,226
Total Assets	<u>\$ 637,836</u>
Liabilities and Fund Balances	
Liabilities:	
Accounts Payable	<u>\$ 2,273</u>
Total Liabilities	<u>2,273</u>
Fund Balances:	
Reserved	
Reserved for Perpetual Care	<u>635,563</u>
Total Fund Balances	<u>635,563</u>
Total Liabilities and Fund Balances	<u>\$ 637,836</u>

CITY OF COLLEGE STATION, TEXAS
CEMETERY PERPETUAL CARE FUND
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND BALANCES
For the Fiscal Year Ended September 30, 2001

Revenues:	
Sale of Cemetery Lots	\$ 84,523
Investment Income	36,344
Contributions	16,135
Other	1,641
Total Revenues	<u>138,643</u>
Operating Expenses:	
Purchased Professional Services	<u>4,500</u>
Total Operating Expenses	<u>4,500</u>
Net Income (Loss)	<u>134,143</u>
Fund Balances, October 1	501,420
Fund Balances, September 30	<u><u>\$ 635,563</u></u>

CITY OF COLLEGE STATION, TEXAS
CEMETERY PERPETUAL CARE FUND
STATEMENT OF CASH FLOWS
For the Fiscal Year Ended September 30, 2001

	Nonexpendable Trust
Cash Flows from Operating Activities:	
Cash Received from Customers	\$ 80,811
Cash Payments to Suppliers for Goods and Services	(5,851)
Cash Received from Contributions	16,135
Cash Received for Miscellaneous Revenues	1,641
Net Cash Provided by Operating Activities	92,736
Cash Flows from Investing Activities:	
Purchase of Investments	(353,649)
Proceeds from Sale and Maturities of Investment Securities	332,498
Investment Income	36,396
Net Cash Provided by Investing Activities	15,245
Net Increase in Cash and Cash Equivalents	107,981
Cash and Cash Equivalents, October 1	187,948
Cash and Cash Equivalents, September 30	295,929
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
Operating Income (Loss)	134,143
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
Investment Income	(36,344)
Change in Assets and Liabilities:	
Change in Accounts Receivable	(4,255)
Change in Inventory	(1,099)
Change in Accounts Payable	291
Total Adjustments	(41,407)
Net Cash Provided by Operating Activities	\$ 92,736

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations.



CITY OF COLLEGE STATION, TEXAS
GENERAL FIXED ASSETS ACCOUNT GROUP
SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE
September 30, 2001

General Fixed Assets:	
Building and Building Improvements	\$ 19,259,899
Improvements	52,287,484
Machinery and Equipment	11,588,981
Parks System	14,321,778
Construction in Progress	7,975,585
Land	18,240,824
Total General Fixed Assets	<u>\$ 123,674,551</u>
Investment in General Fixed Assets from:	
Capital Projects	\$ 85,916,038
General Fund Revenues	8,435,578
Special Revenue Funds	5,789,776
Contributions	16,611,124
Acquisitions Prior to July 1, 1979 - Source Undetermined	6,922,035
Total Investment in General Fixed Assets	<u>\$ 123,674,551</u>

CITY OF COLLEGE STATION, TEXAS
GENERAL FIXED ASSET ACCOUNT GROUP
SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE, FUNCTION AND ACTIVITY
September 30, 2001

	Total	Land	Buildings and Building Improvements
General Fund:			
General Government	\$ 626,466	\$ 0	\$ 101,868
Fiscal/Human Resources	505,065	0	10,654
Public Services	864,573	1,500	45,029
Police	628,542	0	18,571
Fire	1,060,127	0	3,869
Development Services	419,361	0	11,140
Parks	1,248,360	0	283,803
Management Services	1,147,620	0	9,223
Other	1,404,091	1,404,091	0
CS Bus Park Fund	0	0	0
Library	240,000	40,000	0
Economic Development	245,693	14,470	180,404
Total General Fund	8,389,898	1,460,061	664,561
Special Revenue Funds:			
Parks Escrow	453,241	39,666	0
Federal Grants	3,897,282	349,062	514,205
Hotel/Motel	115,359	115,359	0
Other	1,185,620	33,413	1,099,647
Total Special Revenue Funds	5,651,502	537,500	1,613,852
Capital Projects Funds:			
Certificate of Obligation	1,732,352	637,168	400,000
Capital Equipment	3,417,757	0	274,985
Southwest Parkway	642,231	0	0
1971 Bond Fund	172,838	0	0
1976 Bond Fund	126,377	0	1,495
1978 Bond Fund	533,706	0	25,141
1978II Bond Fund	2,803,997	485,325	579,005
1981 Bond Fund	1,904,043	224,979	1,114,176
1982 Bond Fund	3,898,839	372,834	1,237,290
1982II Bond Fund	10,458,784	1,734,849	1,488,468
1984 Bond Fund	9,656,153	799,116	4,136,771
1989 Bond Fund	2,506,805	91,112	583,492
1991 Bond Fund	6,236,992	13,795	0
1995 Bond Fund	5,420,627	776,853	2,353,744
General Government Projects	3,344,732	1,613,889	1,662,333
Parks Project Fund	4,958,370	1,503,117	0
Streets Project Fund	10,075,515	1,383,851	0
College Station Business Park Fund	9,188,446	4,828,797	1,045,793
Northgate Revitalization	1,214,451	257,854	126,937
Drainage Fund	210,817	63,117	0
Total Capital Projects Funds	78,503,832	14,786,656	15,029,630
Contributions/Donations	16,231,699	0	0
Acquisitions Prior to July 1, 1979 - Source Undetermined	6,922,035	1,456,607	1,951,856
Total General Fixed Assets			
Allocated to Functions	115,698,966	18,240,824	19,259,899
Contruction in Progress	7,975,585	0	1,530,249
Total General Fixed Assets	\$ 123,674,551	\$ 18,240,824	\$ 20,790,148

Machinery Tools and Equipment	Parks System	Improvements
\$ 516,965	\$ 7,633	\$ 0
494,411	0	0
764,499	53,545	0
609,971	0	0
1,056,258	0	0
407,725	0	496
584,680	379,877	0
1,138,397	0	0
0	0	0
0	0	0
200,000	0	0
0	0	50,819
<u>5,772,906</u>	<u>441,055</u>	<u>51,315</u>
1,300	412,275	0
57,602	373,867	2,602,546
0	0	0
32,508	0	20,052
<u>91,410</u>	<u>786,142</u>	<u>2,622,598</u>
695,184	0	0
3,043,260	89,835	9,677
0	0	642,231
0	0	172,838
0	13,249	111,633
0	162,399	346,166
13,967	1,070,353	655,347
930	22,568	541,390
284,443	423,381	1,580,891
694,379	4,633,604	1,907,484
170,717	589,711	3,959,838
14,561	5,574	1,812,066
0	1,591,370	4,631,827
0	225,075	2,064,955
25,160	0	43,350
0	3,455,253	0
244,108	0	8,447,556
0	0	3,313,856
0	0	829,660
0	0	147,700
<u>5,186,709</u>	<u>12,282,372</u>	<u>31,218,465</u>
0	0	16,231,699
<u>537,956</u>	<u>812,209</u>	<u>2,163,407</u>
<u>11,588,981</u>	<u>14,321,778</u>	<u>52,287,484</u>
<u>490,376</u>	<u>424,482</u>	<u>5,530,478</u>
<u>\$ 12,079,357</u>	<u>\$ 14,746,260</u>	<u>\$ 57,817,962</u>

CITY OF COLLEGE STATION, TEXAS
GENERAL FIXED ASSET ACCOUNT GROUP
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY
For the Fiscal Year Ended September 30, 2001

Function and Activity	General Fixed Assets 09/30/00	Additions	Retirements	Transfers/ Other	General Fixed Assets 09/30/01
General Fund:					
General Government	\$ 570,124	\$ 56,342	\$ 0	\$ 0	\$ 626,466
Fiscal and Human Resources	430,704	74,361	0	0	505,065
Public Services	848,683	15,890	0	0	864,573
Police	622,565	5,977	0	0	628,542
Fire	951,813	108,314	0	0	1,060,127
Development Services	414,256	5,105	0	0	419,361
Parks	1,261,719	0	(13,359)	0	1,248,360
Management Services	1,138,956	12,389	(3,725)	0	1,147,620
Other	1,404,091	0	0	0	1,404,091
Library	200,000	40,000	0	0	240,000
Economic Development	0	245,693	0	0	245,693
Total General Fund	7,842,911	564,071	(17,084)	0	8,389,898
Special Revenue Funds:					
Federal Grants	3,835,233	62,049	0	0	3,897,282
Parks Escrow	323,341	129,900	0	0	453,241
Other	1,300,979	0	0	0	1,300,979
Total Special Revenue Funds	5,459,553	191,949	0	0	5,651,502
Capital Project Funds:					
Certificates of Obligation	1,732,352	0	0	0	1,732,352
Southwest Parkway	642,231	0	0	0	642,231
1971 Bond Funds	172,838	0	0	0	172,838
1976 Bond Funds	126,377	0	0	0	126,377
1978 Bond Funds	533,706	0	0	0	533,706
1978 II Bond Funds	2,803,997	0	0	0	2,803,997
1981 Bond Funds	1,904,043	0	0	0	1,904,043
1982 Bond Funds	3,898,839	0	0	0	3,898,839
1982 II Bond Funds	10,458,784	0	0	0	10,458,784
1984 Bond Funds	9,656,153	0	0	0	9,656,153
1989 Bond Funds	2,506,805	0	0	0	2,506,805
1991 Bond Funds	6,236,990	0	0	0	6,236,990
1995 Bond Funds	5,420,628	0	0	0	5,420,628
General Government Projects	986,544	2,358,188	0	0	3,344,732
Parks Projects Fund	3,522,659	1,435,711	0	0	4,958,370
Streets Projects Fund	6,033,732	4,041,783	0	0	10,075,515
College Station Business Park	3,518,742	5,669,705	0	0	9,188,447
Northgate Revitalization	1,214,451	0	0	0	1,214,451
Drainage Fund	88,354	122,463	0	0	210,817
Capital Equipment	3,292,601	125,156	0	0	3,417,757
Total Capital Project Funds	64,750,826	13,753,006	0	0	78,503,832
Contributions/Donations	9,988,056	6,243,643	0	0	16,231,699
Acquisitions Prior to July 1, 1979 - Source Undetermined	6,922,035	0	0	0	6,922,035
Construction in Progress	12,774,881	9,493,057	(14,292,353)	0	7,975,585
Total General Fixed Assets	\$ 107,738,262	\$ 30,245,726	\$ (14,309,437)	\$ 0	\$ 123,674,551

STATISTICAL SECTION

CITY OF COLLEGE STATION, TEXAS

GENERAL GOVERNMENTAL REVENUES AND OTHER FINANCING SOURCES (1) LAST TEN FISCAL YEARS

Fiscal Year	General Property Tax	Franchise Fees	Sales & Mixed Drink Tax	Licenses & Permits	Fines, Forfeits & Penalties
1992	1,376,970	358,949	7,209,497	216,886	684,098
1993	1,627,228	407,168	7,995,877	445,585	893,649
1994	2,086,274	358,392	8,776,093	557,440	915,126
1995	2,365,740	485,368	9,008,363	523,725	1,003,547
1996	2,632,408	1,876,572 (2)	9,605,208	513,624	1,342,865
1997	2,733,016	1,088,349	9,929,157	487,300	1,177,057
1998	2,753,863	1,415,464	11,107,446	577,032	1,233,604
1999	3,139,361	1,523,736	11,662,546	643,968	1,208,499
2000	3,420,720	1,577,815	12,759,591	680,776	1,393,505
2001	3,813,167	1,644,627	13,031,079	779,159	1,796,203

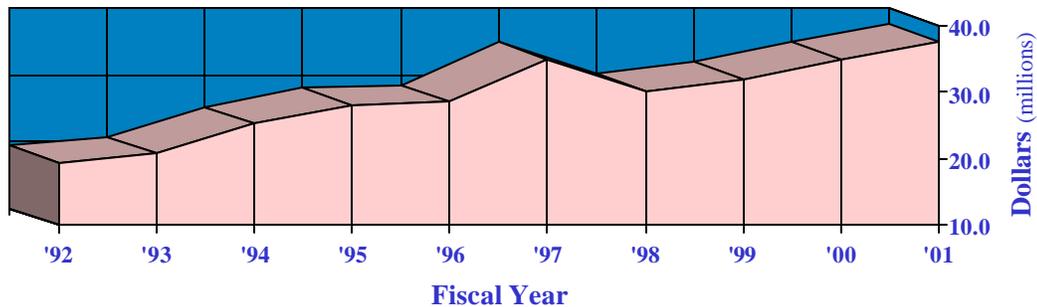
(1) Revenues presented include the General and Debt Service Funds.

(2) Increase due to a one-time recovery of back franchise fees in the amount of \$1.2 million.

Source: City of College Station

Total General Governmental Revenues & Other Financing Sources

(for the last ten fiscal years)



Charges for Services	Operating Transfers	All Other	Other Financing Sources	Debt Service Property Tax	Total
\$720,068	\$3,889,872	\$577,129	\$1,241,463	\$3,125,805	\$19,400,737
904,004	4,266,504	800,690	68,213	3,351,369	20,760,287
1,066,268	4,407,529	760,676	2,731,232	3,634,353	25,293,383
1,181,703	4,915,000	1,009,282	3,478,224	4,124,236	28,095,188
1,249,491	5,523,091	962,608	199,300	4,583,665	28,488,832
1,250,952	5,387,075	1,304,713	6,828,120	4,801,894	34,987,633
1,368,883	5,396,700	1,324,899	32,375	5,024,027	30,234,293
1,463,432	5,664,744	1,414,194	22,082	5,133,118	31,875,680
1,681,877	6,303,785	1,622,967	55,403	5,546,863	35,043,302
1,892,964	6,895,193	1,750,703	24,329	5,986,114	37,613,538

CITY OF COLLEGE STATION, TEXAS

GENERAL GOVERNMENTAL EXPENDITURES AND OTHER USES BY FUNCTION (1) LAST TEN FISCAL YEARS

Fiscal Year	General Government	Police	Fire	Public Works	Parks and Recreation
1992	4,934,782	3,862,849	3,034,046	2,108,406	2,576,106
1993	5,289,911	4,054,244	3,331,309	2,266,145	2,838,541
1994	5,923,568	4,715,064	3,454,391	2,533,983	3,083,389
1995	6,832,606	5,041,596	3,827,835	2,428,727	3,629,244
1996	6,669,982	5,357,437	3,887,596	3,554,664	3,820,477
1997	7,005,557	5,860,586	3,898,305	3,142,284	4,146,567
1998	6,264,446	6,289,005	4,195,334	3,821,635	4,263,428
1999	7,045,038	6,903,838	4,841,832	3,923,009	4,592,990
2000	7,812,664	7,567,620	5,179,104	4,353,073	5,168,231
2001	8,783,263	8,273,632	5,702,804	4,583,796	5,185,737

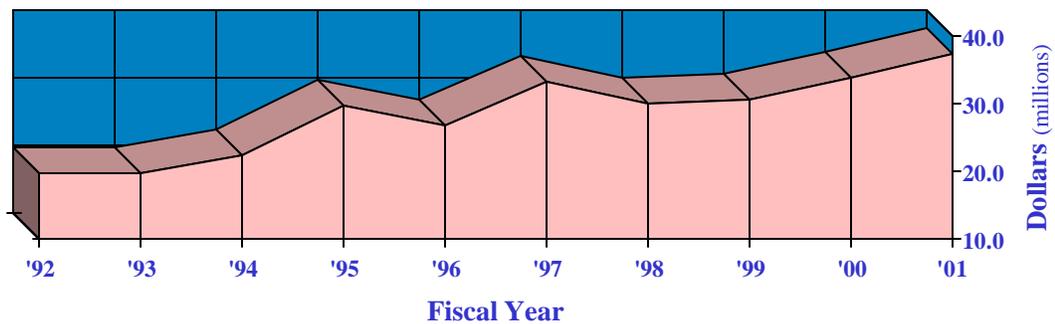
(1) Expenditures presented include the General and Debt Service Funds.

(2) Includes refunding of \$3,460,000 of short term debt.

Source: City of College Station

Total General Governmental Expenditures and Other Uses

(for the last ten fiscal years)



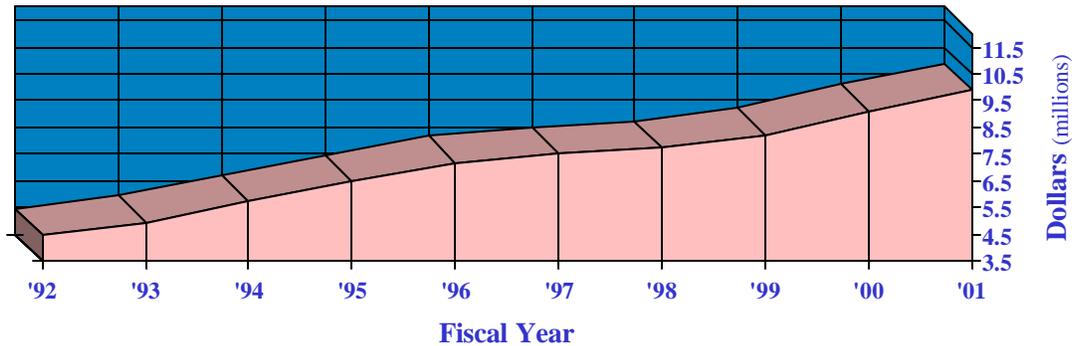
Library Services	Capital Outlay	Reimbursed Administrative	All Other	Debt Service	Operating Transfers Out	Total
\$0	\$329,269	\$(2,591,911)	\$572,578	\$4,843,605	\$0	\$19,669,730
283,478	412,314	(2,843,580)	398,100	3,508,905	0	19,539,367
282,255	1,120,536	(2,886,557)	251,454	3,320,922	445,000	22,244,005
327,393	480,470	(2,966,008)	298,041	7,364,085 (2)	2,438,668	29,702,657
326,310	593,796	(3,371,737)	314,767	5,601,567	80,500	26,835,359
367,545	365,591	(3,240,805)	336,410	4,517,030	6,761,040	33,160,110
546,437	641,779	(3,683,731)	448,263	4,607,064	2,478,117	29,871,777
571,742	659,861	(4,034,541)	344,589	4,997,131	757,030	30,602,519
600,778	397,312	(4,645,701)	544,170	5,582,927	1,115,376	33,675,554
581,768	376,328	(5,287,928)	606,757	7,700,234	767,000	37,273,391

CITY OF COLLEGE STATION, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Total Tax Levy	Tax Collections	Percent of Levy Collected	Delinquent Tax Collections
1992	\$4,506,448	\$4,373,907	97.06%	\$77,220
1993	4,902,798	4,816,407	98.24	107,407
1994	5,681,754	5,591,040	98.40	129,587
1995	6,471,493	6,403,250	98.95	86,727
1996	7,171,715	7,086,990	98.82	74,982
1997	7,506,754	7,433,046	99.02	60,133
1998	7,758,131	7,688,127	99.10	50,005
1999	8,292,212	8,164,162	98.46	59,095
2000	9,068,352	8,866,966	97.78	47,940
2001	9,939,852	9,684,038	97.43	62,887

Source: City of College Station

Total Tax Collections
(for the last ten fiscal years)



Total Tax Collections	Total Collections as a Percent of Current Levy	Outstanding Delinquent Taxes	Outstanding Delinquent Taxes as a Percent of Current Levy
\$4,451,127	98.77%	\$363,933	8.08%
4,923,814	100.43	324,685	6.62
5,720,627	100.68	282,137	4.97
6,489,977	100.29	249,879	3.86
7,161,972	99.86	233,927	3.26
7,493,179	99.82	215,100	2.87
7,738,132	99.74	233,548	3.01
8,223,257	99.17	200,077	2.41
8,914,906	98.31	134,418	1.48
9,746,925	98.06	248,883	2.50



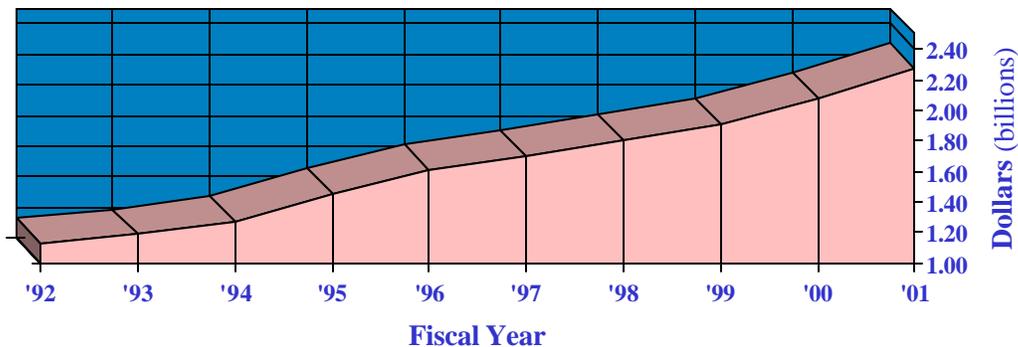
CITY OF COLLEGE STATION, TEXAS
ASSESSED VALUE OF TAXABLE PROPERTIES (1)
LAST TEN FISCAL YEARS

Fiscal Year	Land and Improvements	Personal Property and Minerals	Less Exemptions and Abatements	Less TIF (2) Captured Value	Total
1992	\$1,013,892,433	\$150,886,397	\$38,166,827	\$0	\$1,126,612,003
1993	1,184,748,445	168,378,927	164,570,381	0	1,188,556,991
1994	1,145,143,509	172,473,765	41,945,080	0	1,275,672,194
1995	1,315,229,397	183,852,688	44,813,941	0	1,454,268,144
1996	1,500,298,696	158,694,184	47,371,511	0	1,611,621,369
1997	1,699,990,449	235,332,211	234,121,234	5,526,343	1,695,675,083
1998	1,813,136,426	251,996,841	245,085,209	12,889,738	1,807,158,320
1999	1,946,701,852	261,317,181	276,453,209	18,504,453	1,913,061,371
2000	2,134,828,786	285,990,138	308,471,247	37,318,353	2,075,029,324
2001	2,357,679,796	303,435,454	345,752,888	41,698,188	2,273,664,174

- (1) Assessed Value is 100% of the estimated actual value.
- (2) Tax Increment Financing District (TIF)

Sources: Brazos County Appraisal District
2000 Certified Appraisal Roll

Assessed Value of Taxable Properties
(for the last ten fiscal years)



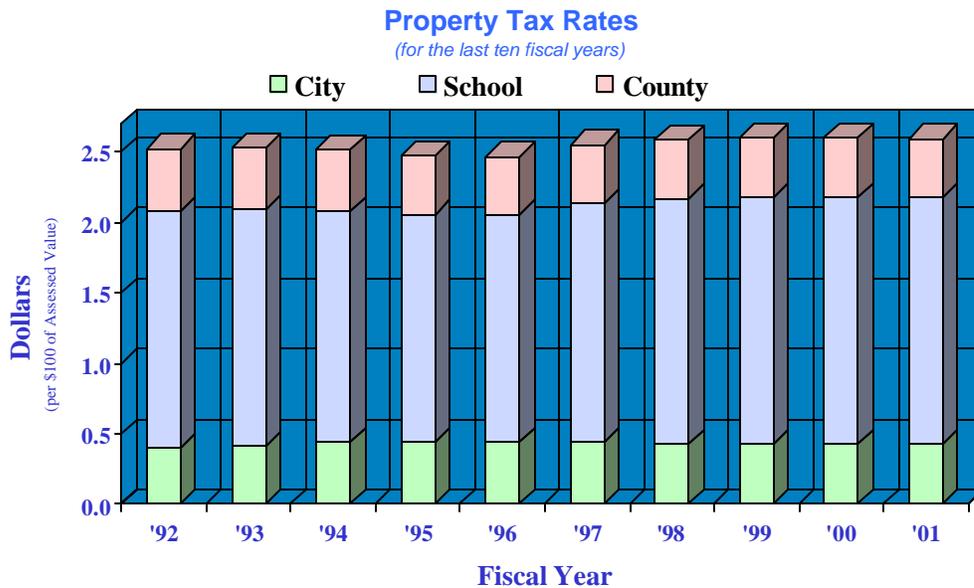
CITY OF COLLEGE STATION, TEXAS
PROPERTY TAX RATES, RATIOS AND LEVIES
ALL DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

Fiscal Year (1)	Tax Rates (2) (Per \$100 of Assessed Value)			
	City	School	County	Total (3)
1992	\$.4000	\$ 1.680	\$.439	\$ 2.5190
1993	.4125	1.680	.439	2.5315
1994	.4450	1.630	.434	2.5090
1995	.4450	1.610	.418	2.4730
1996	.4450	1.610	.410	2.4650
1997	.4427	1.690	.418	2.5507
1998	.4293	1.740	.417	2.5863
1999	.4293	1.750	.417	2.5967
2000	.4293	1.750	.417	2.5967
2001	.4293	1.750	.410	2.5893

- (1) Tax rates are established by each taxing jurisdiction on an annual basis for revenues to be collected in the following fiscal year.
- (2) The date that taxes are due for all jurisdictions is October 1. Taxes for all jurisdictions become delinquent on February 1. The penalty is set by state law at 6% in February, and an additional 1% per month up to 12%. The interest is accrued at 1% per month.
- (3) The upper limit of the tax rate is set at \$2.50/\$100 of assessed value for each jurisdiction by State Statute. This limit is for both operations and debt service combined.

Source: Brazos County Appraisal District

Tax Ratios			Original Tax Levies		
City	School	County	City	School	County
100 %	100 %	100 %	\$5,130,768	\$18,612,589	\$12,184,729
100	100	100	4,902,806	21,608,259	12,789,846
100	100	100	5,681,754	23,390,262	13,374,336
100	100	100	6,471,498	26,261,015	14,211,900
100	100	100	7,171,715	28,663,937	15,071,727
100	100	100	7,506,754	31,524,892	15,968,203
100	100	100	7,758,131	33,969,261	17,043,370
100	100	100	8,292,212	36,786,152	17,749,813
100	100	100	9,068,352	39,822,571	18,917,599
100	100	100	9,939,852	44,121,783	20,283,475



CITY OF COLLEGE STATION, TEXAS

PAVING ASSESSMENT COLLECTIONS LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Current Assessment</u>	<u>Assessments Collected</u>	<u>Percentage of Assessments Collected (%)</u>	<u>Total Outstanding Assessments</u>
1992	\$0	\$4,682	2.27%	\$201,608
1993	0	58,358	28.95	143,250
1994	0	4,779	3.34	138,471
1995	0	59,141	42.71	79,330
1996	0	17,217	21.70	62,113
1997	0	2,152	3.46	59,962
1998	0	36,367	60.65	23,595
1999	0	503	2.13	23,092
2000	0	1,296	5.61	21,796
2001	0	350	1.61	21,446

Source: City of College Station Fiscal Services Department

CITY OF COLLEGE STATION, TEXAS
COMPUTATION OF LEGAL DEBT MARGIN
SEPTEMBER 30, 2001

The City has no general obligation legal debt limit other than a ceiling on the tax rate as specified by the State of Texas. The prescribed maximum is \$2.50 per \$100 at 100% valuation.

CITY OF COLLEGE STATION, TEXAS

RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA LAST TEN FISCAL YEARS

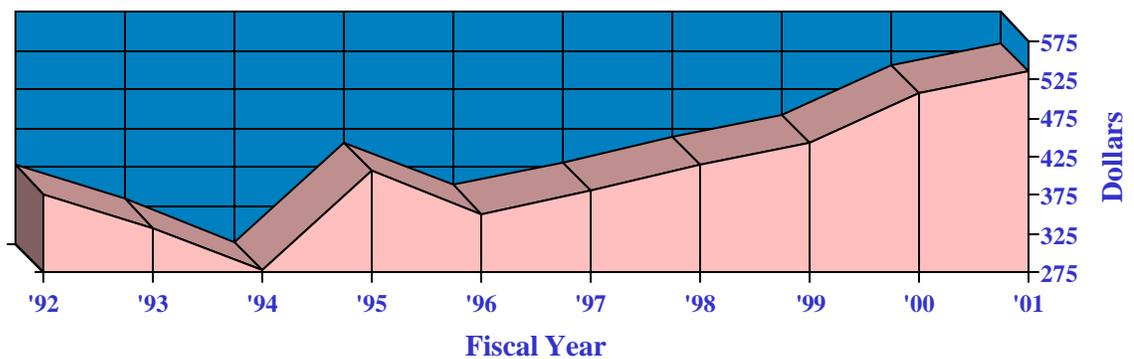
Fiscal Year	Estimated Population	Assessed Value	Gross Bonded Debt
1992	53,686 (1)	\$ 1,126,612,003	\$ 21,103,590
1993	54,449 (1)	1,188,556,991	19,014,385
1994	56,374 (1)	1,275,672,194	17,028,340
1995	58,627 (1)	1,454,268,144	25,722,210
1996	60,040 (1)	1,611,621,369	22,263,475
1997	61,525 (1)	1,701,201,476	25,388,915
1998	63,130 (1)	1,807,158,320	28,960,000
1999	66,200 (1)	1,913,061,371	32,750,000
2000	68,038 (2)	2,075,029,324	38,700,000
2001	70,308 (1)	2,273,664,174	39,375,000

(1) Source: Metropolitan Planning Organization & City of College Station Planning Division

(2) Source: U.S. Government Preliminary Census

	Less Debt Service Cash Funds	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Valuation	Net Bonded Debt Per Capita
\$	856,151	\$ 20,247,439	1.80	\$ 377
	870,035	18,144,350	1.53	333
	1,364,212	15,664,128	1.23	278
	1,845,774	23,876,436	1.64	407
	1,189,570	21,073,905	1.31	351
	1,947,403	23,441,512	1.38	381
	2,826,148	26,133,852	1.45	414
	3,472,280	29,277,720	1.53	442
	4,202,042	34,497,958	1.66	507
	1,722,254	37,652,746	1.66	536

Net Bonded Debt per Capita
(for the last ten fiscal years)



CITY OF COLLEGE STATION, TEXAS

**SCHEDULE OF DIRECT AND ESTIMATED OVERLAPPING DEBT
SEPTEMBER 30, 2001**

Taxing Body	Net Debt		Percent	City's Share	
	Amount	As Of		Amount	Per Capita *
<u>ESTIMATED OVERLAPPING DEBT</u>					
College Station I.S.D. (1)	\$ 66,917,802	8/31/01	100.00%	\$ 66,917,802	\$952
Brazos County (2)	0	9/30/01	0.00	0	0
Bryan I.S.D. (3)	65,999,479	8/31/01	0.00	0	0
				<u>66,917,802</u>	<u>952</u>
<u>NET BONDED DEBT</u>					
City of College Station(4)	37,652,746	9/30/01	100.00	<u>37,652,746</u>	<u>536</u>
NET BONDED AND ESTIMATED OVERLAPPING DEBT				<u>\$ 104,570,548</u>	<u>\$ 1,488</u>

* Population: 70,308

(1) Source: College Station Independent School District

(2) Source: Brazos County Auditor

(3) Source: Bryan Independent School District

(4) Source: City of College Station Finance Department

CITY OF COLLEGE STATION, TEXAS

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL OBLIGATION DEBT TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES AND OTHER USES LAST TEN FISCAL YEARS

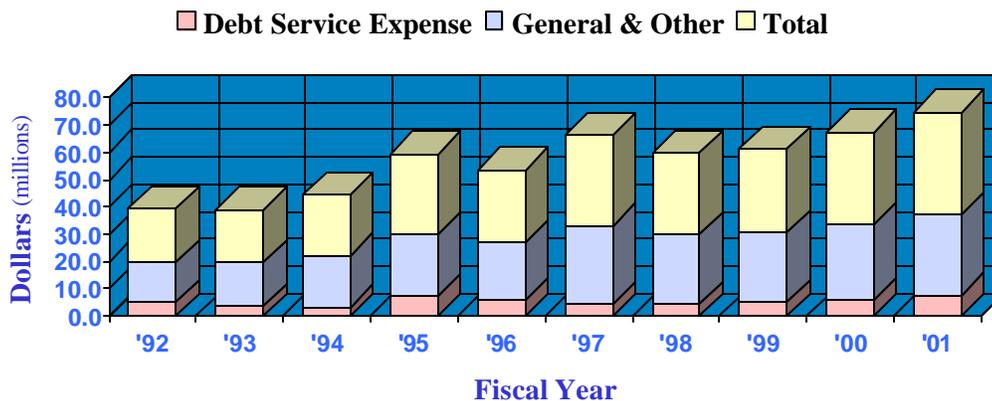
Fiscal Year	Principal	Interest, Fiscal and Other Charges	Total Debt Service	Total General Governmental Expenditures and Other Uses	Ratio
1992	\$3,332,876	\$1,510,729	\$4,843,605	\$19,669,730	24.62%
1993	2,111,906	1,396,999	3,508,905	19,539,367	17.96
1994	2,066,045	1,254,877	3,320,922	22,244,005	14.93
1995	5,796,130 (1)	1,519,907	7,316,037	29,702,657	24.63
1996	3,938,735	1,660,441	5,599,176	26,835,359	20.86
1997	2,694,075	1,738,745	4,432,820	33,160,109	13.37
1998	3,113,915	1,483,793	4,597,708	29,871,777	15.39
1999	2,845,000	2,141,792	4,986,792	30,602,519	16.30
2000	3,460,000	2,122,927	5,582,927	33,675,552	16.58
2001	4,475,000	3,222,734	7,697,734	37,273,391	20.65

(1) Includes refunding of \$3,460,000 of short term debt.

Source: City of College Station

Ratio of Annual Debt Service Expenditures for General Obligation Debt to Total General Governmental Expenditures and Other Uses

(for the last ten fiscal years)



CITY OF COLLEGE STATION, TEXAS
UTILITY FUNDS
SCHEDULE OF REVENUE BOND COVERAGE
LAST TEN FISCAL YEARS

Fiscal Year	Operating Revenues	Operating Expenses (Excluding Depreciation)	Net Revenues	Average Total	Annual Coverage	Maximum Total	Annual Coverage
1992	\$ 37,524,486	\$ 27,463,001	\$ 10,061,485	\$ 2,186,415	4.60	\$ 4,144,820	2.43
1993	39,637,874	28,912,833	10,725,041	1,683,197	6.37	4,176,525	2.57
1994 (1)	48,291,091	36,190,720	12,100,371	1,553,305	7.79	4,176,525	2.90
1995 (1)	47,365,953	34,682,369	12,683,584	2,819,408	4.50	6,099,551	2.08
1996 (2)	45,380,036	32,395,644	12,984,392	2,655,401	4.89	6,089,271	2.13
1997	48,615,366	29,608,260	19,007,106	2,968,110	6.40	6,388,449	2.98
1998	49,966,216	27,885,854	22,080,362	3,014,943	7.32	5,906,739	3.74
1999	49,101,104	30,080,145	19,020,959	2,844,899	6.69	5,502,384	3.46
2000	52,932,584	37,149,229	15,783,355	3,472,421	4.55	5,687,161	2.78
2001	63,367,846	49,872,302	13,495,544	4,688,518	2.88	6,395,244	2.11

(1) In Fiscal Year 1994, the Utility Billing Fund was combined with the Electric Fund for reporting purposes.

(2) In Fiscal Year 1996, the Utility Billing Fund was reported separately as an Internal Service Fund.

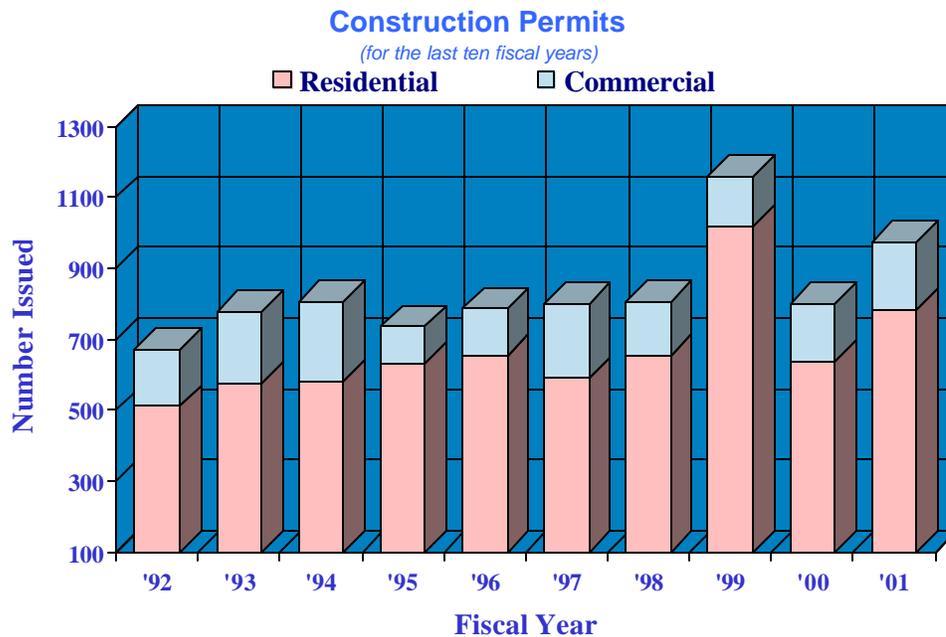
Source: City of College Station

CITY OF COLLEGE STATION, TEXAS

CONSTRUCTION PERMITS LAST TEN CALENDAR YEARS

Year	Residential		Commercial		Total	
	Number of Permits	Value	Number of Permits	Value	Number of Permits	Value
1992	511	\$ 31,503,185	162	\$ 11,648,580	673	\$ 43,151,765
1993	576	38,141,976	203	27,288,295	779	65,430,271
1994	583	64,673,810	225	20,505,039	808	85,178,849
1995	634	28,514,709	102	38,130,694	736	66,645,403
1996	656	48,953,298	131	14,432,979	787	63,386,277
1997	590	53,435,022	212	47,682,555	802	101,117,577
1998	655	69,831,880	150	57,439,865	805	127,271,745
1999	1,020	87,917,466	138	26,665,024	1,158	114,582,490
2000	639	85,278,855	162	46,094,230	801	131,373,085
2001	782	79,340,756	191	40,194,722	972	119,535,478

Source: City of College Station Building Division



CITY OF COLLEGE STATION, TEXAS

PRINCIPAL TAXPAYERS

SEPTEMBER 30, 2001

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2001 Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
C.B.L. and Associates	Retail Mall	\$ 48,617,375	2.14%
W9/JP-M Real Estate Ltd	Housing	40,630,000	1.79
Verizon Communications, Inc.	Utility	35,241,110	1.55
Universal Computer Services, Inc.	Retail	31,696,491	1.39
Alkossler/Weinberg et al	Housing	30,674,775	1.35
College Station Hospital, L.P.	Medical	25,132,560	1.11
Walmart/Sam's	Retail	19,667,890	0.87
University Commons-Phases 1&2	Housing	18,408,250	0.81
SHP – The Callaway House LP	Housing	16,200,000	0.71
Melrose Apartments	Housing	16,000,000	0.70
TOTAL		<u><u>\$ 282,268,451</u></u>	<u><u>12.42%</u></u>

Source: Brazos County Appraisal District

CITY OF COLLEGE STATION, TEXAS
PRINCIPAL UTILITY CUSTOMERS
SEPTEMBER 30, 2001

Utility Customer	Type of Business	FY 2001 KWH Consumption	Total Percent of KWH Consumed
College Station Independent School District	Schools	\$16,892,390	2.74 %
CBL & Associates	Retail Mall	14,625,093	2.37
City of College Station	Municipality	14,330,746	2.32
Wal-Mart Stores Inc.	Retail	7,886,037	1.28
Albertsons	Retail Grocery	7,588,281	1.23
Krogers	Retail Grocery	7,449,600	1.21
State Headquarters Building/ Texas A&M University	University	7,413,019	1.20
College Station Hospital, L.P.	Medical	6,724,480	1.09
Lane C/S Ltd PSP	Hotel	5,134,800	0.83
Dealer Computer Services	Technical Support	4,656,400	0.75
TOTAL		\$92,700,846	15.02 %

Total KWH Consumption for the period October 1, 2000 to September 30, 2001 was 616,916,432.

Source: City of College Station Utility Billing Division

CITY OF COLLEGE STATION
SUMMARY OF INSURANCE COVERAGE
September 30, 2001

Insurance Company	Coverage	Self Insured Retention	Limits
Texas Municipal League	Worker Compensation	\$0	Statutory
Texas Municipal League	General Liability Law Enforcement Liability	\$25,000 per occurrence	\$1,000,000 per occurrence \$2,000,000 annual aggregate
Texas Municipal League	Errors & Omissions Liability	\$25,000 per wrongful act	\$3,000,000 per wrongful act \$6,000,000 annual aggregate
Texas Municipal League	Automobile Liability	\$25,000 per occurrence	\$1,000,000 per occurrence
Texas Municipal League	Auto Physical Damage	\$25,000 per vehicle	Actual cash value
Texas Municipal League	Real & Personal Property	\$25,000 per occurrence	Replacement cost/ \$72,796,385 annual aggregate
Texas Municipal League	Mobile Equipment	\$25,000 per occurrence	Actual cash value/ \$5,065,221 annual aggregate
Texas Municipal League	Boiler & Machinery	\$25,000 per accident	\$5,000,000 per accident
Texas Municipal League	Public Employee Dishonesty	\$5,000 per year	\$1,000,000 annual limit

CITY OF COLLEGE STATION, TEXAS
MISCELLANEOUS STATISTICAL AND DEMOGRAPHIC DATA
SEPTEMBER 30, 2001

Date incorporated	October 1938
Date first charter adopted	October 1938
Date present charter amended	May 1992
Form of government	Council-Manager

Area in square miles:		Square Miles
	<u>Year</u>	
	1938	1.5
	1948	4.2
	1958	7.3
	1968	17.3
	1978	22.6
	1982	23.8
	1986	26.7
	1988	27.7
	1992	28.1
	1994	30.0
	1996	38.2
	1998	40.8

Miles of streets	Paved	712 Miles
	Unpaved	1.3 Miles
Miles of sidewalks		89 Miles

Fire Protection:

Number of stations	4
Number of full-time employees	81

Police Protection:

Number of employees (sworn)	100
Number of employees (civilian)	43
Number of patrol units	25
One jail facility with a capacity of 37	

Recreation:

Number of playgrounds	35
Number of basketball courts	21
Number of swimming pools	3
Number of soccer fields	13
Number of softball/baseball fields	19
Number of tennis courts	12
Number of picnic shelters	17
Number of gyms	3
Number of volleyball courts	8
Number of nature trails	9
Number of open play areas	25
Number of picnic pavilions	10
Number of jogging/walking trails	20

(Continued)

CITY OF COLLEGE STATION, TEXAS
MISCELLANEOUS STATISTICAL AND DEMOGRAPHIC DATA
SEPTEMBER 30, 2001
(Continued)

Parks:

Facility	Acres	Facility	Acres
Anderson Park	8.9	Merry Oaks	4.6
Arboretum	17.0	Oaks Park	7.5
Bee Creek Park	26.5	Parkway	1.9
Bill Madeley Park	5.1	Pebble Creek Park	10.2
Brison Park	9.2	Pebble Hills	3.2
Brother's Pond Park	16.1	Raintree	13.0
Castlegate	4.35	Richard Carter Park	7.1
College Station Central Park	47.2	Sandstone	15.2
Conference Center	2.3	Shenandoah	12.1
Cy Miller Park	2.5	Southwest Park Site	4.8
Eastgate	1.8	Southwood Complex	44.7
Edelweiss	12.3	Steeplechase Park Site	8.9
Edelweiss Gardens	7.74	Thomas Park	16.1
Emerald Forest Park	4.6	University Park Site	10.2
Gabbard Park	10.7	Veterans Athletic Park	150.0
Georgia K. Fitch	11.3	W.A. Tarrow Park	21.3
Hensel Park - TAMU	29.7	Westfield	4.29
Jack and Dorothy Miller Park	10.0	Windwood	1.4
Lemon Tree Park	15.4	Wolfpen Creek Park	19.9
Lick Creek Park	515.5	Woodcreek Park	6.6
Lincoln Center	8.0	Woodway Park Site	9.3
Lion's Park	1.5		
Longmire Park	4.2		
Luther Jones	1.8		
		TOTAL ACREAGE	1,145.98

Utility Funds:

Electric Customers (Connections)	27,113
Average Electrical Consumption:	51,409,703 KWH/Month
Water Customers (Connections)	15,524
Average Water Consumption:	295,875 MGW/Month

Number of Employees:

Electric	48
Water	24
Sewer	34

Water Capacity:

Number of Wells	5
Combined Capacity of Wells	20,000,000 GAL/day
Number of Ground Storage Tanks, 2	Total capacity 8,000,000 GALS
Number of Elevated Storage Tanks, 2	Total capacity 3,000,000 GALS
Miles of Water Lines	280 Miles

(Continued)

CITY OF COLLEGE STATION, TEXAS
MISCELLANEOUS STATISTICAL AND DEMOGRAPHIC DATA
SEPTEMBER 30, 2001
(Continued)

Electric Capacity:		
Maximum Capacity		255 megawatts
Annual Peak Demand		145 megawatts
Number of Substations		4
Miles of Distribution Lines		333 Miles

Miles of Sewer Lines		243 Miles
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Solid Waste Collection Fund:		
Number of Users (Units)		28,894
Methodology		Curbside pickup using automated containers

Education:		
Attendance centers		11
Number of classrooms		503
Number of teachers		570
Number of students		7,438

Elections:		
Number of registered voters:		
Last general election (Brazos County)		88,331
Last municipal election		41,151
Number of votes cast in:		
Last general election (Brazos County)		3,929
Last municipal election		1,768
Percentage of registered voters voting in:		
Last general election (Brazos County)		4.5%
Last municipal election		4.3%

Population:		
Estimate	2000	68,038
Census Count	1990	52,456
	1980	37,296
	1970	17,676
	1960	11,396
	1950	7,925

Source: City of College Station

(Continued)

CITY OF COLLEGE STATION, TEXAS
MISCELLANEOUS STATISTICAL AND DEMOGRAPHIC DATA
SEPTEMBER 30, 2001
(Continued)

ACTUAL TEXAS A&M UNIVERSITY ENROLLMENT
BY FALL SEMESTERS

<u>Year</u>	<u>University Enrollment</u>
1992	41,092
1993	42,524
1994	42,018
1995	41,790
1996	41,892
1997	41,461
1998	43,389
1999	43,442
2000	44,026
2001	44,618

Source: TAMU Planning & Institutional Analysis, October 2001

PRIMARY LABOR FORCE FOR COLLEGE STATION

<u>Year</u>	<u>Total Labor Force</u>	<u>Number Employed</u>	<u>Number Unemployed</u>	<u>Percent Unemployed</u>
1992	25,561	24,777	784	3.1
1993	26,490	25,745	745	2.8
1994	27,312	26,546	766	2.8
1995	27,430	26,561	869	3.2
1996	26,691	25,973	718	2.7
1997	28,453	27,862	591	2.1
1998	28,889	28,377	512	1.8
1999	30,793	30,246	547	1.8
2000	31,273	30,802	471	1.5
2001	30,572	30,020	552	1.8

Source: Texas Workforce Commission (Austin, Texas)