

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1 - DECEMBER 31, 2012

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 67,059,489	\$ 67,067,002	\$ 23,823,124	\$ (43,243,878)
State Program Revenues	11,574,633	11,574,633	7,526,778	(4,047,855)
Federal Program Revenues	0	0	0	0
Total Revenues	<u>78,634,122</u>	<u>78,641,635</u>	<u>31,349,902</u>	<u>(47,291,733)</u>
EXPENDITURES:				
Current:				
Instruction	48,719,911	48,775,028	19,321,087	29,453,941
Instructional Resources & Media Services	774,504	774,504	337,732	436,772
Curriculum & Instructional Staff Development	848,054	847,997	193,825	654,172
Instructional Leadership	1,348,519	1,348,519	399,258	949,261
School Leadership	4,665,183	4,666,538	1,685,059	2,981,480
Guidance, Counseling & Evaluation Services	2,219,700	2,223,805	951,347	1,272,458
Health Services	850,760	850,760	337,162	513,597
Student (Pupil) Transportation	2,376,937	2,384,450	917,436	1,467,014
CoCurricular/Extracurricular Activities	3,651,980	3,651,980	1,299,384	2,352,596
General Administration	2,204,407	2,204,407	655,271	1,549,136
Plant Maintenance and Operations	9,292,297	9,292,297	2,939,688	6,352,609
Security and Monitoring Services	218,258	218,258	60,660	157,599
Data Processing Services	1,658,067	1,658,067	580,188	1,077,879
Community Services	143,380	143,380	39,917	103,463
Contracted Instructional Services Between Schools	3,347,546	3,347,546	0	3,347,546
Payments to Fiscal Agent/Member Districts of SSA	90,000	90,000	57,295	32,705
Payments to Juvenile Justice Alternative Ed Prg.	8,000	8,000	1,661	6,339
Payments to Tax Increment Fund	0	0	0	0
Other Intergovernmental Charges	813,759	814,835	403,740	411,095
Total Expenditures	<u>83,231,262</u>	<u>83,300,371</u>	<u>30,180,710</u>	<u>53,119,661</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,597,140)</u>	<u>(4,658,736)</u>	<u>1,169,192</u>	<u>5,827,928</u>
OTHER FINANCING SOURCES (USES):				
Sale of Real and Personal Property	0	0	0	0
Capital Leases	0	0	0	0
Transfer In	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>1,169,192</u>	<u>5,827,928</u>
Net Change in Fund Balances	<u>(4,597,140)</u>	<u>(4,658,736)</u>	<u>1,169,192</u>	<u>5,827,928</u>
Fund Balance - September 1 (Beginning)	<u>36,265,592</u>	<u>36,265,592</u>	<u>36,265,592</u>	<u>0</u>
Fund Balance	<u>\$ 31,668,452</u>	<u>\$ 31,606,856</u>	<u>\$ 37,434,784</u>	<u>\$ 5,827,928</u>

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2012

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 42,673,847	\$ 352,707	\$ 13,318,122	\$ 56,344,675
Property Taxes- Current	1,358,825	0	385,546	1,744,372
Property Taxes - Delinquent	2,262,678	0	544,355	2,807,033
Allowance for Uncollectible Taxes (Credit)	(23,758)	0	(5,716)	(29,474)
Due from Other Governments	378,650	176,917	0	555,567
Due from Other Funds	0	0	0	0
Other Receivables	0	0	0	0
Deferred Expenditures	0	0	0	0
Prepaid Expenditures	20,000	0	0	20,000
Inventories	98,297	160,187	0	258,484
Total Assets	\$ 46,768,539	\$ 689,811	\$ 14,242,307	\$ 61,700,657
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$0	\$0	\$0	\$0
Interest Payable-Current	0	0	0	0
Payroll Deductions and Withholdings Payable	15,951	0	0	15,951
Accrued Wages Payable	6,999,205	32,221	0	7,031,426
Due to Other Funds	0	0	0	0
Due to Other Governments	79,679	0	0	79,679
Deferred Revenues	2,238,920	41,520	538,639	2,819,079
Total Liabilities	\$ 9,333,755	\$ 73,740	\$ 538,639	\$ 9,946,134
Fund Balances:				
Non-Spendable:				
Investments in Inventory	\$ 98,297	\$ 160,187	\$0	\$ 258,484
Outstanding Encumbrances	0	0	0	0
Restricted:				
Reported in the Food Service Fund	0	455,883	0	455,883
Reported in the Debt Service Fund	0	0	13,703,668	13,703,668
Committed:				
Construction	11,000,000	0	0	11,000,000
Self Insurance	65,691	0	0	65,691
Other Land	4,000,000	0	0	4,000,000
Unreserved and Undesignated:				
Reported in the General Fund	22,270,796	0	0	22,270,796
Total Fund Balances	\$ 37,434,784	\$ 616,070	\$ 13,703,668	\$ 51,754,522
Total Liabilities and Fund Balances	\$ 46,768,539	\$ 689,811	\$ 14,242,307	\$ 61,700,657

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - DECEMBER 31, 2012

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 2,616,900	\$ 2,616,900	\$ 937,543	\$ (1,679,357)
State Program Revenues	28,000	28,000	0	(28,000)
Federal Program Revenues	2,439,616	2,439,616	934,745	(1,504,871)
Total Revenues	<u>5,084,516</u>	<u>5,084,516</u>	<u>1,872,287</u>	<u>(3,212,229)</u>
EXPENDITURES:				
Current:				
Food Services	4,907,100	4,907,100	1,764,247	3,142,853
Facilities Maintenance and Operations	68,480	68,480	18,640	49,840
Total Expenditures	<u>4,975,580</u>	<u>4,975,580</u>	<u>1,782,887</u>	<u>3,192,693</u>
Net Change in Fund Balances	108,937	108,937	89,401	(19,536)
Fund Balance - September 1 (Beginning)	<u>526,669</u>	<u>526,669</u>	<u>526,669</u>	<u>0</u>
Fund Balance	<u>\$ 635,606</u>	<u>\$ 635,606</u>	<u>\$ 616,070</u>	<u>\$ (19,536)</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - DECEMBER 31, 2012

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 18,836,585	\$ 18,836,585	\$ 6,699,837	\$ (12,136,748)
Total Revenues	<u>18,836,585</u>	<u>18,836,585</u>	<u>6,699,837</u>	<u>(12,136,748)</u>
EXPENDITURES:				
Debt Service:				
Debt Service - Principal on Long Term Debt	10,390,000	10,390,000	0	10,390,000
Debt Service - Interest on Long Term Debt	8,836,938	8,836,938	0	8,836,938
Debt Service - Bond Issuance Cost and Fees	6,000	6,000	4,054	1,946
Total Expenditures	<u>19,232,938</u>	<u>19,232,938</u>	<u>4,054</u>	<u>19,228,883</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(396,353)</u>	<u>(396,353)</u>	<u>6,695,783</u>	<u>7,092,136</u>
OTHER FINANCING SOURCES (USES):				
Capital Related Debt Issued (Regular Bonds)	0	0	0	0
Premium or Discount on Issuance of Bonds	0	0	0	0
Capital Debt Refund	0	0	0	0
Other(Uses)	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(396,353)	(396,353)	6,695,783	7,092,136
Fund Balance - September 1 (Beginning)	<u>7,007,885</u>	<u>7,007,885</u>	<u>7,007,885</u>	<u>0</u>
Fund Balance	<u>\$ 6,611,532</u>	<u>\$ 6,611,532</u>	<u>\$ 13,703,668</u>	<u>\$ 7,092,136</u>

**College Station Independent School District
Investment Summary
As of 12/31/2012**

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	100,270.91	12.80	
Debt Service	1,560,157.34	199.78	
Food Service Fund	156,055.95	19.94	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,405.70	0.39	
Total-Interest Earned		<u>232.91</u>	0.151%
Lone Star			
General Fund	10,118,247.71	1,261.26	
Debt Service	1,352,547.73	168.60	
Total-Interest Earned		<u>1,429.86</u>	0.147%
Citibank Texas, N.A.			
All Funds	35,618,517.87	22,899.05	0.600%
Total-Interest Earned		<u>22,899.05</u>	
Grand Total-Interest Earned		<u><u>24,561.82</u></u>	

No. of days in the current month: 31

College Station Independent School District
Texpool Investment Detail
As of 12/31/2012

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	December 1, 2012	Beginning Balance		100,270.50
	December 31, 2012	Interest Earned	12.80	100,283.30
		Ending Balance		<u>\$ 100,283.30</u>
Debt Service	December 1, 2012	Beginning Balance		1,562,150.90
	December 31, 2012	Interest Earned	199.78	1,562,350.68
		Ending Balance		<u>1,562,350.68</u>
Food Service Fund	December 1, 2012	Beginning Balance		156,055.31
	December 31, 2012	Interest Earned	19.94	156,075.25
		Ending Balance		<u>\$ 156,075.25</u>
Workers Compensation Fund	December 1, 2012	Beginning Balance		921.75
	December 31, 2012	Interest Earned	-	921.75
		Ending Balance		<u>\$ 921.75</u>
Pebble Creek Scholarship	December 1, 2012	Beginning Balance		3,406.14
	December 31, 2012	Interest Earned	0.39	3,406.53
		Ending Balance		<u>\$ 3,406.53</u>

Average Rate of Return 0.1506%

**College Station Independent School District
Lone Star Investment Detail
Government Overnight Fund
As of 12/31/2012**

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	December 1, 2013	Beginning Balance		10,118,247.71
	December 31, 2012	Interest Earned	1,261.26	10,119,508.97
		Ending Balance		<u><u>\$ 10,119,508.97</u></u>
Debt Service	December 1, 2013	Beginning Balance		1,352,547.73
	December 31, 2012	Interest Earned	168.60	1,352,716.33
		Ending Balance		<u><u>\$ 1,352,716.33</u></u>
2007 Bond Construction Fund	December 1, 2013	Beginning Balance		-
	July 5, 2012	Withdrawal	-	-
	December 31, 2012	Interest Earned	-	-
		Ending Balance		<u><u>\$ -</u></u>

Average Rate of Return 0.1472%

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

Location	Balance 09/01/12	Receipts	Expenses	Balance 12/31/12
A & M Consolidated High School	\$ 158,055.92	\$ 36,802.21	\$ 7,485.53	\$ 187,372.60
Timber Academy	5,285.90	0.00	1,208.87	4,077.03
College Station High School	100.19	1,250.84	632.36	718.67
College Station Middle School	32,310.06	10,290.61	9,908.46	32,692.21
A & M Middle School	3,269.15	9,441.34	681.33	12,029.16
South Knoll Elementary School	41,078.52	9,307.14	9,129.89	41,255.77
College Hills Elementary School	11,998.94	21,231.85	8,818.65	24,412.14
Southwood Valley Elementary School	6,425.31	6,529.77	5,325.14	7,629.94
Rock Prairie Elementary School	11,987.95	6,574.18	6,311.36	12,250.77
Pebble Creek Elementary School	42,514.16	25,391.13	31,977.46	35,927.83
Forest Ridge Elementary School	75,613.07	67,076.10	7,514.64	135,174.53
Creek View Elementary School	16,219.23	12,916.60	4,257.39	24,878.44
Greens Prairie Elementary School	5,045.97	17,229.36	13,058.40	9,216.93
Oakwood Intermediate School	42,793.25	35,123.08	28,028.51	49,887.82
Cypress Grove Intermediate School	33,052.75	50,581.94	33,105.70	50,528.99
Subtotal-Campus Funds	485,750.37	309,746.15	167,443.69	628,052.83
District-Wide Activity Fund	12,327.98	1,160.00	715.00	12,772.98
Barbara Bush Parent Center	31,868.54	2,028.60	1,648.98	32,248.16
Grand Totals	\$ 529,946.89	\$ 312,934.75	\$ 169,807.67	\$ 673,073.97