

College Station Independent School District
Investment Summary
As of 02/28/2014

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	100,352.14	2.19	
Debt Service	1,563,422.30	34.01	
Food Service Fund	156,182.23	3.38	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,408.49	0.00	
Total-Interest Earned		39.58	0.028%
Lone Star			
General Fund	10,127,029.10	214.72	
Debt Service	1,353,721.58	28.70	
Total-Interest Earned		243.42	0.028%
Citibank Texas, N.A.			
All Funds	59,013,232.73	30,003.25	0.570%
Total-Interest Earned		30,003.25	
Grand Total-Interest Earned		30,286.25	

No. of days in the current month: 28

College Station Independent School District
Texpool Investment Detail
As of 02/28/2014

Fund/Type	Date	Transaction Type	Interest Earned	Balance
General Fund	February 1, 2014	Beginning Balance		100,352.06
	February 28, 2014	Interest Earned	2.19	100,354.25
		Ending Balance		<u>\$ 100,354.25</u>
Debt Service	February 1, 2014	Beginning Balance		1,563,421.09
	February 28, 2014	Interest Earned	34.01	1,563,455.10
		Ending Balance		<u>1,563,455.10</u>
Food Service Fund	February 1, 2014	Beginning Balance		156,182.11
	February 28, 2014	Interest Earned	3.38	156,185.49
		Ending Balance		<u>\$ 156,185.49</u>
Workers Compensation Fund	February 1, 2014	Beginning Balance		921.75
	February 28, 2014	Interest Earned	-	921.75
		Ending Balance		<u>\$ 921.75</u>
Pebble Creek Scholarship	February 1, 2014	Beginning Balance		3,408.49
	February 28, 2014	Interest Earned	-	3,408.49
		Ending Balance		<u>\$ 3,408.49</u>
Totals				<u>\$ 1,824,325.08</u>
			Average Rate of Return	0.0283%

College Station Independent School District
Lone Star Investment Detail
Government Overnight Fund
As of 02/28/2014

Fund/Type	Date	Transaction Type	Interest Earned	Balance
General Fund	February 1, 2014	Beginning Balance		10,127,029.10
	February 28, 2014	Interest Earned	214.72	10,127,243.82
		Ending Balance		<u>\$ 10,127,243.82</u>
Debt Service	February 1, 2014	Beginning Balance		1,353,721.58
	February 28, 2014	Interest Earned	28.70	1,353,750.28
		Ending Balance		<u>\$ 1,353,750.28</u>
Totals				<u>\$ 11,480,994.10</u>

Average Rate of Return 0.0276%

College Station Independent School District
Combined Statement of Revenues and Expenditures
District Activity Funds
For the Period September 1 - February 28, 2014

Location	Balance 09/01/13	Receipts	Expenses	Balance 02/28/14
A & M Consolidated High School	\$ 192,980.02	\$ 146,396.96	\$ 27,454.54	\$ 311,922.44
Timber Academy	3,707.03	3,174.80	2,135.50	4,746.33
College Station High School	8,707.57	29,923.60	3,238.86	35,392.31
College Station Middle School	24,527.15	18,433.59	15,640.21	27,320.53
A & M Middle School	7,498.20	26,464.84	14,734.83	19,228.21
South Knoll Elementary School	39,171.35	9,262.76	10,326.81	38,107.30
College Hills Elementary School	22,415.63	31,907.83	27,371.34	26,952.12
Southwood Valley Elementary School	3,864.69	31,094.99	16,262.21	18,697.47
Rock Prairie Elementary School	19,364.01	10,005.37	7,786.52	21,582.86
Pebble Creek Elementary School	24,401.38	27,933.37	23,939.98	28,394.77
Forest Ridge Elementary School	76,346.31	56,421.88	21,535.08	111,233.11
Creek View Elementary School	25,876.21	5,931.14	6,743.94	25,063.41
Greens Prairie Elementary School	8,507.17	49,938.75	31,925.15	26,520.77
Oakwood Intermediate School	40,003.00	62,810.23	72,388.30	30,424.93
Cypress Grove Intermediate School	50,157.58	49,556.87	35,263.60	64,450.85
Subtotal-Campus Funds	547,527.30	559,256.98	316,746.87	790,037.41
District-Wide Activity Fund	8,676.20	1,250.00	901.74	9,024.46
Barbara Bush Parent Center	52,914.94	1,451.24	852.23	53,513.95
Grand Totals	\$ 609,118.44	\$ 561,958.22	\$ 318,500.84	\$ 852,575.82

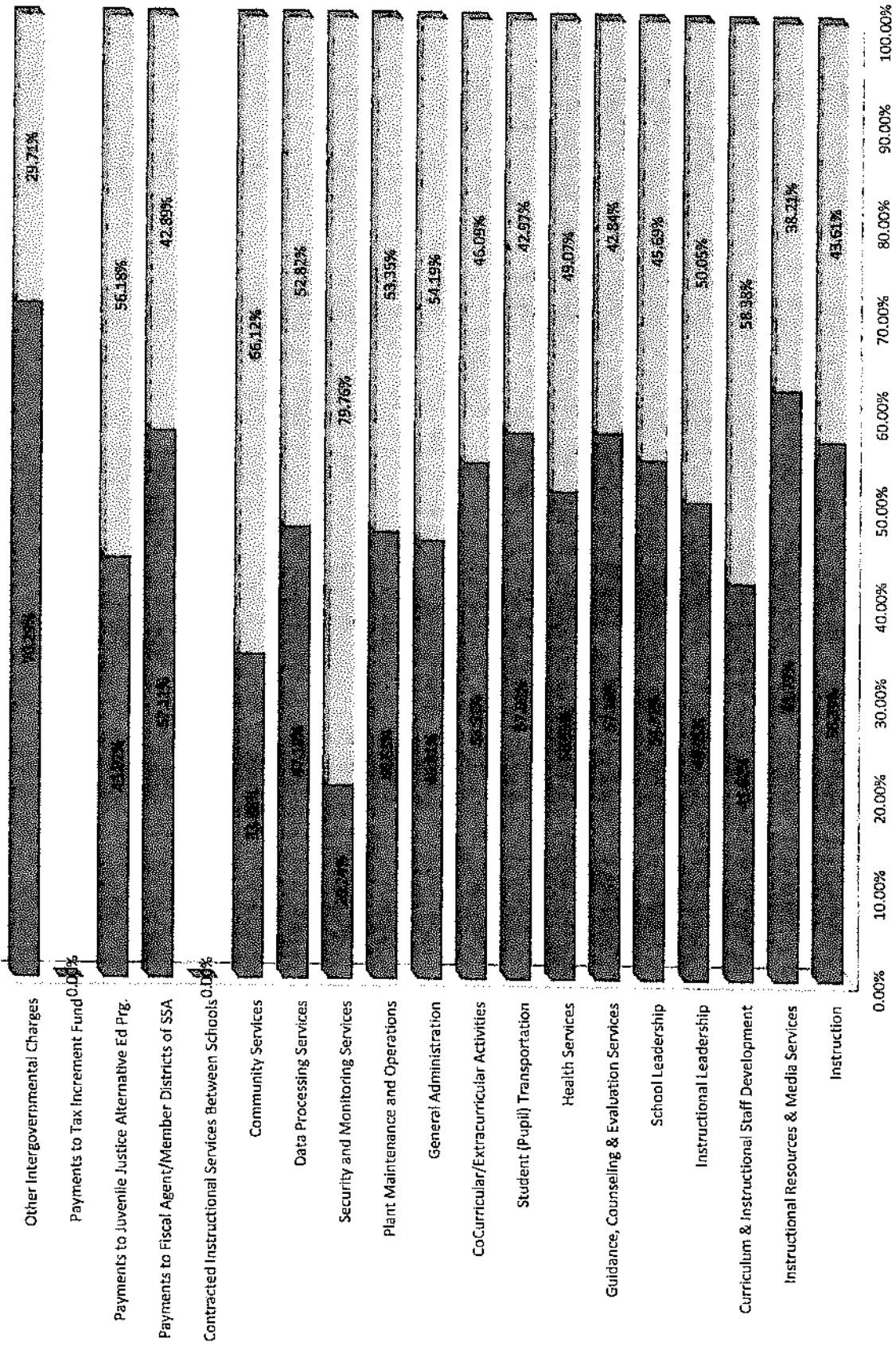
COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
February 28, 2014

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$59,312,157.04	\$447,862.89	\$16,290,724.73	\$76,050,744.66
Property Taxes	2,541,921.04	0.00	609,987.52	3,151,908.56
Allowance for Uncollectible Taxes (Credit)	(24,325.00)	0.00	(5,802.00)	(30,127.00)
Due from Other Governments	187,205.00	254,765.27	0.00	441,970.27
Due from Other Funds	159,922.40	0.00	0.00	159,922.40
Other Receivables	0.00	7,183.37	0.00	7,183.37
Deferred Expenditures	0.00	0.00	0.00	0.00
Prepaid Expenditures	20,000.00	0.00	0.00	20,000.00
Inventories	112,384.56	240,602.68	0.00	352,987.24
Total Assets	\$62,309,265.04	\$950,414.21	\$16,894,910.25	\$80,154,589.50
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$7,183.37	\$0.00	\$0.00	\$7,183.37
Interest Payable-Current	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings Payable	89,065.81	0.00	0.00	89,065.81
Accrued Wages Payable	8,435,425.99	32,861.61	0.00	8,468,287.60
Due to Other Funds	0.00	0.00	0.00	0.00
Due to Other Governments	38,889.50	0.00	0.00	38,889.50
Unearned Revenues	0.00	60,408.10	0.00	60,408.10
Total Liabilities	\$8,570,564.67	\$93,269.71	\$0.00	\$8,663,834.38
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue-Property taxes	2,408,218.84	0.00	574,407.39	2,982,626.23
Total Deferred Inflows of Resources	2,408,218.84	0.00	574,407.39	2,982,626.23
Fund Balances:				
Non-Spendable:				
Investments in Inventory	\$112,384.56	\$240,602.68	\$0.00	\$352,987.24
Prepaid Items	20,000.00	0.00	0.00	20,000.00
Outstanding Encumbrances	0.00	0.00	0.00	0.00
Restricted:				
Reported in the Food Service Fund	0.00	616,541.82	0.00	616,541.82
Reported in the Debt Service Fund	0.00	0.00	16,320,502.86	16,320,502.86
Committed:				
Construction	11,000,000.00	0.00	0.00	11,000,000.00
Self Insurance	65,691.06	0.00	0.00	65,691.06
Other Land	4,000,000.00	0.00	0.00	4,000,000.00
Assigned Other	180,740.00	0.00	0.00	180,740.00
Unreserved and Undesignated:				
Reported in the General Fund	35,951,665.91	0.00	0.00	35,951,665.91
Total Fund Balances	\$51,330,481.53	\$857,144.50	\$16,320,502.86	\$68,508,128.89
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$62,309,265.04	\$950,414.21	\$16,894,910.25	\$80,154,589.50

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1 - FEBRUARY 28, 2014

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$70,319,948.00	\$70,320,773.00	\$61,787,736.24	(\$8,533,036.76)
State Program Revenues	10,874,526.31	11,774,526.31	3,523,067.96	(8,251,458.35)
Federal Program Revenues	0.00	0.00	0.00	0.00
Total Revenues	81,194,474.31	82,095,299.31	65,310,804.20	(16,784,495.11)
EXPENDITURES:				
Current:				
Instruction	52,065,299.26	52,342,443.28	29,516,592.59	22,825,850.69
Instructional Resources & Media Services	815,440.83	820,174.31	506,752.93	313,421.38
Curriculum & Instructional Staff Development	855,591.64	859,710.70	357,774.63	501,936.07
Instructional Leadership	1,416,693.59	1,435,098.37	716,815.05	718,283.32
School Leadership	4,988,348.96	4,986,518.46	2,708,295.58	2,278,222.88
Guidance, Counseling & Evaluation Services	2,596,437.83	2,683,401.51	1,533,803.17	1,149,598.34
Health Services	938,119.80	991,682.80	505,068.57	486,614.23
Student (Pupil) Transportation	2,270,627.26	2,440,627.26	1,391,792.95	1,048,834.31
CoCurricular/Extracurricular Activities	3,922,225.61	4,203,388.03	2,265,887.37	1,937,500.66
General Administration	2,313,813.27	2,341,669.27	1,072,640.04	1,269,029.23
Plant Maintenance and Operations	9,378,287.83	9,479,572.83	4,422,314.99	5,057,257.84
Security and Monitoring Services	454,167.25	456,021.25	92,291.12	363,730.13
Data Processing Services	1,911,451.85	1,912,883.45	902,456.53	1,010,426.92
Community Services	174,847.51	175,122.84	59,332.76	115,790.08
Contracted Instructional Services Between Schools	0.00	0.00	1.00	(1.00)
Payments to Fiscal Agent/Member Districts of SSA	110,000.00	110,000.00	62,816.00	47,184.00
Payments to Juvenile Justice Alternative Ed Prg.	10,000.00	10,000.00	4,382.30	5,617.70
Payments to Tax Increment Fund	0.00	0.00	0.00	0.00
Other Intergovernmental Charges	866,630.00	866,630.00	609,146.19	257,483.81
Total Expenditures	85,087,982.49	86,114,944.36	46,728,163.77	39,386,780.59
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,893,508.18)	(4,019,645.05)	18,582,640.43	22,602,285.48
OTHER FINANCING SOURCES (USES):				
Sale of Real and Personal Property	0.00	0.00	884.00	0.00
Capital Leases	0.00	0.00	0.00	0.00
Transfer In	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	18,583,524.43	22,602,285.48
Net Change in Fund Balances	(3,893,508.18)	(4,019,645.05)	18,583,524.43	22,602,285.48
Fund Balance - September 1 (Beginning)	32,746,957.10	32,746,957.10	32,746,957.10	0.00
Fund Balance	\$28,853,448.92	\$28,727,312.05	\$51,330,481.53	\$22,602,285.48

General Fund Remaining Budget Analysis

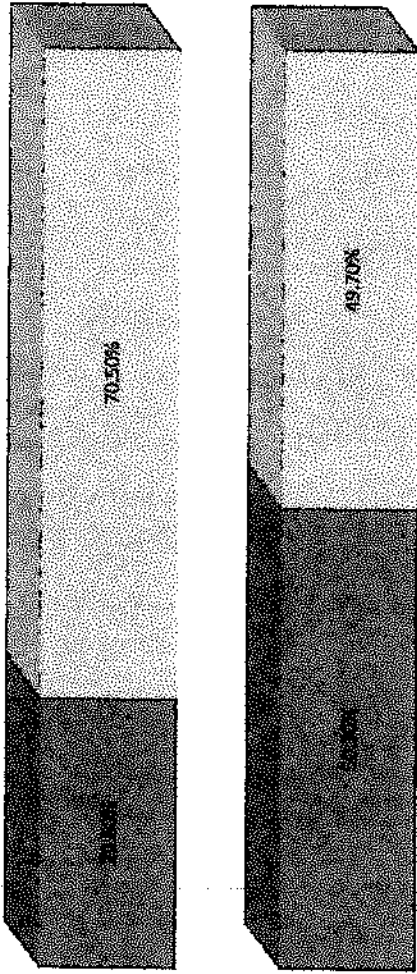


■ Percent of Budget Used □ Total Budget Remaining

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - FEBRUARY 28, 2014

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$2,847,250.00	\$2,847,250.00	\$1,497,801.50	(\$1,349,448.50)
State Program Revenues	28,000.00	28,000.00	0.00	-28,000.00
Federal Program Revenues	2,667,000.00	2,667,000.00	1,521,601.54	-1,145,398.46
Total Revenues	<u>5,542,250.00</u>	<u>5,542,250.00</u>	<u>3,019,403.04</u>	<u>-2,522,846.96</u>
EXPENDITURES:				
Current:				
Food Services	5,412,664.13	5,412,664.13	2,722,837.53	2,689,826.60
Facilities Maintenance and Operations	94,400.00	94,400.00	27,846.99	66,553.01
Total Expenditures	<u>5,507,064.13</u>	<u>5,507,064.13</u>	<u>2,750,684.52</u>	<u>2,756,379.61</u>
Net Change in Fund Balances	35,185.87	35,185.87	268,718.52	233,532.65
Fund Balance - September 1 (Beginning)	588,425.98	588,425.98	588,425.98	0.00
Fund Balance	<u>\$623,611.85</u>	<u>\$623,611.85</u>	<u>\$857,144.50</u>	<u>\$233,532.65</u>

Child Nutrition Remaining Budget Analysis



Facilities Maintenance and Operations

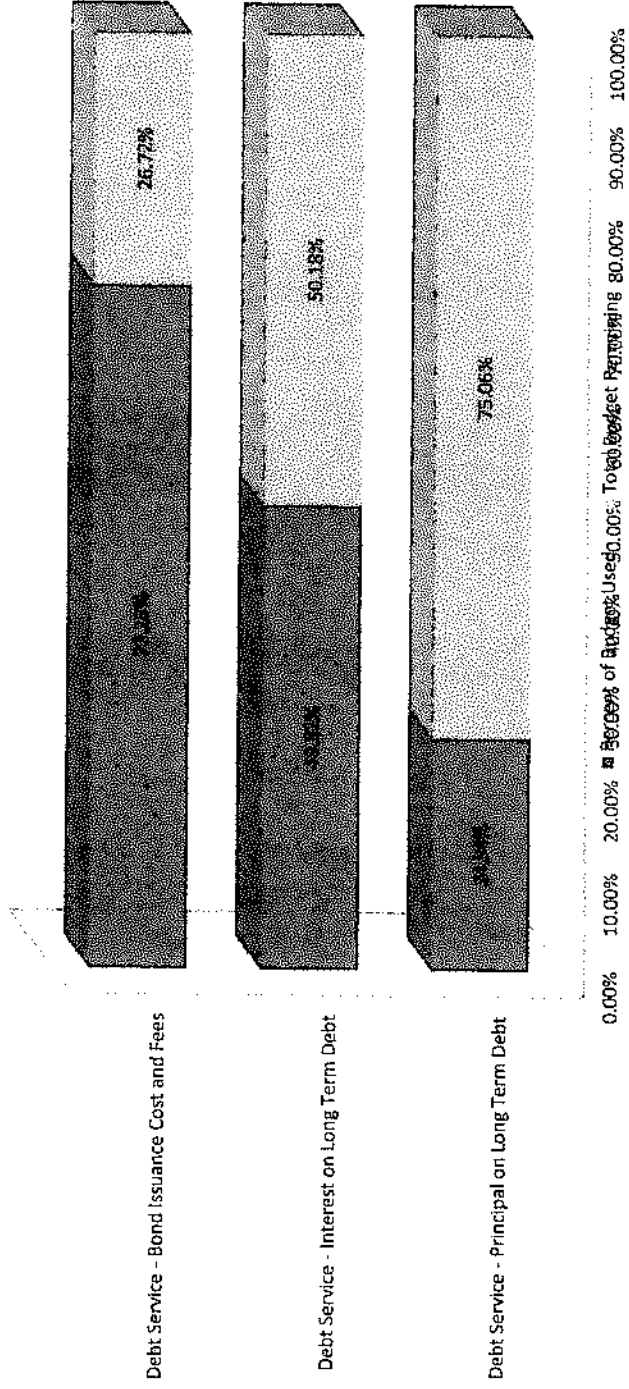
Food Services

0.00% 10.00% 20.00% 30.00% 40.00% 50.00% 60.00% 70.00% 80.00% 90.00% 100.00%

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - FEBRUARY 28, 2014

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$18,763,900.00	\$18,763,900.00	\$16,547,427.22	(\$2,216,472.78)
Total Revenues	18,763,900.00	18,763,900.00	16,547,427.22	(2,216,472.78)
EXPENDITURES:				
Debt Service:				
Debt Service - Principal on Long Term Debt	10,785,000.00	10,785,000.00	2,690,000.00	8,095,000.00
Debt Service - Interest on Long Term Debt	8,438,781.28	8,438,781.28	4,204,043.60	4,234,737.68
Debt Service - Bond Issuance Cost and Fees	6,000.00	6,000.00	4,396.92	1,603.08
Total Expenditures	19,229,781.28	19,229,781.28	6,898,440.52	12,331,340.76
Excess (Deficiency) of Revenues Over (Under) Expenditures	(465,881.28)	(465,881.28)	9,648,986.70	10,114,867.98
OTHER FINANCING SOURCES (USES):				
Capital Related Debt Issued (Regular Bonds)	0.00	0.00	0.00	0.00
Premium or Discount on Issuance of Bonds	0.00	0.00	0.00	0.00
Capital Debt Refund	0.00	0.00	0.00	0.00
Other(Uses)	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00
Net Change in Fund Balances	(465,881.28)	(465,881.28)	9,648,986.70	10,114,867.98
Fund Balance - September 1 (Beginning)	6,671,516.16	6,671,516.16	6,671,516.16	0.00
Fund Balance	\$6,205,634.88	\$6,205,634.88	\$16,320,502.86	\$10,114,867.98

Debt Service Remaining Budget Analysis



Debt Service - Bond Issuance Cost and Fees

Debt Service - Interest on Long Term Debt

Debt Service - Principal on Long Term Debt

0.00% 10.00% 20.00% 30.00% 40.00% 50.00% 60.00% 70.00% 80.00% 90.00% 100.00%