

**College Station Independent School District
Investment Summary
As of 09/30/2013**

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	100,335.51	3.23	
Debt Service	1,563,162.97	50.69	
Food Service Fund	156,156.35	5.02	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,408.37	0.00	
Total-Interest Earned		<u>58.94</u>	0.039%
Lone Star			
General Fund	10,124,847.83	498.28	
Debt Service	1,353,430.00	66.61	
Total-Interest Earned		<u>564.89</u>	0.060%
Citibank Texas, N.A.			
All Funds	42,987,025.36	21,514.13	0.540%
Total-Interest Earned		<u>21,514.13</u>	
Grand Total-Interest Earned		<u><u>22,137.96</u></u>	
No. of days in the current month	30		

**College Station Independent School District
Texpool Investment Detail
As of 09/30/2013**

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	September 1, 2013	Beginning Balance		100,335.40
	September 30, 2013	Interest Earned	3.23	100,338.63
		Ending Balance		\$ 100,338.63
Debt Service	September 1, 2013	Beginning Balance		1,563,161.28
	September 30, 2013	Interest Earned	50.69	1,563,211.97
		Ending Balance		1,563,211.97
Food Service Fund	September 1, 2013	Beginning Balance		156,156.18
	September 30, 2013	Interest Earned	5.02	156,161.20
		Ending Balance		\$ 156,161.20
Workers Compensation Fund	September 1, 2013	Beginning Balance		921.75
	September 30, 2013	Interest Earned	-	921.75
		Ending Balance		\$ 921.75
Pebble Creek Scholarship	September 1, 2013	Beginning Balance		3,408.37
	September 30, 2013	Interest Earned	-	3,408.37
		Ending Balance		\$ 3,408.37

Average Rate of Return 0.0394%

College Station Independent School District
Lone Star Investment Detail
Government Overnight Fund
As of 09/30/2013

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	September 1, 2013	Beginning Balance		10,124,847.83
	September 30, 2013	Interest Earned	498.28	10,125,346.11
		Ending Balance		<u><u>\$ 10,125,346.11</u></u>
Debt Service	September 1, 2013	Beginning Balance		1,353,430.00
	September 30, 2013	Interest Earned	66.61	1,353,496.61
		Ending Balance		<u><u>\$ 1,353,496.61</u></u>

Average Rate of Return 0.0599%

**College Station Independent School District
 Combined Statement of Revenues and Expenditures
 District Activity Funds
 For the Period September 1 - September 30, 2013**

Location	Balance 09/01/13	Receipts	Expenses	Balance 09/30/13
A & M Consolidated High School	\$ 192,980.02	\$ 16,400.95	\$ 7,527.18	\$ 201,853.79
Timber Academy	3,707.03	587.28	500.00	3,794.31
College Station High School	8,707.57	1,782.03	1,303.71	9,185.89
College Station Middle School	24,527.15	1.92	316.77	24,212.30
A & M Middle School	7,498.20	0.00	800.76	6,697.44
South Knoll Elementary School	39,196.35	40.48	961.09	38,275.74
College Hills Elementary School	22,415.63	12,631.62	432.60	34,614.65
Southwood Valley Elementary School	3,864.69	0.00	564.80	3,299.89
Rock Prairie Elementary School	19,364.01	0.00	1,423.45	17,940.56
Pebble Creek Elementary School	24,401.38	9,918.50	6,033.60	28,286.28
Forest Ridge Elementary School	76,346.31	340.38	369.66	76,317.03
Creek View Elementary School	25,876.21	43.08	43.72	25,875.57
Greens Prairie Elementary School	8,507.17	336.85	700.50	8,143.52
Oakwood Intermediate School	40,003.00	2,434.33	11,524.82	30,912.51
Cypress Grove Intermediate School	50,157.58	8,650.57	1,263.64	57,544.51
Subtotal-Campus Funds	547,552.30	53,167.99	33,766.30	566,953.99
District-Wide Activity Fund	8,676.20	0.00	0.00	8,676.20
Barbara Bush Parent Center	52,914.94	10.74	637.09	52,288.59
Grand Totals	\$ 609,143.44	\$ 53,178.73	\$ 34,403.39	\$ 627,918.78

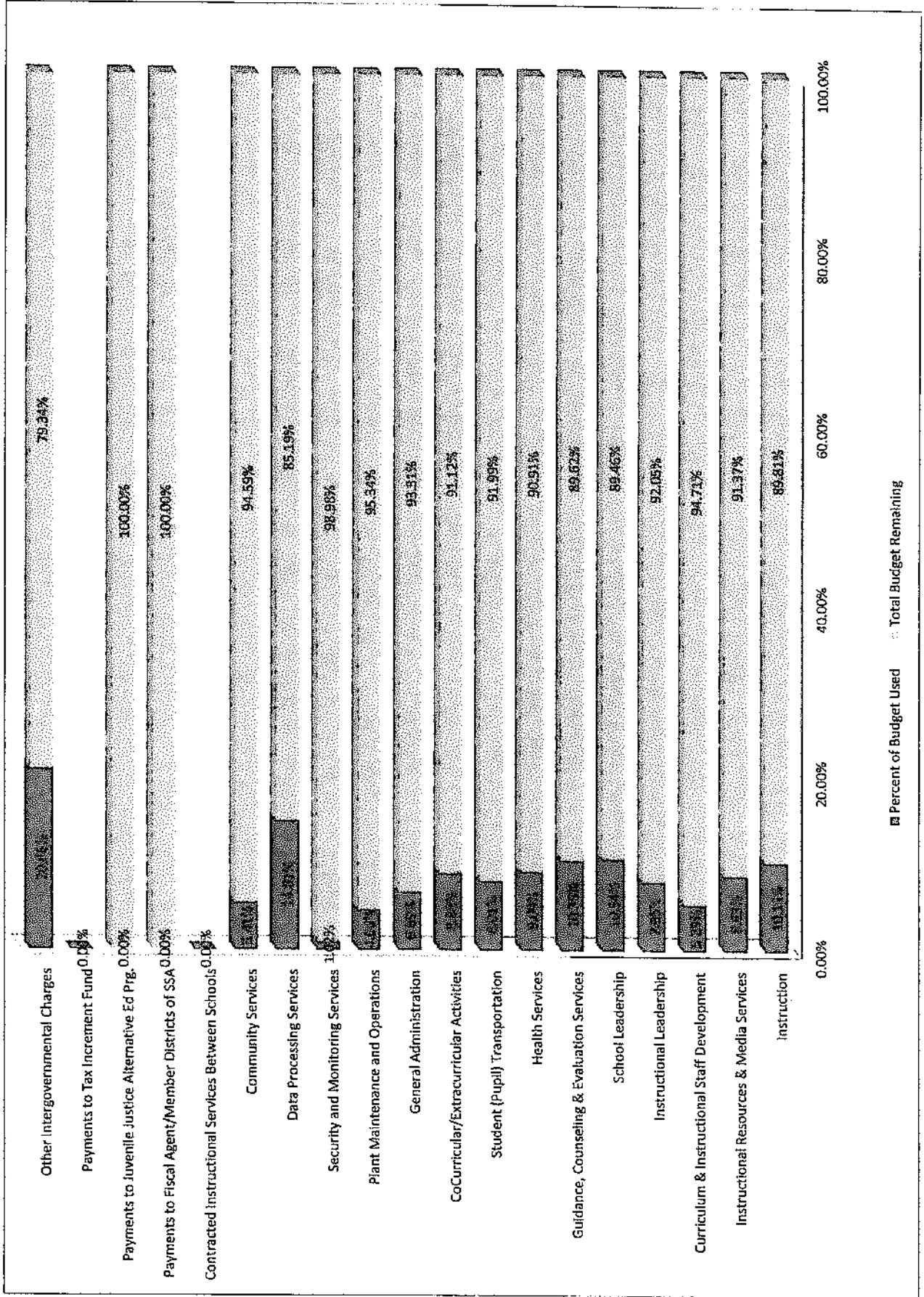
COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2013

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 31,335,618	\$ 333,615	\$ 6,688,295	\$ 38,357,528
Property Taxes	2,438,773	0	582,083	3,020,855
Allowance for Uncollectible Taxes (Credit)	(24,325)	0	(5,802)	(30,127)
Due from Other Governments	448,317	278,998	0	727,315
Due from Other Funds	3,889	0	0	3,889
Other Receivables	0	0	0	0
Deferred Expenditures	0	0	0	0
Prepaid Expenditures	20,000	0	0	20,000
Inventories	86,333	179,091	0	265,424
Total Assets	\$ 34,308,605	\$ 791,704	\$ 7,264,576	\$ 42,364,885
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$31,298	\$80,754	\$0	\$112,052
Interest Payable-Current	0	0	0	0
Payroll Deductions and Withholdings Payable	30,940	0	0	30,940
Accrued Wages Payable	4,112,814	11,963	0	4,124,777
Due to Other Funds	0	0	0	0
Due to Other Governments	262	0	0	262
Unearned Revenues	60,480	60,408	0	120,888
Total Liabilities	\$ 4,235,794	\$ 153,125	\$ -	\$ 4,388,919
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue-Property taxes	2,408,219	-	574,407	2,982,626
Total Deferred Inflows of Resources	2,408,219	-	574,407	2,982,626
Fund Balances:				
Non-Spendable:				
Investments in Inventory	\$ 76,096	\$ 179,091	\$0	\$ 255,187
Prepaid Items	\$ 20,000	\$ -	\$0	\$ 20,000
Outstanding Encumbrances	0	0	0	0
Restricted:				
Reported in the Food Service Fund	0	459,487	0	459,487
Reported in the Debt Service Fund	0	0	6,690,168	6,690,168
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
Assigned Other	180,740	0	0	180,740
Unreserved and Undesignated:				
Reported in the General Fund	12,322,066	0	0	12,322,066
Total Fund Balances	\$ 27,664,593	\$ 638,578	\$ 6,690,168	\$ 34,993,339
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 34,308,605	\$ 791,704	\$ 7,264,576	\$ 42,364,885

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1 - SEPTEMBER 30, 2013

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 70,319,948	\$ 70,319,948	\$ 124,896	\$ (70,195,052)
State Program Revenues	10,874,526	10,874,526	2,794,029	(8,080,497)
Federal Program Revenues	0	0	0	0
Total Revenues	81,194,474	81,194,474	2,918,925	(78,275,549)
EXPENDITURES:				
Current:				
Instruction	52,065,299	52,064,774	5,303,133	46,761,641
Instructional Resources & Media Services	815,441	815,441	70,352	745,089
Curriculum & Instructional Staff Development	855,592	851,477	45,075	806,401
Instructional Leadership	1,416,694	1,416,694	112,670	1,304,023
School Leadership	4,988,349	4,988,194	525,936	4,462,258
Guidance, Counseling & Evaluation Services	2,596,438	2,601,438	270,091	2,331,347
Health Services	938,120	937,915	85,221	852,694
Student (Pupil) Transportation	2,270,627	2,270,627	181,947	2,088,680
CoCurricular/Extracurricular Activities	3,922,226	4,011,384	356,070	3,655,313
General Administration	2,313,813	2,313,813	154,769	2,159,044
Plant Maintenance and Operations	9,378,288	9,378,288	436,936	8,941,351
Security and Monitoring Services	454,167	454,167	4,654	449,513
Data Processing Services	1,911,452	1,911,452	282,994	1,628,458
Community Services	174,848	174,848	9,466	165,382
Contracted Instructional Services Between Schools	0	0	(6,300)	6,300
Payments to Fiscal Agent/Member Districts of SSA	110,000	110,000	0	110,000
Payments to Juvenile Justice Alternative Ed Prg.	10,000	10,000	0	10,000
Payments to Tax Increment Fund	0	0	0	0
Other Intergovernmental Charges	866,630	866,630	179,038	687,592
Total Expenditures	85,087,982	85,177,140	8,012,052	77,165,089
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,893,508)	(3,982,666)	(5,093,127)	(1,110,461)
OTHER FINANCING SOURCES (USES):				
Sale of Real and Personal Property	0	0	0	0
Capital Leases	0	0	0	0
Transfer in	0	0	0	0
Total Other Financing Sources (Uses)	0	0	(5,093,127)	(1,110,461)
Net Change in Fund Balances	(3,893,508)	(3,982,666)	(5,093,127)	(1,110,461)
Fund Balance - September 1 (Beginning)	32,757,720	32,757,720	32,757,720	0
Fund Balance	\$ 28,864,211	\$ 28,775,053	\$ 27,664,593	\$ (1,110,461)

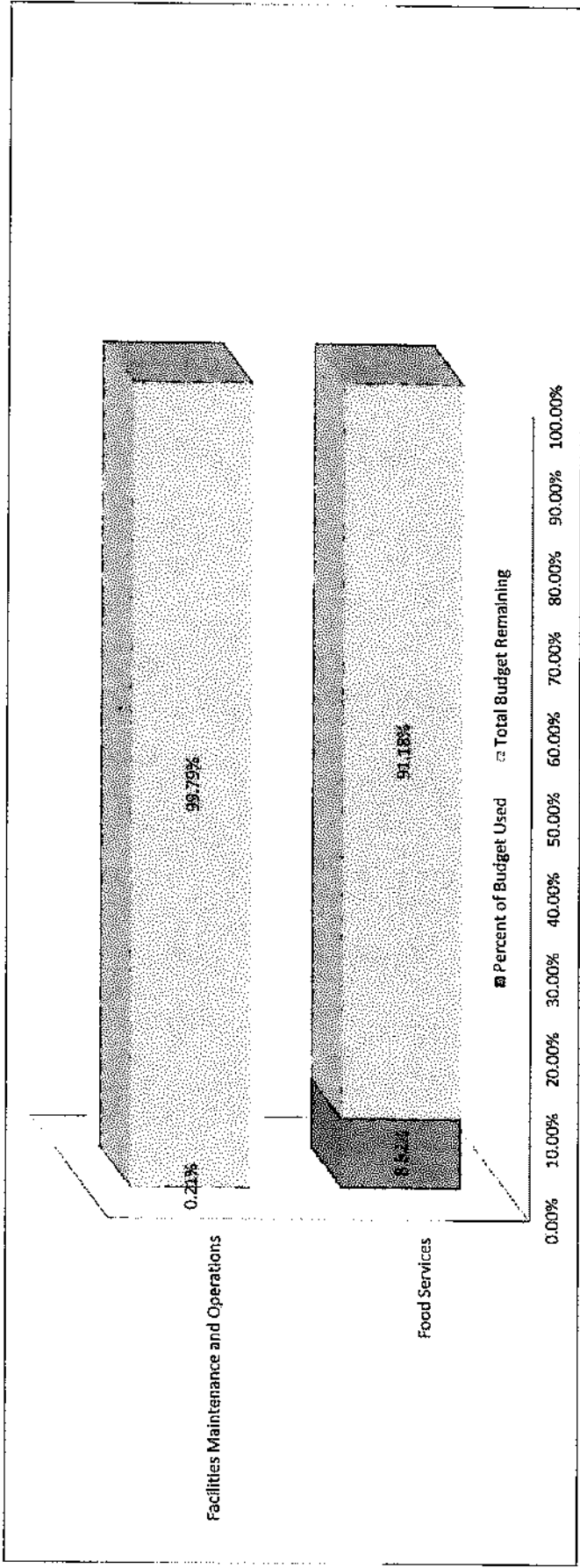
General Fund Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - SEPTEMBER 30, 2013

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 2,847,250	\$ 2,847,250	\$ 248,573	\$ (2,598,677)
State Program Revenues	28,000	28,000	0	(28,000)
Federal Program Revenues	2,667,000	2,667,000	278,998	(2,388,002)
Total Revenues	<u>5,542,250</u>	<u>5,542,250</u>	<u>527,571</u>	<u>(5,014,679)</u>
EXPENDITURES:				
Current:				
Food Services	5,412,664	5,412,664	477,225	4,935,440
Facilities Maintenance and Operations	94,400	94,400	194	94,206
Total Expenditures	<u>5,507,064</u>	<u>5,507,064</u>	<u>477,418</u>	<u>5,029,646</u>
Net Change in Fund Balances	35,186	35,186	50,152	14,966
Fund Balance - September 1 (Beginning)	<u>588,426</u>	<u>588,426</u>	<u>588,426</u>	<u>0</u>
Fund Balance	<u>\$ 623,612</u>	<u>\$ 623,612</u>	<u>\$ 638,578</u>	<u>\$ 14,966</u>

Child Nutrition Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - SEPTEMBER 30, 2013

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 18,763,900	\$ 18,763,900	\$ 20,652	\$ (18,743,248)
Total Revenues	18,763,900	18,763,900	20,652	(18,743,248)
EXPENDITURES:				
Debt Service:				
Debt Service - Principal on Long Term Debt	10,785,000	10,785,000	0	10,785,000
Debt Service - Interest on Long Term Debt	8,438,781	8,438,781	0	8,438,781
Debt Service - Bond Issuance Cost and Fees	6,000	6,000	2,000	4,000
Total Expenditures	19,229,781	19,229,781	2,000	19,227,781
Excess (Deficiency) of Revenues Over (Under) Expenditures	(465,881)	(465,881)	18,652	484,533
OTHER FINANCING SOURCES (USES):				
Capital Related Debt Issued (Regular Bonds)	0	0	0	0
Premium or Discount on Issuance of Bonds	0	0	0	0
Capital Debt Refund	0	0	0	0
Other(Uses)	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	(465,881)	(465,881)	18,652	484,533
Fund Balance - September 1 (Beginning)	6,671,516	6,671,516	6,671,516	0
Fund Balance	\$ 6,205,635	\$ 6,205,635	\$ 6,690,168	\$ 484,533

Debt Service Remaining Budget Analysis

