

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2012

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 34,048,038	\$ 428,353	\$ 9,324,381	\$ 43,800,771
Property Taxes- Current	1,220,372	0	346,163	1,566,536
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	239,033	0	617,683
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	122,943	152,005	0	274,948
Total Assets	\$ 38,028,923	\$ 819,392	\$ 10,209,183	\$ 49,057,497
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$221,838	\$0	\$0	\$221,838
Interest Payable-Current	0	0	0	0
Payroll Deductions and Withholdings Payable	33,488	0	0	33,488
Accrued Wages Payable	6,013,764	29,775	0	6,043,539
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	\$ 8,587,689	\$ 71,295	\$ 538,639	\$ 9,197,623
Fund Balances:				
Non-Spendable:				
Investments in Inventory	\$ 122,943	\$ 152,005	\$0	\$ 274,948
Outstanding Encumbrances	0	0	0	0
Restricted:				
Reported in the Food Service Fund	0	596,091	0	596,091
Reported in the Debt Service Fund	0	0	9,670,544	9,670,544
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	14,252,600	0	0	14,252,600
Total Fund Balances	\$ 29,441,234	\$ 748,097	\$9,670,544	\$ 39,859,874
Total Liabilities and Fund Balances	\$ 38,028,923	\$ 819,392	\$ 10,209,183	\$ 49,057,497

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

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 67,059,489	\$ 67,067,002	\$ 9,581,829	\$(57,485,173)
State Program Revenues	11,574,633	11,574,633	6,618,638	(4,955,995)
Federal Program Revenues	0	0	0	0
Total Revenues	78,634,122	78,641,635	16,200,467	(62,441,168)
EXPENDITURES:				
Current:				
Instruction	48,719,911	48,776,853	14,595,250	34,181,604
Instructional Resources & Media Services	774,504	774,504	271,521	502,983
Curriculum & Instructional Staff Development	848,054	846,727	154,788	691,940
Instructional Leadership	1,348,519	1,348,519	301,822	1,046,697
School Leadership	4,665,183	4,665,983	1,277,212	3,388,772
Guidance, Counseling & Evaluation Services	2,219,700	2,223,805	728,926	1,494,879
Health Services	850,760	850,760	258,575	592,185
Student (Pupil) Transportation	2,376,937	2,384,450	667,425	1,717,025
CoCurricular/Extracurricular Activities	3,651,980	3,651,980	1,024,134	2,627,846
General Administration	2,204,407	2,204,407	484,012	1,720,395
Plant Maintenance and Operations	9,292,297	9,292,297	2,268,599	7,023,698
Security and Monitoring Services	218,258	218,258	50,390	167,869
Data Processing Services	1,658,067	1,658,067	449,905	1,208,162
Community Services	143,380	143,380	30,402	112,978
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	831	7,169
Payments to Tax Increment Fund	0	0	0	0
Other Intergovernmental Charges	813,759	813,759	403,740	410,019
Total Expenditures	83,231,262	83,299,295	23,024,825	60,274,470
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,597,140)	(4,657,660)	(6,824,358)	(2,166,698)
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	(6,824,358)	(2,166,698)
Net Change in Fund Balances	(4,597,140)	(4,657,660)	(6,824,358)	(2,166,698)
Fund Balance - September 1 (Beginning)	36,265,592	36,265,592	36,265,592	0
Fund Balance	\$ 31,668,452	\$ 31,607,932	\$ 29,441,234	\$ (2,166,698)

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

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 2,616,900	\$ 2,616,900	\$ 758,000	\$ (1,858,900)
State Program Revenues	28,000	28,000	0	(28,000)
Federal Program Revenues	2,439,616	2,439,616	757,828	(1,681,788)
Total Revenues	<u>5,084,516</u>	<u>5,084,516</u>	<u>1,515,828</u>	<u>(3,568,688)</u>
EXPENDITURES:				
Current:				
Food Services	4,907,100	4,907,100	1,280,665	3,626,435
Facilities Maintenance and Operations	68,480	68,480	13,736	54,744
Total Expenditures	<u>4,975,580</u>	<u>4,975,580</u>	<u>1,294,401</u>	<u>3,681,179</u>
Net Change in Fund Balances	108,937	108,937	221,427	112,491
Fund Balance - September 1 (Beginning)	526,669	526,669	526,669	0
Fund Balance	<u>\$ 635,606</u>	<u>\$ 635,606</u>	<u>\$ 748,097</u>	<u>\$ 112,491</u>

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

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 18,836,585	\$ 18,836,585	\$ 2,666,295	\$ (16,170,290)
Total Revenues	<u>18,836,585</u>	<u>18,836,585</u>	<u>2,666,295</u>	<u>(16,170,290)</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	3,636	2,364
Total Expenditures	<u>19,232,938</u>	<u>19,232,938</u>	<u>3,636</u>	<u>19,229,301</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(396,353)</u>	<u>(396,353)</u>	<u>2,662,659</u>	<u>3,059,012</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)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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)	2,662,659	3,059,012
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>\$ 9,670,544</u>	<u>\$ 3,059,012</u>

**College Station Independent School District
 Combined Statement of Revenues and Expenditures
 District Activity Funds**

For the Period September 1 - November 30, 2012

Location	Balance 09/01/12	Receipts	Expenses	Balance 11/30/12
A & M Consolidated High School	\$ 158,055.92	\$ 26,799.70	\$ 6,747.07	\$ 178,108.55
Timber Academy	5,285.90	0.00	112.20	5,173.70
College Station High School	100.19	1,250.84	414.37	936.66
College Station Middle School	32,310.06	7,246.39	9,331.24	30,225.21
A & M Middle School	3,269.15	9,441.34	281.33	12,429.16
South Knoll Elementary School	41,078.52	7,089.93	4,257.50	43,910.95
College Hills Elementary School	11,998.94	18,440.07	8,818.65	21,620.36
Southwood Valley Elementary School	6,425.31	6,529.77	4,725.14	8,229.94
Rock Prairie Elementary School	11,987.95	5,077.68	4,206.33	12,859.30
Pebble Creek Elementary School	42,514.16	22,400.02	30,197.72	34,716.46
Forest Ridge Elementary School	75,613.07	64,627.53	6,403.40	133,837.20
Creek View Elementary School	16,219.23	10,621.07	3,417.89	23,422.41
Greens Prairie Elementary School	5,045.97	12,395.66	11,751.48	5,690.15
Oakwood Intermediate School	42,793.25	32,145.17	16,704.72	58,233.70
Cypress Grove Intermediate School	33,052.75	45,746.85	26,413.19	52,386.41
Subtotal-Campus Funds	485,750.37	269,812.02	133,782.23	621,780.16
District-Wide Activity Fund	12,327.98	1,160.00	715.00	12,772.98
Barbara Bush Parent Center	31,868.54	2,021.48	1,648.98	32,241.04
Grand Totals	\$ 529,946.89	\$ 272,993.50	\$ 136,146.21	\$ 666,794.18

