

**College Station Independent School District
Texpool Investment Detail
As of 01/31/2013**

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	January 1, 2013	Beginning Balance		100,283.30
	January 31, 2013	Interest Earned	8.45	100,291.75
		Ending Balance		<u><u>\$ 100,291.75</u></u>
Debt Service	January 1, 2013	Beginning Balance		1,562,350.68
	January 31, 2013	Interest Earned	130.88	1,562,481.56
		Ending Balance		<u><u>1,562,481.56</u></u>
Food Service Fund	January 1, 2013	Beginning Balance		156,075.25
	January 31, 2013	Interest Earned	13.08	156,088.33
		Ending Balance		<u><u>\$ 156,088.33</u></u>
Workers Compensation Fund	January 1, 2013	Beginning Balance		921.75
	January 31, 2013	Interest Earned	-	921.75
		Ending Balance		<u><u>\$ 921.75</u></u>
Pebble Creek Scholarship	January 1, 2013	Beginning Balance		3,406.53
	January 31, 2013	Interest Earned	0.30	3,406.83
		Ending Balance		<u><u>\$ 3,406.83</u></u>

Average Rate of Return 0.0986%

College Station Independent School District
Lone Star Investment Detail
Government Overnight Fund
As of 01/31/2013

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	January 1, 2013	Beginning Balance		10,119,508.97
	January 31, 2013	Interest Earned	862.90	10,120,371.87
		Ending Balance		<u><u>\$ 10,120,371.87</u></u>
Debt Service	January 1, 2013	Beginning Balance		1,352,716.33
	January 31, 2013	Interest Earned	115.35	1,352,831.68
		Ending Balance		<u><u>\$ 1,352,831.68</u></u>

Average Rate of Return 10.0400%

College Station Independent School District
Investment Summary
As of 01/31/2013

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	100,283.57	8.45	
Debt Service	1,562,354.90	130.88	
Food Service Fund	156,075.67	13.08	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,406.54	0.30	
Total-Interest Earned		<u>152.71</u>	0.099%
Lone Star			
General Fund	10,119,508.97	862.90	
Debt Service	1,352,831.68	115.35	
Total-Interest Earned		<u>978.25</u>	10.040%
Citibank Texas, N.A.			
All Funds	43,840,698.19	26,992.20	0.590%
Total-Interest Earned		<u>26,992.20</u>	
Grand Total-Interest Earned		<u><u>28,123.16</u></u>	
No. of days in the current month	31		

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
January 31, 2013

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 66,065,098	\$ 347,690	\$ 21,681,517	\$ 88,094,305
Property Taxes- Current	1,238,005	0	350,764	1,588,768
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	229,981	0	608,631
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	85,359	169,671	0	255,030
Total Assets	\$ 70,026,032	\$ 747,342	\$ 22,570,919	\$ 93,344,293
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$0	\$0	\$0	\$0
Interest Payable-Current	0	0	0	0
Payroll Deductions and Withholdings Payable	51,481	0	0	51,481
Accrued Wages Payable	6,783,055	24,568	0	6,807,623
Due to Other Funds	0	0	0	0
Due to Other Governments	79,566	0	0	79,566
Deferred Revenues	2,238,920	41,520	538,639	2,819,079
Total Liabilities	\$ 9,153,022	\$ 66,087	\$ 538,639	\$ 9,757,749
Fund Balances:				
Non-Spendable:				
Investments in Inventory	\$ 85,359	\$ 169,671	\$0	\$ 255,030
Outstanding Encumbrances	0	0	0	0
Restricted:				
Reported in the Food Service Fund	0	511,584	0	511,584
Reported in the Debt Service Fund	0	0	22,032,280	22,032,280
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	45,721,960	0	0	45,721,960
Total Fund Balances	\$ 60,873,010	\$ 681,255	\$ 22,032,280	\$ 83,586,545
Total Liabilities and Fund Balances	\$ 70,026,032	\$ 747,342	\$ 22,570,919	\$ 93,344,293

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1 - JANUARY 31, 2013

	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	\$ 53,206,134	\$ (13,860,868)
State Program Revenues	11,574,633	11,574,633	7,526,778	(4,047,855)
Federal Program Revenues	0	0	0	0
Total Revenues	78,634,122	78,641,635	60,732,912	(17,908,723)
EXPENDITURES:				
Current:				
Instruction	48,719,911	48,775,028	22,976,858	25,798,170
Instructional Resources & Media Services	774,504	774,504	411,198	363,306
Curriculum & Instructional Staff Development	848,054	847,997	293,202	554,795
Instructional Leadership	1,348,519	1,348,519	494,110	854,410
School Leadership	4,665,183	4,666,538	2,034,437	2,632,102
Guidance, Counseling & Evaluation Services	2,219,700	2,223,805	1,121,529	1,102,276
Health Services	850,760	850,760	393,339	457,421
Student (Pupil) Transportation	2,376,937	2,384,450	1,074,112	1,310,338
CoCurricular/Extracurricular Activities	3,651,980	3,651,980	1,553,642	2,098,338
General Administration	2,204,407	2,204,407	845,721	1,358,685
Plant Maintenance and Operations	9,292,297	9,292,297	3,663,511	5,628,786
Security and Monitoring Services	218,258	218,258	68,878	149,381
Data Processing Services	1,658,067	1,658,067	683,770	974,297
Community Services	143,380	143,380	47,834	95,546
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	2,320	5,680
Payments to Tax Increment Fund	0	0	0	0
Other Intergovernmental Charges	813,759	814,835	403,740	411,095
Total Expenditures	83,231,262	83,300,371	36,125,494	47,174,877
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,597,140)	(4,658,736)	24,607,418	29,266,154
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	24,607,418	29,266,154
Net Change in Fund Balances	(4,597,140)	(4,658,736)	24,607,418	29,266,154
Fund Balance - September 1 (Beginning)	36,265,592	36,265,592	36,265,592	0
Fund Balance	\$ 31,668,452	\$ 31,606,856	\$ 60,873,010	\$ 29,266,154

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - JANUARY 31, 2013

	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	\$ 1,176,496	\$ (1,440,404)
State Program Revenues	28,000	28,000	0	(28,000)
Federal Program Revenues	2,439,616	2,439,616	1,176,931	(1,262,685)
Total Revenues	<u>5,084,516</u>	<u>5,084,516</u>	<u>2,353,427</u>	<u>(2,731,089)</u>
EXPENDITURES:				
Current:				
Food Services	4,907,100	4,907,100	2,171,975	2,735,124
Facilities Maintenance and Operations	68,480	68,480	26,866	41,614
Total Expenditures	<u>4,975,580</u>	<u>4,975,580</u>	<u>2,198,841</u>	<u>2,776,738</u>
Net Change in Fund Balances	108,937	108,937	154,586	45,649
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>\$ 681,255</u>	<u>\$ 45,649</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - JANUARY 31, 2013

	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	\$ 15,028,367	\$ (3,808,218)
Total Revenues	<u>18,836,585</u>	<u>18,836,585</u>	<u>15,028,367</u>	<u>(3,808,218)</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	3,972	2,028
Total Expenditures	<u>19,232,938</u>	<u>19,232,938</u>	<u>3,972</u>	<u>19,228,965</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(396,353)</u>	<u>(396,353)</u>	<u>15,024,395</u>	<u>15,420,748</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	<u>(396,353)</u>	<u>(396,353)</u>	<u>15,024,395</u>	<u>15,420,748</u>
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>\$ 22,032,280</u>	<u>\$ 15,420,748</u>

College Station Independent School District
Combined Statement of Revenues and Expenditures
District Activity Funds
For the Period September 1 - January 31, 2013

Location	Balance 09/01/12	Receipts	Expenses	Balance 01/31/13
A & M Consolidated High School	\$ 158,055.92	\$ 42,239.38	\$ 14,316.03	\$ 185,979.27
Timber Academy	5,285.90	0.00	1,208.87	4,077.03
College Station High School	100.19	2,445.90	1,827.42	718.67
College Station Middle School	32,310.06	15,424.93	13,445.70	34,289.29
A & M Middle School	3,269.15	9,441.34	2,290.29	10,420.20
South Knoll Elementary School	41,078.52	10,348.05	9,250.01	42,176.56
College Hills Elementary School	11,998.94	21,523.18	10,545.30	22,976.82
Southwood Valley Elementary School	6,425.31	7,714.82	6,853.88	7,286.25
Rock Prairie Elementary School	11,987.95	8,498.52	6,746.36	13,740.11
Pebble Creek Elementary School	42,514.16	25,547.39	34,427.54	33,634.01
Forest Ridge Elementary School	75,613.07	67,318.98	7,971.90	134,960.15
Creek View Elementary School	16,219.23	12,957.01	5,007.41	24,168.83
Greens Prairie Elementary School	5,045.97	17,553.99	13,875.83	8,724.13
Oakwood Intermediate School	42,793.25	38,216.41	33,595.97	47,413.69
Cypress Grove Intermediate School	33,052.75	54,140.94	34,336.85	52,856.84
Subtotal-Campus Funds	485,750.37	333,370.84	195,699.36	623,421.85
District-Wide Activity Fund	12,327.98	1,160.00	715.00	12,772.98
Barbara Bush Parent Center	31,868.54	2,036.05	1,648.98	32,255.61
Grand Totals	\$ 529,946.89	\$ 336,566.89	\$ 198,063.34	\$ 668,450.44