

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1 - FEBRUARY 28, 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	\$ 58,953,808	\$ (8,113,194)
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	66,480,586	(12,161,049)
EXPENDITURES:				
Current:				
Instruction	48,719,911	48,769,599	27,681,879	21,087,720
Instructional Resources & Media Services	774,504	774,504	488,959	285,545
Curriculum & Instructional Staff Development	848,054	851,165	352,346	498,819
Instructional Leadership	1,348,519	1,348,519	589,179	759,340
School Leadership	4,665,183	4,666,538	2,441,882	2,224,656
Guidance, Counseling & Evaluation Services	2,219,700	2,223,805	1,345,299	878,506
Health Services	850,760	850,760	471,844	378,916
Student (Pupil) Transportation	2,376,937	2,384,450	1,339,476	1,044,974
CoCurricular/Extracurricular Activities	3,651,980	3,650,964	1,898,519	1,752,445
General Administration	2,204,407	2,204,407	1,015,517	1,188,890
Plant Maintenance and Operations	9,292,297	9,292,297	4,335,878	4,956,418
Security and Monitoring Services	218,258	221,536	76,094	145,442
Data Processing Services	1,658,067	1,658,067	817,947	840,120
Community Services	143,380	143,380	57,879	85,501
Contracted Instructional Services Between Schools	3,347,546	3,347,546	477,886	2,869,660
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	43,853,937	39,446,434
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,597,140)	(4,658,736)	22,626,649	27,285,385
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	22,626,649	27,285,385
Net Change in Fund Balances	(4,597,140)	(4,658,736)	22,626,649	27,285,385
Fund Balance - September 1 (Beginning)	36,265,592	36,265,592	36,265,592	0
Fund Balance	\$ 31,668,452	\$ 31,606,856	\$ 58,892,241	\$ 27,285,385

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
February 28, 2013

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 66,315,765	\$ 374,681	\$ 16,642,667	\$ 83,333,113
Property Taxes- Current	34,235	0	9,571	43,806
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	244,502	0	623,152
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	102,415	172,202	0	274,617
Total Assets	\$ 69,089,985	\$ 791,385	\$ 17,190,877	\$ 87,072,247
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$10,262	\$2,873	\$0	\$13,135
Interest Payable-Current	0	0	0	0
Payroll Deductions and Withholdings Payable	57,575	0	0	57,575
Accrued Wages Payable	7,775,505	32,784	0	7,808,289
Due to Other Funds	0	0	0	0
Due to Other Governments	115,482	0	0	115,482
Deferred Revenues	2,238,920	41,520	538,639	2,819,079
Total Liabilities	\$ 10,197,744	\$ 77,177	\$ 538,639	\$ 10,813,560
Fund Balances:				
Non-Spendable:				
Investments in Inventory	\$ 102,415	\$ 172,202	\$0	\$ 274,617
Outstanding Encumbrances	0	0	0	0
Restricted:				
Reported in the Food Service Fund	0	542,006	0	542,006
Reported in the Debt Service Fund	0	0	16,652,238	16,652,238
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	43,724,135	0	0	43,724,135
Total Fund Balances	\$ 58,892,241	\$ 714,208	\$16,652,238	\$ 76,258,687
Total Liabilities and Fund Balances	\$ 69,089,985	\$ 791,385	\$ 17,190,877	\$ 87,072,247

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - FEBRUARY 28, 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	\$ 1,428,316	\$ (1,188,584)
State Program Revenues	28,000	28,000	0	(28,000)
Federal Program Revenues	2,439,616	2,439,616	1,421,433	(1,018,183)
Total Revenues	<u>5,084,516</u>	<u>5,084,516</u>	<u>2,849,749</u>	<u>(2,234,767)</u>
EXPENDITURES:				
Current:				
Food Services	4,907,100	4,907,100	2,627,938	2,279,162
Facilities Maintenance and Operations	68,480	68,480	34,273	34,207
Total Expenditures	<u>4,975,580</u>	<u>4,975,580</u>	<u>2,662,210</u>	<u>2,313,369</u>
Net Change in Fund Balances	108,937	108,937	187,539	78,602
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>\$ 714,208</u>	<u>\$ 78,602</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - FEBRUARY 28, 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	\$ 16,661,215	\$ (2,175,370)
Total Revenues	<u>18,836,585</u>	<u>18,836,585</u>	<u>16,661,215</u>	<u>(2,175,370)</u>
EXPENDITURES:				
Debt Service:				
Debt Service - Principal on Long Term Debt	10,390,000	10,390,000	2,565,000	7,825,000
Debt Service - Interest on Long Term Debt	8,836,938	8,836,938	4,447,472	4,389,466
Debt Service - Bond Issuance Cost and Fees	6,000	6,000	4,390	1,610
Total Expenditures	<u>19,232,938</u>	<u>19,232,938</u>	<u>7,016,862</u>	<u>12,216,075</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(396,353)</u>	<u>(396,353)</u>	<u>9,644,353</u>	<u>10,040,705</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>9,644,353</u>	<u>10,040,705</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>\$ 16,652,238</u>	<u>\$ 10,040,705</u>

College Station Independent School District
Investment Summary
As of 02/28/2013

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	100,292.01	7.20	
Debt Service	1,562,485.56	112.08	
Food Service Fund	156,088.73	11.20	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,406.84	0.28	
Total-Interest Earned		<u>130.76</u>	0.094%
Lone Star			
General Fund	10,120,371.87	733.46	
Debt Service	1,352,831.68	98.04	
Total-Interest Earned		<u>831.50</u>	0.095%
Citibank Texas, N.A.			
All Funds	70,229,511.96	38,207.71	0.570%
Total-Interest Earned		<u>38,207.71</u>	
Grand Total-Interest Earned		<u><u>39,169.97</u></u>	
No. of days in the current month	28		

College Station Independent School District
Lone Star Investment Detail
Government Overnight Fund
As of 02/28/2013

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	February 1, 2013	Beginning Balance		10,120,371.87
	February 28, 2013	Interest Earned	733.46	10,121,105.33
		Ending Balance		<u><u>\$ 10,121,105.33</u></u>
Debt Service	February 1, 2013	Beginning Balance		1,352,831.68
	February 28, 2013	Interest Earned	98.04	1,352,929.72
		Ending Balance		<u><u>\$ 1,352,929.72</u></u>

Average Rate of Return 0.0945%

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

Location	Balance 09/01/12	Receipts	Expenses	Balance 02/28/13
A & M Consolidated High School	\$ 158,055.92	\$ 44,698.77	\$ 15,837.80	\$ 186,916.89
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	25,246.93	14,596.82	42,960.17
A & M Middle School	3,269.15	9,441.34	8,030.29	4,680.20
South Knoll Elementary School	41,078.52	11,532.90	12,780.97	39,830.45
College Hills Elementary School	11,998.94	21,643.18	17,119.03	16,523.09
Southwood Valley Elementary School	6,425.31	7,837.82	8,137.17	6,125.96
Rock Prairie Elementary School	11,987.95	9,691.76	7,343.24	14,336.47
Pebble Creek Elementary School	42,514.16	32,444.69	35,153.29	39,805.56
Forest Ridge Elementary School	75,613.07	78,276.16	13,002.57	140,886.66
Creek View Elementary School	16,219.23	13,325.44	6,146.71	23,397.96
Greens Prairie Elementary School	5,045.97	19,619.76	15,587.15	9,078.58
Oakwood Intermediate School	42,793.25	39,949.93	38,826.00	43,917.18
Cypress Grove Intermediate School	33,052.75	59,403.18	37,524.75	54,931.18
Subtotal-Campus Funds	485,750.37	375,557.76	233,122.08	628,186.05
District-Wide Activity Fund	12,327.98	1,160.00	859.88	12,628.10
Barbara Bush Parent Center	31,868.54	2,043.10	1,648.98	32,262.66
Grand Totals	\$ 529,946.89	\$ 378,760.86	\$ 235,630.94	\$ 673,076.81