

**College Station Independent School District
Investment Summary
As of 04/30/2013**

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	100,308.14	8.43	
Debt Service	1,562,736.93	131.31	
Food Service Fund	156,113.83	13.11	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,407.43	0.30	
Total-Interest Earned		153.15	0.102%
Lone Star			
General Fund	10,122,032.53	824.07	
Debt Service	1,353,053.66	110.16	
Total-Interest Earned		934.23	0.099%
Citibank Texas, N.A.			
All Funds	73,634,866.33	41,905.05	0.600%
Total-Interest Earned		41,905.05	
Grand Total-Interest Earned		42,992.43	
No. of days in the current month	30		

**College Station Independent School District
Texpool Investment Detail
As of 04/30/2013**

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	April 1, 2013	Beginning Balance		100,307.86
	April 30, 2013	Interest Earned	8.43	100,316.29
		Ending Balance		\$ 100,316.29
Debt Service	April 1, 2013	Beginning Balance		1,562,732.55
	April 30, 2013	Interest Earned	131.31	1,562,863.86
		Ending Balance		1,562,863.86
Food Service Fund	April 1, 2013	Beginning Balance		156,113.39
	April 30, 2013	Interest Earned	13.11	156,126.50
		Ending Balance		\$ 156,126.50
Workers Compensation Fund	April 1, 2013	Beginning Balance		921.75
	April 30, 2013	Interest Earned	-	921.75
		Ending Balance		\$ 921.75
Pebble Creek Scholarship	April 1, 2013	Beginning Balance		3,407.42
	April 30, 2013	Interest Earned	0.30	3,407.72
		Ending Balance		\$ 3,407.72

Average Rate of Return 0.1022%

College Station Independent School District
Lone Star Investment Detail
Government Overnight Fund
As of 04/30/2013

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	April 1, 2013	Beginning Balance		10,122,032.53
	April 30, 2013	Interest Earned	824.07	10,122,856.60
		Ending Balance		<u><u>\$ 10,122,856.60</u></u>
Debt Service	April 1, 2013	Beginning Balance		1,353,053.66
	April 30, 2013	Interest Earned	110.16	1,353,163.82
		Ending Balance		<u><u>\$ 1,353,163.82</u></u>

Average Rate of Return 0.0991%

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
April 30, 2013

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 54,986,753	\$ 519,894	\$ 16,887,725	\$ 72,394,373
Property Taxes- Current	60,383	0	17,003	77,386
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	279,482	0	658,132
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	91,723	165,768	0	257,492
Total Assets	\$ 57,776,430	\$ 965,144	\$ 17,443,367	\$ 76,184,941
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 134,966	\$ 112,790	\$ 0	\$ 247,756
Interest Payable-Current	0	0	0	0
Payroll Deductions and Withholdings Payable	76,086	0	0	76,086
Accrued Wages Payable	8,548,794	39,894	0	8,588,688
Due to Other Funds	0	0	0	0
Due to Other Governments	114,307	0	0	114,307
Deferred Revenues	2,238,920	41,520	538,639	2,819,079
Total Liabilities	\$ 11,113,072	\$ 194,203	\$ 538,639	\$ 11,845,915
Fund Balances:				
Non-Spendable:				
Investments in Inventory	\$ 91,723	\$ 165,768	\$ 0	\$ 257,492
Prepaid Items	\$ 20,000	\$ -	\$ 0	\$ 20,000
Outstanding Encumbrances	0	0	0	0
Restricted:				
Reported in the Food Service Fund	0	605,173	0	605,173
Reported in the Debt Service Fund	0	0	16,904,728	16,904,728
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	31,485,943	0	0	31,485,943
Total Fund Balances	\$ 46,663,357	\$ 770,941	\$ 16,904,728	\$ 64,339,026
Total Liabilities and Fund Balances	\$ 57,776,430	\$ 965,144	\$ 17,443,367	\$ 76,184,941

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

	Budgeted Amounts		Actual Amounts	Variance With
	Original	Final	(GAAP Basis)	Final Budget Positive or (Negative)
REVENUES:				
Total Local and Intermediate Sources	\$ 67,059,489	\$ 67,108,778	\$ 59,999,932	\$ (7,108,846)
State Program Revenues	11,574,633	11,574,633	8,569,465	(3,005,168)
Federal Program Revenues	0	0	0	0
Total Revenues	78,634,122	78,683,411	68,569,397	(10,114,014)
EXPENDITURES:				
Current:				
Instruction	48,719,911	48,768,497	36,145,417	12,623,080
Instructional Resources & Media Services	774,504	755,504	612,635	142,869
Curriculum & Instructional Staff Development	848,054	853,433	477,256	376,177
Instructional Leadership	1,348,519	1,347,425	769,937	577,488
School Leadership	4,665,183	4,673,827	3,195,271	1,478,556
Guidance, Counseling & Evaluation Services	2,219,700	2,223,444	1,744,051	479,393
Health Services	850,760	850,760	606,185	244,574
Student (Pupil) Transportation	2,376,937	2,384,450	1,746,719	637,731
CoCurricular/Extracurricular Activities	3,651,980	3,670,809	2,496,886	1,173,922
General Administration	2,204,407	2,193,436	1,356,497	836,938
Plant Maintenance and Operations	9,292,297	9,390,362	5,606,394	3,783,968
Security and Monitoring Services	218,258	221,536	104,324	117,213
Data Processing Services	1,658,067	1,754,067	1,062,926	691,141
Community Services	143,380	143,380	78,871	64,509
Contracted Instructional Services Between Schools	3,347,546	3,347,546	1,433,658	1,913,888
Payments to Fiscal Agent/Member Districts of SSA	90,000	90,000	111,482	(21,482)
Payments to Juvenile Justice Alternative Ed Prg.	8,000	8,000	2,864	5,136
Payments to Tax Increment Fund	0	0	0	0
Other Intergovernmental Charges	813,759	825,806	620,258	205,548
Total Expenditures	83,231,262	83,502,281	58,171,632	25,330,649
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,597,140)	(4,818,870)	10,397,765	15,216,636
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	10,397,765	15,216,636
Net Change in Fund Balances	(4,597,140)	(4,818,870)	10,397,765	15,216,636
Fund Balance - September 1 (Beginning)	36,265,592	36,265,592	36,265,592	0
Fund Balance	\$ 31,668,452	\$ 31,446,722	\$ 46,663,357	\$ 15,216,636

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - APRIL 30, 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	\$ 1,878,797	\$ (738,103)
State Program Revenues	28,000	28,000	26,395	(1,605)
Federal Program Revenues	2,439,616	2,439,616	1,893,494	(546,122)
Total Revenues	<u>5,084,516</u>	<u>5,084,516</u>	<u>3,798,686</u>	<u>(1,285,830)</u>
EXPENDITURES:				
Current:				
Food Services	4,907,100	4,907,100	3,508,944	1,398,155
Facilities Maintenance and Operations	68,480	68,480	45,470	23,010
Total Expenditures	<u>4,975,580</u>	<u>4,975,580</u>	<u>3,554,414</u>	<u>1,421,165</u>
 Net Change in Fund Balances	 108,937	 108,937	 244,272	 135,335
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>\$ 770,941</u>	<u>\$ 135,335</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - APRIL 30, 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	\$ 16,914,141	\$ (1,922,444)
Total Revenues	<u>18,836,585</u>	<u>18,836,585</u>	<u>16,914,141</u>	<u>(1,922,444)</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	4,826	1,174
Total Expenditures	<u>19,232,938</u>	<u>19,232,938</u>	<u>7,017,298</u>	<u>12,215,639</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(396,353)</u>	<u>(396,353)</u>	<u>9,896,843</u>	<u>10,293,195</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>9,896,843</u>	<u>10,293,195</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>\$ 16,904,728</u>	<u>\$ 10,293,195</u>

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

Location	Balance 09/01/12	Receipts	Expenses	Balance 04/30/13
A & M Consolidated High School	\$ 158,055.92	\$ 51,877.73	\$ 22,891.52	\$ 187,042.13
Timber Academy	5,285.90	300.00	1,878.87	3,707.03
College Station High School	100.19	4,549.68	1,827.42	2,822.45
College Station Middle School	32,310.06	26,630.03	29,234.09	29,706.00
A & M Middle School	3,269.15	10,156.30	9,197.50	4,227.95
South Knoll Elementary School	41,078.52	17,788.12	16,432.41	42,434.23
College Hills Elementary School	11,998.94	33,261.76	22,510.03	22,750.67
Southwood Valley Elementary School	6,425.31	8,635.74	11,990.13	3,070.92
Rock Prairie Elementary School	11,987.95	21,298.90	20,953.92	12,332.93
Pebble Creek Elementary School	42,514.16	72,074.96	43,684.11	70,905.01
Forest Ridge Elementary School	75,613.07	85,212.97	26,342.20	134,483.84
Creek View Elementary School	16,219.23	14,166.03	10,839.22	19,546.04
Greens Prairie Elementary School	5,045.97	32,592.27	26,935.08	10,703.16
Oakwood Intermediate School	42,793.25	56,322.32	51,908.93	47,206.64
Cypress Grove Intermediate School	33,052.75	66,522.27	49,589.34	49,985.68
Subtotal-Campus Funds	485,750.37	501,389.08	346,214.77	640,924.68
District-Wide Activity Fund	12,327.98	1,160.00	3,320.06	10,167.92
Barbara Bush Parent Center	31,868.54	2,055.91	1,648.98	32,275.47
Grand Totals	\$ 529,946.89	\$ 504,604.99	\$ 351,183.81	\$ 683,368.07