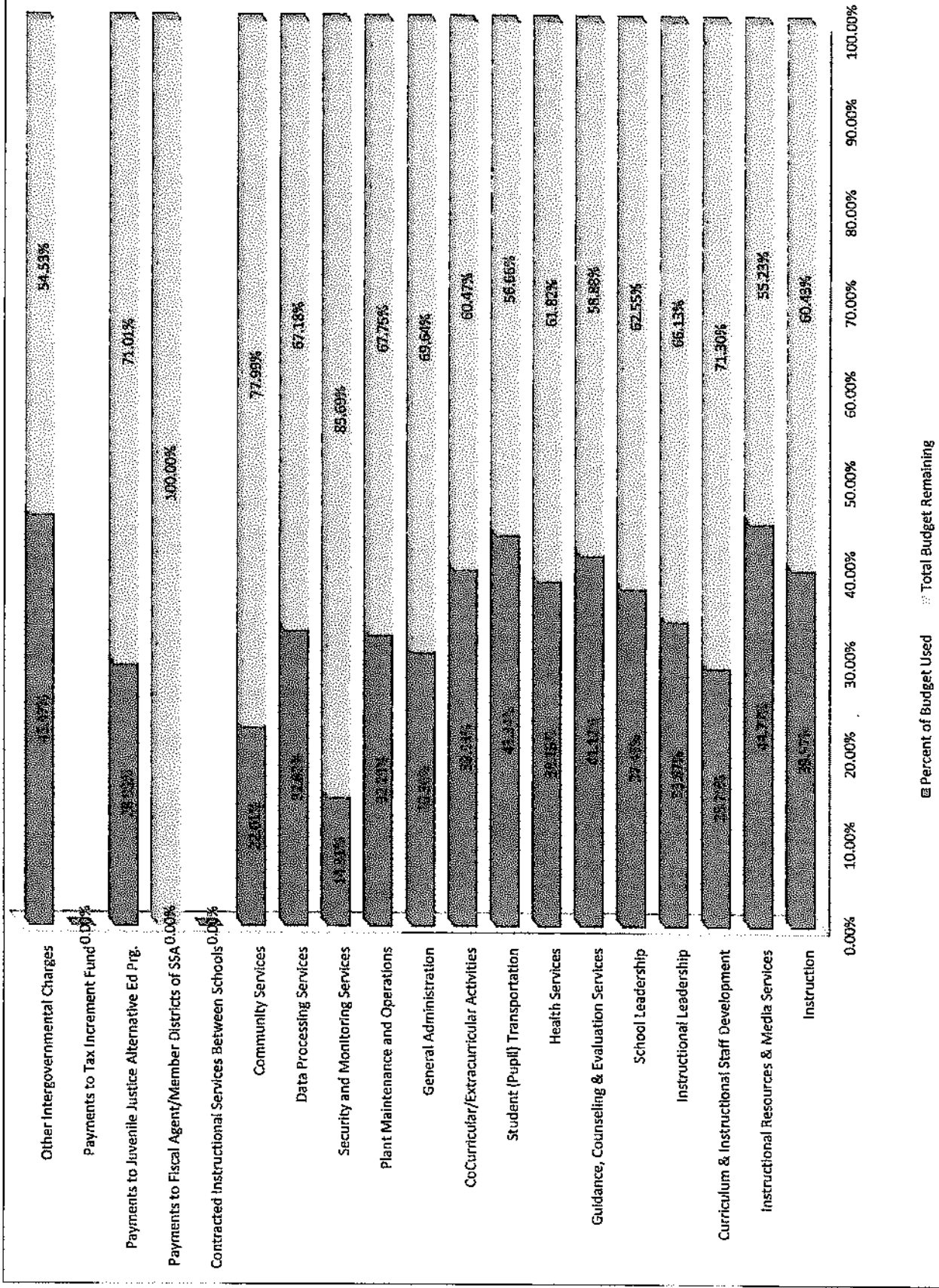


COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1 - DECEMBER 31, 2013

	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	\$ 30,773,602	\$ (39,546,346)
State Program Revenues	10,874,526	10,874,526	3,523,068	(7,351,458)
Federal Program Revenues	0	0	0	0
Total Revenues	81,194,474	81,194,474	34,296,670	(46,897,804)
EXPENDITURES:				
Current:				
Instruction	52,065,299	52,282,905	20,690,559	31,592,347
Instructional Resources & Media Services	815,441	820,918	367,504	453,414
Curriculum & Instructional Staff Development	855,592	861,199	247,129	614,070
Instructional Leadership	1,416,694	1,435,098	486,027	949,071
School Leadership	4,988,349	4,990,518	1,868,730	3,121,789
Guidance, Counseling & Evaluation Services	2,596,438	2,619,122	1,076,988	1,542,134
Health Services	938,120	938,093	358,152	579,941
Student (Pupil) Transportation	2,270,627	2,270,627	984,170	1,286,457
CoCurricular/Extracurricular Activities	3,922,226	3,998,158	1,580,415	2,417,742
General Administration	2,313,813	2,318,369	703,764	1,614,605
Plant Maintenance and Operations	9,378,288	9,381,088	3,025,112	6,355,976
Security and Monitoring Services	454,167	454,167	64,989	389,178
Data Processing Services	1,911,452	1,909,883	626,832	1,283,051
Community Services	174,848	174,848	38,480	136,367
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	2,899	7,101
Payments to Tax Increment Fund	0	0	0	0
Other Intergovernmental Charges	866,630	866,630	394,092	472,538
Total Expenditures	85,087,982	85,441,624	32,509,543	52,932,082
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,893,508)	(4,247,150)	1,787,127	6,034,277
OTHER FINANCING SOURCES (USES):				
Sale of Real and Personal Property	0	0	884	0
Capital Leases	0	0	0	0
Transfer In	0	0	0	0
Total Other Financing Sources (Uses)	0	0	1,788,011	6,034,277
Net Change in Fund Balances	(3,893,508)	(4,247,150)	1,788,011	6,034,277
Fund Balance - September 1 (Beginning)	32,746,957	32,746,957	32,746,957	0
Fund Balance	\$ 28,853,449	\$ 28,499,807	\$ 34,534,968	\$ 6,034,277

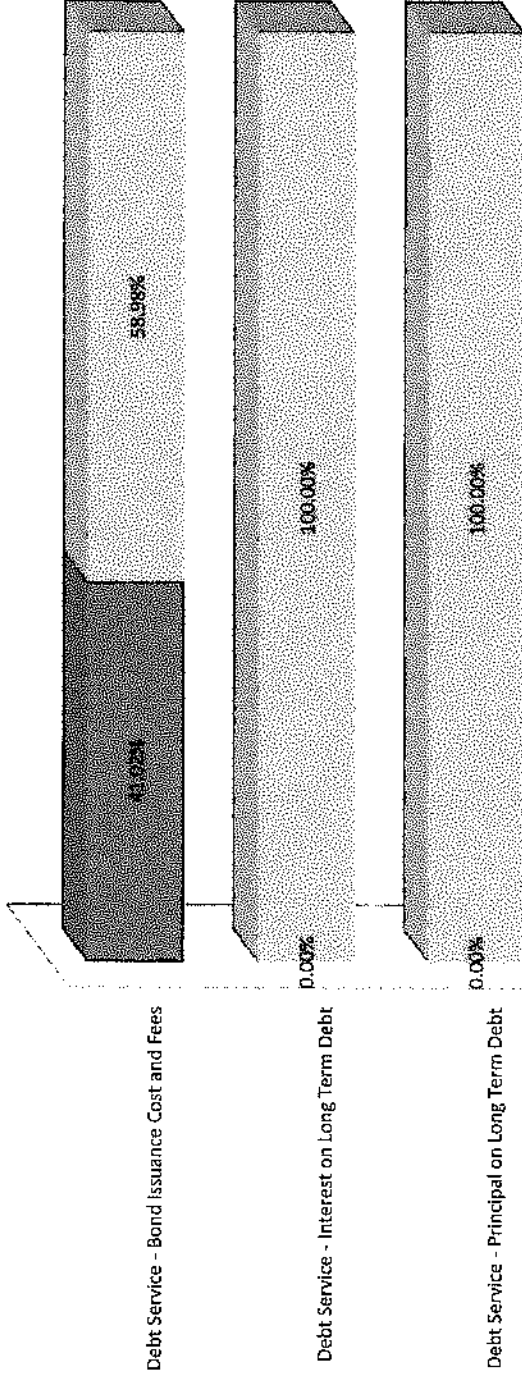
General Fund Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - DECEMBER 31, 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	\$ 8,227,821	\$ (10,536,079)
Total Revenues	<u>18,763,900</u>	<u>18,763,900</u>	<u>8,227,821</u>	<u>(10,536,079)</u>
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	2,461	3,539
Total Expenditures	<u>19,229,781</u>	<u>19,229,781</u>	<u>2,461</u>	<u>19,227,320</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(465,881)</u>	<u>(465,881)</u>	<u>8,225,360</u>	<u>8,691,242</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>(465,881)</u>	<u>(465,881)</u>	<u>8,225,360</u>	<u>8,691,242</u>
Fund Balance - September 1 (Beginning)	<u>6,671,516</u>	<u>6,671,516</u>	<u>6,671,516</u>	<u>0</u>
Fund Balance	<u>\$ 6,205,635</u>	<u>\$ 6,205,635</u>	<u>\$ 14,896,877</u>	<u>\$ 8,691,242</u>

Debt Service Remaining Budget Analysis

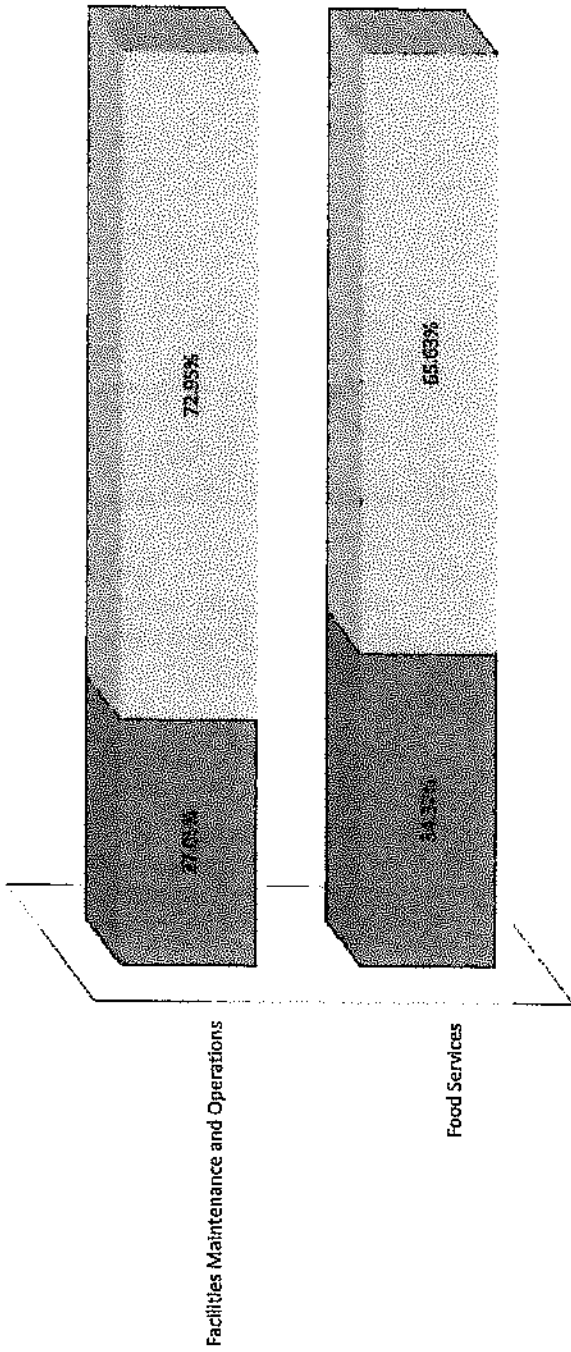


0.00% 10.00% 20.00% 20.00% of Budget Used 0.00% Total Budget Remaining 80.00% 90.00% 100.00%

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - DECEMBER 31, 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	\$ 992,741	\$ (1,854,509)
State Program Revenues	28,000	28,000	0	(28,000)
Federal Program Revenues	2,667,000	2,667,000	1,015,420	(1,651,580)
Total Revenues	<u>5,542,250</u>	<u>5,542,250</u>	<u>2,008,161</u>	<u>(3,534,089)</u>
EXPENDITURES:				
Current:				
Food Services	5,412,664	5,412,664	1,860,333	3,552,331
Facilities Maintenance and Operations	94,400	94,400	25,537	68,863
Total Expenditures	<u>5,507,064</u>	<u>5,507,064</u>	<u>1,885,870</u>	<u>3,621,194</u>
Net Change in Fund Balances	35,186	35,186	122,290	87,104
Fund Balance - September 1 (Beginning)	588,426	588,426	588,426	0
Fund Balance	<u>\$ 623,612</u>	<u>\$ 623,612</u>	<u>\$ 710,716</u>	<u>\$ 87,104</u>

Child Nutrition Remaining Budget Analysis



0.00% 10.00% 20.00% 30.00% 40.00% 50.00% 60.00% 70.00% 80.00% 90.00% 100.00%

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2013

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 38,795,864	\$ 401,126	\$ 14,136,111	\$ 53,333,101
Property Taxes	5,258,521	0	1,340,976	6,599,496
Allowance for Uncollectible Taxes (Credit)	(24,325)	0	(5,802)	(30,127)
Due from Other Governments	187,205	194,218	0	381,423
Due from Other Funds	307,809	0	0	307,809
Other Receivables	44	0	0	44
Deferred Expenditures	0	0	0	0
Prepaid Expenditures	19,862	0	0	19,862
Inventories	115,770	208,065	0	323,835
Total Assets	\$ 44,660,750	\$ 803,408	\$ 15,471,284	\$ 60,935,442
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$0	\$0	\$0	\$0
Interest Payable-Current	0	0	0	0
Payroll Deductions and Withholdings Payable	60,199	0	0	60,199
Accrued Wages Payable	7,558,284	32,284	0	7,590,568
Due to Other Funds	0	0	0	0
Due to Other Governments	38,601	0	0	38,601
Unearned Revenues	60,480	60,408	0	120,888
Total Liabilities	\$ 7,717,563	\$ 92,692	\$ -	\$ 7,810,255
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	\$ 97,533	\$ 208,065	\$0	\$ 305,598
Prepaid Items	\$ 20,000	\$ -	\$0	\$ 20,000
Outstanding Encumbrances	0	0	0	0
Restricted:				
Reported in the Food Service Fund	0	502,652	0	502,652
Reported in the Debt Service Fund	0	0	14,896,877	14,896,877
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	19,171,004	0	0	19,171,004
Total Fund Balances	\$ 34,534,968	\$ 710,716	\$ 14,896,877	\$ 50,142,561
Total Liabilities, Deferred inflows of Resources, and Fund Balances	\$ 44,660,750	\$ 803,408	\$ 15,471,284	\$ 60,935,442

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

Location	Balance 09/01/13	Receipts	Expenses	Balance 12/31/13
A & M Consolidated High School	\$ 192,980.02	\$ 56,168.22	\$ 22,881.11	\$ 226,267.13
Timber Academy	3,707.03	3,090.80	2,067.44	4,730.39
College Station High School	8,707.57	3,320.91	2,313.91	9,714.57
College Station Middle School	24,527.15	10,206.88	12,355.29	22,378.74
A & M Middle School	7,498.20	24,182.87	11,470.69	20,210.38
South Knoll Elementary School	39,171.35	7,212.86	5,588.64	40,795.57
College Hills Elementary School	22,415.63	26,984.86	19,837.77	29,562.72
Southwood Valley Elementary School	3,864.69	9,193.98	8,873.51	4,185.16
Rock Prairie Elementary School	19,364.01	8,800.27	7,009.35	21,154.93
Pebble Creek Elementary School	24,401.38	21,408.48	20,740.57	25,069.29
Forest Ridge Elementary School	76,346.31	11,171.64	15,754.13	71,763.82
Creek View Elementary School	25,876.21	5,820.15	5,481.57	26,214.79
Greens Prairie Elementary School	8,507.17	48,913.43	8,335.78	49,084.82
Oakwood Intermediate School	40,003.00	47,923.91	59,945.57	27,981.34
Cypress Grove Intermediate School	50,157.58	44,580.97	29,153.10	65,585.45
Subtotal-Campus Funds	547,527.30	328,980.23	231,808.43	644,699.10
District-Wide Activity Fund	8,676.20	1,250.00	850.00	9,076.20
Barbara Bush Parent Center	52,914.94	1,340.54	672.23	53,583.25
Grand Totals	\$ 609,118.44	\$ 331,570.77	\$ 233,330.66	\$ 707,358.55

**College Station Independent School District
Investment Summary
As of 12/31/2013**

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	100,346.65	3.14	
Debt Service	1,563,337.04	49.37	
Food Service Fund	156,173.72	4.95	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,408.49	0.00	
Total-Interest Earned		<u>57.46</u>	0.039%
Lone Star			
General Fund	10,126,419.35	362.42	
Debt Service	1,353,640.07	48.45	
Total-Interest Earned		<u>410.87</u>	0.042%
Citibank Texas, N.A.			
All Funds	22,436,921.67	11,860.77	0.550%
Total-Interest Earned		<u>11,860.77</u>	
Grand Total-Interest Earned		<u><u>12,329.10</u></u>	
No. of days in the current month	31		

College Station Independent School District
Texpool Investment Detail
As of 12/31/2013

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	December 1, 2013	Beginning Balance		100,346.55
	December 31, 2013	Interest Earned	3.14	100,349.69
		Ending Balance		<u><u>\$ 100,349.69</u></u>
Debt Service	December 1, 2013	Beginning Balance		1,563,335.45
	December 31, 2013	Interest Earned	49.37	1,563,384.82
		Ending Balance		<u><u>1,563,384.82</u></u>
Food Service Fund	December 1, 2013	Beginning Balance		156,173.56
	December 31, 2013	Interest Earned	4.95	156,178.51
		Ending Balance		<u><u>\$ 156,178.51</u></u>
Workers Compensation Fund	December 1, 2013	Beginning Balance		921.75
	December 31, 2013	Interest Earned	-	921.75
		Ending Balance		<u><u>\$ 921.75</u></u>
Pebble Creek Scholarship	December 1, 2013	Beginning Balance		3,408.49
	December 31, 2013	Interest Earned	-	3,408.49
		Ending Balance		<u><u>\$ 3,408.49</u></u>

Average Rate of Return 0.0394%

College Station Independent School District
Lone Star Investment Detail
Government Overnight Fund
As of 12/31/2013

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	December 1, 2013	Beginning Balance		10,126,419.35
	December 31, 2013	Interest Earned	362.42	10,126,781.77
		Ending Balance		<u><u>\$ 10,126,781.77</u></u>
Debt Service	December 1, 2013	Beginning Balance		1,353,640.07
	December 31, 2013	Interest Earned	48.45	1,353,688.52
		Ending Balance		<u><u>\$ 1,353,688.52</u></u>

Average Rate of Return 0.0421%