

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1 - MAY 31, 2012

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 62,364,692	\$ 62,453,752	\$ 57,048,208	\$ (5,405,544)
State Program Revenues	15,121,327	15,121,327	12,037,982	(3,083,345)
Federal Program Revenues	1,502,108	0	0	0
Total Revenues	78,988,127	77,575,079	69,086,190	(8,488,889)
EXPENDITURES:				
Current:				
Instruction	45,688,993	45,583,762	40,616,474	4,967,288
Instructional Resources & Media Services	732,826	734,126	656,978	77,147
Curriculum & Instructional Staff Development	1,204,010	1,201,615	615,388	586,227
Instructional Leadership	1,415,778	1,421,778	964,518	457,259
School Leadership	4,484,231	4,491,953	3,327,293	1,164,660
Guidance, Counseling & Evaluation Services	2,374,290	2,377,656	1,856,626	521,031
Health Services	789,550	795,052	745,121	49,930
Student (Pupil) Transportation	2,305,826	2,309,338	1,732,084	577,255
CoCurricular/Extracurricular Activities	2,483,421	2,523,022	2,176,895	346,127
General Administration	2,175,968	2,284,111	1,501,117	782,995
Plant Maintenance and Operations	8,898,915	8,930,405	5,391,655	3,538,750
Security and Monitoring Services	178,011	179,322	92,243	87,079
Data Processing Services	1,556,531	1,610,941	1,189,623	421,318
Community Services	193,364	197,849	121,278	76,571
Contracted Instructional Services Between Schools	4,639,666	4,639,666	2,464,417	2,175,249
Payments to Fiscal Agent/Member Districts of SSA	90,000	90,000	86,290	3,710
Payments to Juvenile Justice Alternative Ed Prg.	5,000	5,000	7,933	(2,933)
Payments to Tax Increment Fund	0	0	0	0
Other Intergovernmental Charges	786,757	786,757	580,497	206,260
Total Expenditures	80,003,137	80,162,353	64,126,429	16,035,924
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,015,010)	(2,587,274)	4,959,761	7,547,035
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	4,959,761	7,547,035
Net Change in Fund Balances	(1,015,010)	(2,587,274)	4,959,761	7,547,035
Fund Balance - September 1 (Beginning)	36,761,870	36,761,870	36,761,870	0
Fund Balance	\$ 35,746,860	\$ 34,174,595	\$ 41,721,630	\$ 7,547,035

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
 SEPTEMBER 1 - MAY 31, 2012

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 2,355,750	\$ 2,355,750	\$ 2,003,338	\$ (352,412)
State Program Revenues	28,000	28,000	27,724	(276)
Federal Program Revenues	2,317,969	2,317,969	1,928,745	(389,224)
Total Revenues	<u>4,701,719</u>	<u>4,701,719</u>	<u>3,959,807</u>	<u>(741,912)</u>
EXPENDITURES:				
Current:				
Food Services	4,480,777	4,480,777	3,852,653	628,125
Facilities Maintenance and Operations	85,645	85,645	34,447	51,198
Total Expenditures	<u>4,566,422</u>	<u>4,566,422</u>	<u>3,887,100</u>	<u>679,323</u>
Net Change in Fund Balances	135,297	135,297	72,708	(62,589)
Fund Balance - September 1 (Beginning)	<u>678,339</u>	<u>678,339</u>	<u>678,339</u>	<u>0</u>
Fund Balance	<u>\$ 813,636</u>	<u>\$ 813,636</u>	<u>\$ 751,047</u>	<u>\$ (62,589)</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - MAY 31, 2012

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 22,099,339	\$ 20,700,569	\$ 18,824,891	\$ (1,875,678)
Total Revenues	22,099,339	20,700,569	18,824,891	(1,875,678)
EXPENDITURES:				
Debt Service:				
Debt Service - Principal on Long Term Debt	10,250,000	10,430,000	2,565,000	7,865,000
Debt Service - Interest on Long Term Debt	9,711,433	8,951,917	4,382,768	4,569,149
Debt Service - Bond Issuance Cost and Fees	-	344,748	343,060	1,688
Total Expenditures	19,961,433	19,726,665	7,290,828	12,435,837
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,137,906	973,904	11,534,063	10,560,160
OTHER FINANCING SOURCES (USES):				
Capital Related Debt Issued (Regular Bonds)	0	8,945,000	8,945,000	0
Premium or Discount on Issuance of Bonds	0	1,334,186	1,334,186	(0)
Capital Debt Refund	0	(9,732,006)	(9,732,006)	(0)
Other(Uses)	0	0	0	0
Total Other Financing Sources (Uses)	0	547,180	547,179	(1)
Net Change in Fund Balances	2,137,906	1,521,084	12,081,243	10,560,159
Fund Balance - September 1 (Beginning)	5,492,216	5,492,216	5,492,216	0
Fund Balance	<u>\$ 7,630,122</u>	<u>\$ 7,013,299</u>	<u>\$ 17,573,458</u>	<u>\$ 10,560,159</u>

College Station Independent School District
Investment Summary
As of 05/30/2012

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	100,186.41	10.62	
Debt Service	1,560,841.15	165.13	
Food Service Fund	355,807.73	37.67	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,403.48	0.31	
Total-Interest Earned		<u>213.73</u>	0.125%
Lone Star			
General Fund	10,109,809.26	1,078.21	
Debt Service	1,351,419.74	144.13	
2007 Bond construction Fund	272.27	0.03	
Total-Interest Earned		<u>1,222.37</u>	0.126%
Citibank Texas, N.A.			
All Funds	97,284,622.33	62,485.11	0.580%
Total-Interest Earned		<u>62,485.11</u>	
Grand Total-Interest Earned		<u><u>63,921.21</u></u>	
No. of days in the current month	30		

College Station Independent School District
TEXPOOL Investment Detail
As of 05/30/2012

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	May 1, 2012	Beginning Balance		100,186.07
	May 30, 2012	Interest Earned	10.62	100,196.69
		Ending Balance		\$ 100,196.69
Debt Service	May 1, 2012	Beginning Balance		1,560,835.82
	May 30, 2012	Interest Earned	165.13	1,561,000.95
		Ending Balance		1,561,000.95
Food Service Fund	May 1, 2012	Beginning Balance		355,806.51
	May 30, 2012	Interest Earned	37.67	355,844.18
		Ending Balance		\$ 355,844.18
2007 Bond Construction Fund	May 1, 2012	Beginning Balance		-
	May 30, 2012	Interest Earned	-	-
		Ending Balance		0.00
2010 Bond Construction Fund	May 1, 2012	Beginning Balance		-
	May 30, 2012	Interest Earned	-	-
		Ending Balance		0.00
Workers Compensation Fund	May 1, 2012	Beginning Balance		921.75
	May 30, 2012	Interest Earned	-	921.75
		Ending Balance		\$ 921.75
Pebble Creek Scholarship	May 1, 2012	Beginning Balance		3,403.47
	May 30, 2012	Interest Earned	0.31	3,403.78
		Ending Balance		\$ 3,403.78

Average Rate of Return 0.1246%

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
May 31, 2012

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 52,739,387	\$ 521,215	\$ 17,517,714	\$ 70,778,316
Property Taxes- Current	149,950	0	55,744	205,695
Property Taxes - Delinquent	2,028,248	0	445,121	2,473,369
Allowance for Uncollectible Taxes (Credit)	(21,297)	0	(4,674)	(25,971)
Due from Other Governments	674,782	236,990	0	911,772
Due from Other Funds	0	0	0	0
Other Receivables	0	0	0	0
Deferred Expenditures	0	0	0	0
Inventories	89,799	79,414	0	169,212
Total Assets	\$ 55,660,869	\$ 837,618	\$ 18,013,905	\$ 74,512,393
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$630	\$0	\$0	\$630
Interest Payable-Current	0	0	0	0
Payroll Deductions and Withholdings Payable	65,260	0	0	65,260
Accrued Wages Payable	11,833,018	47,352	0	11,880,370
Due to Other Funds	0	0	0	0
Due to Other Governments	33,380	0	0	33,380
Deferred Revenues	2,006,951	39,220	440,447	2,486,618
Total Liabilities	\$ 13,939,239	\$ 86,572	\$ 440,447	\$ 14,466,257
Fund Balances:				
Non-Spendable:				
Investments in Inventory	\$ 98,177	\$ 79,414	\$0	\$ 177,591
Outstanding Encumbrances	0	0	0	0
Restricted:				
Reported in the Food Service Fund	0	671,633	0	671,633
Reported in the Debt Service Fund	0	0	17,573,458	17,573,458
Committed:				
Construction	13,000,000	0	0	13,000,000
Self Insurance	347,963	0	0	347,963
Other Land	4,000,000	0	0	4,000,000
Unreserved and Undesignated:				
Reported in the General Fund	24,275,490	0	0	24,275,490
Total Fund Balances	\$ 41,721,630	\$ 751,047	\$ 17,573,458	\$ 60,046,135
Total Liabilities and Fund Balances	\$ 55,660,869	\$ 837,618	\$ 18,013,905	\$ 74,512,393

College Station Independent School District
Lone Star Investment Detail
Government Overnight Fund
As of 05/30/2012

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	May 1, 2012	Beginning Balance		10,109,809.26
	May 30, 2012	Interest Earned	1,078.21	10,110,887.47
		Ending Balance		<u>\$ 10,110,887.47</u>
Debt Service	May 1, 2012	Beginning Balance		1,351,419.74
	May 30, 2012	Interest Earned	144.13	1,351,563.87
		Ending Balance		<u>\$ 1,351,563.87</u>
2007 Bond Construction Fund	May 1, 2012	Beginning Balance		272.27
	May 30, 2012	Interest Earned	0.03	272.30
		Ending Balance		<u>\$ 272.30</u>

Average Rate of Return 0.1259%

College Station Independent School District
Combined Statement of Revenues and Expenditures
District Activity Funds
For the Period September 1 - May 31, 2012

Location	Balance 09/01/11	Receipts	Expenses	Balance 05/31/12
A & M Consolidated High School	\$ 191,137.84	\$ 71,497.14	\$ 94,278.36	\$ 168,356.62
Timber Academy	5,387.40	0.00	101.50	5,285.90
College Station High School	0.00	5,837.15	0.00	5,837.15
College Station Middle School	33,144.33	27,085.45	25,821.25	34,408.53
A & M Middle School	13,570.01	14,740.09	8,559.56	19,750.54
South Knoll Elementary School	46,914.52	17,122.18	18,906.67	45,130.03
College Hills Elementary School	95.33	56,965.66	53,295.64	3,765.35
Southwood Valley Elementary School	3,714.56	14,740.67	15,520.06	2,935.17
Rock Prairie Elementary School	10,615.55	18,289.41	16,763.68	12,141.28
Pebble Creek Elementary School	63,100.67	38,509.58	54,728.19	46,882.06
Forest Ridge Elementary School	77,890.06	94,180.70	82,910.51	89,160.25
Creek View Elementary School	15,674.60	26,098.79	21,943.12	19,830.27
Greens Prairie Elementary School	0.00	35,777.98	12,355.10	23,422.88
Oakwood Intermediate School	36,574.76	77,617.03	44,578.55	69,613.24
Cypress Grove Intermediate School	32,784.35	60,862.20	43,687.35	49,959.20
Subtotal-Campus Funds	530,603.98	559,324.03	493,449.54	596,478.47
District-Wide Activity Fund	12,404.23	1,350.00	1,426.25	12,327.98
Barbara Bush Parent Center	39,748.04	11,688.53	17,930.60	33,505.97
Grand Totals	\$ 582,756.25	\$ 572,362.56	\$ 512,806.39	\$ 642,312.42