

**College Station Independent School District**  
**Combined Statement of Revenues and Expenditures**  
**District Activity Funds**  
**For the Period September 1 - June 30, 2014**

Location	Balance 09/01/13	Receipts	Expenses	Balance 06/30/14
A & M Consolidated High School	\$ 192,980.02	\$ 205,235.86	\$ 120,831.91	\$ 277,383.97
Timber Academy	3,707.03	5,801.82	5,755.91	3,752.94
College Station High School	8,707.57	47,522.79	39,877.55	16,352.81
College Station Middle School	24,527.15	37,031.82	45,349.30	16,209.67
A & M Middle School	7,498.20	30,733.53	35,819.26	2,412.47
South Knoll Elementary School	39,171.35	22,415.03	23,371.47	38,214.91
College Hills Elementary School	22,415.63	55,504.36	49,024.84	28,895.15
Southwood Valley Elementary School	3,864.69	38,542.17	40,828.80	1,578.06
Rock Prairie Elementary School	19,364.01	29,662.74	16,586.56	32,440.19
Pebble Creek Elementary School	24,401.38	58,571.65	59,782.96	23,190.07
Forest Ridge Elementary School	76,346.31	81,315.66	100,040.37	57,621.60
Creek View Elementary School	25,876.21	13,838.20	16,170.41	23,544.00
Greens Prairie Elementary School	8,507.17	86,248.37	63,440.99	31,314.55
Oakwood Intermediate School	40,003.00	90,036.88	104,821.07	25,218.81
Cypress Grove Intermediate School	50,157.58	74,972.01	70,379.71	54,749.88
<b>Subtotal-Campus Funds</b>	<b>547,527.30</b>	<b>877,432.89</b>	<b>792,081.11</b>	<b>632,879.08</b>
District-Wide Activity Fund	8,676.20	1,250.00	1,250.00	8,676.20
Barbara Bush Parent Center	52,914.94	18,447.35	3,144.21	68,218.08
<b>Grand Totals</b>	<b>\$ 609,118.44</b>	<b>\$ 897,130.24</b>	<b>\$ 796,475.32</b>	<b>\$ 709,773.36</b>

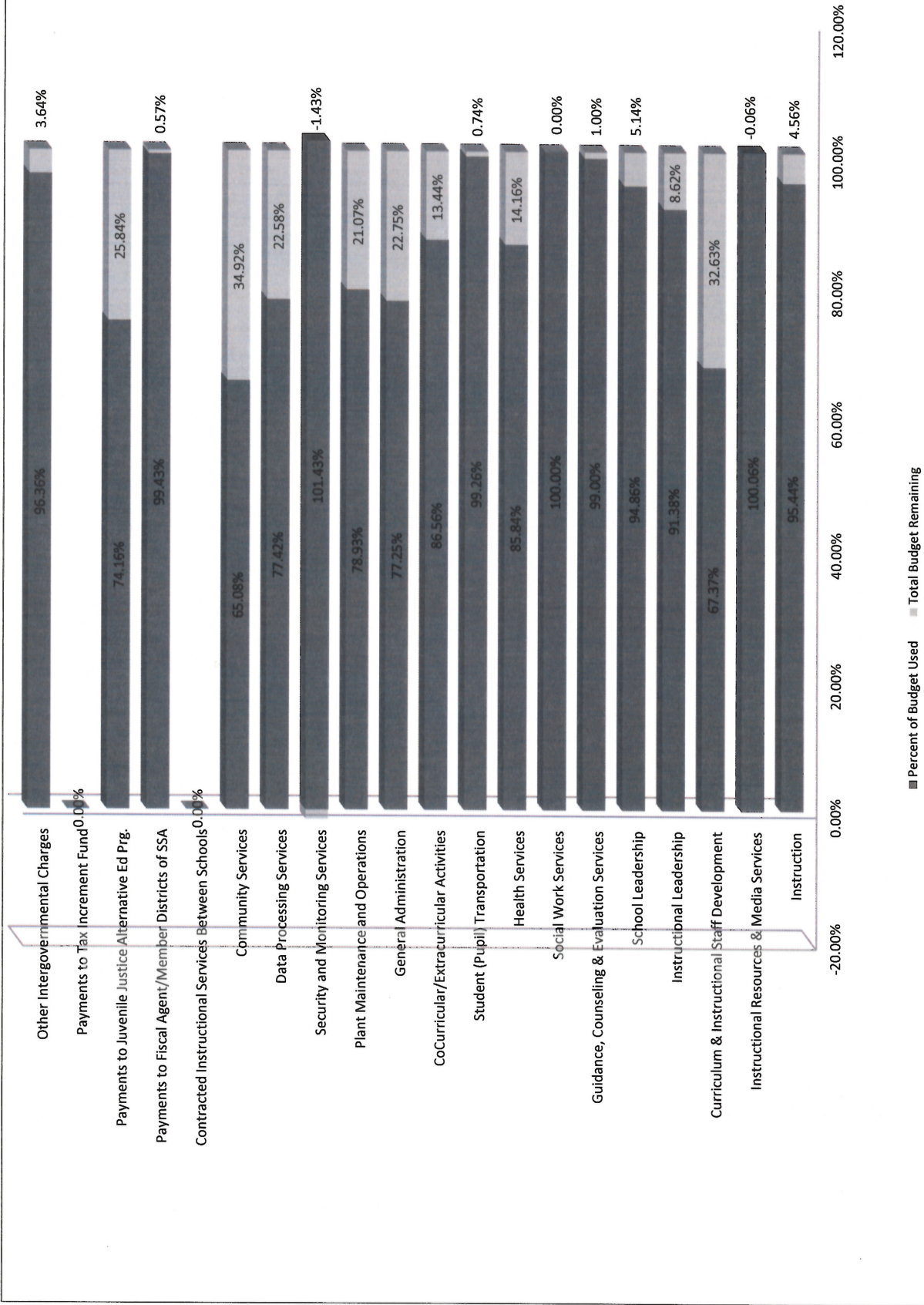
COLLEGE STATION ISD  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2014

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$39,584,585.55	\$642,019.09	\$17,775,679.51	\$58,002,284.15
Property Taxes	3,734,155.45	0.00	930,761.32	4,664,916.77
Allowance for Uncollectible Taxes (Credit)	(24,325.00)	0.00	(5,802.00)	(30,127.00)
Due from Other Governments	187,205.00	28,803.63	0.00	216,008.63
Due from Other Funds	202,353.99	0.00	0.00	202,353.99
Other Receivables	0.00	0.00	0.00	0.00
Deferred Expenditures	0.00	0.00	0.00	0.00
Prepaid Expenditures	20,000.00	0.00	0.00	20,000.00
Inventories	100,136.65	126,825.41	0.00	226,962.06
<b>Total Assets</b>	<b>\$43,804,111.64</b>	<b>\$797,648.13</b>	<b>\$18,700,638.83</b>	<b>\$63,302,398.60</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	\$93,923.83	\$437.96	\$0.00	\$94,361.79
Interest Payable-Current	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings Payable	130,969.89	0.00	0.00	130,969.89
Accrued Wages Payable	10,036,453.06	45,347.77	0.00	10,081,800.83
Due to Other Funds	600.00	0.00	0.00	600.00
Due to Other Governments	37,053.37	0.00	0.00	37,053.37
Unearned Revenues	26,560.00	60,408.10	0.00	86,968.10
<b>Total Liabilities</b>	<b>\$10,325,560.15</b>	<b>\$106,193.83</b>	<b>\$0.00</b>	<b>\$10,431,753.98</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue-Property taxes	2,408,218.84	0.00	574,407.39	2,982,626.23
<b>Total Deferred Inflows of Resources</b>	<b>2,408,218.84</b>	<b>0.00</b>	<b>574,407.39</b>	<b>2,982,626.23</b>
<b>Fund Balances:</b>				
<b>Non-Spendable:</b>				
Investments in Inventory	\$100,136.65	\$126,825.41	\$0.00	\$226,962.06
Prepaid Items	20,000.00	0.00	0.00	20,000.00
Outstanding Encumbrances	0.00	0.00	0.00	0.00
<b>Restricted:</b>				
Reported in the Food Service Fund	0.00	564,628.89	0.00	564,628.89
Reported in the Debt Service Fund	0.00	0.00	18,126,231.44	18,126,231.44
<b>Committed:</b>				
Construction	11,000,000.00	0.00	0.00	11,000,000.00
Self Insurance	65,691.06	0.00	0.00	65,691.06
Other Land	4,000,000.00	0.00	0.00	4,000,000.00
Assigned Other	180,740.00	0.00	0.00	180,740.00
<b>Unreserved and Undesignated:</b>				
Reported in the General Fund	15,703,764.94	0.00	0.00	15,703,764.94
<b>Total Fund Balances</b>	<b>\$31,070,332.65</b>	<b>\$691,454.30</b>	<b>\$18,126,231.44</b>	<b>\$49,888,018.39</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$43,804,111.64</b>	<b>\$797,648.13</b>	<b>\$18,700,638.83</b>	<b>\$63,302,398.60</b>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
SEPTEMBER 1 - JUNE 30, 2014

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$70,319,948.00	\$70,337,315.58	\$68,779,592.09	(\$1,557,723.49)
State Program Revenues	10,874,526.31	12,376,044.31	8,929,288.70	(3,446,755.61)
Federal Program Revenues	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	<b>81,194,474.31</b>	<b>82,713,359.89</b>	<b>77,708,880.79</b>	<b>(5,004,479.10)</b>
<b>EXPENDITURES:</b>				
Current:				
Instruction	52,065,299.26	52,419,566.98	50,031,142.65	2,388,424.33
Instructional Resources & Media Services	815,440.83	827,112.41	827,635.94	(523.53)
Curriculum & Instructional Staff Development	855,591.64	884,928.23	596,160.19	288,768.04
Instructional Leadership	1,416,693.59	1,415,176.91	1,293,226.62	121,950.29
School Leadership	4,988,348.96	5,006,848.55	4,749,394.85	257,453.70
Guidance, Counseling & Evaluation Services	2,596,437.83	2,692,753.58	2,665,881.86	26,871.72
Social Work Services	0.00	0.00	203.48	(203.48)
Health Services	938,119.80	975,283.62	837,152.84	138,130.78
Student (Pupil) Transportation	2,270,627.26	2,437,234.41	2,419,176.16	18,058.25
CoCurricular/Extracurricular Activities	3,922,225.61	4,200,946.23	3,636,357.13	564,589.10
General Administration	2,313,813.27	2,336,703.85	1,805,066.70	531,637.15
Plant Maintenance and Operations	9,378,287.83	9,490,633.98	7,490,807.28	1,999,826.70
Security and Monitoring Services	454,167.25	457,247.96	463,784.07	(6,536.11)
Data Processing Services	1,911,451.85	1,922,830.97	1,488,584.80	434,246.17
Community Services	174,847.51	175,192.84	114,021.70	61,171.14
Contracted Instructional Services Between Schools	0.00	0.00	0.00	0.00
Payments to Fiscal Agent/Member Districts of SSA	110,000.00	126,000.00	125,284.50	715.50
Payments to Juvenile Justice Alternative Ed Prg.	10,000.00	10,000.00	7,416.20	2,583.80
Payments to Tax Increment Fund	0.00	0.00	0.00	0.00
Other Intergovernmental Charges	866,630.00	866,630.00	835,092.27	31,537.73
<b>Total Expenditures</b>	<b>85,087,982.49</b>	<b>86,245,090.52</b>	<b>79,386,389.24</b>	<b>6,858,701.28</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,893,508.18)	(3,531,730.63)	(1,677,508.45)	1,854,222.18
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of Real and Personal Property	0.00	0.00	884.00	0.00
Capital Leases	0.00	0.00	0.00	0.00
Transfer In	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,676,624.45)</b>	<b>1,854,222.18</b>
<b>Net Change in Fund Balances</b>	<b>(3,893,508.18)</b>	<b>(3,531,730.63)</b>	<b>(1,676,624.45)</b>	<b>1,854,222.18</b>
Fund Balance - September 1 (Beginning)	32,746,957.10	32,746,957.10	32,746,957.10	0.00
<b>Fund Balance</b>	<b>\$28,853,448.92</b>	<b>\$29,215,226.47</b>	<b>\$31,070,332.65</b>	<b>\$1,854,222.18</b>

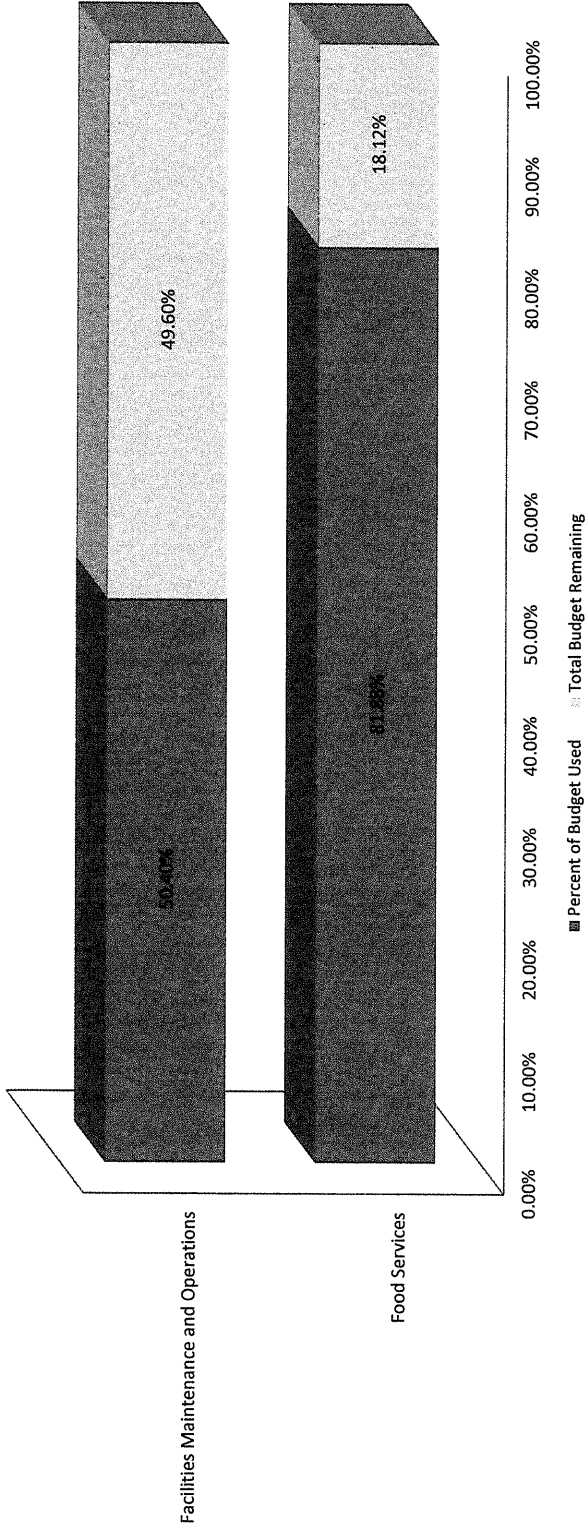
# General Fund Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM  
SEPTEMBER 1 - JUNE 30, 2014

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$2,847,250.00	\$2,847,250.00	\$2,235,594.87	(\$611,655.13)
State Program Revenues	28,000.00	28,000.00	27,593.98	-406.02
Federal Program Revenues	<u>2,667,000.00</u>	<u>2,667,000.00</u>	<u>2,319,139.64</u>	<u>-347,860.36</u>
Total Revenues	<u>5,542,250.00</u>	<u>5,542,250.00</u>	<u>4,582,328.49</u>	<u>-959,921.51</u>
<b>EXPENDITURES:</b>				
Current:				
Food Services	5,412,664.13	5,412,664.13	4,431,720.63	980,943.50
Facilities Maintenance and Operations	<u>94,400.00</u>	<u>94,400.00</u>	<u>47,579.54</u>	<u>46,820.46</u>
Total Expenditures	<u>5,507,064.13</u>	<u>5,507,064.13</u>	<u>4,479,300.17</u>	<u>1,027,763.96</u>
Net Change in Fund Balances	35,185.87	35,185.87	103,028.32	67,842.45
Fund Balance - September 1 (Beginning)	<u>588,425.98</u>	<u>588,425.98</u>	<u>588,425.98</u>	<u>0.00</u>
Fund Balance	<u>\$623,611.85</u>	<u>\$623,611.85</u>	<u>\$691,454.30</u>	<u>\$67,842.45</u>

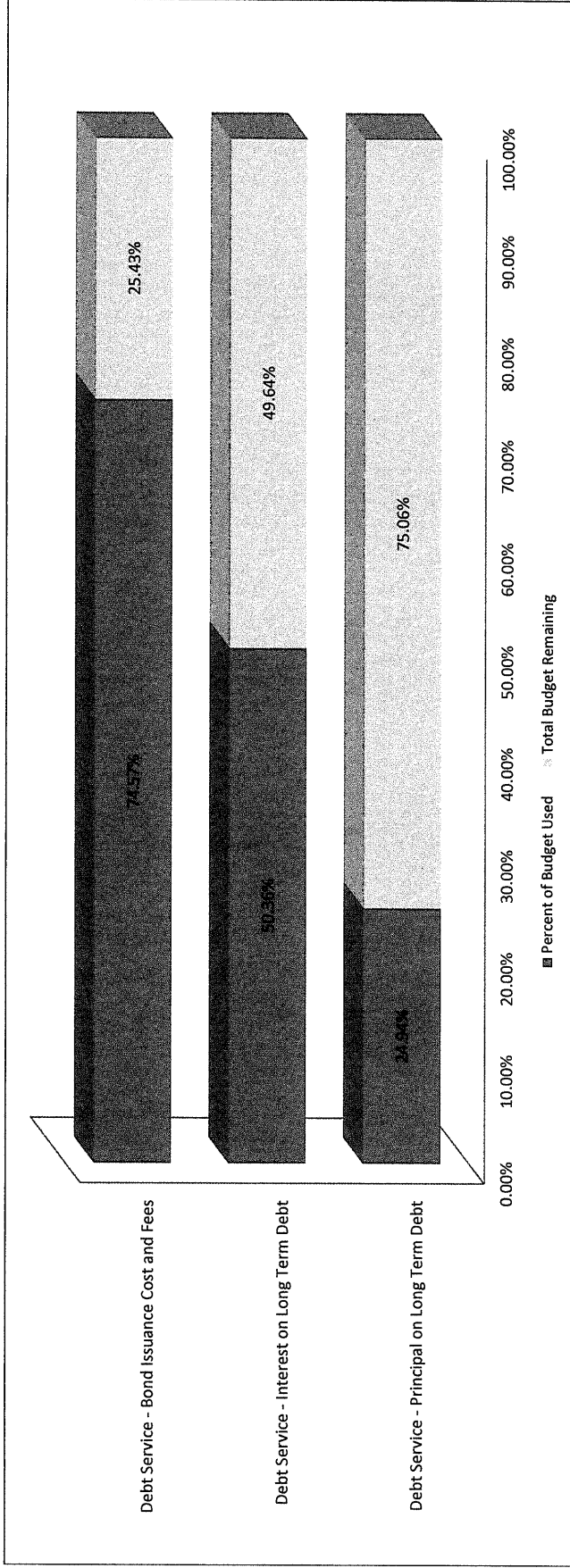
# Child Nutrition Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - DEBT SERVICE FUND  
SEPTEMBER 1 - JUNE 30, 2014

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$18,763,900.00	\$18,763,900.00	\$18,399,361.30	(\$364,538.70)
Total Revenues	<u>18,763,900.00</u>	<u>18,763,900.00</u>	<u>18,399,361.30</u>	<u>(364,538.70)</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Debt Service - Principal on Long Term Debt	10,785,000.00	10,785,000.00	2,690,000.00	8,095,000.00
Debt Service - Interest on Long Term Debt	8,438,781.28	8,438,781.28	4,250,171.90	4,188,609.38
Debt Service - Bond Issuance Cost and Fees	6,000.00	6,000.00	4,474.12	1,525.88
Total Expenditures	<u>19,229,781.28</u>	<u>19,229,781.28</u>	<u>6,944,646.02</u>	<u>12,285,135.26</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(465,881.28)</u>	<u>(465,881.28)</u>	<u>11,454,715.28</u>	<u>11,920,596.56</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Capital Related Debt Issued (Regular Bonds)	0.00	0.00	0.00	0.00
Premium or Discount on Issuance of Bonds	0.00	0.00	0.00	0.00
Capital Debt Refund	0.00	0.00	0.00	0.00
Other(Uses)	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Change in Fund Balances	<u>(465,881.28)</u>	<u>(465,881.28)</u>	<u>11,454,715.28</u>	<u>11,920,596.56</u>
Fund Balance - September 1 (Beginning)	<u>6,671,516.16</u>	<u>6,671,516.16</u>	<u>6,671,516.16</u>	<u>0.00</u>
Fund Balance	<u>\$6,205,634.88</u>	<u>\$6,205,634.88</u>	<u>\$18,126,231.44</u>	<u>\$11,920,596.56</u>

# Debt Service Remaining Budget Analysis





**College Station Independent School District  
Investment Summary  
As of 06/30/2014**

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
<b>TexPool</b>			
General Fund	100,361.77	2.32	
Debt Service	1,563,571.73	36.53	
Food Service Fund	156,197.11	3.68	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,408.49	0.00	
Total-Interest Earned		<b>42.53</b>	0.029%
<b>Lone Star</b>			
General Fund	10,128,287.56	419.87	
Debt Service	1,353,889.80	56.13	
Total-Interest Earned		<b>476.00</b>	0.050%
<b>Citibank Texas, N.A.</b>			
All Funds	129,160,981.10	59,880.25	0.530%
Total-Interest Earned		<b>59,880.25</b>	
Grand Total-Interest Earned		<b>60,398.78</b>	
No. of days in the current month:	30		

**College Station Independent School District  
Texpool Investment Detail  
As of 06/30/2014**

<b>Fund/Type</b>	<b>Date</b>	<b>Transaction Type</b>	<b>Interest Earned</b>	<b>Balance</b>
General Fund	June 1, 2014	Beginning Balance		100,361.69
	June 30, 2014	Interest Earned	2.32	100,364.01
		Ending Balance		<b>\$ 100,364.01</b>
Debt Service	June 1, 2014	Beginning Balance		1,563,570.51
	June 30, 2014	Interest Earned	36.53	1,563,607.04
		Ending Balance		<b>1,563,607.04</b>
Food Service Fund	June 1, 2014	Beginning Balance		156,196.99
	June 30, 2014	Interest Earned	3.68	156,200.67
		Ending Balance		<b>\$ 156,200.67</b>
Workers Compensation Fund	June 1, 2014	Beginning Balance		921.75
	June 30, 2014	Interest Earned	-	921.75
		Ending Balance		<b>\$ 921.75</b>
Pebble Creek Scholarship	June 1, 2014	Beginning Balance		3,408.49
	June 30, 2014	Interest Earned	-	3,408.49
		Ending Balance		<b>\$ 3,408.49</b>
<b>Totals</b>				<b>\$ 1,824,501.96</b>
			Average Rate of Return	0.0287%

**College Station Independent School District**  
**Lone Star Investment Detail**  
**Government Overnight Fund**  
**As of 06/30/2014**

Fund/Type	Date	Transaction Type	Interest Earned	Balance
General Fund	June 1, 2014	Beginning Balance		10,128,287.56
	June 30, 2014	Interest Earned	419.87	10,128,707.43
		Ending Balance		<u><u>\$ 10,128,707.43</u></u>
Debt Service	June 1, 2014	Beginning Balance		1,353,889.80
	June 30, 2014	Interest Earned	56.13	1,353,945.93
		Ending Balance		<u><u>\$ 1,353,945.93</u></u>
<b>Totals</b>				<u><u>\$ 11,482,653.36</u></u>

Average Rate of Return                      0.0504%

