

College Station Independent School District
Combined Statement of Revenues and Expenditures
District Activity Funds
For the Period September 1 - May 31, 2015

Location	Balance 09/01/14	Receipts	Expenses	Balance 05/31/15
A & M Consolidated High School	\$ 255,749.99	\$ 189,841.16	\$ 71,109.44	\$ 374,481.71
Timber Academy	3,298.82	3,376.53	2,629.73	4,045.62
College Station High School	30,113.95	167,757.92	79,734.39	118,137.48
College Station Middle School	20,156.96	56,690.60	51,229.67	25,617.89
A & M Middle School	16,479.80	23,391.70	37,910.14	1,961.36
South Knoll Elementary School	48,039.92	21,171.67	13,321.51	55,890.08
College Hills Elementary School	12,715.68	44,823.09	36,999.63	20,539.14
Southwood Valley Elementary School	5,985.59	18,435.45	16,607.05	7,813.99
Rock Prairie Elementary School	18,099.25	25,430.91	24,385.55	19,144.61
Pebble Creek Elementary School	21,807.21	63,846.51	59,012.55	26,641.17
Forest Ridge Elementary School	35,027.13	90,137.51	50,537.83	74,626.81
Creek View Elementary School	60,101.45	17,828.73	39,223.51	38,706.67
Greens Prairie Elementary School	22,947.51	89,265.71	68,888.11	43,325.11
Oakwood Intermediate School	30,377.96	99,994.78	81,338.55	49,034.19
Cypress Grove Intermediate School	47,738.86	89,913.13	57,139.75	80,512.24
Subtotal-Campus Funds	628,640.08	1,001,905.40	690,067.41	940,478.07
District-Wide Activity Fund	10,845.87	1,249.85	1,062.50	11,033.22
Barbara Bush Parent Center	61,444.73	16,888.53	13,580.83	64,752.43
Grand Totals	\$ 700,930.68	\$ 1,020,043.78	\$ 704,710.74	\$ 1,016,263.72

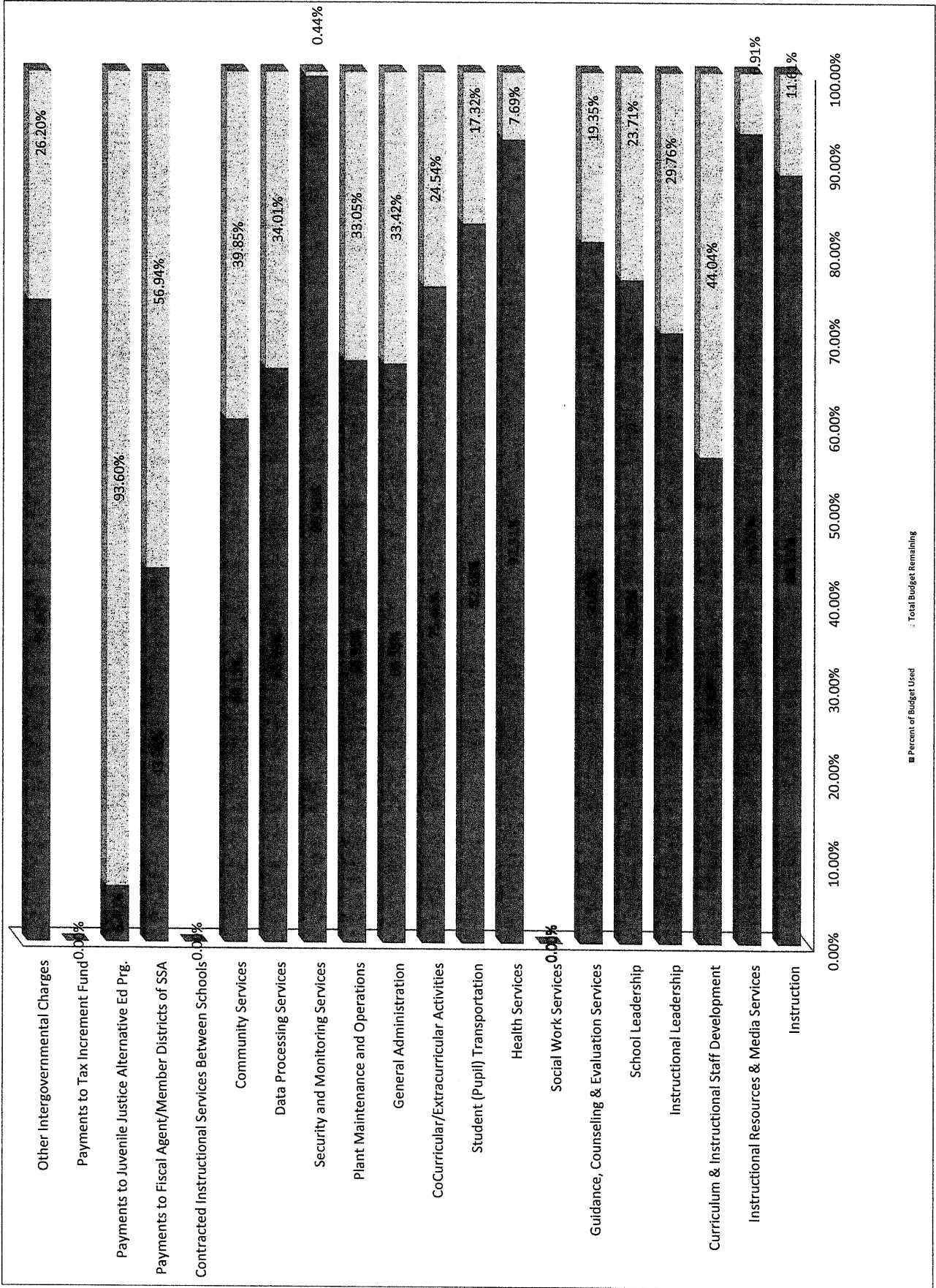
COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
May 31, 2015

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$43,084,461.37	\$207,837.02	\$18,616,089.07	\$61,908,387.46
Property Taxes	2,793,640.54	0.00	685,149.06	3,478,789.60
Allowance for Uncollectible Taxes (Credit)	(26,757.14)	0.00	(6,467.83)	(33,224.97)
Due from Other Governments	45,749.00	262,019.41	0.00	307,768.41
Due from Other Funds	235,003.86	0.00	0.00	235,003.86
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	72,744.84	104,660.87	0.00	177,405.71
Total Assets	\$46,224,842.47	\$574,517.30	\$19,294,770.30	\$66,094,130.07
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$12,054.61	\$0.00	\$0.00	\$12,054.61
Interest Payable-Current	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings Payable	117,209.28	0.00	0.00	117,209.28
Accrued Wages Payable	14,357,476.51	53,532.04	0.00	14,411,008.55
Due to Other Funds	51,263.15	0.00	0.00	51,263.15
Due to Other Governments	3,097.05	0.00	0.00	3,097.05
Unearned Revenues	0.00	0.00	0.00	0.00
Total Liabilities	\$14,541,100.60	\$53,532.04	\$0.00	\$14,594,632.64
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue-Property taxes	2,648,956.39	0.00	640,315.64	3,289,272.03
Total Deferred Inflows of Resources	2,648,956.39	0.00	640,315.64	3,289,272.03
Fund Balances:				
Non-Spendable:				
Investments in Inventory	\$72,744.84	\$42,442.69	\$0.00	\$115,187.53
Prepaid Items	20,000.00	0.00	0.00	20,000.00
Outstanding Encumbrances	0.00	0.00	0.00	0.00
Restricted:				
Reported in the Food Service Fund	0.00	478,542.57	0.00	478,542.57
Reported in the Debt Service Fund	0.00	0.00	18,654,454.66	18,654,454.66
Committed:				
Construction	11,000,000.00	0.00	0.00	11,000,000.00
Self Insurance	0.00	0.00	0.00	0.00
Other Land	4,000,000.00	0.00	0.00	4,000,000.00
Assigned Other	0.00	0.00	0.00	0.00
Unreserved and Undesignated:				
Reported in the General Fund	13,942,040.64	0.00	0.00	13,942,040.64
Total Fund Balances	29,034,785.48	520,985.26	18,654,454.66	48,210,225.40
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$46,224,842.47	\$574,517.30	\$19,294,770.30	\$66,094,130.07

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1 - MAY 31, 2015

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$75,055,481.00	\$75,061,090.70	\$69,089,211.54	(\$5,971,879.16)
State Program Revenues	12,175,982.95	13,475,084.95	4,577,058.01	(8,898,026.94)
Federal Program Revenues	250,000.00	250,000.00	67,861.91	(182,138.09)
Total Revenues	<u>87,481,463.95</u>	<u>88,786,175.65</u>	<u>73,734,131.46</u>	<u>(15,052,044.19)</u>
EXPENDITURES:				
Current:				
Instruction	55,164,839.65	55,255,525.80	48,840,200.92	6,415,324.88
Instructional Resources & Media Services	869,015.21	868,784.21	808,742.41	60,041.80
Curriculum & Instructional Staff Development	897,879.36	916,169.13	512,658.23	403,510.90
Instructional Leadership	1,594,681.91	1,594,526.91	1,120,066.20	474,460.71
School Leadership	5,439,309.90	5,453,407.97	4,160,163.59	1,293,244.38
Guidance, Counseling & Evaluation Services	2,884,856.39	2,900,236.33	2,338,916.93	561,319.40
Social Work Services	0.00	0.00	0.00	0.00
Health Services	972,978.63	998,508.23	921,704.31	76,803.92
Student (Pupil) Transportation	2,492,241.96	2,492,241.96	2,060,613.16	431,628.80
CoCurricular/Extracurricular Activities	4,340,616.27	4,354,209.25	3,285,698.63	1,068,510.62
General Administration	2,393,765.16	2,392,874.95	1,593,211.90	799,663.05
Plant Maintenance and Operations	9,836,441.09	9,896,441.09	6,625,429.13	3,271,011.96
Security and Monitoring Services	389,985.62	393,224.54	391,495.01	1,729.53
Data Processing Services	2,059,867.24	2,150,674.92	1,419,166.91	731,508.01
Community Services	148,714.97	148,714.97	89,448.70	59,266.27
Contracted Instructional Services Between Schools	0.00	0.00	0.00	0.00
Payments to Fiscal Agent/Member Districts of SSA	130,000.00	105,000.00	45,210.50	59,789.50
Payments to Juvenile Justice Alternative Ed Prg.	10,000.00	10,000.00	640.49	9,359.51
Payments to Tax Increment Fund	0.00	0.00	0.00	0.00
Other Intergovernmental Charges	887,000.00	887,000.00	654,600.93	232,399.07
Total Expenditures	<u>90,512,193.36</u>	<u>90,817,540.26</u>	<u>74,867,967.95</u>	<u>15,949,572.31</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,030,729.41)</u>	<u>(2,031,364.61)</u>	<u>(1,133,836.49)</u>	<u>897,528.12</u>
OTHER FINANCING SOURCES (USES):				
Sale of Real and Personal Property	0.00	0.00	0.00	0.00
Capital Leases	0.00	0.00	0.00	0.00
Headstart Refund	0.00	(133,547.65)	(133,547.65)	0.00
Transfer In	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	<u>(3,030,729.41)</u>	<u>(1,897,816.96)</u>	<u>(1,267,384.14)</u>	<u>897,528.12</u>
Net Change in Fund Balances	(3,030,729.41)	(1,897,816.96)	(1,267,384.14)	897,528.12
Fund Balance - September 1 (Beginning)	30,302,169.62	30,302,169.62	30,302,169.62	0.00
Fund Balance	<u>\$27,271,440.21</u>	<u>\$28,404,352.66</u>	<u>\$29,034,785.48</u>	<u>\$897,528.12</u>

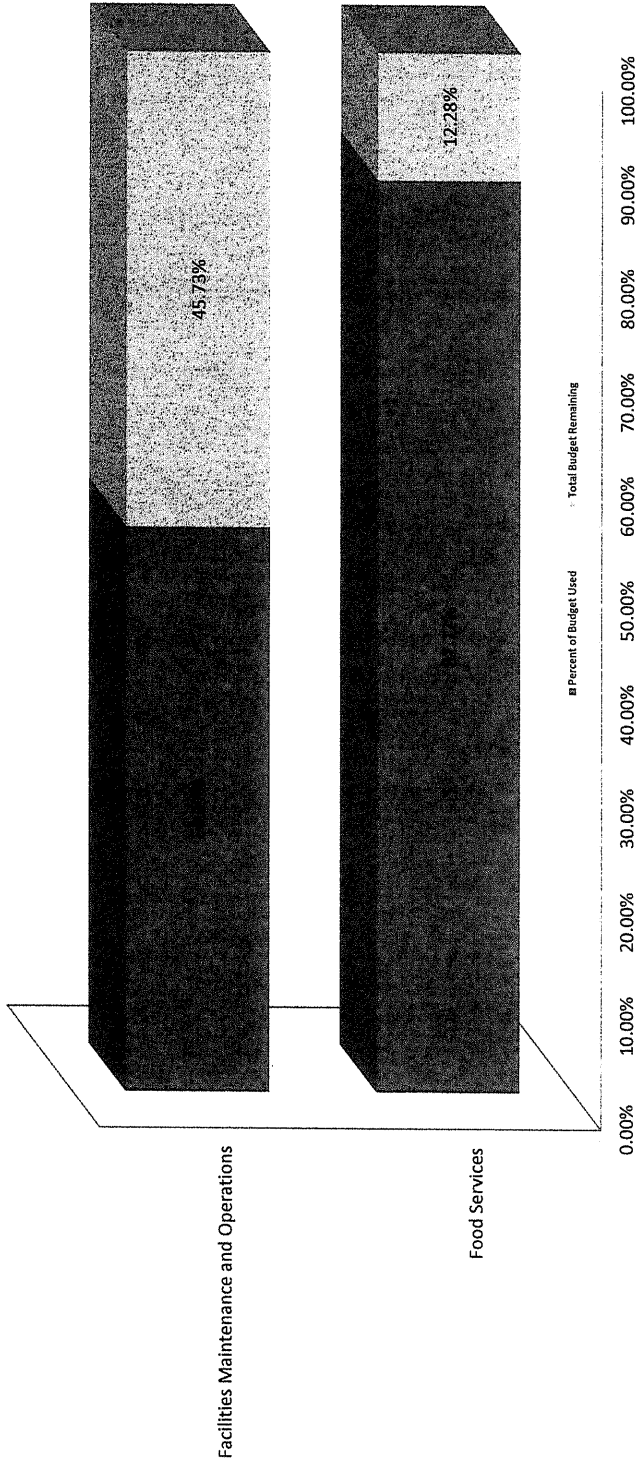
General Fund Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - MAY 31, 2015

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$2,655,500.00	\$2,655,500.00	\$2,376,503.51	(\$278,996.49)
State Program Revenues	28,000.00	28,000.00	28,868.42	\$868.42
Federal Program Revenues	2,735,733.00	2,735,733.00	2,530,165.14	(\$205,567.86)
Total Revenues	<u>5,419,233.00</u>	<u>5,419,233.00</u>	<u>4,935,537.07</u>	<u>(\$483,695.93)</u>
EXPENDITURES:				
Current:				
Food Services	5,338,827.63	5,338,827.63	4,683,337.55	655,490.08
Facilities Maintenance and Operations	80,300.00	80,300.00	43,582.13	36,717.87
Total Expenditures	<u>5,419,127.63</u>	<u>5,419,127.63</u>	<u>4,726,919.68</u>	<u>692,207.95</u>
Net Change in Fund Balances	105.37	105.37	208,617.39	208,512.02
Fund Balance - September 1 (Beginning)	<u>312,367.87</u>	<u>312,367.87</u>	<u>312,367.87</u>	<u>0.00</u>
Fund Balance	<u><u>\$312,473.24</u></u>	<u><u>\$312,473.24</u></u>	<u><u>\$520,985.26</u></u>	<u><u>\$208,512.02</u></u>

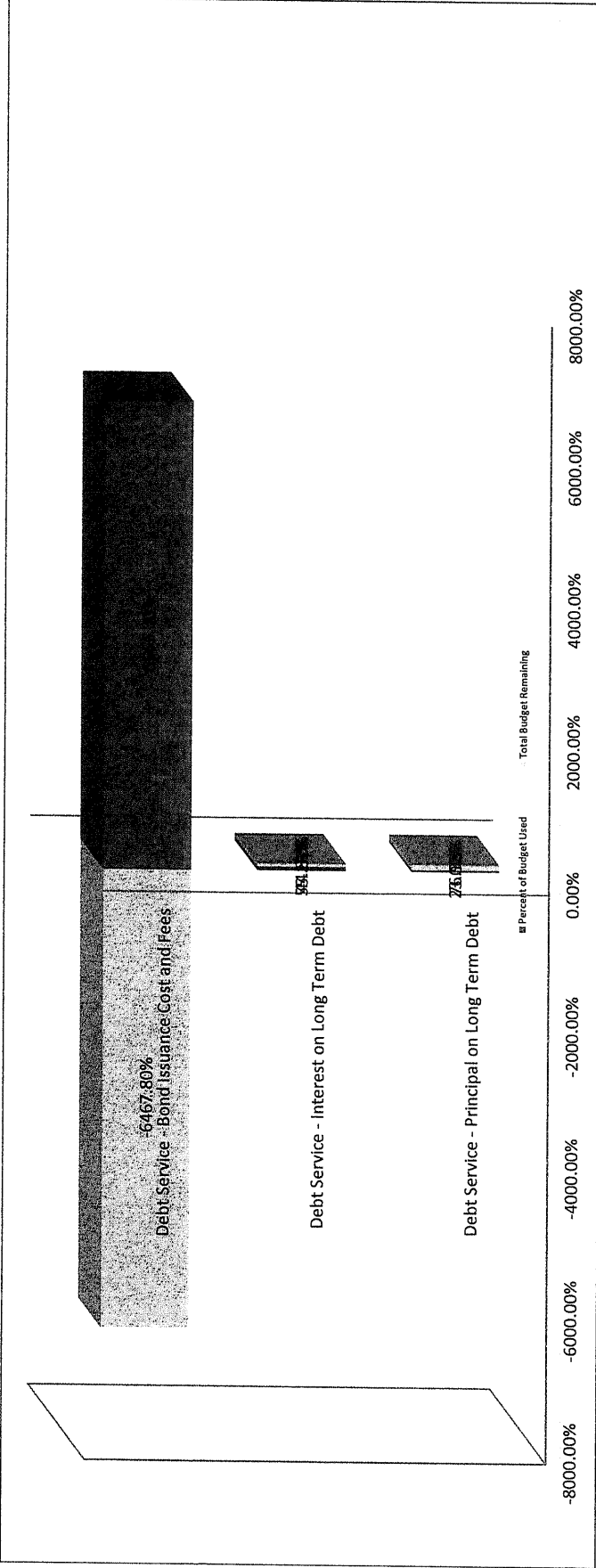
Child Nutrition Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - MAY 31, 2015

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$24,364,644.00	\$24,364,644.00	\$22,265,455.40	(\$2,099,188.60)
Total Revenues	<u>24,364,644.00</u>	<u>24,364,644.00</u>	<u>22,265,455.40</u>	<u>(2,099,188.60)</u>
EXPENDITURES:				
Debt Service:				
Debt Service - Principal on Long Term Debt	12,055,000.00	12,055,000.00	2,775,000.00	9,280,000.00
Debt Service - Interest on Long Term Debt	13,012,968.77	13,012,968.77	7,182,198.98	5,830,769.79
Debt Service - Bond Issuance Cost and Fees	6,500.00	6,500.00	426,906.88	(420,406.88)
Total Expenditures	<u>25,074,468.77</u>	<u>25,074,468.77</u>	<u>10,384,105.86</u>	<u>14,690,362.91</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(709,824.77)</u>	<u>(709,824.77)</u>	<u>11,881,349.54</u>	<u>12,591,174.31</u>
OTHER FINANCING SOURCES (USES):				
Capital Related Debt Issued (Regular Bonds)	0.00	0.00	46,455,000.00	46,455,000.00
Premium or Discount on Issuance of Bonds	0.00	0.00	5,779,497.40	5,779,497.40
Capital Debt Refund	0.00	0.00	(51,812,090.52)	(51,812,090.52)
Other(Uses)	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	<u>0.00</u>	<u>0.00</u>	<u>422,406.88</u>	<u>422,406.88</u>
Net Change in Fund Balances	<u>(709,824.77)</u>	<u>(709,824.77)</u>	<u>12,303,756.42</u>	<u>13,013,581.19</u>
Fund Balance - September 1 (Beginning)	<u>6,350,698.24</u>	<u>6,350,698.24</u>	<u>6,350,698.24</u>	<u>0.00</u>
Fund Balance	<u>\$5,640,873.47</u>	<u>\$5,640,873.47</u>	<u>\$18,654,454.66</u>	<u>\$13,013,581.19</u>

Debt Service Remaining Budget Analysis



College Station Independent School District
Investment Summary
As of 05/31/2015

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	100,397.01	4.71	
Debt Service	1,564,118.93	73.43	
Food Service Fund	1,000.59	0.00	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,408.68	0.29	
Total-Interest Earned		<u>78.43</u>	0.055%
Lone Star			
General Fund	10,132,516.56	548.88	
Debt Service	1,354,455.12	73.37	
Total-Interest Earned		<u>622.25</u>	0.064%
BB&T			
All Funds	114,212,370.49	49,158.28	0.525%
Total-Interest Earned		<u>49,158.28</u>	
Grand Total-Interest Earned		<u><u>49,858.96</u></u>	

No. of days in the current month: 31

**College Station Independent School District
Texpool Investment Detail
As of 05/31/2015**

Fund/Type	Date	Transaction Type	Interest Earned	Balance
General Fund	May 1, 2015	Beginning Balance		100,396.55
	May 31, 2015	Interest Earned	4.71	100,401.26
		Ending Balance		\$ 100,401.26
Debt Service	May 1, 2015	Beginning Balance		1,564,111.82
	May 31, 2015	Interest Earned	73.43	1,564,185.25
		Ending Balance		1,564,185.25
Food Service Fund	May 1, 2015	Beginning Balance		1,000.59
	May 31, 2015	Interest Earned	-	1,000.59
		Ending Balance		\$ 1,000.59
Workers Compensation Fund	May 1, 2015	Beginning Balance		921.75
	May 31, 2015	Interest Earned	-	921.75
		Ending Balance		\$ 921.75
Pebble Creek Scholarship	May 1, 2015	Beginning Balance		3,408.65
	May 31, 2015	Interest Earned	0.29	3,408.94
		Ending Balance		\$ 3,408.94
Totals				\$ 1,669,917.79
			Average Rate of Return	0.0553%

**College Station Independent School District
Lone Star Investment Detail
Government Overnight Fund
As of 05/31/2015**

Fund/Type	Date	Transaction Type	Interest Earned	Balance
General Fund	May 1, 2015	Beginning Balance		10,132,516.56
	May 31, 2015	Interest Earned	548.88	10,133,065.44
		Ending Balance		<u>\$ 10,133,065.44</u>
Debt Service	May 1, 2015	Beginning Balance		1,354,455.12
	May 31, 2015	Interest Earned	73.37	1,354,528.49
		Ending Balance		<u>\$ 1,354,528.49</u>
Totals				<u>\$ 11,487,593.93</u>

Average Rate of Return 0.0638%