

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
May 31, 2013

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 49,263,993	\$ 477,307	\$ 17,078,705	\$66,820,005
Property Taxes- Current	87,441	0	24,967	112,408
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	265,192	0	643,842
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	94,624	93,086	0	187,710
Total Assets	\$ 52,083,627	\$ 835,585	\$ 17,642,312	\$ 70,561,524
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$80,944	(\$8,645)	\$0	\$72,299
Interest Payable-Current	0	0	0	0
Payroll Deductions and Withholdings Payable	88,436	0	0	88,436
Accrued Wages Payable	12,886,064	49,758	0	12,935,822
Due to Other Funds	80,458	0	0	80,458
Due to Other Governments	115,715	0	0	115,715
Deferred Revenues	2,238,920	41,520	538,639	2,819,079
Total Liabilities	\$ 15,490,537	\$ 82,633	\$ 538,639	\$ 16,111,809
Fund Balances:				
Non-Spendable:				
Investments in Inventory	\$ 94,624	\$ 90,165	\$0	\$ 184,789
Prepaid Items	\$ 20,000	\$ -	\$0	\$ 20,000
Outstanding Encumbrances	0	0	0	0
Restricted:				
Reported in the Food Service Fund	0	662,787	0	662,787
Reported in the Debt Service Fund	0	0	17,103,673	17,103,673
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	21,412,775	0	0	21,412,775
Total Fund Balances	\$ 36,593,090	\$ 752,952	\$ 17,103,673	\$ 54,449,715
Total Liabilities and Fund Balances	\$ 52,083,627	\$ 835,585	\$ 17,642,312	\$ 70,561,524

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

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 67,059,489	\$ 67,108,778	\$ 60,812,686	\$ (6,296,092)
State Program Revenues	11,574,633	11,574,633	8,905,703	(2,668,930)
Federal Program Revenues	0	0	0	0
Total Revenues	<u>78,634,122</u>	<u>78,683,411</u>	<u>69,718,389</u>	<u>(8,965,021)</u>
EXPENDITURES:				
Current:				
Instruction	48,719,911	48,766,696	44,036,501	4,730,195
Instructional Resources & Media Services	774,504	755,504	723,691	31,813
Curriculum & Instructional Staff Development	848,054	848,704	531,417	317,287
Instructional Leadership	1,348,519	1,346,087	869,069	477,019
School Leadership	4,665,183	4,677,273	3,679,033	998,240
Guidance, Counseling & Evaluation Services	2,219,700	2,226,704	1,987,592	239,112
Health Services	850,760	850,699	728,370	122,328
Student (Pupil) Transportation	2,376,937	2,384,450	2,031,637	352,813
CoCurricular/Extracurricular Activities	3,651,980	3,672,032	2,841,261	830,771
General Administration	2,204,407	2,171,936	1,518,908	653,028
Plant Maintenance and Operations	9,292,297	9,390,362	6,296,063	3,094,299
Security and Monitoring Services	218,258	221,536	117,290	104,246
Data Processing Services	1,658,067	1,754,067	1,208,606	545,462
Community Services	143,380	143,380	93,558	49,821
Contracted Instructional Services Between Schools	3,347,546	3,347,546	1,911,544	1,436,002
Payments to Fiscal Agent/Member Districts of SSA	90,000	111,500	111,482	18
Payments to Juvenile Justice Alternative Ed Prg.	8,000	8,000	4,153	3,847
Payments to Tax Increment Fund	0	0	0	0
Other Intergovernmental Charges	813,759	825,806	620,258	205,548
Total Expenditures	<u>83,231,262</u>	<u>83,502,281</u>	<u>69,310,433</u>	<u>14,191,848</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,597,140)</u>	<u>(4,818,870)</u>	<u>407,956</u>	<u>5,226,827</u>
OTHER FINANCING SOURCES (USES):				
Sale of Real and Personal Property	0	0	0	0
Capital Leases	0	0	0	0
Transfer In	0	0	(80,458)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>327,498</u>	<u>5,226,827</u>
Net Change in Fund Balances	<u>(4,597,140)</u>	<u>(4,818,870)</u>	<u>327,498</u>	<u>5,226,827</u>
Fund Balance - September 1 (Beginning)	<u>36,265,592</u>	<u>36,265,592</u>	<u>36,265,592</u>	<u>0</u>
Fund Balance	<u>\$ 31,668,452</u>	<u>\$ 31,446,722</u>	<u>\$ 36,593,090</u>	<u>\$ 5,226,827</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - MAY 31, 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	\$ 2,085,625	\$ (531,275)
State Program Revenues	28,000	28,000	26,395	(1,605)
Federal Program Revenues	2,439,616	2,439,616	2,158,686	(280,930)
Total Revenues	<u>5,084,516</u>	<u>5,084,516</u>	<u>4,270,706</u>	<u>(813,810)</u>
EXPENDITURES:				
Current:				
Food Services	4,907,100	4,907,100	4,002,123	904,976
Facilities Maintenance and Operations	68,480	68,480	42,300	26,180
Total Expenditures	<u>4,975,580</u>	<u>4,975,580</u>	<u>4,044,424</u>	<u>931,156</u>
Net Change in Fund Balances	108,937	108,937	226,283	117,346
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>\$ 752,952</u>	<u>\$ 117,346</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, 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	\$ 17,113,104	\$ (1,723,481)
Total Revenues	18,836,585	18,836,585	17,113,104	(1,723,481)
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	4,845	1,155
Total Expenditures	19,232,938	19,232,938	7,017,316	12,215,621
Excess (Deficiency) of Revenues Over (Under) Expenditures	(396,353)	(396,353)	10,095,788	10,492,140
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)	0	0	0	0
Net Change in Fund Balances	(396,353)	(396,353)	10,095,788	10,492,140
Fund Balance - September 1 (Beginning)	7,007,885	7,007,885	7,007,885	0
Fund Balance	<u>\$ 6,611,532</u>	<u>\$ 6,611,532</u>	<u>\$ 17,103,673</u>	<u>\$ 10,492,140</u>

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

Location	Balance 09/01/12	Receipts	Expenses	Balance 05/31/13
A & M Consolidated High School	\$ 156,871.60	\$ 66,517.76	\$ 23,408.49	\$ 199,980.87
Timber Academy	5,285.90	300.00	1,878.87	3,707.03
College Station High School	100.19	4,549.68	2,171.92	2,477.95
College Station Middle School	25,946.32	33,494.04	35,118.39	24,321.97
A & M Middle School	9,332.24	11,536.45	14,823.50	6,045.19
South Knoll Elementary School	39,424.67	18,403.11	20,587.19	37,240.59
College Hills Elementary School	12,040.69	46,639.82	38,455.63	20,224.88
Southwood Valley Elementary School	5,961.31	16,353.14	12,993.17	9,321.28
Rock Prairie Elementary School	11,987.95	25,046.44	23,455.02	13,579.37
Pebble Creek Elementary School	37,290.53	74,455.52	51,314.62	60,431.43
Forest Ridge Elementary School	79,277.21	93,742.21	79,299.10	93,720.32
Creek View Elementary School	15,969.94	46,081.69	13,502.30	48,549.33
Greens Prairie Elementary School	5,045.97	49,809.93	28,141.16	26,714.74
Oakwood Intermediate School	41,052.42	66,956.43	60,576.77	47,432.08
Cypress Grove Intermediate School	32,810.95	82,878.60	54,991.20	60,698.35
Subtotal-Campus Funds	478,397.89	636,764.82	460,717.33	654,445.38
District-Wide Activity Fund	10,836.26	1,160.00	3,320.06	8,676.20
Barbara Bush Parent Center	40,712.74	14,062.51	1,888.98	52,886.27
Grand Totals	\$ 529,946.89	\$ 651,987.33	\$ 465,926.37	\$ 716,007.85

College Station Independent School District
Investment Summary
As of 05/31/2013

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	100,316.49	6.11	
Debt Service	1,562,866.92	94.90	
Food Service Fund	156,126.80	9.43	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,407.73	0.27	
Total-Interest Earned		<u>110.71</u>	0.075%
Lone Star			
General Fund	10,122,856.60	601.74	
Debt Service	1,353,163.82	80.44	
Total-Interest Earned		<u>682.18</u>	0.070%
Citibank Texas, N.A.			
All Funds	67,745,220.03	37,429.33	0.590%
Total-Interest Earned		<u>37,429.33</u>	
Grand Total-Interest Earned		<u><u>38,222.22</u></u>	
No. of days in the current month	31		

**College Station Independent School District
Texpool Investment Detail
As of 05/31/2013**

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	May 1, 2013	Beginning Balance		100,316.29
	May 31, 2013	Interest Earned	6.11	100,322.40
		Ending Balance		\$ 100,322.40
Debt Service	May 1, 2013	Beginning Balance		1,562,863.86
	May 31, 2013	Interest Earned	94.90	1,562,958.76
		Ending Balance		1,562,958.76
Food Service Fund	May 1, 2013	Beginning Balance		156,126.50
	May 31, 2013	Interest Earned	9.43	156,135.93
		Ending Balance		\$ 156,135.93
Workers Compensation Fund	May 1, 2013	Beginning Balance		921.75
	May 31, 2013	Interest Earned	-	921.75
		Ending Balance		\$ 921.75
Pebble Creek Scholarship	May 1, 2013	Beginning Balance		3,407.72
	May 31, 2013	Interest Earned	0.27	3,407.99
		Ending Balance		\$ 3,407.99

Average Rate of Return 0.0748%

College Station Independent School District
Lone Star Investment Detail
Government Overnight Fund
As of 05/31/2013

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	May 1, 2013	Beginning Balance		10,122,856.60
	May 31, 2013	Interest Earned	601.74	10,123,458.34
		Ending Balance		<u><u>\$ 10,123,458.34</u></u>
Debt Service	May 1, 2013	Beginning Balance		1,353,163.82
	May 31, 2013	Interest Earned	80.44	1,353,244.26
		Ending Balance		<u><u>\$ 1,353,244.26</u></u>

Average Rate of Return 0.0700%