

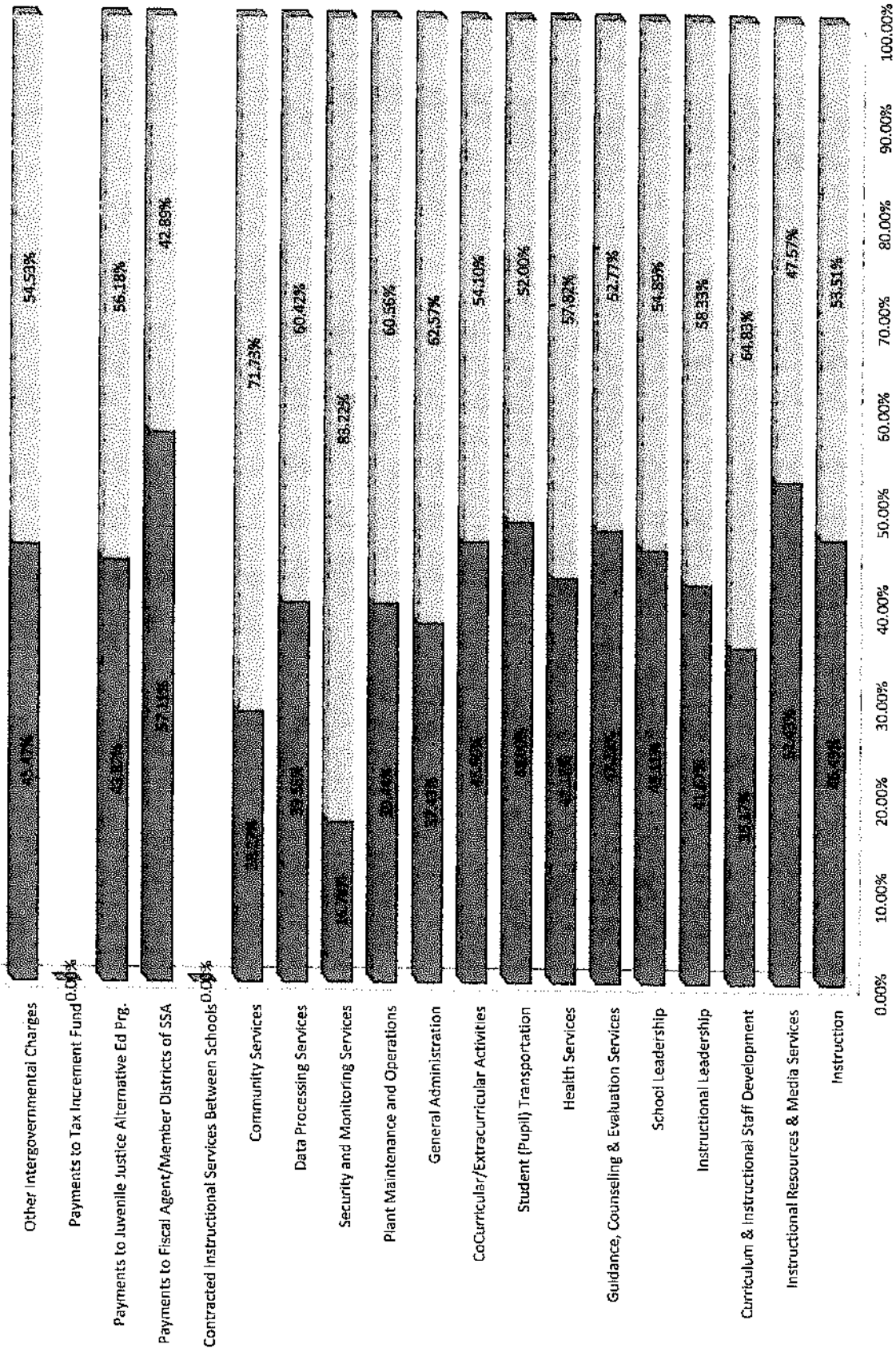
COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
January 31, 2014

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 61,138,928	\$ 415,951	\$ 21,709,415	\$ 83,264,294
Property Taxes	4,171,702	0	1,048,232	5,219,934
Allowance for Uncollectible Taxes (Credit)	(24,325)	0	(5,802)	(30,127)
Due from Other Governments	187,205	251,417	0	438,622
Due from Other Funds	156,916	0	0	156,916
Other Receivables	0	6,262	0	6,262
Deferred Expenditures	0	0	0	0
Prepaid Expenditures	19,862	0	0	19,862
Inventories	107,714	206,911	0	314,625
Total Assets	\$ 65,758,001	\$ 880,541	\$ 22,751,846	\$ 89,390,387
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$25,544	\$0	\$0	\$25,544
Interest Payable-Current	0	0	0	0
Payroll Deductions and Withholdings Payable	575,223	0	0	575,223
Accrued Wages Payable	7,112,628	24,783	0	7,137,411
Due to Other Funds	0	0	0	0
Due to Other Governments	38,830	0	0	38,830
Unearned Revenues	0	60,408	0	60,408
Total Liabilities	\$ 7,752,224	\$ 85,191	\$ -	\$ 7,837,415
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	\$ 95,100	\$ 206,911	\$0	\$ 302,011
Prepaid Items	\$ 20,000	\$ -	\$0	\$ 20,000
Outstanding Encumbrances	0	0	0	0
Restricted:				
Reported in the Food Service Fund	0	588,439	0	588,439
Reported in the Debt Service Fund	0	0	22,177,438	22,177,438
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	40,236,026	0	0	40,236,026
Total Fund Balances	\$ 55,597,558	\$ 795,350	\$ 22,177,438	\$ 78,570,346
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 65,758,001	\$ 880,541	\$ 22,751,846	\$ 89,390,387

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1 - JANUARY 31, 2014

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$ 70,319,948	\$ 70,320,773	\$ 57,914,934	\$ (12,405,839)
State Program Revenues	10,874,526	11,774,526	3,523,068	(8,251,458)
Federal Program Revenues	0	0	0	0
Total Revenues	81,194,474	82,095,299	61,438,002	(20,657,297)
EXPENDITURES:				
Current:				
Instruction	52,065,299	52,341,535	24,334,240	28,007,295
Instructional Resources & Media Services	815,441	819,874	429,830	390,044
Curriculum & Instructional Staff Development	855,592	859,486	302,306	557,180
Instructional Leadership	1,416,694	1,435,098	597,951	837,147
School Leadership	4,988,349	4,988,518	2,250,563	2,737,955
Guidance, Counseling & Evaluation Services	2,596,438	2,683,402	1,267,354	1,416,048
Health Services	938,120	991,683	418,332	573,351
Student (Pupil) Transportation	2,270,627	2,440,627	1,171,495	1,269,132
CoCurricular/Extracurricular Activities	3,922,226	4,044,471	1,856,520	2,187,951
General Administration	2,313,813	2,341,669	876,597	1,465,072
Plant Maintenance and Operations	9,378,288	9,479,573	3,738,977	5,740,596
Security and Monitoring Services	454,167	454,167	76,209	377,958
Data Processing Services	1,911,452	1,912,883	757,120	1,155,763
Community Services	174,848	175,123	49,500	125,623
Contracted Instructional Services Between Schools	0	0	1	(1)
Payments to Fiscal Agent/Member Districts of SSA	110,000	110,000	62,816	47,184
Payments to Juvenile Justice Alternative Ed Prg.	10,000	10,000	4,382	5,618
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	85,954,739	38,588,286	47,366,454
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,893,508)	(3,859,440)	22,849,717	26,709,157
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	22,850,601	26,709,157
Net Change in Fund Balances	(3,893,508)	(3,859,440)	22,850,601	26,709,157
Fund Balance - September 1 (Beginning)	32,746,957	32,746,957	32,746,957	0
Fund Balance	\$ 28,853,449	\$ 28,887,517	\$ 55,597,558	\$ 26,709,157

General Fund Remaining Budget Analysis

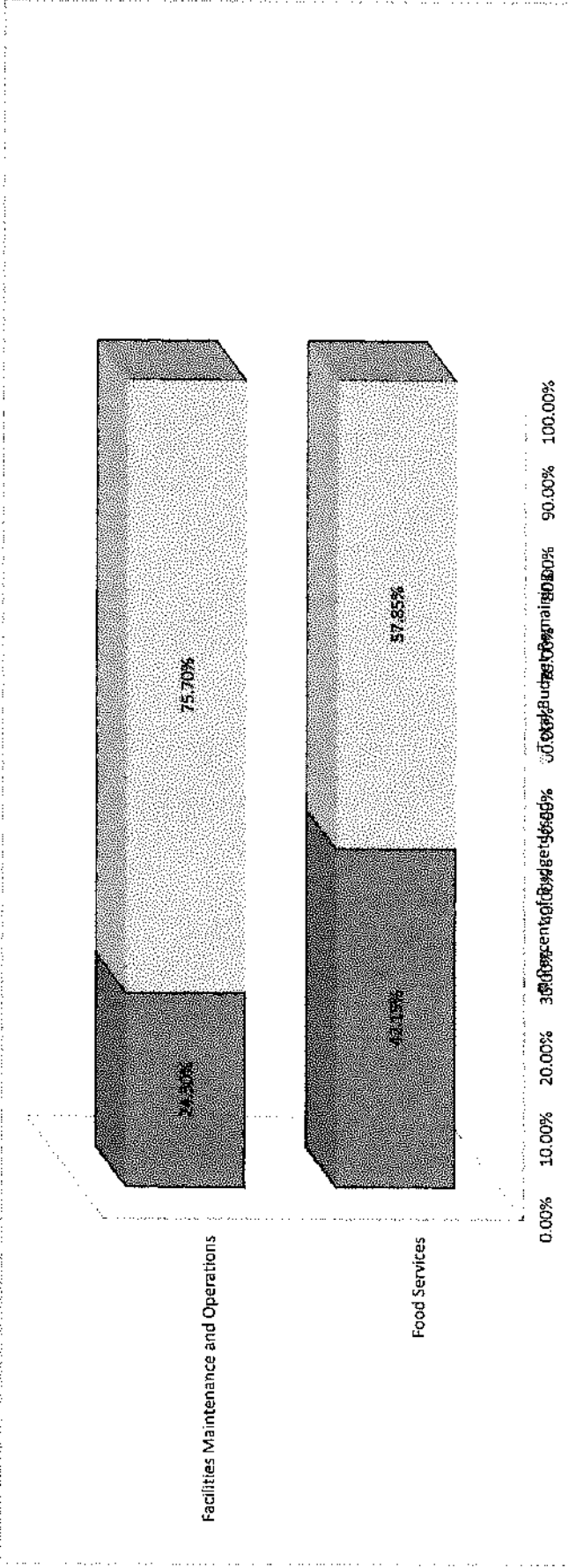


■ Percent of Budget Used Total Budget Remaining

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - JANUARY 31, 2014

	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	\$ 1,244,537	\$ (1,602,713)
State Program Revenues	28,000	28,000	0	(28,000)
Federal Program Revenues	2,667,000	2,667,000	1,266,836	(1,400,164)
Total Revenues	<u>5,542,250</u>	<u>5,542,250</u>	<u>2,511,373</u>	<u>(3,030,877)</u>
EXPENDITURES:				
Current:				
Food Services	5,412,664	5,412,664	2,281,506	3,131,158
Facilities Maintenance and Operations	94,400	94,400	22,944	71,456
Total Expenditures	<u>5,507,064</u>	<u>5,507,064</u>	<u>2,304,450</u>	<u>3,202,615</u>
Net Change in Fund Balances	35,186	35,186	206,924	171,738
Fund Balance - September 1 (Beginning)	<u>588,426</u>	<u>588,426</u>	<u>588,426</u>	<u>0</u>
Fund Balance	<u>\$ 623,612</u>	<u>\$ 623,612</u>	<u>\$ 795,350</u>	<u>\$ 171,738</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 - JANUARY 31, 2014

	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	\$ 15,509,901	\$ (3,253,999)
Total Revenues	<u>18,763,900</u>	<u>18,763,900</u>	<u>15,509,901</u>	<u>(3,253,999)</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	3,979	2,021
Total Expenditures	<u>19,229,781</u>	<u>19,229,781</u>	<u>3,979</u>	<u>19,225,803</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(465,881)</u>	<u>(465,881)</u>	<u>15,505,922</u>	<u>15,971,803</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>15,505,922</u>	<u>15,971,803</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>\$ 22,177,438</u>	<u>\$ 15,971,803</u>

College Station Independent School District
Investment Summary
As of 01/31/2014

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	100,349.77	2.37	
Debt Service	1,563,385.99	36.27	
Food Service Fund	156,178.63	3.60	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,408.49	0.00	
Total-Interest Earned		<u>42.24</u>	0.027%
Lone Star			
General Fund	10,126,781.77	247.33	
Debt Service	1,353,688.52	33.06	
Total-Interest Earned		<u>280.39</u>	0.029%
Citibank Texas, N.A.			
All Funds	32,381,669.31	17,327.18	0.570%
Total-Interest Earned		<u>17,327.18</u>	
Grand Total-Interest Earned		<u><u>17,649.81</u></u>	
No. of days in the current month	31		

College Station Independent School District
 Texpool Investment Detail
 As of 01/31/2014

1/1/2014

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	January 1, 2014	Beginning Balance		100,349.69
	January 31, 2014	Interest Earned	2.37	100,352.06
		Ending Balance		<u>\$ 100,352.06</u>
Debt Service	January 1, 2014	Beginning Balance		1,563,384.82
	January 31, 2014	Interest Earned	36.27	1,563,421.09
		Ending Balance		<u>1,563,421.09</u>
Food Service Fund	January 1, 2014	Beginning Balance		156,178.51
	January 31, 2014	Interest Earned	3.60	156,182.11
		Ending Balance		<u>\$ 156,182.11</u>
Workers Compensation Fund	January 1, 2014	Beginning Balance		921.75
	January 31, 2014	Interest Earned	-	921.75
		Ending Balance		<u>\$ 921.75</u>
Pebble Creek Scholarship	January 1, 2014	Beginning Balance		3,408.49
	January 31, 2014	Interest Earned	-	3,408.49
		Ending Balance		<u>\$ 3,408.49</u>

Average Rate of Return 0.0273%

College Station Independent School District
 Lone Star Investment Detail
 Government Overnight Fund
 As of 01/31/2014

1/1/2014

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	January 1, 2014	Beginning Balance		10,126,781.77
	January 31, 2014	Interest Earned	247.33	10,127,029.10
		Ending Balance		<u>\$ 10,127,029.10</u>
Debt Service	January 1, 2014	Beginning Balance		1,353,688.52
	January 31, 2014	Interest Earned	33.06	1,353,721.58
		Ending Balance		<u>\$ 1,353,721.58</u>

Average Rate of Return 0.0288%

**College Station Independent School District
Tax Collection Report
As of January 31, 2014**

Tax Year:	2013	2012	2011	2010	2009	2008 & Prior	Total All Years
Tax Levy Beginning of Year	\$ 88,638,465	\$ 656,761	\$ 411,950	\$ 357,545	\$ 349,616	\$ 1,221,876	\$ 91,636,213
Changes & Adjustments for Year	(61,436)	(32,021)	6,487	2,440	2,699	(2,896)	(84,728)
Adjusted Tax Levy	\$ 88,577,029	\$ 624,739	\$ 418,437	\$ 359,985	\$ 352,315	\$ 1,218,980	\$ 91,551,486
Tax Only Amount Paid	\$ 72,759,283	\$ 120,632	\$ 41,511	\$ 26,658	\$ 17,914	\$ 22,660	\$ 72,988,659
Percentage of Taxes Paid	0.00%	19.31%	9.92%	7.41%	5.08%	1.86%	79.72%
Unpaid Tax	\$ 15,817,746	\$ 504,107.44	\$ 376,925.73	\$ 333,326.87	\$ 334,401.13	\$ 1,196,320	\$ 18,562,827
Tax Only Amount Paid	\$ 72,759,283	\$ 120,632	\$ 41,511	\$ 26,658	\$ 17,914	\$ 22,660	\$ 72,988,659
Penalties & Interest Paid	16,171	28,380	8,622	5,329	2,588	4,280	65,369
Payments Retained by District	\$ 72,775,454	\$ 149,012	\$ 50,133	\$ 31,987	\$ 20,502	\$ 26,940	\$ 73,054,028
Attorney Fees Collected	-	\$ 25,365	\$ 5,172	\$ 2,572	\$ 1,072	\$ 1,525	\$ 35,646
Property Tax Revenue Budgeted							
Total Payments Percentage							\$ 88,197,848 82.76%
Current Year Adjusted Levy							
Total Payments Percentage							\$ 88,577,029 82.40%

College Station Independent School District
Combined Statement of Revenues and Expenditures
District Activity Funds
For the Period September 1 - January 31, 2014

Location	Balance 09/01/13	Receipts	Expenses	Balance 01/31/14
A & M Consolidated High School	\$ 192,980.02	\$ 103,597.11	\$ 24,453.39	\$ 272,123.74
Timber Academy	3,707.03	3,090.80	2,068.84	4,728.99
College Station High School	8,707.57	16,938.79	2,494.67	23,151.69
College Station Middle School	24,527.15	16,079.88	15,027.14	25,579.89
A & M Middle School	7,498.20	24,182.87	14,299.83	17,381.24
South Knoll Elementary School	39,171.35	9,201.32	7,698.78	40,673.89
College Hills Elementary School	22,415.63	31,187.83	25,356.49	28,246.97
Southwood Valley Elementary School	3,864.69	19,442.49	12,645.55	10,661.63
Rock Prairie Elementary School	19,364.01	9,916.17	7,513.25	21,766.93
Pebble Creek Elementary School	24,401.38	25,507.00	22,429.74	27,478.64
Forest Ridge Elementary School	76,346.31	11,953.27	16,227.32	72,072.26
Creek View Elementary School	25,876.21	5,820.15	5,743.55	25,952.81
Greens Prairie Elementary School	8,507.17	49,665.28	21,289.46	36,882.99
Oakwood Intermediate School	40,003.00	49,183.21	68,823.92	20,362.29
Cypress Grove Intermediate School	50,157.58	46,403.24	33,402.75	63,158.07
Subtotal-Campus Funds	547,527.30	422,169.41	279,474.68	690,222.03
District-Wide Activity Fund	8,676.20	1,250.00	850.00	9,076.20
Barbara Bush Parent Center	52,914.94	1,439.27	852.23	53,501.98
Grand Totals	\$ 609,118.44	\$ 424,858.68	\$ 281,176.91	\$ 752,800.21