

**College Station Independent School District**  
**Investment Summary**  
**As of 10/31/2013**

<b>Fund/Type</b>	<b>Average Amount Invested</b>	<b>Interest Earned</b>	<b>Average Interest Rate</b>
<b>TexPool</b>			
General Fund	100,338.77	4.24	
Debt Service	1,563,214.10	66.14	
Food Service Fund	156,161.41	6.61	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,408.37	0.08	
Total-Interest Earned		<u>77.07</u>	0.050%
<b>Lone Star</b>			
General Fund	10,125,346.11	588.10	
Debt Service	1,353,496.61	78.61	
Total-Interest Earned		<u>666.71</u>	0.068%
<b>Citibank Texas, N.A.</b>			
All Funds	26,756,285.55	<u>13,900.76</u>	0.540%
Total-Interest Earned		<u>13,900.76</u>	
 Grand Total-Interest Earned		<u><u>14,644.54</u></u>	
 No. of days in the current month	31		

College Station Independent School District  
Lone Star Investment Detail  
Government Overnight Fund  
As of 10/31/2013

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	October 1, 2013	Beginning Balance		10,125,346.11
	October 31, 2013	Interest Earned	588.10	10,125,934.21
		Ending Balance		<u><u>\$ 10,125,934.21</u></u>
Debt Service	October 1, 2013	Beginning Balance		1,353,496.61
	October 31, 2013	Interest Earned	78.61	1,353,575.22
		Ending Balance		<u><u>\$ 1,353,575.22</u></u>

Average Rate of Return                      0.0684%

**As of October 31, 2013**

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	26	(13,159)	3,172	1,186	1,203	(583)	(8,155)
Adjusted Tax Levy	\$ 88,638,491	\$ 643,602	\$ 415,122	\$ 358,732	\$ 350,819	\$ 1,221,293	\$ 91,628,059
Tax Only Amount Paid	\$ 3,208,039	\$ 79,911	\$ 17,987	\$ 8,607	\$ 3,946	\$ 4,223	\$ 3,322,713
Percentage of Taxes Paid	0.00%	12.42%	4.33%	2.40%	1.12%	0.35%	3.63%
Unpaid Tax	\$ 85,430,452	\$ 563,690.56	\$ 397,135.70	\$ 350,124.84	\$ 346,873.28	\$ 1,217,069	\$ 88,305,345
Tax Only Amount Paid Penalties & Interest Paid	\$ 3,208,039 71	\$ 79,911 17,734	\$ 17,987 4,639	\$ 8,607 3,267	\$ 3,946 1,527	\$ 4,223 2,070	\$ 3,322,713 29,308
Payments Retained by District	\$ 3,208,111	\$ 97,645	\$ 22,626	\$ 11,874	\$ 5,473	\$ 6,293	\$ 3,352,021
Attorney Fees Collected	\$ -	\$ 16,494	\$ 2,864	\$ 1,602	\$ 640	\$ 758	22,359
Property Tax Revenue Budgeted							\$ 88,140,110
Total Payments Percentage							3.77%
Current Year Adjusted Levy							\$ 88,638,491
Total Payments Percentage							3.75%

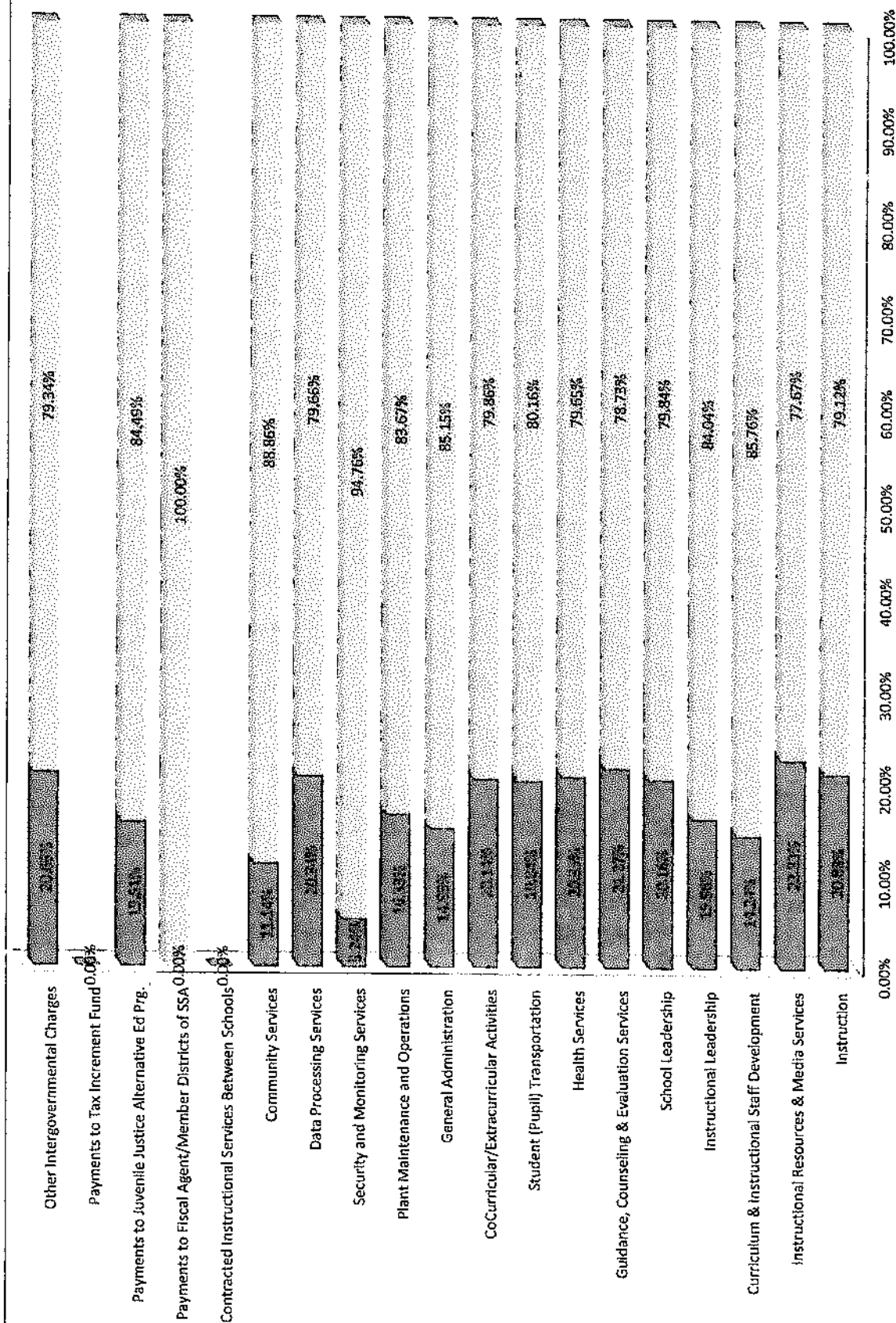
COLLEGE STATION ISD  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
October 31, 2013

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 26,652,571	\$ 403,706	\$ 7,203,747	\$ 34,260,024
Property Taxes	3,102,678	0	760,588	3,863,267
Allowance for Uncollectible Taxes (Credit)	(24,325)	0	(5,802)	(30,127)
Due from Other Governments	187,205	298,220	0	485,425
Due from Other Funds	161,895	0	0	161,895
Other Receivables	0	0	0	0
Deferred Expenditures	0	0	0	0
Prepaid Expenditures	18,460	0	0	18,460
Inventories	101,692	228,954	0	330,646
<b>Total Assets</b>	<b>\$ 30,200,176</b>	<b>\$ 930,881</b>	<b>\$ 7,958,533</b>	<b>\$ 39,089,590</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	\$0	\$0	\$0	\$0
Interest Payable-Current	0	0	0	0
Payroll Deductions and Withholdings Payable	233,413	0	0	233,413
Accrued Wages Payable	5,708,655	23,813	0	5,732,468
Due to Other Funds	0	0	0	0
Due to Other Governments	374	0	0	374
Unearned Revenues	60,480	60,408	0	120,888
<b>Total Liabilities</b>	<b>\$ 6,002,923</b>	<b>\$ 84,221</b>	<b>\$ -</b>	<b>\$ 6,087,144</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue-Property taxes	2,408,219	-	574,407	2,982,626
<b>Total Deferred Inflows of Resources</b>	<b>2,408,219</b>	<b>-</b>	<b>574,407</b>	<b>2,982,626</b>
<b>Fund Balances:</b>				
<b>Non-Spendable:</b>				
Investments in Inventory	\$ 87,455	\$ 228,954	\$0	\$ 316,409
Prepaid Items	\$ 20,000	\$ -	\$0	\$ 20,000
Outstanding Encumbrances	0	0	0	0
<b>Restricted:</b>				
Reported in the Food Service Fund	0	617,705	0	617,705
Reported in the Debt Service Fund	0	0	7,384,126	7,384,126
<b>Committed:</b>				
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
<b>Unreserved and Undesignated:</b>				
Reported in the General Fund	6,435,148	0	0	6,435,148
<b>Total Fund Balances</b>	<b>\$ 21,789,034</b>	<b>\$ 846,659</b>	<b>\$ 7,384,126</b>	<b>\$ 30,019,820</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 30,200,176</b>	<b>\$ 930,881</b>	<b>\$ 7,958,533</b>	<b>\$ 39,089,590</b>

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

	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	\$ 70,319,948	\$ 2,757,782	\$ (67,562,166)
State Program Revenues	10,874,526	10,874,526	3,226,341	(7,648,185)
Federal Program Revenues	0	0	0	0
Total Revenues	81,194,474	81,194,474	5,984,123	(75,210,351)
<b>EXPENDITURES:</b>				
Current:				
Instruction	52,065,299	52,282,053	10,915,714	41,366,339
Instructional Resources & Media Services	815,441	817,870	182,622	635,248
Curriculum & Instructional Staff Development	855,592	851,320	121,186	730,134
Instructional Leadership	1,416,694	1,434,998	228,960	1,206,038
School Leadership	4,988,349	4,992,344	1,006,329	3,986,015
Guidance, Counseling & Evaluation Services	2,596,438	2,619,122	557,164	2,061,958
Health Services	938,120	937,915	190,825	747,090
Student (Pupil) Transportation	2,270,627	2,270,627	450,559	1,820,068
CoCurricular/Extracurricular Activities	3,922,226	4,005,028	806,637	3,198,390
General Administration	2,313,813	2,318,369	344,170	1,974,200
Plant Maintenance and Operations	9,378,288	9,381,088	1,531,551	7,849,536
Security and Monitoring Services	454,167	454,167	23,801	430,366
Data Processing Services	1,911,452	1,911,452	388,762	1,522,690
Community Services	174,848	174,848	19,476	155,371
Contracted Instructional Services Between Schools	0	0	(6,300)	6,300
Payments to Fiscal Agent/Member Districts of SSA	110,000	110,000	0	110,000
Payments to Juvenile Justice Alternative Ed Prg.	10,000	10,000	1,551	8,449
Payments to Tax Increment Fund	0	0	0	0
Other Intergovernmental Charges	866,630	866,630	179,038	687,592
Total Expenditures	85,087,982	85,437,830	16,942,046	68,495,784
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,893,508)	(4,243,356)	(10,957,923)	(6,714,567)
<b>OTHER FINANCING SOURCES (USES):</b>				
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	(10,957,923)	(6,714,567)
Net Change in Fund Balances	(3,893,508)	(4,243,356)	(10,957,923)	(6,714,567)
Fund Balance - September 1 (Beginning)	32,746,957	32,746,957	32,746,957	0
Fund Balance	\$ 28,853,449	\$ 28,503,601	\$ 21,789,034	\$ (6,714,567)

# General Fund Remaining Budget Analysis

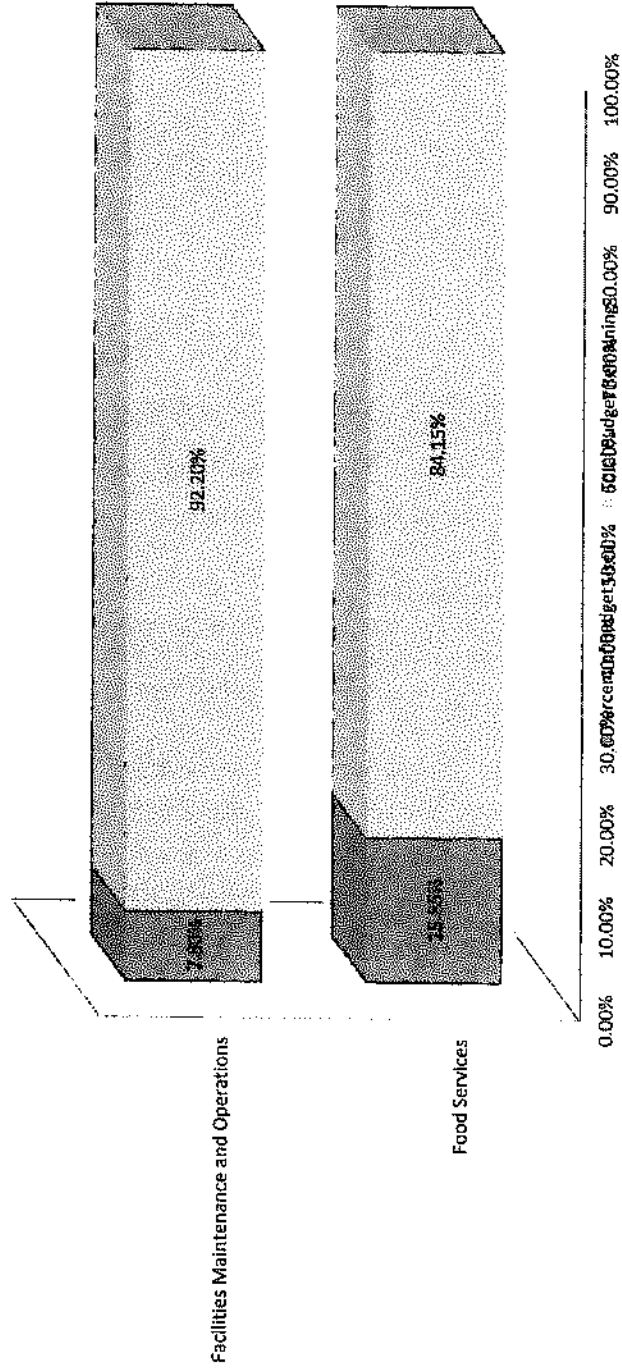


■ Percent of Budget Used    ● Total Budget Remaining

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM  
SEPTEMBER 1 - OCTOBER 31, 2013

SEPTEMBER 1 - OCTOBER 31, 2013				
	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	\$ 546,341	\$ (2,300,909)
State Program Revenues	28,000	28,000	0	(28,000)
Federal Program Revenues	2,667,000	2,667,000	577,218	(2,089,782)
Total Revenues	5,542,250	5,542,250	1,123,560	(4,418,690)
EXPENDITURES:				
Current:				
Food Services	5,412,664	5,412,664	857,963	4,554,701
Facilities Maintenance and Operations	94,400	94,400	7,364	87,036
Total Expenditures	5,507,064	5,507,064	865,327	4,641,737
Net Change in Fund Balances	35,186	35,186	258,233	223,047
Fund Balance - September 1 (Beginning)	588,426	588,426	588,426	0
Fund Balance	\$ 623,612	\$ 623,612	\$ 846,659	\$ 223,047

# Child Nutrition Remaining Budget Analysis

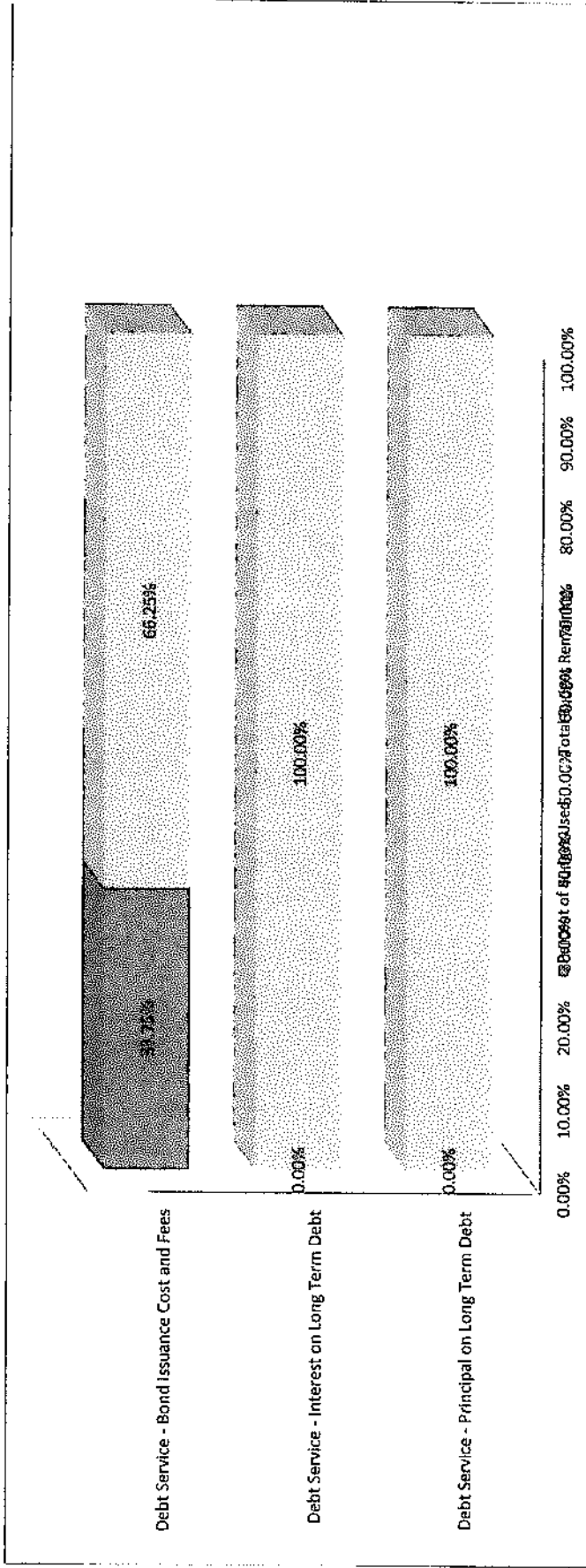




COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - DEBT SERVICE FUND  
SEPTEMBER 1 - OCTOBER 31, 2013

	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	\$ 714,635	\$ (18,049,265)
Total Revenues	18,763,900	18,763,900	714,635	(18,049,265)
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	2,025	3,975
Total Expenditures	19,229,781	19,229,781	2,025	19,227,756
Excess (Deficiency) of Revenues Over (Under) Expenditures	(465,881)	(465,881)	712,610	1,178,491
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	(465,881)	(465,881)	712,610	1,178,491
Fund Balance - September 1 (Beginning)	6,671,516	6,671,516	6,671,516	0
Fund Balance	\$ 6,205,635	\$ 6,205,635	\$ 7,384,126	\$ 1,178,491

## Debt Service Remaining Budget Analysis



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

Location	Balance 09/01/13	Receipts	Expenses	Balance 10/31/13
A & M Consolidated High School	\$ 192,980.02	\$ 22,153.98	\$ 11,393.42	\$ 203,740.58
Timber Academy	3,707.03	2,739.84	1,858.24	4,588.63
College Station High School	8,707.57	2,401.74	1,979.89	9,129.42
College Station Middle School	24,527.15	6,064.43	3,284.76	27,306.82
A & M Middle School	7,498.20	8,037.21	996.13	14,539.28
South Knoll Elementary School	39,171.35	1,095.62	1,408.59	38,858.38
College Hills Elementary School	22,415.63	18,029.83	9,873.57	30,571.89
Southwood Valley Elementary School	3,864.69	6,938.18	6,157.36	4,645.51
Rock Prairie Elementary School	19,364.01	5,379.09	2,060.56	22,682.54
Pebble Creek Elementary School	24,401.38	19,264.76	16,257.81	27,408.33
Forest Ridge Elementary School	76,346.31	2,144.37	2,426.54	76,064.14
Creek View Elementary School	25,876.21	3,785.10	2,730.85	26,930.46
Greens Prairie Elementary School	8,507.17	16,342.52	2,535.50	22,314.19
Oakwood Intermediate School	40,003.00	20,216.68	14,571.62	45,648.06
Cypress Grove Intermediate School	50,157.58	17,628.05	14,231.02	53,554.61
Subtotal-Campus Funds	<u>547,527.30</u>	<u>152,221.40</u>	<u>91,765.86</u>	<u>607,982.84</u>
District-Wide Activity Fund	8,676.20	1,055.00	0.00	9,731.20
Barbara Bush Parent Center	<u>52,914.94</u>	<u>20.67</u>	<u>637.09</u>	<u>52,298.52</u>
Grand Totals	<u>\$ 609,118.44</u>	<u>\$ 153,297.07</u>	<u>\$ 92,402.95</u>	<u>\$ 670,012.56</u>