#### College Station Independent School District Investment Summary As of 09/30/2013

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			Mariage interest Nate
General Fund	100,335.51	3.23	
Debt Service	1,563,162.97	50.69	
Food Service Fund	156,156.35	5.02	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,408.37	0.00	
Total-Interest Earned		58.94	0.039%
Lone Star			
General Fund	10,124,847.83	498.28	
Debt Service	1,353,430.00	66.61	
Total-Interest Earned	·	564.89	0.060%
Citibank Texas, N.A.			
All Funds	42,987,025.36	21,514.13	0.540%
Total-Interest Earned	· ,	21,514.13	0.54070
Grand Total-Interest Earned		22,137.96	
No. of days in the current month	30		

#### College Station Independent School District Texpool Investment Detail As of 09/30/2013

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	September 1, 2013	Beginning Balance		100,335.40
	September 30, 2013	Interest Earned	3.23	100,338.63
		Ending Balance		\$ 100,338.63
Debt Service	Contambout 2012	B		
Dest Set vice	September 1, 2013	Beginning Balance		1,563,161.28
	September 30, 2013	Interest Earned	50.69	1,563,211.97
		Ending Balance		1,563,211.97
Food Service Fund	Contomba-1 2012	<b>b</b> • • • • •		·
, ood service i and	September 1, 2013	Beginning Balance		156,156.18
	September 30, 2013	Interest Earned	5.02	156,161.20
		Ending Balance		\$ 156,161.20
<b>Workers Compensation Fund</b>	September 1, 2013	Beginning Balance		921.75
	September 30, 2013	Interest Earned	_	921.75
	•	Ending Balance		\$ 921.75
		<b>g</b> = =======	:	y 321./3
Pebble Creek Scholarship	September 1, 2013	Beginning Balance		3,408.37
	September 30, 2013	Interest Earned	-	3,408.37
		Ending Balance	•	\$ 3,408.37
			:	<del></del>

Average Rate of Return

0.0394%

#### College Station Independent School District Lone Star Investment Detail Government Overnight Fund As of 09/30/2013

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	September 1, 2013	Beginning Balance		10,124,847.83
	September 30, 2013		498.28	10,125,346.11
		Ending Balance	:	\$ 10,125,346.11
Debt Service	September 1, 2013 September 30, 2013	Beginning Balance Interest Earned Ending Balance	66.61	1,353,430.00 1,353,496.61 \$ 1,353,496.61

Average Rate of Return

0.0599%

# College Station Independent School District Tax Collection Report As of September 30, 2013

Tax Year:		2013		2012		2011		2010		2009		2008 & Prior		Total All Years
Tax Levy Beginning of Year	₩.	88,638,465	69	656,761	€4	411,950	<del>5-9</del>	357,545	6∕3	349,616	€43	1,221,876	6/3	91,636,213
Changes & Adjustments for Year		1		(14,330)		406		0		0		(1,821)	69	(15,745)
Adjusted Tax Levy	<b>€</b> 9	88,638,465	69	642,431	643	412,357	69	357,545	69	349,616	<del>6/9</del>	1,220,055	649	91,620,469
Tax Only Amount Paid Percentage of Taxes Paid	<del>69</del>	0.00%	649	57,930 9.02%	<del>60</del>	6,669	₩	5,697	<del>5/3</del>	1,866	69	2,022	<del></del>	74,184
Unpaid Tax	<del>69</del>	88,638,465		584,500.47	<b>6</b> 49	405,687.92	649 649	351,848.16	6-9	347,750.23	<del>69</del>	1,218,033	6-9	91,546,284
Tax Only Amount Paid Penalties & Interest Paid	<del>69</del>	0	69	<b>57,930</b> 10,849	<b>6</b> 9	6,669	<del>69</del>	5,697	<b>9</b>	1,866	69	2,022	<del>5/9</del>	74,184
Payments Retained by District	69	ı	69	68,780	<del>99</del>	8,739	€9	8,193	69	2,897	<b>5∕9</b>	3,478	6-5	92,086
Attorney Fees Collected	643		<del>6/3</del>	10,266	<del>\$∕3</del>	1,311	<del>69</del>	1,228	<del>69</del>	434	<del>5/3</del>	522		13,761
Property Tax Revenue Budgeted Total Payments Percentage												······································	<del>69</del>	88,140,110 0.08%
Current Year Adjusted Levy Total Payments Percentage										1			<del>6/3</del>	88,638,465 0.08%
												<del>- 1</del>		

### College Station Independent School District Combined Statement of Revenues and Expenditures District Activity Funds

For the Period September 1 - September 30, 2013

Location	Balance 09/01/13		Receipts	i	Expenses	Balance 09/30/13
A & M Consolidated High School	\$ 192,980.02	\$	16,400.95	\$	7,527.18	\$ 201,853.79
Timber Academy	3,707.03	•	587.28	•	500.00	3,794.31
College Station High School	8,707.57		1,782.03		1,303.71	9,185.89
College Station Middle School	24,527.15		1.92		316.77	24,212.30
A & M Middle School	7,498.20		0.00		800.76	6,697.44
South Knoll Elementary School	39,196.35		40.48		961.09	38,275.74
College Hills Elementary School	22,415.63		12,631.62		432.60	34,614.65
Southwood Valley Elementary School	3,864.69		0.00		564.80	3,299.89
Rock Prairie Elementary School	19,364.01		0.00		1,423.45	17,940.56
Pebble Creek Elementary School	24,401.38		9,918.50		6,033.60	28,286.28
Forest Ridge Elementary School	76,346.31		340.38		369.66	76,317.03
Creek View Elementary School	25,876.21		43.08		43.72	25,875.57
Greens Prairie Elementary School	8,507.17		336.85		700.50	8,143.52
Oakwood Intermediate School	40,003.00		2,434.33		11,524.82	30,912.51
Cypress Grove Intermediate School	50,157.58		8,650.57		1,263.64	57,544.51
Subtotal-Campus Funds	547,552.30		53,167.99	<del></del>	33,766.30	566,953.99
District-Wide Activity Fund	8,676.20		0.00		0.00	8,676.20
Barbara Bush Parent Center	52,914.94		10.74	<u> </u>	637.09	52,288.59
Grand Totals	\$ 609,143.44	\$	53,178.73	\$	34,403.39	\$ 627,918.78

#### COLLEGE STATION ISD BALANCE SHEET GOVERNMENTAL FUNDS September 30, 2013

		General Fund	Ch	ild Nutrition Fund	Debt Service Fund	Total Funds
ASSETS		<del></del> ,		····	<del> </del>	<del>.</del>
Cash and Cash Equivalents	\$	31,335,618	\$	333,615	\$ 6,688,295	\$38,357,528
Property Taxes		2,438,773	,	0	582,083	3,020,855
Allowance for Uncollectible Taxes (Credit)		(24,325)		0	(5,802)	(30,127
Due from Other Governments		448,317		278,998	0	727,315
Due from Other Funds		3,889		0	Ö	3,889
Other Receivables		0		0	ō	0,000
Deferred Expenditures		0		0	Õ	C
Prepaid Expenditures		20,000		0	Ō	20,000
riventories		86,333		179,091	0	265,424
Total Assets	\$	34,308,605	\$	791,704	\$ 7,264,576	\$42,364,885
LIABILITIES AND FUND BALANCES						
Accounts Payable		\$31,298		\$80,754	\$0	\$112,052
nterest Payable-Current		0		0	0	ε
Payroll Deductions and Withholdings Payable		30,940		0	0	30,940
Accrued Wages Payable		4,112,814		11,963	0	4,124,777
Oue to Other Funds		0		0	0	· · · · · ·
Due to Other Governments		262		0	0	262
Unearned Revenues		60,480		60,408	0	120,888
Total Liabilities	<u>\$</u>	4,235,794	_\$_	153,125	\$	\$ 4,388,919
DEFERRED INFLOWS OF RESOURCES						
Jnavailable 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	\$	76,096	\$	179,091	\$0	\$ 255,187
Prepaid Items	\$	20,000	\$	-	\$0	\$ 20,000
Outstanding Encumbrances Restricted:		0	·	0	0	0
Reported in the Food Service Fund		0		459,487	0	450 407
Reported in the Debt Service Fund Committed:		0		0	6,690,168	459,487 6,690,168
Construction		11,000,000		0	^	14 000 000
Self Insurance		65,691		0	0	11,000,000
Other Land		4,000,000		0	0	65,691
Assigned Other		180,740		0	0	4,000,000
Inreserved and Undesignated:		100,140		U	U	180,740
Reported in the General Fund		12,322,066		0	0	12,322,066
otal Fund Balances	\$	27,664,593	\$	638,578	\$6,690,168	\$34,993,339
Cotal Liabilitian Deferred Labour & December 1				· · ·		
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$	34,308,605	\$	791,70 <b>4</b>	\$ 7,264,576	\$42,364,885

# COLLEGE STATION INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - GENERAL FUND SEPTEMBER 1 - SEPTEMBER 30, 2013

		d Amounts	Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or
REVENUES:	Original	Final		(Negative)
Total Local and Intermediate Sources State Program Revenues Federal Program Revenues	\$ 70,319,948 10,874,526 0	\$ 70,319,948 10,874,526 0	\$ 124,896 2,794,029	\$ (70,195,052) (8,080,497) 0
Total Revenues	81,194,474	81,194,474	2,918,925	(78,275,549)
EXPENDITURES: Current:			2,010,023	(76,273,349)
Instruction	52,065,299	52,064,774	5,303,133	46,761,641
Instructional Resources & Media Services	815,441	815,441	70,352	745,089
Curriculum & Instructional Staff Development	855,592	851,477	45,075	806,401
Instructional Leadership	1,416,694	1,416,694	112,670	1,304,023
School Leadership	4,988,349	4,988,194	525,936	4,462,258
Guidance, Counseling & Evaluation Services	2,596,438	2,601,438	270,091	2,331,347
Health Services	938,120	937,915	85,221	852,694
Student (Pupil) Transportation	2,270,627	2,270,627	181,947	2,088,680
CoCurricular/Extracurricular Activities	3,922,226	4,011,384	356,070	3,655,313
General Administration	2,313,813	2,313,813	154,769	2,159,044
Plant Maintenance and Operations	9,378,288	9,378,288	436,936	8,941,351
Security and Monitoring Services	454,167	454,167	4,654	
Data Processing Services	1,911,452	1,911,452	282,994	449,513
Community Services	174,848	174,848	9,466	1,628,458
Contracted Instructional Services Between Schools	0	0	(6,300)	165,382
Payments to Fiscal Agent/Member Districts of SSA	110,000	110,000		6,300
Payments to Juvenile Justice Alternative Ed Prg.	10,000	10,000	0	110,000
Payments to Tax Increment Fund	0	0.000	0	10,000
Other Intergovernmental Charges	866,630	866,630	179,038	0 697 F03
Total Expenditures	85,087,982	85,177,140		687,592
Excess (Deficiency) of Revenues Over (Under)	00,001,002	00,177,140	8,012,052	77,165,089
Expenditures	(3,893,508)	(3,982,666)	(5,093,127)	(1,110,461)
OTHER FINANCING SOURCES (USES):				
Sale of Real and Personal Property		-		
Capital Leases	0	0	0	0
Transfer in	0	0	0	0
	0_	0	0	0
Total Other Financing Sources (Uses)	0	0	(5,093,127)	(1,110,461)
Net Change in Fund Balances	(3,893,508)	(3,982,666)	(5,093,127)	(1,110,461)
Fund Balance - September 1 (Beginning)	32,757,720	32,757,720	32,757,720	0
Fund Balance	\$ 28,864,211	\$ 28,775,053	\$ 27,664,593	\$ (1,110,461)

# General Fund Remaining Budget Analysis

Other Intergovernmental Charges	rges			78.34%		
Payments to Tax Increment Fund 0.19	% do o pun					
Payments to Juvenile Justice Alternative Ed Prg. 0.00%	Prg. 0.00%		100.003			
Payments to Fiscal Agent/Member Districts of SSA O DOM	SSAGDOM		%00'00'I			
Contracted Instructional Services Between Schools 0.09%	soots 0.00					
Community Services	ices (ESM)		\$4.53%			
Data Processing Services	ices ( #187			85.19%		
Security and Monitoring Services 1-	ices 11 696		%36 %G			
Plant Maintenance and Operations	ons (		95.34%	<b>3</b>		
General Administration	tion		#1FE6	<b>97.</b>		
CoCurricular/Extracurricular Activities	ties C		16	91.12%		
Student (Pupil) Transportation	ion		\$176	%66.TG		<b>***</b>
Health Services	ces Establish		36	90.91%		
Guidance, Counseling & Evaluation Services	ces   Comment   Comment		63	89.62%		
Schoo! Leadership	nip Caracteristics		68	89.46%		
Instructional Leadership	hip 235		92.05%	68		
Curriculum & Instructional Staff Development	ent Frank		94.73%	9		
Instructional Resources & Media Services	ces Estate	And the second s	76	91.37%		
Instruction	lon man		98	89.81%		
	0.00%	20.00%	40.00%	60.00%	80.00%	100.00%
		ন Percent of Budget Used	ा Total Budget Remakning			

# COLLEGE STATION INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM SEPTEMBER 1 - SEPTEMBER 30, 2013

	Budgete	d Amounts	Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or
4	Original	Final		(Negative)
REVENUES:	<del></del>		······································	(Negative)
Total Local and Intermediate Sources State Program Revenues Federal Program Revenues	\$ 2,847,250 28,000 2,667,000	\$ 2,847,250 28,000 2,667,000	\$ 248,573 0 278,998	\$ (2,598,677) (28,000) (2,388,002)
Total Revenues	5,542,250	5,542,250	527,571	(5,014,679)
EXPENDITURES: Current:	***************************************			(0,014,010)
Food Services Facilities Maintenance and Operations	5,412,664 94,400	5,412,664 94,400	477,2 <b>2</b> 5 194	4,935,440 94,206
Total Expenditures	5,507,064	5,507,064	477,418	5,029,646
Net Change in Fund Balances	35,186	35,186	50,152	14,966
Fund Balance - September 1 (Beginning)	588,426	588,426	588,426	0
Fund Balance	\$ 623,612	\$ 623,612	\$ 638,578	\$ 14,966

## 90.00% 100.00% Child Nutrition Remaining Budget Analysis 80.00% ಾ Total Budget Remaining 60.00% 70.00% 36.79% a Percent of Budget Used 50.00% 30.00% 40.00% 20.00% 10.00% 0.21% 0.00% Facilities Maintenance and Operations Food Services

### COLLEGE STATION INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - DEBT SERVICE FUND

SEPTEMBER 1 - SEPTEMBER 30, 2013

			Actual Amounts (GAAP Basis)	Variance With Final Budget
		Amounts		Positive or
REVENUES:	Original	Final	· · · ·	(Negative)
Total Local and Intermediate Sources	\$ 18,763,900	\$ 18,763,900	\$ 20,652	\$ (18,743,248)
Total Revenues	18,763,900	18,763,900	20,652	(18,743,248)
EXPENDITURES: Debt Service:	40 705 000	40		
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	2,000	4,000
Total Expenditures	19,229,781	19,229,781	2,000	19,227,781
Excess (Deficiency) of Revenues Over (Under) Expenditures	(465,881)	(465,881)	18,652	484,533
OTHER FINANCING SOURCES (USES): Capital Related Debt Issued (Regular Bonds) Premium or Discount on Issuance of Bonds Capital Debt Refund Other(Uses)	0 0 0	0 0 0	0 0 0	0 0 0
, ,	<del></del>	<del></del>		
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	(465,881)	(465,881)	18,652	484,533
Fund Balance - September 1 (Beginning)	6,671,516	6,671,516	6,671,516	0
Fund Balance	\$ 6,205,635	\$ 6,205,635	\$ 6,690,168	\$ 484,533

# Debt Service Remaining Budget Analysis

