

**As of August 31, 2013**

Tax Year:	2012	2011	2010	2009	2008	2007 & Prior	Total All Years
Tax Levy Beginning of Year	\$ 85,008,573	\$ 716,223	\$ 424,341	\$ 370,011	\$ 272,650	\$ 1,010,344	\$ 87,802,142
Changes & Adjustments for Year	(46,601)	11,462	36,842	32,621	27,021	(19,810)	\$ 41,536
Adjusted Tax Levy	\$ 84,961,972	\$ 727,685	\$ 461,184	\$ 402,632	\$ 299,671	\$ 990,535	\$ 87,843,678
Tax Only Amount Paid	\$ 84,305,212	\$ 315,734	\$ 103,638	\$ 53,015	\$ 33,814	\$ 34,515	\$ 84,845,929
Percentage of Taxes Paid	99.23%	43.39%	22.47%	13.17%	11.28%	3.48%	96.59%
Unpaid Tax	\$ 656,761	\$ 411,950.48	\$ 357,545.49	\$ 349,616.28	\$ 265,856.43	\$ 956,020	\$ 2,997,749
Tax Only Amount Paid	\$ 84,305,212	\$ 315,734	\$ 103,638	\$ 53,015	\$ 33,814	\$ 34,515	\$ 84,845,929
Penalties & Interest Paid	166,984	66,997	26,329	14,115	6,545	13,989	294,958
Payments Retained by District	\$ 84,472,195	\$ 382,731	\$ 129,967	\$ 67,131	\$ 40,359	\$ 48,504	\$ 85,140,887
Attorney Fees Collected	\$ 48,809	\$ 57,756	\$ 15,656	\$ 6,826	\$ 2,720	\$ 5,156	136,922
Property Tax Revenue Budgeted							\$ 85,021,074
Total Payments Percentage							99.79%
Current Year Adjusted Levy							\$ 84,961,972
Total Payments Percentage							99.86%

COLLEGE STATION ISD  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
August 31, 2013

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 37,607,596	\$ 608,419	\$ 6,660,970	\$44,876,986
Property Taxes	2,456,342	0	586,736	3,043,078
Allowance for Uncollectible Taxes (Credit)	(24,325)	0	(5,802)	(30,127)
Due from Other Governments	406,052	56,915	0	462,967
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	87,945	185,821	0	273,766
<b>Total Assets</b>	<b>\$ 40,553,611</b>	<b>\$ 851,155</b>	<b>\$ 7,241,904</b>	<b>\$48,646,670</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	\$391,594	\$181,497	\$0	\$573,091
Interest Payable-Current	0	0	0	0
Payroll Deductions and Withholdings Payable	864	0	0	864
Accrued Wages Payable	2,530,704	0	0	2,530,704
Due to Other Funds	80,458	0	0	80,458
Due to Other Governments	2,297,844	0	0	2,297,844
Unearned Revenues	60,488	41,520	0	102,008
<b>Total Liabilities</b>	<b>\$ 5,361,952</b>	<b>\$ 223,017</b>	<b>\$ -</b>	<b>\$ 5,584,968</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	\$ 87,945	\$ 185,821	\$0	\$ 273,766
Prepaid Items	\$ 20,000	\$ -	\$0	\$ 20,000
Outstanding Encumbrances	0	0	0	0
<b>Restricted:</b>				
Reported in the Food Service Fund	0	442,317	0	442,317
Reported in the Debt Service Fund	0	0	6,667,497	6,667,497
<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	269,898	0	0	269,898
<b>Unreserved and Undesignated:</b>				
Reported in the General Fund	17,339,906	0	0	17,339,906
<b>Total Fund Balances</b>	<b>\$ 32,783,440</b>	<b>\$ 628,138</b>	<b>\$6,667,497</b>	<b>\$40,079,075</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 40,553,611</b>	<b>\$ 851,155</b>	<b>\$ 7,241,904</b>	<b>\$48,646,670</b>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
SEPTEMBER 1 - AUGUST 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	\$ 67,059,489	\$ 67,109,042	\$ 67,234,456	\$ 125,415
State Program Revenues	11,574,633	11,875,902	11,973,091	97,189
Federal Program Revenues	0	0	0	0
Total Revenues	78,634,122	78,984,944	79,207,548	222,604
<b>EXPENDITURES:</b>				
Current:				
Instruction	48,719,911	48,875,894	48,789,510	86,384
Instructional Resources & Media Services	774,504	809,311	777,300	32,010
Curriculum & Instructional Staff Development	848,054	811,393	765,131	46,262
Instructional Leadership	1,348,519	1,343,475	1,258,563	84,912
School Leadership	4,665,183	4,729,818	4,925,874	(196,055)
Guidance, Counseling & Evaluation Services	2,219,700	2,405,910	2,457,041	(51,131)
Health Services	850,760	848,809	806,991	41,818
Student (Pupil) Transportation	2,376,937	2,429,276	2,379,440	49,836
CoCurricular/Extracurricular Activities	3,651,980	3,522,572	3,568,176	(45,604)
General Administration	2,204,407	2,180,690	2,171,444	9,247
Plant Maintenance and Operations	9,292,297	9,375,897	9,024,274	351,622
Security and Monitoring Services	218,258	263,386	265,140	(1,754)
Data Processing Services	1,658,067	1,736,165	1,677,716	58,449
Community Services	143,380	111,208	122,959	(11,751)
Contracted Instructional Services Between Schools	3,347,546	3,347,546	2,676,350	671,196
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	6,043	1,957
Payments to Tax Increment Fund	0	0	0	0
Other Intergovernmental Charges	813,759	825,806	825,806	0
Total Expenditures	83,231,262	83,736,656	82,609,241	1,127,415
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,597,140)	(4,751,712)	(3,401,694)	1,350,019
<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	(80,458)	0
Total Other Financing Sources (Uses)	0	0	(3,482,152)	1,350,019
Net Change in Fund Balances	(4,597,140)	(4,751,712)	(3,482,152)	1,350,019
Fund Balance - September 1 (Beginning)	36,265,592	36,265,592	36,265,592	0
Fund Balance	\$ 31,668,452	\$ 31,513,880	\$ 32,783,440	\$ 1,350,019

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM  
SEPTEMBER 1 - AUGUST 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	\$ 2,279,427	\$ (337,473)
State Program Revenues	28,000	28,000	26,395	(1,605)
Federal Program Revenues	2,439,616	2,439,616	2,261,353	(178,263)
Total Revenues	5,084,516	5,084,516	4,567,175	(517,341)
EXPENDITURES:				
Current:				
Food Services	4,907,100	4,907,100	4,403,463	503,637
Facilities Maintenance and Operations	68,480	68,480	62,243	6,237
Total Expenditures	4,975,580	4,975,580	4,465,706	509,873
Net Change in Fund Balances	108,937	108,937	101,469	(7,468)
Fund Balance - September 1 (Beginning)	526,669	526,669	526,669	0
Fund Balance	\$ 635,606	\$ 635,606	\$ 628,138	\$ (7,468)

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - DEBT SERVICE FUND  
SEPTEMBER 1 - AUGUST 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	\$ 18,891,848	\$ 55,263
Total Revenues	18,836,585	18,836,585	18,891,848	55,263
EXPENDITURES:				
Debt Service:				
Debt Service - Principal on Long Term Debt	10,390,000	10,390,000	10,390,000	-
Debt Service - Interest on Long Term Debt	8,836,938	8,836,938	8,836,938	0
Debt Service - Bond Issuance Cost and Fees	6,000	6,000	5,299	701
Total Expenditures	19,232,938	19,232,938	19,232,236	701
Excess (Deficiency) of Revenues Over (Under) Expenditures	(396,353)	(396,353)	(340,388)	55,964
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)	(340,388)	55,964
Fund Balance - September 1 (Beginning)	7,007,885	7,007,885	7,007,885	0
Fund Balance	\$ 6,611,532	\$ 6,611,532	\$ 6,667,497	\$ 55,964

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

<b>Location</b>	<b>Balance 09/01/12</b>	<b>Receipts</b>	<b>Expenses</b>	<b>Balance 08/31/13</b>
<b>A &amp; M Consolidated High School</b>	\$ 156,871.60	\$ 112,495.91	\$ 76,387.49	\$ 192,980.02
<b>Timber Academy</b>	5,285.90	300.00	1,878.87	3,707.03
<b>College Station High School</b>	100.19	13,387.81	4,780.43	8,707.57
<b>College Station Middle School</b>	25,946.32	35,612.06	37,031.23	24,527.15
<b>A &amp; M Middle School</b>	9,332.24	21,064.12	22,898.16	7,498.20
<b>South Knoll Elementary School</b>	39,424.67	30,715.24	30,943.56	39,196.35
<b>College Hills Elementary School</b>	12,040.69	56,247.98	45,873.04	22,415.63
<b>Southwood Valley Elementary School</b>	5,961.31	22,347.14	24,443.76	3,864.69
<b>Rock Prairie Elementary School</b>	11,987.95	39,631.16	32,255.10	19,364.01
<b>Pebble Creek Elementary School</b>	37,290.53	86,807.41	99,696.56	24,401.38
<b>Forest Ridge Elementary School</b>	79,277.21	94,083.27	97,014.17	76,346.31
<b>Creek View Elementary School</b>	15,969.94	46,084.87	36,178.60	25,876.21
<b>Greens Prairie Elementary School</b>	5,045.97	52,746.75	49,285.55	8,507.17
<b>Oakwood Intermediate School</b>	41,052.42	82,822.68	83,872.10	40,003.00
<b>Cypress Grove Intermediate School</b>	32,810.95	93,251.68	75,905.05	50,157.58
<b>Subtotal-Campus Funds</b>	<b>478,397.89</b>	<b>787,598.08</b>	<b>718,443.67</b>	<b>547,552.30</b>
<b>District-Wide Activity Fund</b>	10,836.26	1,160.00	3,320.06	8,676.20
<b>Barbara Bush Parent Center</b>	40,712.74	14,091.18	1,888.98	52,914.94
<b>Grand Totals</b>	<b>\$ 529,946.89</b>	<b>\$ 802,849.26</b>	<b>\$ 723,652.71</b>	<b>\$ 609,143.44</b>

**College Station Independent School District**  
**Investment Summary**  
**As of 08/31/2013**

<b>Fund/Type</b>	<b>Average Amount Invested</b>	<b>Interest Earned</b>	<b>Average Interest Rate</b>
<b>TexPool</b>			
General Fund	100,331.93	3.71	
Debt Service	1,563,107.05	57.97	
Food Service Fund	156,150.74	5.81	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,408.35	0.02	
Total-Interest Earned		<u>67.51</u>	0.044%
<b>Lone Star</b>			
General Fund	10,124,354.85	492.98	
Debt Service	1,353,364.10	65.90	
Total-Interest Earned		<u>558.88</u>	0.057%
<b>Citibank Texas, N.A.</b>			
All Funds	57,062,880.33	29,405.55	0.550%
Total-Interest Earned		<u>29,405.55</u>	
Grand Total-Interest Earned		<u><u>30,031.94</u></u>	
No. of days in the current month	31		

**College Station Independent School District**  
**Texpool Investment Detail**  
**As of 08/31/2013**

<b>Fund/Type</b>	<b>Date</b>	<b>Transaction Type</b>	<b>Amount</b>	<b>Balance</b>
General Fund	August 1, 2013	Beginning Balance		100,331.69
	August 31, 2013	Interest Earned	3.71	100,335.40
		Ending Balance		<u><u>\$ 100,335.40</u></u>
Debt Service	August 1, 2013	Beginning Balance		1,563,103.31
	August 31, 2013	Interest Earned	57.97	1,563,161.28
		Ending Balance		<u><u>1,563,161.28</u></u>
Food Service Fund	August 1, 2013	Beginning Balance		156,150.37
	August 31, 2013	Interest Earned	5.81	156,156.18
		Ending Balance		<u><u>\$ 156,156.18</u></u>
Workers Compensation Fund	August 1, 2013	Beginning Balance		921.75
	August 31, 2013	Interest Earned	-	921.75
		Ending Balance		<u><u>\$ 921.75</u></u>
Pebble Creek Scholarship	August 1, 2013	Beginning Balance		3,408.35
	August 31, 2013	Interest Earned	0.02	3,408.37
		Ending Balance		<u><u>\$ 3,408.37</u></u>

Average Rate of Return      0.0437%



**College Station Independent School District**  
**Lone Star Investment Detail**  
**Government Overnight Fund**  
**As of 08/31/2013**

<b>Fund/Type</b>	<b>Date</b>	<b>Transaction Type</b>	<b>Amount</b>	<b>Balance</b>
General Fund	August 1, 2013	Beginning Balance		10,124,354.85
	August 31, 2013	Interest Earned	492.98	10,124,847.83
		Ending Balance		<u><u>\$ 10,124,847.83</u></u>
Debt Service	August 1, 2013	Beginning Balance		1,353,364.10
	August 31, 2013	Interest Earned	65.90	1,353,430.00
		Ending Balance		<u><u>\$ 1,353,430.00</u></u>

Average Rate of Return            0.0573%