

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

Location	Balance 09/01/12	Receipts	Expenses	Balance 03/31/13
A & M Consolidated High School	\$ 158,055.92	\$ 46,984.76	\$ 17,587.84	\$ 187,452.84
Timber Academy	5,285.90	0.00	1,878.87	3,407.03
College Station High School	100.19	2,445.90	1,827.42	718.67
College Station Middle School	32,310.06	26,074.16	28,017.12	30,367.10
A & M Middle School	3,269.15	9,514.34	8,222.37	4,561.12
South Knoll Elementary School	41,078.52	14,844.83	13,214.34	42,709.01
College Hills Elementary School	11,998.94	21,679.45	20,415.98	13,262.41
Southwood Valley Elementary School	6,425.31	7,837.82	9,281.03	4,982.10
Rock Prairie Elementary School	11,987.95	20,291.76	8,972.27	23,307.44
Pebble Creek Elementary School	42,514.16	33,729.90	38,419.12	37,824.94
Forest Ridge Elementary School	75,613.07	79,208.93	25,294.51	129,527.49
Creek View Elementary School	16,219.23	13,718.40	9,027.54	20,910.09
Greens Prairie Elementary School	5,045.97	25,894.89	16,459.14	14,481.72
Oakwood Intermediate School	42,793.25	45,876.08	41,583.16	47,086.17
Cypress Grove Intermediate School	33,052.75	65,947.77	45,055.43	53,945.09
Subtotal-Campus Funds	485,750.37	414,048.99	285,256.14	614,543.22
District-Wide Activity Fund	12,327.98	1,160.00	859.88	12,628.10
Barbara Bush Parent Center	31,868.54	2,048.22	1,648.98	32,267.78
Grand Totals	\$ 529,946.89	\$ 417,257.21	\$ 287,765.00	\$ 659,439.10

**College Station Independent School District
Tax Collection Report
As of March 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	(36,397)	(1,481)	26,843	21,355	21,318	15,188	\$ 46,826
Adjusted Tax Levy	\$ 84,972,176	\$ 714,742	\$ 451,185	\$ 391,366	\$ 293,967	\$ 1,025,533	\$ 87,848,969
Tax Only Amount Paid	\$ 75,356,862	\$ 216,040	\$ 71,931	\$ 30,505	\$ 14,661	\$ 17,935	\$ 75,707,933
Percentage of Taxes Paid	88.68%	30.23%	15.94%	7.79%	4.99%	1.75%	86.18%
Unpaid Tax	\$ 9,615,314	\$ 498,701.92	\$ 379,253.48	\$ 360,861.38	\$ 279,306.61	\$ 1,007,598	\$ 12,141,035
Tax Only Amount Paid	\$ 75,356,862	\$ 216,040	\$ 71,931	\$ 30,505	\$ 14,661	\$ 17,935	\$ 75,707,933
Penalties & Interest Paid	69,306	45,584	20,929	9,943	4,859	9,068	159,689
Payments Retained by District	\$ 75,426,168	\$ 261,624	\$ 92,860	\$ 40,447	\$ 19,520	\$ 27,003	\$ 75,867,622
Attorney Fees Collected	\$ -	\$ 40,808	\$ 12,511	\$ 4,758	\$ 1,958	\$ 3,082	63,116
Property Tax Revenue Budgeted							
Total Payments Percentage							\$ 85,021,074 89.05%
Current Year Adjusted Levy							
Total Payments Percentage							\$ 84,972,176 89.10%

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - MARCH 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	\$ 1,611,112	\$ (1,005,788)
State Program Revenues	28,000	28,000	0	(28,000)
Federal Program Revenues	2,439,616	2,439,616	1,614,012	(825,604)
Total Revenues	<u>5,084,516</u>	<u>5,084,516</u>	<u>3,225,124</u>	<u>(1,859,392)</u>
EXPENDITURES:				
Current:				
Food Services	4,907,100	4,907,100	2,950,642	1,956,458
Facilities Maintenance and Operations	68,480	68,480	41,159	27,321
Total Expenditures	<u>4,975,580</u>	<u>4,975,580</u>	<u>2,991,801</u>	<u>1,983,778</u>
Net Change in Fund Balances	108,937	108,937	233,323	124,386
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>\$ 759,992</u>	<u>\$ 124,386</u>

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
March 31, 2013

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 60,873,558	\$ 473,284	\$ 16,784,799	\$ 78,131,640
Property Taxes- Current	20,895	0	5,935	26,830
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	192,579	0	571,229
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	92,635	172,459	0	265,093
Total Assets	\$ 63,624,658	\$ 838,321	\$ 17,329,373	\$ 81,792,352
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$8,889	\$2,527	\$0	\$11,416
Interest Payable-Current	0	0	0	0
Payroll Deductions and Withholdings Payable	64,959	0	0	64,959
Accrued Wages Payable	7,808,814	34,282	0	7,843,096
Due to Other Funds	0	0	0	0
Due to Other Governments	115,696	0	0	115,696
Deferred Revenues	2,238,920	41,520	538,639	2,819,079
Total Liabilities	\$ 10,237,278	\$ 78,329	\$ 538,639	\$ 10,854,246
Fund Balances:				
Non-Spendable:				
Investments in Inventory	\$ 92,635	\$ 172,459	\$0	\$ 265,093
Outstanding Encumbrances	0	0	0	0
Restricted:				
Reported in the Food Service Fund	0	587,534	0	587,534
Reported in the Debt Service Fund	0	0	16,790,734	16,790,734
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	38,229,054	0	0	38,229,054
Total Fund Balances	\$ 53,387,380	\$ 759,992	\$16,790,734	\$ 70,938,106
Total Liabilities and Fund Balances	\$ 63,624,658	\$ 838,321	\$ 17,329,373	\$ 81,792,352

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1 - MARCH 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	\$ 67,074,847	\$ 59,474,904	\$ (7,599,944)
State Program Revenues	11,574,633	11,574,633	8,265,679	(3,308,954)
Federal Program Revenues	0	0	0	0
Total Revenues	78,634,122	78,649,480	67,740,583	(10,908,898)
EXPENDITURES:				
Current:				
Instruction	48,719,911	48,765,710	31,557,575	17,208,135
Instructional Resources & Media Services	774,504	755,504	544,210	211,294
Curriculum & Instructional Staff Development	848,054	851,165	409,748	441,418
Instructional Leadership	1,348,519	1,348,519	678,914	669,605
School Leadership	4,665,183	4,677,788	2,795,938	1,881,851
Guidance, Counseling & Evaluation Services	2,219,700	2,223,444	1,529,808	693,636
Health Services	850,760	850,760	532,330	318,430
Student (Pupil) Transportation	2,376,937	2,384,450	1,522,125	862,324
CoCurricular/Extracurricular Activities	3,651,980	3,670,809	2,195,117	1,475,692
General Administration	2,204,407	2,204,407	1,177,956	1,026,451
Plant Maintenance and Operations	9,292,297	9,390,362	4,956,189	4,434,173
Security and Monitoring Services	218,258	221,536	92,476	129,060
Data Processing Services	1,658,067	1,658,067	933,952	724,115
Community Services	143,380	143,380	67,238	76,141
Contracted Instructional Services Between Schools	3,347,546	3,347,546	955,772	2,391,774
Payments to Fiscal Agent/Member Districts of SSA	90,000	90,000	57,295	32,705
Payments to Juvenile Justice Alternative Ed Prg.	8,000	8,000	2,864	5,136
Payments to Tax Increment Fund	0	0	0	0
Other Intergovernmental Charges	813,759	814,835	609,288	205,548
Total Expenditures	83,231,262	83,406,281	50,618,795	32,787,487
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,597,140)	(4,756,801)	17,121,788	21,878,589
OTHER FINANCING SOURCES (USES):				
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	17,121,788	21,878,589
Net Change in Fund Balances	(4,597,140)	(4,756,801)	17,121,788	21,878,589
Fund Balance - September 1 (Beginning)	36,265,592	36,265,592	36,265,592	0
Fund Balance	\$ 31,668,452	\$ 31,508,791	\$ 53,387,380	\$ 21,878,589

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - MARCH 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	\$ 16,800,129	\$ (2,036,456)
Total Revenues	<u>18,836,585</u>	<u>18,836,585</u>	<u>16,800,129</u>	<u>(2,036,456)</u>
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	4,808	1,192
Total Expenditures	<u>19,232,938</u>	<u>19,232,938</u>	<u>7,017,280</u>	<u>12,215,657</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(396,353)</u>	<u>(396,353)</u>	<u>9,782,849</u>	<u>10,179,201</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>(396,353)</u>	<u>(396,353)</u>	<u>9,782,849</u>	<u>10,179,201</u>
Fund Balance - September 1 (Beginning)	<u>7,007,885</u>	<u>7,007,885</u>	<u>7,007,885</u>	<u>0</u>
Fund Balance	<u>\$ 6,611,532</u>	<u>\$ 6,611,532</u>	<u>\$ 16,790,734</u>	<u>\$ 10,179,201</u>

**College Station Independent School District
Investment Summary
As of 03/31/2013**

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	100,300.10	8.91	
Debt Service	1,562,611.56	138.91	
Food Service Fund	156,101.32	13.86	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,407.15	0.31	
Total-Interest Earned		<u>161.99</u>	0.105%
Lone Star			
General Fund	10,121,105.33	927.20	
Debt Service	1,352,929.72	123.94	
Total-Interest Earned		<u>1,051.14</u>	0.108%
Citibank Texas, N.A.			
All Funds	79,613,538.64	39,947.38	0.570%
Total-Interest Earned		<u>39,947.38</u>	
Grand Total-Interest Earned		<u><u>41,160.51</u></u>	
No. of days in the current month	31		

**College Station Independent School District
Texpool Investment Detail
As of 03/31/2013**

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	March 1, 2013	Beginning Balance		100,298.95
	March 31, 2013	Interest Earned	8.91	100,307.86
		Ending Balance		<u><u>\$ 100,307.86</u></u>
Debt Service	March 1, 2013	Beginning Balance		1,562,593.64
	March 31, 2013	Interest Earned	138.91	1,562,732.55
		Ending Balance		<u><u>1,562,732.55</u></u>
Food Service Fund	March 1, 2013	Beginning Balance		156,099.53
	March 31, 2013	Interest Earned	13.86	156,113.39
		Ending Balance		<u><u>\$ 156,113.39</u></u>
Workers Compensation Fund	March 1, 2013	Beginning Balance		921.75
	March 31, 2013	Interest Earned	--	921.75
		Ending Balance		<u><u>\$ 921.75</u></u>
Pebble Creek Scholarship	March 1, 2013	Beginning Balance		3,407.11
	March 31, 2013	Interest Earned	0.31	3,407.42
		Ending Balance		<u><u>\$ 3,407.42</u></u>

Average Rate of Return 0.1047%

College Station Independent School District
Lone Star Investment Detail
Government Overnight Fund
As of 03/31/2013

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	March 1, 2013	Beginning Balance		10,121,105.33
	March 31, 2013	Interest Earned	927.20	10,122,032.53
		Ending Balance		<u><u>\$ 10,122,032.53</u></u>
Debt Service	March 1, 2013	Beginning Balance		1,352,929.72
	March 31, 2013	Interest Earned	123.94	1,353,053.66
		Ending Balance		<u><u>\$ 1,353,053.66</u></u>

Average Rate of Return 0.1079%