

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - OCTOBER 31, 2012

	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	\$ 699,539	\$ (18,137,046)
Total Revenues	<u>18,836,585</u>	<u>18,836,585</u>	<u>699,539</u>	<u>(18,137,046)</u>
EXPENDITURES:				
Debt Service:				
Debt Service - Principal on Long Term Debt	10,390,000	10,390,000	0	10,390,000
Debt Service - Interest on Long Term Debt	8,836,938	8,836,938	0	8,836,938
Debt Service - Bond Issuance Cost and Fees	6,000	6,000	1,618	4,382
Total Expenditures	<u>19,232,938</u>	<u>19,232,938</u>	<u>1,618</u>	<u>19,231,320</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(396,353)</u>	<u>(396,353)</u>	<u>697,921</u>	<u>1,094,274</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>697,921</u>	<u>1,094,274</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>\$ 7,705,806</u>	<u>\$ 1,094,274</u>

**College Station Independent School District
Tax Collection Report
As of October 31, 2012**

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
Charges & Adjustments for Year	(8,079)	(7,130)	1,297	943	1,443	1,622	(9,904)
Adjusted Tax Levy	\$ 85,000,494	\$ 709,093	\$ 425,638	\$ 370,954	\$ 274,093	\$ 1,011,966	\$ 87,792,238
Tax Only Amount Paid	\$ 2,929,670	\$ 114,856	\$ 35,657	\$ 8,216	\$ 2,854	\$ 3,001	\$ 3,094,254
Percentage of Taxes Paid	0.00%	16.20%	8.38%	2.21%	1.04%	0.30%	3.52%
Unpaid Tax	\$ 82,070,825	\$ 594,237.04	\$ 389,980.62	\$ 362,738.32	\$ 271,238.68	\$ 1,008,965	\$ 84,697,984
Tax Only Amount Paid	\$ 2,929,670	\$ 114,856	\$ 35,657	\$ 8,216	\$ 2,854	\$ 3,001	\$ 3,094,254
Penalties & Interest Paid	3	22,067	11,425	3,630	1,604	2,099	40,828
Payments Retained by District	\$ 2,929,673	\$ 136,923	\$ 47,082	\$ 11,845	\$ 4,459	\$ 5,101	\$ 3,135,082
Attorney Fees Collected	\$ -	\$ 20,910	\$ 7,062	\$ 1,772	\$ 669	\$ 765	\$ 31,178
Property Tax Revenue Budgeted							
Total Payments Percentage							\$ 85,021,074 3.64%
Current Year Adjusted Levy							
Total Payments Percentage							\$ 85,000,494 3.64%

College Station Independent School District
Investment Summary
As of 10/31/2012

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	100,243.94	14.13	
Debt Service	1,561,737.43	219.76	
Food Service Fund	176,366.02	24.86	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,405.17	0.53	
Total-Interest Earned		<u>259.28</u>	0.163%
Lone Star			
General Fund	10,115,685.61	1,291.14	
Debt Service	1,352,205.25	172.59	
Total-Interest Earned		<u>1,463.73</u>	0.151%
Citibank Texas, N.A.			
All Funds	37,720,349.14	29,322.05	0.600%
Total-Interest Earned		<u>29,322.05</u>	
Grand Total-Interest Earned		<u><u>31,045.06</u></u>	
No. of days in the current month:	31		

**College Station Independent School District
Texpool Investment Detail
As of 10/31/2012**

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	October 1, 2012	Beginning Balance		100,243.48
	October 31, 2012	Interest Earned	14.13	100,257.61
		Ending Balance		\$ 100,257.61
Debt Service	October 1, 2012	Beginning Balance		1,561,730.34
	October 31, 2012	Interest Earned	219.76	1,561,950.10
		Ending Balance		1,561,950.10
Food Service Fund	October 1, 2012	Beginning Balance		356,010.38
	October 4, 2012	Withdrawal	(200,000.00)	156,010.38
	October 31, 2012	Interest Earned	24.86	156,035.24
		Ending Balance		\$ 156,035.24
Workers Compensation Fund	October 1, 2012	Beginning Balance		921.75
	October 31, 2012	Interest Earned	-	921.75
		Ending Balance		\$ 921.75
Pebble Creek Scholarship	October 1, 2012	Beginning Balance		3,405.15
	October 31, 2012	Interest Earned	0.53	3,405.68
		Ending Balance		\$ 3,405.68

Average Rate of Return 0.1626%

**College Station Independent School District
Lone Star Investment Detail
Government Overnight Fund
As of 10/31/2012**

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	October 1, 2012	Beginning Balance		10,115,685.61
	October 31, 2012	Interest Earned	1,291.14	10,116,976.75
		Ending Balance		<u>\$ 10,116,976.75</u>
Debt Service	October 1, 2012	Beginning Balance		1,352,205.25
	October 31, 2012	Interest Earned	172.59	1,352,377.84
		Ending Balance		<u>\$ 1,352,377.84</u>
2007 Bond Construction Fund	October 1, 2012	Beginning Balance		-
	July 5, 2012	Withdrawal	-	-
	October 31, 2012	Interest Earned	-	-
		Ending Balance		<u>\$ -</u>

Average Rate of Return 0.1507%

College Station Independent School District
Combined Statement of Revenues and Expenditures
District Activity Funds
For the Period September 1 - October 31, 2012

Location	Balance 09/01/12	Receipts	Expenses	Balance 10/31/12
A & M Consolidated High School	\$ 158,055.92	\$ 8,586.61	\$ 4,210.07	\$ 162,432.46
Timber Academy	5,285.90	0.00	112.20	5,173.70
College Station High School	100.19	1,250.84	169.62	1,181.41
College Station Middle School	32,310.06	2,773.94	8,342.30	26,741.70
A & M Middle School	3,269.15	9,441.34	221.38	12,489.11
South Knoll Elementary School	41,078.52	1,537.58	1,253.25	41,362.85
College Hills Elementary School	11,998.94	6,996.09	4,101.64	14,893.39
Southwood Valley Elementary School	6,425.31	6,107.24	4,557.24	7,975.31
Rock Prairie Elementary School	11,987.95	5,026.08	457.90	16,556.13
Pebble Creek Elementary School	42,514.16	21,220.06	13,858.64	49,875.58
Forest Ridge Elementary School	75,613.07	8,509.51	6,104.83	78,017.75
Creek View Elementary School	16,219.23	10,621.07	3,284.90	23,555.40
Greens Prairie Elementary School	5,045.97	8,444.47	5,484.08	8,006.36
Oakwood Intermediate School	42,793.25	16,443.51	5,854.42	53,382.34
Cypress Grove Intermediate School	33,052.75	30,211.65	19,495.40	43,769.00
Subtotal-Campus Funds	485,750.37	137,169.99	77,507.87	545,412.49
District-Wide Activity Fund	12,327.98	560.00	0.00	12,887.98
Barbara Bush Parent Center	31,868.54	2,014.37	1,384.98	32,497.93
Grand Totals	\$ 529,946.89	\$ 139,744.36	\$ 78,892.85	\$ 590,798.40