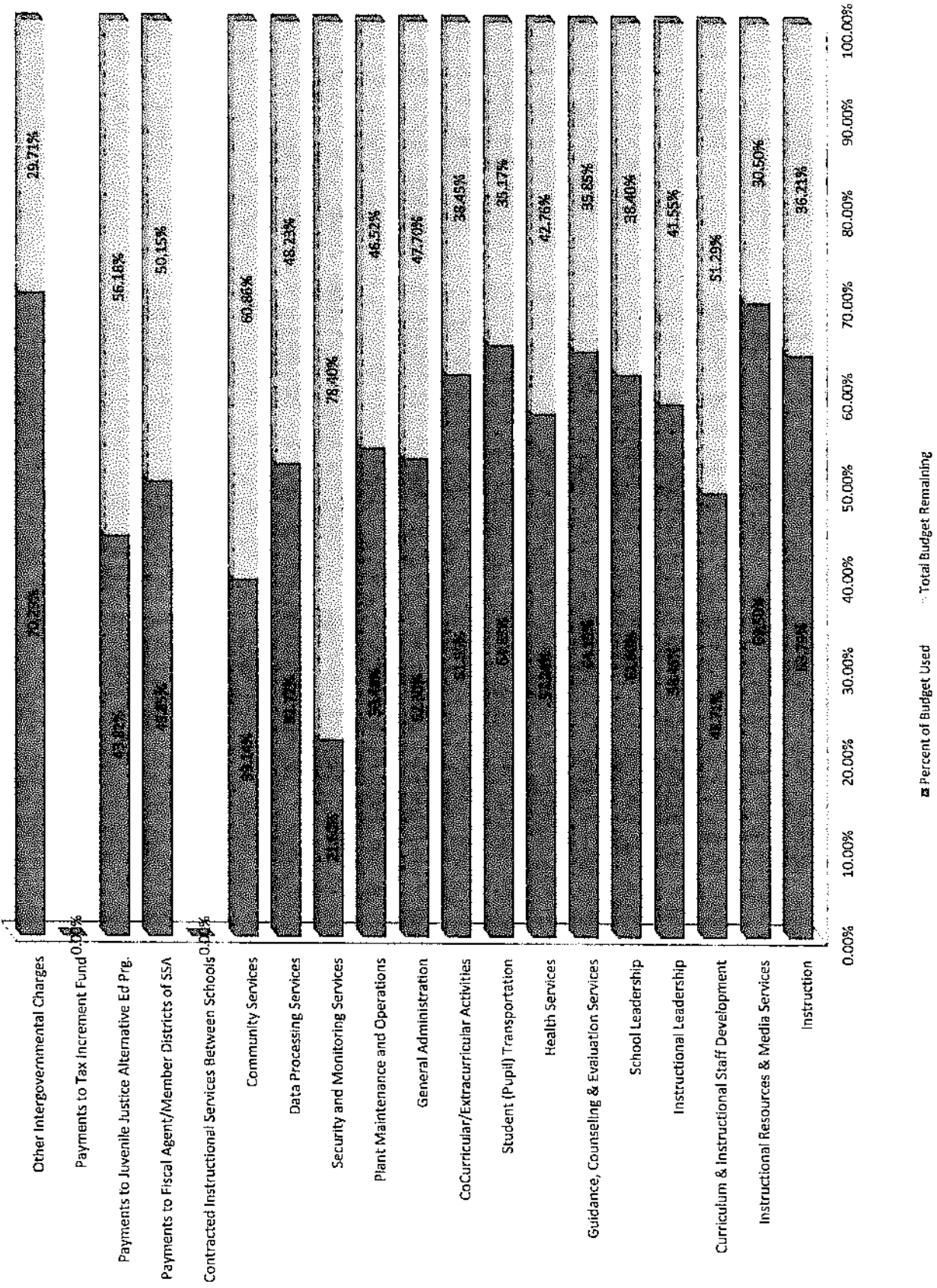


COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
SEPTEMBER 1 - MARCH 31, 2014

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$70,319,948.00	\$70,320,941.30	\$62,606,778.40	(\$7,714,162.90)
State Program Revenues	10,874,526.31	11,774,526.31	3,963,734.96	(7,810,791.35)
Federal Program Revenues	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	<b>81,194,474.31</b>	<b>82,095,467.61</b>	<b>66,570,513.36</b>	<b>(15,524,954.25)</b>
<b>EXPENDITURES:</b>				
Current:				
Instruction	52,065,299.26	52,333,021.28	33,384,530.41	18,948,490.87
Instructional Resources & Media Services	815,440.83	821,353.31	570,834.73	250,518.58
Curriculum & Instructional Staff Development	855,591.64	852,179.92	415,074.16	437,105.76
Instructional Leadership	1,416,693.59	1,419,098.37	829,485.87	589,612.50
School Leadership	4,988,348.96	4,987,974.46	3,072,467.56	1,915,506.90
Guidance, Counseling & Evaluation Services	2,596,437.83	2,693,419.29	1,727,794.92	965,624.37
Health Services	938,119.80	991,682.80	567,673.18	424,009.62
Student (Pupil) Transportation	2,270,627.26	2,440,627.26	1,582,272.03	858,355.23
CoCurricular/Extracurricular Activities	3,922,225.61	4,200,759.03	2,585,377.00	1,615,382.03
General Administration	2,313,813.27	2,346,669.27	1,227,382.71	1,119,286.56
Plant Maintenance and Operations	9,378,287.83	9,479,741.13	5,070,013.07	4,409,728.06
Security and Monitoring Services	454,167.25	457,950.25	98,910.44	359,039.81
Data Processing Services	1,911,451.85	1,912,883.45	990,243.30	922,640.15
Community Services	174,847.51	175,122.84	68,548.57	106,574.27
Contracted Instructional Services Between Schools	0.00	0.00	1.00	(1.00)
Payments to Fiscal Agent/Member Districts of SSA	110,000.00	126,000.00	62,816.00	63,184.00
Payments to Juvenile Justice Alternative Ed Prg.	10,000.00	10,000.00	4,382.30	5,617.70
Payments to Tax Increment Fund	0.00	0.00	0.00	0.00
Other Intergovernmental Charges	866,630.00	866,630.00	609,146.19	257,483.81
<b>Total Expenditures</b>	<b>85,087,982.49</b>	<b>86,115,112.66</b>	<b>52,866,953.44</b>	<b>33,248,159.22</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,893,508.18)	(4,019,645.05)	13,703,559.92	17,723,204.97
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of Real and Personal Property	0.00	0.00	884.00	0.00
Capital Leases	0.00	0.00	0.00	0.00
Transfer In	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>	<b>0.00</b>	<b>0.00</b>	<b>13,704,443.92</b>	<b>17,723,204.97</b>
Net Change in Fund Balances	(3,893,508.18)	(4,019,645.05)	13,704,443.92	17,723,204.97
Fund Balance - September 1 (Beginning)	32,746,957.10	32,746,957.10	32,746,957.10	0.00
<b>Fund Balance</b>	<b>\$28,853,448.92</b>	<b>\$28,727,312.05</b>	<b>\$46,451,401.02</b>	<b>\$17,723,204.97</b>

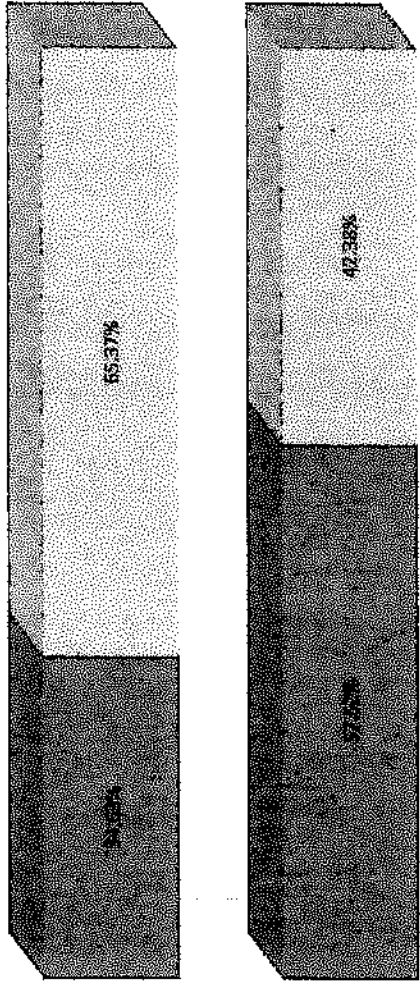
# General Fund Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM  
 SEPTEMBER 1 - MARCH 31, 2014

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$2,847,250.00	\$2,847,250.00	\$1,706,266.52	(\$1,140,983.48)
State Program Revenues	28,000.00	28,000.00	0.00	-28,000.00
Federal Program Revenues	2,667,000.00	2,667,000.00	1,735,078.40	-931,921.60
Total Revenues	<u>5,542,250.00</u>	<u>5,542,250.00</u>	<u>3,441,344.92</u>	<u>-2,100,905.08</u>
<b>EXPENDITURES:</b>				
Current:				
Food Services	5,412,664.13	5,412,664.13	3,118,567.25	2,294,096.88
Facilities Maintenance and Operations	94,400.00	94,400.00	32,693.54	61,706.46
Total Expenditures	<u>5,507,064.13</u>	<u>5,507,064.13</u>	<u>3,151,260.79</u>	<u>2,355,803.34</u>
Net Change in Fund Balances	35,185.87	35,185.87	290,084.13	254,898.26
Fund Balance - September 1 (Beginning)	<u>588,425.98</u>	<u>588,425.98</u>	<u>588,425.98</u>	<u>0.00</u>
Fund Balance	<u>\$623,611.85</u>	<u>\$623,611.85</u>	<u>\$878,510.11</u>	<u>\$254,898.26</u>

# Child Nutrition Remaining Budget Analysis



Facilities Maintenance and Operations

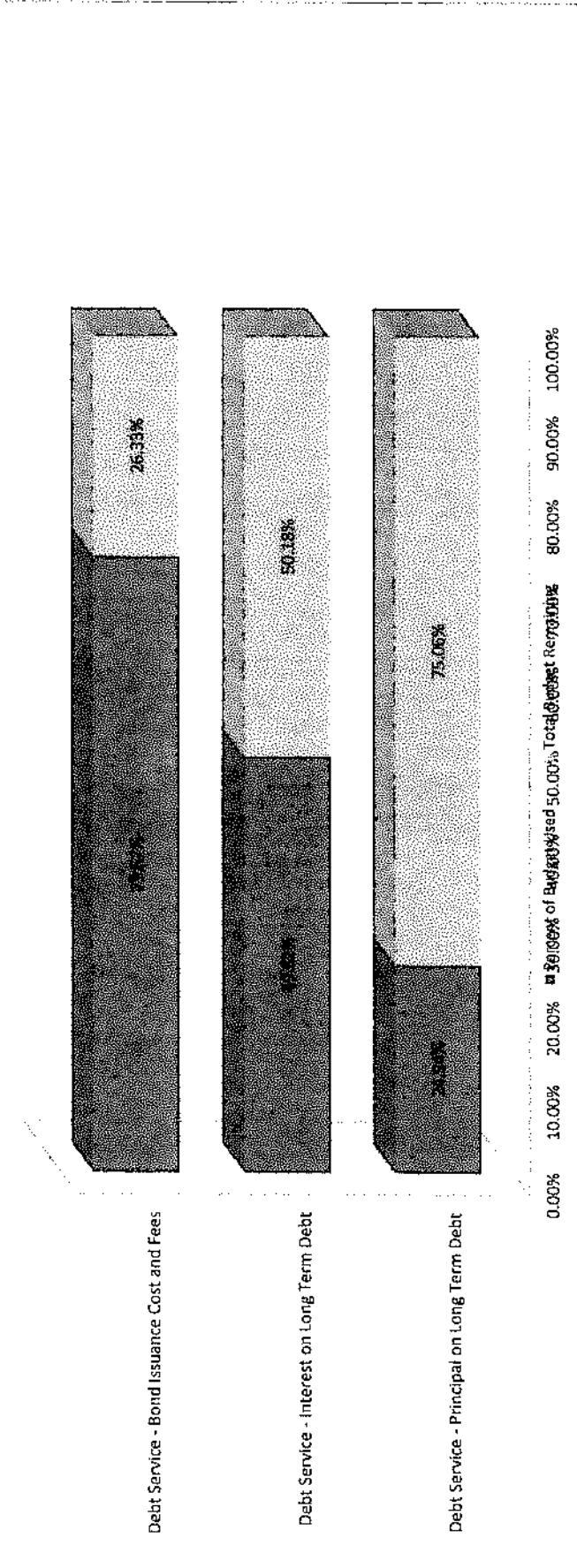
Food Services

Category	Remaining Budget	Used Budget	Total Budget	Remaining Budget (%)	Used Budget (%)	Total Budget (%)
Facilities Maintenance and Operations	100.00%	0.00%	100.00%	100.00%	0.00%	100.00%
Food Services	57.62%	42.38%	100.00%	57.62%	42.38%	100.00%

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - DEBT SERVICE FUND  
SEPTEMBER 1 - MARCH 31, 2014

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$18,763,900.00	\$18,763,900.00	\$16,752,866.60	(\$2,011,033.40)
Total Revenues	<u>18,763,900.00</u>	<u>18,763,900.00</u>	<u>16,752,866.60</u>	<u>(2,011,033.40)</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Debt Service - Principal on Long Term Debt	10,785,000.00	10,785,000.00	2,690,000.00	8,095,000.00
Debt Service - Interest on Long Term Debt	8,438,781.28	8,438,781.28	4,204,043.60	4,234,737.68
Debt Service - Bond Issuance Cost and Fees	6,000.00	6,000.00	4,419.92	1,580.08
Total Expenditures	<u>19,229,781.28</u>	<u>19,229,781.28</u>	<u>6,898,463.52</u>	<u>12,331,317.76</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(465,881.28)</u>	<u>(465,881.28)</u>	<u>9,854,403.08</u>	<u>10,320,284.36</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Capital Related Debt Issued (Regular Bonds)	0.00	0.00	0.00	0.00
Premium or Discount on Issuance of Bonds	0.00	0.00	0.00	0.00
Capital Debt Refund	0.00	0.00	0.00	0.00
Other(Uses)	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Change in Fund Balances	<u>(465,881.28)</u>	<u>(465,881.28)</u>	<u>9,854,403.08</u>	<u>10,320,284.36</u>
Fund Balance - September 1 (Beginning)	<u>6,671,516.16</u>	<u>6,671,516.16</u>	<u>6,671,516.16</u>	<u>0.00</u>
Fund Balance	<u>\$6,205,634.88</u>	<u>\$6,205,634.88</u>	<u>\$16,525,919.24</u>	<u>\$10,320,284.36</u>

# Debt Service Remaining Budget Analysis



COLLEGE STATION ISD  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
March 31, 2014

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$54,110,504.85	\$553,566.05	\$16,500,950.82	\$71,165,021.72
Property Taxes	2,524,924.26	0.00	605,177.81	3,130,102.07
Allowance for Uncollectible Taxes (Credit)	(24,325.00)	0.00	(5,802.00)	(30,127.00)
Due from Other Governments	187,205.00	185,882.88	0.00	373,087.88
Due from Other Funds	313,018.82	0.00	0.00	313,018.82
Other Receivables	0.00	6,806.69	0.00	6,806.69
Deferred Expenditures	0.00	0.00	0.00	0.00
Prepaid Expenditures	20,000.00	0.00	0.00	20,000.00
Inventories	108,602.20	229,353.90	0.00	337,956.10
<b>Total Assets</b>	<b><u>\$57,239,930.13</u></b>	<b><u>\$975,609.52</u></b>	<b><u>\$17,100,326.63</u></b>	<b><u>\$75,315,866.28</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	\$22,551.48	\$0.00	\$0.00	\$22,551.48
Interest Payable-Current	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings Payable	103,724.51	0.00	0.00	103,724.51
Accrued Wages Payable	8,215,343.66	36,691.31	0.00	8,252,034.97
Due to Other Funds	0.00	0.00	0.00	0.00
Due to Other Governments	38,690.62	0.00	0.00	38,690.62
Unearned Revenues	0.00	60,408.10	0.00	60,408.10
<b>Total Liabilities</b>	<b><u>\$8,380,310.27</u></b>	<b><u>\$97,099.41</u></b>	<b><u>\$0.00</u></b>	<b><u>\$8,477,409.68</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue-Property taxes	2,408,218.84	0.00	574,407.39	2,982,626.23
<b>Total Deferred Inflows of Resources</b>	<b><u>2,408,218.84</u></b>	<b><u>0.00</u></b>	<b><u>574,407.39</u></b>	<b><u>2,982,626.23</u></b>
<b>Fund Balances:</b>				
<b>Non-Spendable:</b>				
Investments in Inventory	\$108,602.20	\$229,353.90	\$0.00	\$337,956.10
Prepaid Items	20,000.00	0.00	0.00	20,000.00
Outstanding Encumbrances	0.00	0.00	0.00	0.00
<b>Restricted:</b>				
Reported in the Food Service Fund	0.00	649,156.21	0.00	649,156.21
Reported in the Debt Service Fund	0.00	0.00	16,525,919.24	16,525,919.24
<b>Committed:</b>				
Construction	11,000,000.00	0.00	0.00	11,000,000.00
Self Insurance	65,691.06	0.00	0.00	65,691.06
Other Land	4,000,000.00	0.00	0.00	4,000,000.00
Assigned Other	180,740.00	0.00	0.00	180,740.00
<b>Unreserved and Undesignated:</b>				
Reported in the General Fund	31,076,367.76	0.00	0.00	31,076,367.76
<b>Total Fund Balances</b>	<b><u>\$46,451,401.02</u></b>	<b><u>\$878,510.11</u></b>	<b><u>\$16,525,919.24</u></b>	<b><u>\$63,855,830.37</u></b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b><u>\$57,239,930.13</u></b>	<b><u>\$975,609.52</u></b>	<b><u>\$17,100,326.63</u></b>	<b><u>\$75,315,866.28</u></b>

**College Station Independent School District  
Investment Summary  
As of 03/31/2014**

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
<b>TexPool</b>			
General Fund	100,354.33	2.56	
Debt Service	1,563,456.38	39.74	
Food Service Fund	156,185.62	3.94	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,408.49	0.00	
Total-Interest Earned		<u>46.24</u>	0.030%
<b>Lone Star</b>			
General Fund	10,127,243.82	350.29	
Debt Service	1,353,750.28	46.83	
Total-Interest Earned		<u>397.12</u>	0.041%
<b>Citibank Texas, N.A.</b>			
All Funds	94,939,837.38	40,948.76	0.540%
Total-Interest Earned		<u>40,948.76</u>	
Grand Total-Interest Earned		<u><u>41,392.12</u></u>	
No. of days in the current month:	31		



**College Station Independent School District  
Texpool Investment Detail  
As of 03/31/2014**

<b>Fund/Type</b>	<b>Date</b>	<b>Transaction Type</b>	<b>Interest Earned</b>	<b>Balance</b>
General Fund	March 1, 2014	Beginning Balance		100,354.25
	March 31, 2014	Interest Earned	2.56	100,356.81
		Ending Balance		<u><b>\$ 100,356.81</b></u>
Debt Service	March 1, 2014	Beginning Balance		1,563,455.10
	March 31, 2014	Interest Earned	39.74	1,563,494.84
		Ending Balance		<u><b>1,563,494.84</b></u>
Food Service Fund	March 1, 2014	Beginning Balance		156,185.49
	March 31, 2014	Interest Earned	3.94	156,189.43
		Ending Balance		<u><b>\$ 156,189.43</b></u>
Workers Compensation Fund	March 1, 2014	Beginning Balance		921.75
	March 31, 2014	Interest Earned	-	921.75
		Ending Balance		<u><b>\$ 921.75</b></u>
Pebble Creek Scholarship	March 1, 2014	Beginning Balance		3,408.49
	March 31, 2014	Interest Earned	-	3,408.49
		Ending Balance		<u><b>\$ 3,408.49</b></u>
<b>Totals</b>				<u><b>\$ 1,824,371.32</b></u>
			<b>Average Rate of Return</b>	<b>0.0299%</b>

**College Station Independent School District**  
**Lone Star Investment Detail**  
**Government Overnight Fund**  
**As of 03/31/2014**

<b>Fund/Type</b>	<b>Date</b>	<b>Transaction Type</b>	<b>Interest Earned</b>	<b>Balance</b>
General Fund	March 1, 2014	Beginning Balance		10,127,243.82
	March 31, 2014	Interest Earned	350.29	10,127,594.11
		Ending Balance		<u><b>\$ 10,127,594.11</b></u>
Debt Service	March 1, 2014	Beginning Balance		1,353,750.28
	March 31, 2014	Interest Earned	46.83	1,353,797.11
		Ending Balance		<u><b>\$ 1,353,797.11</b></u>
<b>Totals</b>				<u><b>\$ 11,481,391.22</b></u>
			Average Rate of Return	0.0407%

**College Station Independent School District  
Tax Collection Report  
As of March 31, 2014**

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	(68,226)	(14,448)	38,622	15,962	13,939	3,201	(10,950)
<b>Adjusted Tax Levy</b>	<b>\$ 88,570,239</b>	<b>\$ 642,313</b>	<b>\$ 450,572</b>	<b>\$ 373,508</b>	<b>\$ 363,555</b>	<b>\$ 1,225,077</b>	<b>\$ 91,625,263</b>
Tax Only Amount Paid	\$ 78,372,438	\$ 149,963	\$ 73,389	\$ 38,090	\$ 28,987	\$ 37,423	\$ 78,700,291
Percentage of Taxes Paid	0.00%	23.35%	16.29%	10.20%	7.97%	3.05%	85.89%
<b>Unpaid Tax</b>	<b>\$ 10,197,801</b>	<b>\$ 492,349.53</b>	<b>\$ 377,182.65</b>	<b>\$ 335,417.87</b>	<b>\$ 334,567.82</b>	<b>\$ 1,187,654</b>	<b>\$ 12,924,972</b>
Tax Only Amount Paid	\$ 78,372,438	\$ 149,963	\$ 73,389	\$ 38,090	\$ 28,987	\$ 37,423	\$ 78,700,291
Penalties & Interest Paid	76,946	35,289	11,960	6,251	3,404	6,769	140,618
<b>Payments Retained by District</b>	<b>\$ 78,449,384</b>	<b>\$ 185,252</b>	<b>\$ 85,349</b>	<b>\$ 44,340</b>	<b>\$ 32,391</b>	<b>\$ 44,192</b>	<b>\$ 78,840,909</b>
Attorney Fees Collected	-	\$ 30,579	\$ 7,025	\$ 2,989	\$ 1,388	\$ 2,614	44,596
Property Tax Revenue Budgeted							
<b>Total Payments Percentage</b>							<b>\$ 88,197,848</b> <b>89.23%</b>
Current Year Adjusted Levy							
<b>Total Payments Percentage</b>							<b>\$ 88,570,239</b> <b>88.86%</b>

**College Station Independent School District**  
**Combined Statement of Revenues and Expenditures**  
**District Activity Funds**  
**For the Period September 1 - March 31, 2014**

Location	Balance 09/01/13	Receipts	Expenses	Balance 03/31/14
A & M Consolidated High School	\$ 192,980.02	\$ 149,354.41	\$ 37,945.09	\$ 304,389.34
Timber Academy	3,707.03	3,180.80	2,139.44	4,748.39
College Station High School	8,707.57	33,647.08	4,934.15	37,420.50
College Station Middle School	24,527.15	19,633.59	16,365.91	27,794.83
A & M Middle School	7,498.20	26,981.08	15,196.83	19,282.45
South Knoll Elementary School	39,171.35	11,517.48	11,120.47	39,568.36
College Hills Elementary School	22,415.63	35,997.50	29,626.57	28,786.56
Southwood Valley Elementary School	3,864.69	31,651.66	19,381.99	16,134.36
Rock Prairie Elementary School	19,364.01	10,085.56	8,075.02	21,374.55
Pebble Creek Elementary School	24,401.38	28,731.37	30,225.81	22,906.94
Forest Ridge Elementary School	76,346.31	57,415.48	22,780.77	110,981.02
Creek View Elementary School	25,876.21	5,931.14	7,525.47	24,281.88
Greens Prairie Elementary School	8,507.17	60,371.90	33,271.70	35,607.37
Oakwood Intermediate School	40,003.00	71,649.89	75,574.71	36,078.18
Cypress Grove Intermediate School	50,157.58	55,599.06	47,178.17	58,578.47
<b>Subtotal-Campus Funds</b>	<b>547,527.30</b>	<b>601,748.00</b>	<b>361,342.10</b>	<b>787,933.20</b>
District-Wide Activity Fund	8,676.20	1,250.00	901.74	9,024.46
Barbara Bush Parent Center	52,914.94	1,459.98	852.23	53,522.69
<b>Grand Totals</b>	<b>\$ 609,118.44</b>	<b>\$ 604,457.98</b>	<b>\$ 363,096.07</b>	<b>\$ 850,480.35</b>