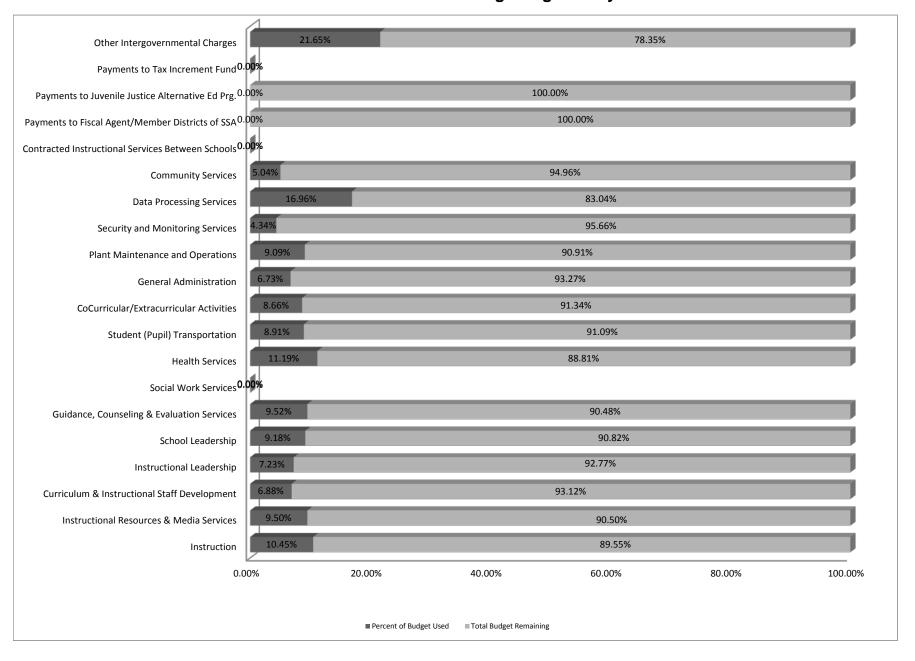
COLLEGE STATION ISD BALANCE SHEET GOVERNMENTAL FUNDS September 30, 2014

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$27,663,779.47	\$49,794.44	\$6,365,939.86	\$34,079,513.77
Property Taxes	2,687,285.82	0.00	649,891.09	3,337,176.91
Allowance for Uncollectible Taxes (Credit)	(26,757.14)	0.00	(6,467.83)	(33,224.97)
Due from Other Governments	234,279.00	318,810.85	0.00	553,089.85
Due from Other Funds	79,473.02	0.00	0.00	79,473.02
Other Receivables	1,863.91	9,458.21	0.00	11,322.12
Deferred Expenditures	0.00	0.00	0.00	0.00
Prepaid Expenditures	20,000.00	0.00	0.00	20,000.00
Inventories	99,389.78	196,863.36	0.00	296,253.14
Total Assets	\$30,759,313.86	\$574,926.86	\$7,009,363.12	\$38,343,603.84
LIABILITIES AND FUND BALANCES Liabilities:	Ф2C0 220 C2	Ф 7 707 04	#0.00	\$277.057.07
Accounts Payable	\$369,320.63	\$7,737.34	\$0.00	\$377,057.97
Interest Payable-Current Payroll Deductions and Withholdings Payable	0.00 17,039.48	0.00 0.00	0.00 0.00	0.00 17,039.48
Accrued Wages Payable	4,416,352.40	9,576.86	0.00	4,425,929.26
Due to Other Funds	0.00	0.00	0.00	0.00
Due to Other Governments	55,204.52	0.00	0.00	55,204.52
Unearned Revenues	0.00	110,068.72	0.00	110,068.72
Total Liabilities	\$4,857,917.03	\$127,382.92	\$0.00	\$4,985,299.95
DEFENDED INITIOWS OF DESCRIPTION				
DEFERRED INFLOWS OF RESOURCES Unavailable Revenue-Property taxes	2 649 056 20	0.00	640 245 64	2 200 272 02
Total Deferred Inflows of Resources	2,648,956.39 2,648,956.39	0.00	640,315.64 640,315.64	3,289,272.03 3,289,272.03
Total Deferred filliows of Resources	2,040,000.00	0.00	040,010.04	0,200,272.00
Fund Balances:				
Non-Spendable:	\$99,389.78	\$103,703.15	\$0.00	\$203,092.93
Investments in Inventory Prepaid Items	20,000.00	0.00	0.00	20,000.00
Outstanding Encumbrances	0.00	0.00	0.00	0.00
Restricted:	0.00	0.00	0.00	0.00
Reported in the Food Service Fund	0.00	343,840.79	0.00	343,840.79
Reported in the Debt Service Fund	0.00	0.00	6,369,047.48	6,369,047.48
Committed:	0.00	0.00	0,000,017.10	0,000,011110
Construction	11,000,000.00	0.00	0.00	11,000,000.00
Self Insurance	0.00	0.00	0.00	0.00
Other Land	4,000,000.00	0.00	0.00	4,000,000.00
Assigned Other	0.00	0.00	0.00	0.00
Unreserved and Undesignated:				
Reported in the General Fund	8,132,870.66	0.00	0.00	8,132,870.66
Total Fund Balances	\$23,252,260.44	\$447,543.94	\$6,369,047.48	\$30,068,851.86
Total Liabilities, Deferred Inflows of Resources, and				
Fund Balances	\$30,759,133.86	\$574,926.86	\$7,009,363.12	\$38,343,423.84

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - GENERAL FUND SEPTEMBER 1 - SEPTEMBER 30, 2014

			Actual Amounts (GAAP Basis)	Variance With Final Budget
	Budgeted	Amounts	(-	Positive or
	Original	Final		(Negative)
REVENUES:	ATE OFF 101 00	ATE OFF 101 00	4070 070 00	(47.4.700.400.00)
Total Local and Intermediate Sources	\$75,055,481.00	\$75,055,481.00	\$273,072.62	(\$74,782,408.38)
State Program Revenues	12,175,982.95	12,175,982.95	1,670,722.00	(10,505,260.95)
Federal Program Revenues	250,000.00	250,000.00	0.00	(250,000.00)
Total Revenues	87,481,463.95	87,481,463.95	1,943,794.62	(85,537,669.33)
EXPENDITURES:				
Current:				
Instruction	55,164,839.65	55,164,839.65	5,766,350.33	49,398,489.32
Instructional Resources & Media Services	869,015.21	869,015.21	82,556.40	786,458.81
Curriculum & Instructional Staff Development	897,879.36	897,879.36	61,772.76	836,106.60
Instructional Leadership	1,594,681.91	1,594,681.91	115,354.91	1,479,327.00
School Leadership	5,439,309.90	5,438,439.90	499,289.71	4,939,150.19
Guidance, Counseling & Evaluation Services	2,884,856.39	2,884,856.39	274,512.53	2,610,343.86
Social Work Services	0.00	0.00	0.00	0.00
Health Services	972,978.63	972,978.63	108,859.40	864,119.23
Student (Pupil) Transportation	2,492,241.96	2,492,241.96	222,158.21	2,270,083.75
CoCurricular/Extracurricular Activities	4,340,616.27	4,340,616.27	375,723.37	3,964,892.90
General Administration	2,393,765.16	2,393,765.16	161,015.27	2,232,749.89
Plant Maintenance and Operations	9,836,441.09	9,836,441.09	894,233.49	8,942,207.60
Security and Monitoring Services	389,985.62	390,855.62	16,968.09	373,887.53
Data Processing Services	2,059,867.24	2,059,867.24	349,285.71	1,710,581.53
Community Services	148,714.97	148,714.97	7,489.05	141,225.92
Contracted Instructional Services Between Schools	0.00	0.00	0.00	0.00
Payments to Fiscal Agent/Member Districts of SSA	130,000.00	130,000.00	0.00	130,000.00
Payments to Juvenile Justice Alternative Ed Prg.	10,000.00	10,000.00	0.00	10,000.00
Payments to Tax Increment Fund	0.00	0.00	0.00	0.00
Other Intergovernmental Charges	887,000.00	887,000.00	192,055.57	694,944.43
Total Expenditures	90,512,193.36	90,512,193.36	9,127,624.80	81,384,568.56
Excess (Deficiency) of Revenues Over (Under)	(0.000.700.44)	(0.000.700.44)	(7.400.000.40)	(4.450.400.77)
Expenditures	(3,030,729.41)	(3,030,729.41)	(7,183,830.18)	(4,153,100.77)
OTHER FINANCING SOURCES (USES):				
Sale of Real and Personal Property	0.00	0.00	0.00	0.00
Capital Leases	0.00	0.00	0.00	0.00
Transfer In	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	(7,183,830.18)	(4,153,100.77)
5 ,				
Net Change in Fund Balances	(3,030,729.41)	(3,030,729.41)	(7,183,830.18)	(4,153,100.77)
Fund Balance - September 1 (Beginning)	30,436,090.62	30,436,090.62	30,436,090.62	0.00
Fund Balance	\$27,405,361.21	\$27,405,361.21	\$23,252,260.44	(\$4,153,100.77)

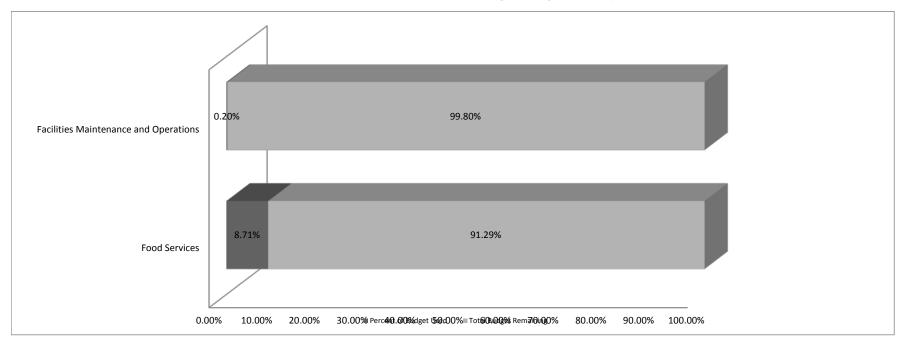
General Fund Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM SEPTEMBER 1 - SEPTEMBER 30, 2014

			Actual Amounts (GAAP Basis)	Variance With Final Budget
	Budgeted	Amounts	,	Positive or
	Original	Final		(Negative)
REVENUES:				
Total Local and Intermediate Sources	\$2,655,500.00	\$2,655,500.00	\$281,620.08	(\$2,373,879.92)
State Program Revenues	28,000.00	28,000.00	0.00	(\$28,000.00)
Federal Program Revenues	2,735,733.00	2,735,733.00	318,810.85	(\$2,416,922.15)
Total Revenues	5,419,233.00	5,419,233.00	600,430.93	(\$4,818,802.07)
EXPENDITURES: Current:				
Food Services	5,338,827.63	5,338,827.63	465,091.86	4,873,735.77
Facilities Maintenance and Operations	80,300.00	80,300.00	163.00	80,137.00
Total Expenditures	5,419,127.63	5,419,127.63	465,254.86	4,953,872.77
Net Change in Fund Balances	105.37	105.37	135,176.07	135,070.70
Fund Balance - September 1 (Beginning)	312,367.87	312,367.87	312,367.87	0.00
Fund Balance	\$312,473.24	\$312,473.24	\$447,543.94	\$135,070.70

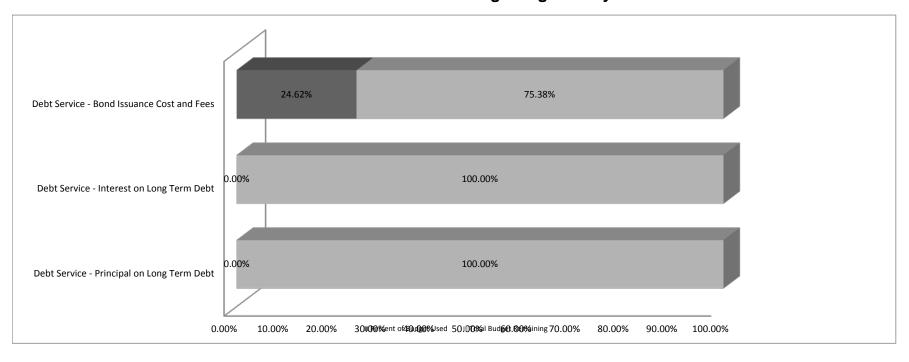
Child Nutrition Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - DEBT SERVICE FUND SEPTEMBER 1 - SEPTEMBER 30, 2014

	Budgeted	Amounts	Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or
	Original	Final		(Negative)
REVENUES: Total Local and Intermediate Sources	\$24,364,644.00	\$24,364,644.00	\$19,949.24	(\$24,344,694.76)
Total Revenues	24,364,644.00	24,364,644.00	19,949.24	(24,344,694.76)
EXPENDITURES: Debt Service: Debt Service - Principal on Long Term Debt	12,055,000.00 13,012,968.77	12,055,000.00 13,012,968.77	0.00 0.00	12,055,000.00 13,012,968.77
Debt Service - Interest on Long Term Debt Debt Service - Bond Issuance Cost and Fees	6,500.00	6,500.00	1,600.00	4,900.00
Total Expenditures	25,074,468.77	25,074,468.77	1,600.00	25,072,868.77
Excess (Deficiency) of Revenues Over (Under) Expenditures	(709,824.77)	(709,824.77)	18,349.24	728,174.01
OTHER FINANCING SOURCES (USES): Capital Related Debt Issued (Regular Bonds) Premium or Discount on Issuance of Bonds Capital Debt Refund Other(Uses)	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00
Net Change in Fund Balances	(709,824.77)	(709,824.77)	18,349.24	728,174.01
Fund Balance - September 1 (Beginning)	6,350,698.24	6,350,698.24	6,350,698.24	0.00
Fund Balance	\$5,640,873.47	\$5,640,873.47	\$6,369,047.48	\$728,174.01

Debt Service Remaining Budget Analysis



College Station Independent School District Tax Collection Report As of September 30, 2014

	-0.1.4		2012			2009	Total
Tax Year:	2014	2013	2012	2011	2010	& Prior	All Years
Tax Levy Beginning of Year	\$ 99,142,579	\$ 686,517	\$ 442,374	\$ 353,368	\$ 322,891	\$ 1,499,327	\$ 102,447,056
Changes & Adjustments for Year	-	0	-	0	0	(16)	\$ (16)
Adjusted Tax Levy	\$ 99,142,579	\$ 686,517	\$ 442,374	\$ 353,368	\$ 322,891	\$ 1,499,311	\$ 102,447,039
Tax Only Amount Paid Percentage of Taxes Paid	\$ 0.00%	\$ 49,292 7.18%	\$ 17,791 4.02%	\$ 2,954 0.84%	\$ 756 0.23%	\$ 2,654 0.18%	\$ 73,447 0.07%
Unpaid Tax	\$ 99,142,579	\$ 637,224.25	\$ 424,583.42	\$ 350,413.64	\$ 322,134.95	\$ 1,496,656	\$ 102,373,592
Tax Only Amount Paid Penalties & Interest Paid	\$ - 0	\$ 49,292 9,421	\$ 17,791 5,661	\$ 2,954 1,287	\$ 756 423	\$ 2,654 2,184	\$ 73,447 18,977
Payments Retained by District	\$ -	\$ 58,714	\$ 23,452	\$ 4,241	\$ 1,179	\$ 4,839	\$ 92,425
Attorney Fees Collected	\$ -	\$ 8,650	\$ 3,518	\$ 636	\$ 177	\$ 724	13,705
Property Tax Revenue Budgeted Total Payments Percentage							\$ 98,556,775 0.07%
Current Year Adjusted Levy Total Payments Percentage							\$ 99,142,579 0.07%

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

For the Period September 1 - September 30, 2014

	Balance					Balance
Location	09/01/14		Receipts	E	Expenses	9/30/14
A & M Consolidated High School	\$ 255,749.99	\$	29,547.89	\$	4,561.97	\$ 280,735.91
Timber Academy	3,298.82		1.53		0.00	3,300.35
College Station High School	30,113.95		12,203.39		864.56	41,452.78
College Station Middle School	20,156.96		9.04		66.68	20,099.32
A & M Middle School	16,479.80		2,455.43		11,351.17	7,584.06
South Knoll Elementary School	48,039.92		737.84		168.94	48,608.82
College Hills Elementary School	12,715.68		1,162.55		1,011.98	12,866.25
Southwood Valley Elementary School	5,985.59		7,732.45		54.50	13,663.54
Rock Prairie Elementary School	18,099.25		8.09		638.00	17,469.34
Pebble Creek Elementary School	21,807.21		7,757.65		3,043.27	26,521.59
Forest Ridge Elementary School	35,027.13		961.05		596.80	35,391.38
Creek View Elementary School	60,101.45		680.53		4,770.41	56,011.57
Greens Prairie Elementary School	22,947.51		418.81		271.08	23,095.24
Oakwood Intermediate School	30,377.96		4,424.35		4,859.79	29,942.52
Cypress Grove Intermediate School	47,738.86		17,591.39		294.75	65,035.50
Subtotal-Campus Funds	628,640.08		85,691.99		32,553.90	681,778.17
District-Wide Activity Fund	10,845.87		4.85		0.00	10,850.72
Barbara Bush Parent Center	61,444.73		29.27		261.91	61,212.09
Grand Totals	\$ 700,930.68	\$	85,726.11	\$	32,815.81	\$ 753,840.98

College Station Independent School District Investment Summary As of 09/30/2014

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	100,369.82	2.74	
Debt Service	1,563,696.89	42.81	
Food Service Fund	156,209.70	4.28	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,408.49	0.00	
Total-Interest Earned		49.83	0.033%
Lone Star			
General Fund	10,129,565.48	386.69	
Debt Service	1,354,060.63	51.69	
Total-Interest Earned		438.38	0.046%
BB&T			
All Funds	110,056,937.48	49,064.14	0.527%
Total-Interest Earned		49,064.14	
Grand Total-Interest Earned		49,552.35	
No. of days in the current month:	30		

College Station Independent School District Texpool Investment Detail As of 09/30/2014

Fund/Type	Date	Transaction Type	Interest Earned	Balance
General Fund	September 1, 2014	Beginning Balance		100,369.73
	September 30, 2014	Interest Earned	2.74	100,372.47
		Ending Balance		\$ 100,372.47
Debt Service	September 1, 2014	Beginning Balance		1,563,695.46
	September 30, 2014	Interest Earned	42.81	1,563,738.27
		Ending Balance		1,563,738.27
Food Service Fund	September 1, 2014	Beginning Balance		156,209.56
	September 30, 2014	Interest Earned	4.28	156,213.84
		Ending Balance		\$ 156,213.84
Workers Compensation Fund	September 1, 2014	Beginning Balance		921.75
	September 30, 2014	Interest Earned	-	921.75
		Ending Balance		\$ 921.75
Pebble Creek Scholarship	September 1, 2014	Beginning Balance		3,408.49
r ebbie ereek seriolarsinp	September 30, 2014	Interest Earned	_	3,408.49
	3cptc111bc1 30, 2014			
		Ending Balance		\$ 3,408.49
		Totals		\$ 1,824,654.82

Average Rate of Return 0.0333%

College Station Independent School District Lone Star Investment Detail Government Overnight Fund As of 09/30/2014

Fund/Type	Date	Transaction Type	Interest Earned	Balance
General Fund	September 1, 2014	Beginning Balance		10,129,565.48
	September 30, 2014	Interest Earned	386.69	10,129,952.17
		Ending Balance		\$ 10,129,952.17
Debt Service	September 1, 2014 September 30, 2014	Beginning Balance Interest Earned Ending Balance	51.69	1,354,060.63 1,354,112.32 \$ 1,354,112.32
		Totals		\$ 11,484,064.49

Average Rate of Return 0.0464%

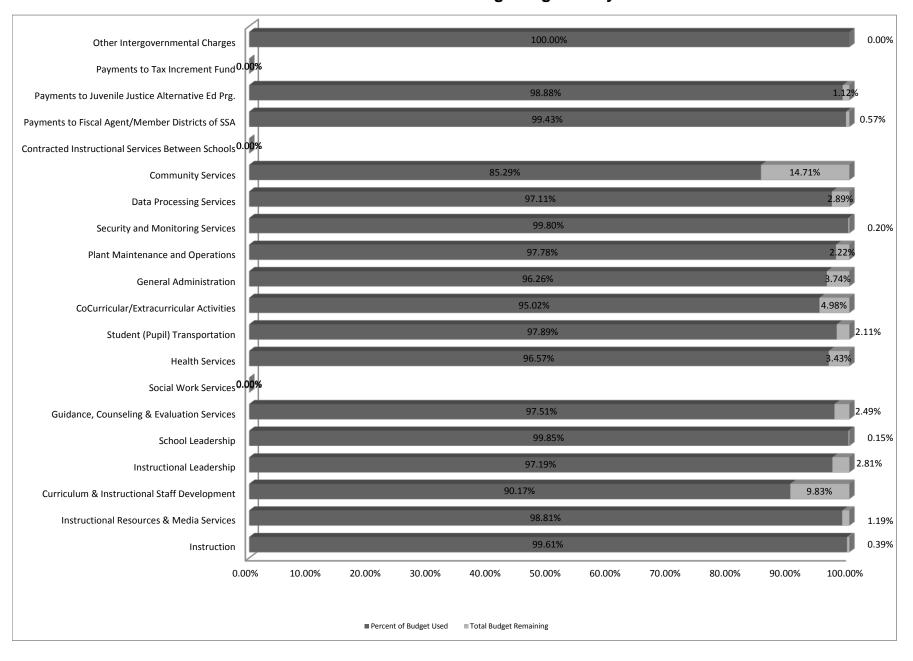
COLLEGE STATION ISD BALANCE SHEET GOVERNMENTAL FUNDS August 31, 2014

ASSETS					_
Cash and Cash Equivalents \$30,553,636.26 \$162,856.51 \$6,342,483.03 \$3,758,76.80 Property Taxes 2,692,018.36 0.00 651,186.83 3,343,186.99 Allowance for Uncollectible Taxes (Credit) (26,757.14) 0.00 66,467.83 (33,224.97) Due from Other Governments 2,523,592.00 62,697.50 0.00 2566,289.50 Due from Other Funds 340,431.04 0.00 0.00 340,431.04 Other Receivables 0.00 0.00 0.00 340,431.04 Deferred Expenditures 0.00 0.00 0.00 0.00 Prepaid Expenditures 0.00 0.00 0.00 20,000.00 Investories 109,281.81 215,530.47 0.00 324,812.28 Total Assets \$36,235,089.78 \$451,326.07 \$6,991,013.88 \$43,677,429.73 LIABILITIES AND FUND BALANCES Liabilities \$36,235,089.78 \$451,326.07 \$6,991,013.88 \$43,677,429.73 LIABILITIES AND FUND BALANCES Liabilities \$31,444,443.01 \$28,889.48 \$0.00 \$0.00					
Property Taxes	ASSETS				
Property Taxes	Cash and Cash Equivalents	\$30,553,636.26	\$162,856.51	\$6,342,483.03	\$37,058,975.80
Allowance for Uncollecitible Taxes (Credit)					
Due from Other Governments 2,523,592,00 62,897,50 0.00 2,586,289,50 Due from Other Funds 340,431,04 0.00 0.00 340,431,04 Other Receivables 22,887,45 10,241,59 3,830,05 36,959,09 Deferred Expenditures 0.00 0.00 0.00 20,000,00 Inventories 109,281,81 215,530,47 0.00 324,812,28 Total Assets \$36,235,089,78 \$451,326,07 \$6,991,013,88 \$43,677,429,73 LABILITIES AND FUND BALANCES Liabilities: *** *** *** *** *** *** \$44,81,326,07 \$6,991,013,88 \$43,677,429,73 ***			0.00		
Other Receivables 22,887.45 10,241.59 3,830.05 36,959.09 Deferred Expenditures 0.00 0.00 0.00 20,000.00 Irvenditures 20,000.00 0.00 0.00 324,812.28 Total Assets \$36,235,089.78 \$451,326.07 \$6,991,013.88 \$34,677,429.73 LIABLITIES AND FUND BALANCES Lizibilities: **** **** \$0.00 0.00 \$443,332.49 Interest Payable \$414,443.01 \$28,889.48 \$0.00 \$443,332.49 Interest Payable- Current 0.00 0.00 0.00 \$0.00 Payroll Deductions and Withholdings Payable 9.312.22 0.00 0.00 \$9,312.22 Accrued Wages Payable 2,622,918.54 0.00 0.00 \$0.00 \$9,00 \$9,00 \$9,00 \$10,00 \$16,00 \$0.00 \$16,00 \$0.00 \$16,00 \$0.00 \$16,00 \$0.00 \$16,00 \$0.00 \$16,00 \$0.00 \$16,00 \$0.00 \$16,00 \$0.00 \$15,60 \$1,60 \$0.00 \$1,60		2,523,592.00	62,697.50	0.00	2,586,289.50
Deferred Expenditures 0.00 0.00 0.00 20.00 Prepaid Expenditures 20,000.00 0.00 0.00 20,000.00 Inventories 109,281.81 215,530.47 0.00 324,812.28 Total Assets \$36,235,089.78 \$451,326.07 \$6,991,013.88 \$43,677,429.73 LIABILITIES AND FUND BALANCES Liabilities: *** *** *** \$414,443.01 \$28,889.48 \$0.00 \$443,332.49 *** Interest Payable-Current 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 9,312.22 0.00 0.00 9,312.22 0.00 0.00 0.00 9,312.22 0.00	Due from Other Funds	340,431.04	0.00	0.00	340,431.04
Prepaid Expenditures 20,000.00 0.00 0.00 20,000.00 Inventories 109,281.81 215,530.47 0.00 324,812.82 Total Assets \$36,235,089.78 \$451,326.07 \$6,991,013.88 \$34,677,429.73 LIABILITIES AND FUND BALANCES Liabilities: *** *** *** *** \$414,443.01 \$28,889.48 \$0.00 \$443,332.49 \$419,322.49 \$419,222.49 \$419,222.49 \$419,222.49 \$419,222.49 \$419,222.49 \$419,222.49 \$419,222.49	Other Receivables	22,887.45	10,241.59	3,830.05	36,959.09
Inventories	Deferred Expenditures	0.00	0.00	0.00	0.00
Total Assets	Prepaid Expenditures	20,000.00	0.00	0.00	20,000.00
Liabilities	Inventories	109,281.81	215,530.47	0.00	324,812.28
Liabilities: Accounts Payable \$414,443.01 \$28,889.48 \$0.00 \$443,332.49 Interest Payable-Current 0.00 0.00 0.00 0.00 0.00 Payroll Deductions and Withholdings Payable 9,312.22 0.00 0.00 2,622,918.54 Due to Other Funds 0.00 0.00 0.00 0.00 0.00 54,609.00 Due to Other Governments 54,609.00 0.00 0.00 54,609.00 0.00 54,609.00 Unearned Revenues 48,760.00 110,068.72 0.00 158,828.72 Total Liabilities \$3,150,042.77 \$138,958.20 \$0.00 \$3,289,000.97 DEFERRED INFLOWS OF RESOURCES Unavailable Revenue-Property taxes 2,648,956.39 0.00 640,315.64 3,289,272.03 Total Deferred Inflows of Resources 2,648,956.39 0.00 640,315.64 3,289,272.03 Fund Balances: Non-Spendable: Investments in Inventory \$109,281.81 \$105,461.76 \$0.00 \$214,743.57 Prepaid Items 20,000.00 0.00 0.00 0.00 </td <td>Total Assets</td> <td>\$36,235,089.78</td> <td>\$451,326.07</td> <td>\$6,991,013.88</td> <td>\$43,677,429.73</td>	Total Assets	\$36,235,089.78	\$451,326.07	\$6,991,013.88	\$43,677,429.73
Interest Payable-Current 0.00 0.00 0.00 0.00 Payroll Deductions and Withholdings Payable 9,312.22 0.00 0.00 9,312.22 Accrued Wages Payable 2,622,918.54 0.00 0.00 2,622,918.54 Due to Other Funds 0.00 0.00 0.00 54,609.00 Une armed Revenues 48,760.00 110,068.72 0.00 54,609.00 Unearmed Revenues 48,760.00 110,068.72 0.00 54,609.00 DEFERRED INFLOWS OF RESOURCES 110,068.72 0.00 \$3,289,000.97 DEFERRED INFLOWS OF RESOURCES 10available Revenue-Property taxes 2,648,956.39 0.00 640,315.64 3,289,272.03 Total Deferred Inflows of Resources 2,648,956.39 0.00 640,315.64 3,289,272.03 Fund Balances: Non-Spendable: Investments in Inventory \$109,281.81 \$105,461.76 \$0.00 \$214,743.57 Prepaid Items 0.00 0.00 0.00 20,000.00 Outstancining Encumbrances 0.00 0.00 0.00<	Liabilities:	¢44.4.442.04	¢20,000,40	\$0.00	¢442.222.40
Payroll Deductions and Withholdings Payable 9,312.22 0.00 0.00 9,312.22 Accrued Wages Payable 2,622,918.54 0.00 0.00 2,622,918.54 Due to Other Funds 0.00 0.00 0.00 0.00 Due to Other Governments 54,609.00 0.00 0.00 54,609.00 Unearned Revenues 48,760.00 110,068.72 0.00 158,828.72 Total Liabilities \$3,150,042.77 \$138,958.20 \$0.00 \$3,289,000.97 DEFERRED INFLOWS OF RESOURCES Unavailable Revenue-Property taxes 2,648,956.39 0.00 640,315.64 3,289,272.03 Total Deferred Inflows of Resources 2,648,956.39 0.00 640,315.64 3,289,272.03 Total Balances: Non-Spendable: Investments in Inventory \$109,281.81 \$105,461.76 \$0.00 \$214,743.57 Prepaid Items 20,000.00 0.00 0.00 20,000.00 Outstanding Encumbrances 0.00 0.00 0.00 20,000.00 Reported in the Food Service Fund	•			•	
Accrued Wages Payable 2,622,918.54 0.00 0.00 2,622,918.54 Due to Other Funds 0.00 0.00 0.00 0.00 Due to Other Governments 54,609.00 0.00 0.00 54,609.00 Unearned Revenues 48,760.00 110,068.72 0.00 \$3,289,000.97 Total Liabilities \$3,150,042.77 \$138,958.20 \$0.00 \$3,289,000.97 DEFERRED INFLOWS OF RESOURCES Unavailable Revenue-Property taxes 2,648,956.39 0.00 640,315.64 3,289,272.03 Total Deferred Inflows of Resources Variable Revenue-Property taxes 2,648,956.39 0.00 640,315.64 3,289,272.03 Total Deferred Inflows of Resources 2,648,956.39 0.00 640,315.64 3,289,272.03 Fund Balances: Non-Spendable: Investments in Inventory \$109,281.81 \$105,461.76 \$0.00 \$20,000.00 \$0.00 \$0.00 \$20,000.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$					
Due to Other Funds 0.00 0.00 0.00 0.00 Due to Other Governments 54,609.00 0.00 0.00 54,609.00 Unearned Revenues 48,760.00 110,068.72 0.00 158,828.72 Total Liabilities \$3,150,042.77 \$138,958.20 \$0.00 \$3,289,000.97 DEFERRED INFLOWS OF RESOURCES Unavailable Revenue-Property taxes 2,648,956.39 0.00 640,315.64 3,289,272.03 Total Deferred Inflows of Resources 2,648,956.39 0.00 640,315.64 3,289,272.03 Fund Balances: Non-Spendable: Investments in Inventory \$109,281.81 \$105,461.76 \$0.00 \$214,743.57 Prepaid Items 20,000.00 0.00 0.00 20,000.00 Outstanding Encumbrances 0.00 0.00 0.00 20,000.00 Restricted: Reported in the Food Service Fund 0.00 206,906.11 0.00 206,906.11 Reported in the Debt Service Fund 0.00 0.00 6,350,698.24 6,350,698.24 6,350,698.24 C		•			
Due to Other Governments 54,609.00 0.00 0.00 54,609.00 Unearned Revenues 48,760.00 110,068.72 0.00 158,828.72 Total Liabilities \$3,150,042.77 \$138,958.20 \$0.00 \$3,289,000.97 DEFERRED INFLOWS OF RESOURCES Unavailable Revenue-Property taxes Total Deferred Inflows of Resources 2,648,956.39 0.00 640,315.64 3,289,272.03 Fund Balances: Non-Spendable: Investments in Inventory \$109,281.81 \$105,461.76 \$0.00 \$214,743.57 Prepaid Items 20,000.00 0.00 0.00 20,000.00 Outstanding Encumbrances 0.00 0.00 0.00 206,906.00 Restricted: Resported in the Food Service Fund 0.00 206,906.11 0.00 206,906.11 Reported in the Debt Service Fund 0.00 0.00 6,350,698.24 6,350,698.24 Committed: Construction 11,000,000.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 <	• •				
Unearned Revenues 48,760.00 110,068.72 0.00 158,828.72 Total Liabilities \$3,150,042.77 \$138,958.20 \$0.00 \$3,289,000.97 DEFERRED INFLOWS OF RESOURCES Unavailable Revenue-Property taxes 2,648,956.39 0.00 640,315.64 3,289,272.03 Total Deferred Inflows of Resources 2,648,956.39 0.00 640,315.64 3,289,272.03 Fund Balances: Non-Spendable: Investments in Inventory \$109,281.81 \$105,461.76 \$0.00 \$214,743.57 Prepaid Items 20,000.00 0.00 0.00 20,000.00 Outstanding Encumbrances 0.00 0.00 0.00 20,000.00 Restricted: Reported in the Food Service Fund 0.00 206,906.11 0.00 206,906.11 Reported in the Debt Service Fund 0.00 0.00 6,350,698.24 6,350,698.24 Committed: Construction 11,000,000.00 0.00 0.00 1,000,000.00 Self Insurance 0.00 0.00 0.00 0.00 0.00 0.00 <td></td> <td></td> <td></td> <td></td> <td></td>					
Total Liabilities					
DEFERRED INFLOWS OF RESOURCES Unavailable Revenue-Property taxes 2,648,956.39 0.00 640,315.64 3,289,272.03 Total Deferred Inflows of Resources 2,648,956.39 0.00 640,315.64 3,289,272.03 Fund Balances: Non-Spendable: Investments in Inventory \$109,281.81 \$105,461.76 \$0.00 \$214,743.57 Prepaid Items 20,000.00 0.00 0.00 20,000.00 Outstanding Encumbrances 0.00 0.00 0.00 20,000.00 Restricted: Reported in the Food Service Fund 0.00 206,906.11 0.00 206,906.11 Reported in the Debt Service Fund 0.00 206,906.11 0.00 206,906.11 Reported in the Debt Service Fund 0.00 0.00 6,350,698.24 6,350,698.24 Committed: Construction 11,000,000.00 0.00 0.00 11,000,000.00 Self Insurance 0.00 0.00 0.00 0.00 11,000,000.00 Other Land 4,000,000.00 0.00					
Unavailable Revenue-Property taxes 2,648,956.39 0.00 640,315.64 3,289,272.03 Total Deferred Inflows of Resources 2,648,956.39 0.00 640,315.64 3,289,272.03 Fund Balances: Non-Spendable: Investments in Inventory \$109,281.81 \$105,461.76 \$0.00 \$214,743.57 Prepaid Items 20,000.00 0.00 0.00 20,000.00 Outstanding Encumbrances 0.00 0.00 0.00 0.00 Restricted: Reported in the Food Service Fund 0.00 206,906.11 0.00 206,906.11 Reported in the Debt Service Fund 0.00 0.00 6,350,698.24 6,350,698.24 Comstruction 11,000,000.00 0.00 0.00 11,000,000.00 Self Insurance 0.00 0.00 0.00 0.00 Other Land 4,000,000.00 0.00 0.00 4,000,000.00 Assigned Other 0.00 0.00 0.00 0.00 0.00 Unreserved and Undesignated: 8 15,306,808	Total Liabilities	ψ0,100,042.77	Ψ100,300.20	ψ0.00	ψ0,200,000.01
Total Deferred Inflows of Resources 2,648,956.39 0.00 640,315.64 3,289,272.03 Fund Balances: Non-Spendable: Investments in Inventory \$109,281.81 \$105,461.76 \$0.00 \$214,743.57 Prepaid Items 20,000.00 0.00 0.00 20,000.00 Outstanding Encumbrances 0.00 0.00 0.00 0.00 Restricted: Reported in the Food Service Fund 0.00 206,906.11 0.00 206,906.11 Reported in the Debt Service Fund 0.00 0.00 6,350,698.24 6,350,698.24 Committed: Construction 11,000,000.00 0.00 0.00 11,000,000.00 Self Insurance 0.00 0.00 0.00 0.00 Other Land 4,000,000.00 0.00 0.00 4,000,000.00 Assigned Other 0.00 0.00 0.00 0.00 0.00 Unreserved and Undesignated: 15,306,808.81 0.00 0.00 15,306,808.81 Total Fund Balances					
Fund Balances: Non-Spendable: Investments in Inventory \$109,281.81 \$105,461.76 \$0.00 \$214,743.57 Prepaid Items 20,000.00 0.00 0.00 0.00 20,000.00 Outstanding Encumbrances 0.00 0.00 0.00 0.00 0.00 Restricted: Reported in the Food Service Fund 0.00 206,906.11 0.00 206,906.11 Reported in the Debt Service Fund 0.00 0.00 6,350,698.24 6,350,698.24 Committed: Construction 11,000,000.00 0.00 0.00 11,000,000.00 Self Insurance 0.00 0.00 0.00 0.00 11,000,000.00 Other Land 4,000,000.00 0.00 0.00 0.00 0.00 Assigned Other 0.00 0.00 0.00 0.00 0.00 Unreserved and Undesignated: Reported in the General Fund 15,306,808.81 0.00 0.00 15,306,808.81 Total Liabilities, Deferred Inflows of Resources, and	• •				
Non-Spendable: Investments in Inventory \$109,281.81 \$105,461.76 \$0.00 \$214,743.57 Prepaid Items 20,000.00 0.00 0.00 20,000.00 Outstanding Encumbrances 0.00 0.00 0.00 0.00 Restricted: Restricted: Reported in the Food Service Fund 0.00 206,906.11 0.00 206,906.11 Reported in the Debt Service Fund 0.00 0.00 6,350,698.24 6,350,698.24 Committed: Construction 11,000,000.00 0.00 0.00 11,000,000.00 Self Insurance 0.00 0.00 0.00 0.00 1,000,000.00 Other Land 4,000,000.00 0.00 0.00 0.00 4,000,000.00 Assigned Other 0.00 0.00 0.00 0.00 0.00 Unreserved and Undesignated: Reported in the General Fund 15,306,808.81 0.00 0.00 15,306,808.81 Total Fund Balances \$30,436,090.62 \$312,367.87 \$6,350,698.24 \$37,099,156.73 <td>Total Deferred Inflows of Resources</td> <td>2,648,956.39</td> <td>0.00</td> <td>640,315.64</td> <td>3,289,272.03</td>	Total Deferred Inflows of Resources	2,648,956.39	0.00	640,315.64	3,289,272.03
Investments in Inventory	Fund Balances:				
Prepaid Items 20,000.00 0.00 0.00 20,000.00 Outstanding Encumbrances 0.00 0.00 0.00 0.00 Restricted: Reported in the Food Service Fund 0.00 206,906.11 0.00 206,906.11 Reported in the Debt Service Fund 0.00 0.00 6,350,698.24 6,350,698.24 Committed: Construction 11,000,000.00 0.00 0.00 11,000,000.00 Self Insurance 0.00 0.00 0.00 0.00 0.00 Other Land 4,000,000.00 0.00 0.00 4,000,000.00 Assigned Other 0.00 0.00 0.00 0.00 Unreserved and Undesignated: Reported in the General Fund 15,306,808.81 0.00 0.00 15,306,808.81 Total Fund Balances \$30,436,090.62 \$312,367.87 \$6,350,698.24 \$37,099,156.73					
Outstanding Encumbrances 0.00 0.00 0.00 0.00 Restricted: Reported in the Food Service Fund 0.00 206,906.11 0.00 206,906.11 Reported in the Debt Service Fund 0.00 0.00 6,350,698.24 6,350,698.24 Committed: Construction 11,000,000.00 0.00 0.00 11,000,000.00 Self Insurance 0.00 0.00 0.00 0.00 0.00 Other Land 4,000,000.00 0.00 0.00 4,000,000.00 Assigned Other 0.00 0.00 0.00 0.00 Unreserved and Undesignated: Reported in the General Fund 15,306,808.81 0.00 0.00 15,306,808.81 Total Fund Balances \$30,436,090.62 \$312,367.87 \$6,350,698.24 \$37,099,156.73			\$105,461.76	•	
Restricted: Reported in the Food Service Fund 0.00 206,906.11 0.00 206,906.11 Reported in the Debt Service Fund 0.00 0.00 6,350,698.24 6,350,698.24 Committed: Construction 11,000,000.00 0.00 0.00 11,000,000.00 Self Insurance 0.00 0.00 0.00 0.00 0.00 Other Land 4,000,000.00 0.00 0.00 4,000,000.00 Assigned Other 0.00 0.00 0.00 0.00 Unreserved and Undesignated: Reported in the General Fund 15,306,808.81 0.00 0.00 15,306,808.81 Total Fund Balances \$30,436,090.62 \$312,367.87 \$6,350,698.24 \$37,099,156.73					·
Reported in the Food Service Fund 0.00 206,906.11 0.00 206,906.11 Reported in the Debt Service Fund 0.00 0.00 6,350,698.24 6,350,698.24 Committed: Construction 11,000,000.00 0.00 0.00 11,000,000.00 Self Insurance 0.00 0.00 0.00 0.00 0.00 Other Land 4,000,000.00 0.00 0.00 4,000,000.00 Assigned Other 0.00 0.00 0.00 0.00 Unreserved and Undesignated: Reported in the General Fund 15,306,808.81 0.00 0.00 15,306,808.81 Total Fund Balances \$30,436,090.62 \$312,367.87 \$6,350,698.24 \$37,099,156.73	<u> </u>	0.00	0.00	0.00	0.00
Reported in the Debt Service Fund 0.00 0.00 6,350,698.24 6,350,698.24 Committed: Construction 11,000,000.00 0.00 0.00 11,000,000.00 Self Insurance 0.00 0.00 0.00 0.00 Other Land 4,000,000.00 0.00 0.00 4,000,000.00 Assigned Other 0.00 0.00 0.00 0.00 0.00 Unreserved and Undesignated: Reported in the General Fund 15,306,808.81 0.00 0.00 15,306,808.81 Total Fund Balances \$30,436,090.62 \$312,367.87 \$6,350,698.24 \$37,099,156.73		0.00	206.906.11	0.00	206.906.11
Construction 11,000,000.00 0.00 0.00 11,000,000.00 Self Insurance 0.00 0.00 0.00 0.00 Other Land 4,000,000.00 0.00 0.00 4,000,000.00 Assigned Other 0.00 0.00 0.00 0.00 0.00 Unreserved and Undesignated: Reported in the General Fund 15,306,808.81 0.00 0.00 15,306,808.81 Total Fund Balances \$30,436,090.62 \$312,367.87 \$6,350,698.24 \$37,099,156.73 Total Liabilities, Deferred Inflows of Resources, and	Reported in the Debt Service Fund				
Self Insurance 0.00 0.00 0.00 0.00 Other Land 4,000,000.00 0.00 0.00 4,000,000.00 Assigned Other 0.00 0.00 0.00 0.00 0.00 Unreserved and Undesignated: Reported in the General Fund 15,306,808.81 0.00 0.00 15,306,808.81 Total Fund Balances \$30,436,090.62 \$312,367.87 \$6,350,698.24 \$37,099,156.73 Total Liabilities, Deferred Inflows of Resources, and					
Other Land 4,000,000.00 0.00 0.00 4,000,000.00 Assigned Other 0.00 0.00 0.00 0.00 0.00 Unreserved and Undesignated: Reported in the General Fund 15,306,808.81 0.00 0.00 15,306,808.81 Total Fund Balances \$30,436,090.62 \$312,367.87 \$6,350,698.24 \$37,099,156.73 Total Liabilities, Deferred Inflows of Resources, and					
Assigned Other 0.00 0.00 0.00 0.00 Unreserved and Undesignated: Reported in the General Fund 15,306,808.81 0.00 0.00 15,306,808.81 Total Fund Balances \$30,436,090.62 \$312,367.87 \$6,350,698.24 \$37,099,156.73 Total Liabilities, Deferred Inflows of Resources, and					
Unreserved and Undesignated: 15,306,808.81 0.00 0.00 15,306,808.81 Total Fund Balances \$30,436,090.62 \$312,367.87 \$6,350,698.24 \$37,099,156.73 Total Liabilities, Deferred Inflows of Resources, and					
Reported in the General Fund 15,306,808.81 0.00 0.00 15,306,808.81 Total Fund Balances \$30,436,090.62 \$312,367.87 \$6,350,698.24 \$37,099,156.73 Total Liabilities, Deferred Inflows of Resources, and		0.00	0.00	0.00	0.00
Total Fund Balances \$30,436,090.62 \$312,367.87 \$6,350,698.24 \$37,099,156.73 Total Liabilities, Deferred Inflows of Resources, and	· · · · · · · · · · · · · · · · · · ·				
Total Liabilities, Deferred Inflows of Resources, and	·				
	Total Fund Balances	\$30,436,090.62	\$312,367.87	\$6,350,698.24	\$37,099,156.73
	Total Liabilities, Deferred Inflows of Resources, and				
		\$36,235,089.78	\$451,326.07	\$6,991,013.88	\$43,677,429.73

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

			Actual Amounts (GAAP Basis)	Variance With Final Budget
	Budgeted Original	l Amounts Final	,	Positive or (Negative)
REVENUES:	Original	Tillal		(Negative)
Total Local and Intermediate Sources	\$70,319,948.00	\$70,340,121.60	\$70,715,732.90	\$375,611.30
State Program Revenues	10,874,526.31	12,376,044.31	12,556,378.51	180,334.20
Federal Program Revenues	0.00	0.00	0.00	0.00
Total Revenues	81,194,474.31	82,716,165.91	83,272,111.41	555,945.50
EXPENDITURES:				
Current:				
Instruction	52,065,299.26	51,859,412.50	51,659,488.16	199,924.34
Instructional Resources & Media Services	815,440.83	872,040.37	861,679.15	10,361.22
Curriculum & Instructional Staff Development	855,591.64	861,406.09	776,699.30	84,706.79
Instructional Leadership	1,416,693.59	1,561,663.91	1,517,827.37	43,836.54
School Leadership	4,988,348.96	5,278,790.96	5,271,039.28	7,751.68
Guidance, Counseling & Evaluation Services	2,596,437.83	2,835,488.10	2,764,943.76	70,544.34
Social Work Services	0.00	0.00	0.00	0.00
Health Services	938,119.80	888,951.38	858,449.16	30,502.22
Student (Pupil) Transportation	2,270,627.26	2,704,004.87	2,646,945.48	57,059.39
CoCurricular/Extracurricular Activities	3,922,225.61	4,310,347.34	4,095,533.37	214,813.97
General Administration	2,313,813.27	2,333,388.51	2,246,139.92	87,248.59
Plant Maintenance and Operations	9,378,287.83	9,619,633.98	9,406,390.75	213,243.23
Security and Monitoring Services	454,167.25	472,847.96	471,913.35	934.61
Data Processing Services	1,911,451.85	1,947,830.97	1,891,505.48	56,325.49
Community Services	174,847.51	172,948.84	147,514.39	25,434.45
Contracted Instructional Services Between Schools	0.00	0.00	0.00	0.00
Payments to Fiscal Agent/Member Districts of SSA	110,000.00	126,000.00	125,284.50	715.50
Payments to Juvenile Justice Alternative Ed Prg.	10,000.00	7,500.00	7,416.20	83.80
Payments to Tax Increment Fund	0.00	0.00	0.00	0.00
Other Intergovernmental Charges	866,630.00	835,130.00	835,092.27	37.73
Total Expenditures	85,087,982.49	86,687,385.78	85,583,861.89	1,103,523.89
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	(3,893,508.18)	(3,971,219.87)	(2,311,750.48)	1,659,469.39
OTHER FINANCING SOURCES (USES):				
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
Total Other Financing Sources (Uses)	0.00	0.00	(2,310,866.48)	1,659,469.39
Net Change in Fund Balances	(3,893,508.18)	(3,971,219.87)	(2,310,866.48)	1,659,469.39
Fund Balance - September 1 (Beginning)	32,746,957.10	32,746,957.10	32,746,957.10	0.00
Fund Balance	\$28,853,448.92	\$28,775,737.23	\$30,436,090.62	\$1,659,469.39

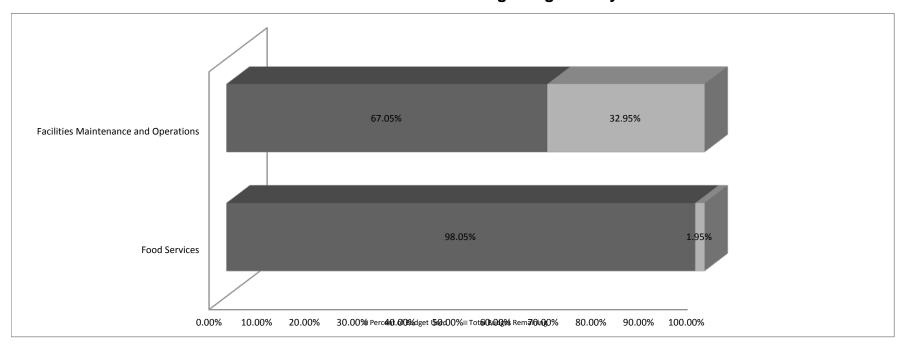
General Fund Remaining Budget Analysis



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

			Actual Amounts (GAAP Basis)	Variance With Final Budget
	Budgeted	Amounts	,	Positive or
	Original	Final		(Negative)
REVENUES:				
Total Local and Intermediate Sources	\$2,847,250.00	\$2,847,250.00	\$2,440,718.08	(\$406,531.92)
State Program Revenues	28,000.00	28,000.00	27,593.98	(\$406.02)
Federal Program Revenues	2,667,000.00	2,746,884.00	2,704,361.80	(\$42,522.20)
Total Revenues	5,542,250.00	5,622,134.00	5,172,673.86	(\$449,460.14)
EXPENDITURES: Current:				
Food Services	5,412,664.13	5,492,548.13	5,385,439.64	107,108.49
Facilities Maintenance and Operations	94,400.00	94,400.00	63,292.33	31,107.67
Total Expenditures	5,507,064.13	5,586,948.13	5,448,731.97	138,216.16
Net Change in Fund Balances	35,185.87	35,185.87	-276,058.11	-311,243.98
Fund Balance - September 1 (Beginning)	588,425.98	588,425.98	588,425.98	0.00
Fund Balance	\$623,611.85	\$623,611.85	\$312,367.87	(\$311,243.98)

Child Nutrition Remaining Budget Analysis



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

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or
	Original	Final		(Negative)
REVENUES: Total Local and Intermediate Sources	\$18,763,900.00	\$18,763,900.00	\$18,907,837.46	\$143,937.46
Total Revenues	18,763,900.00	18,763,900.00	18,907,837.46	143,937.46
EXPENDITURES: Debt Service: Debt Service - Principal on Long Term Debt	10,785,000.00	10,785,000.00	10,785,000.00	0.00
Debt Service - Interest on Long Term Debt	8,438,781.28	8,438,781.28	8,438,781.26	0.02
Debt Service - Bond Issuance Cost and Fees	6,000.00	6,000.00	4,874.12	1,125.88
Total Expenditures	19,229,781.28	19,229,781.28	19,228,655.38	1,125.90
Excess (Deficiency) of Revenues Over (Under) Expenditures	(465,881.28)	(465,881.28)	(320,817.92)	145,063.36
OTHER FINANCING SOURCES (USES):				
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)	0.00	0.00	0.00	0.00
Net Change in Fund Balances	(465,881.28)	(465,881.28)	(320,817.92)	145,063.36
Fund Balance - September 1 (Beginning)	6,671,516.16	6,671,516.16	6,671,516.16	0.00
Fund Balance	\$6,205,634.88	\$6,205,634.88	\$6,350,698.24	\$145,063.36

Debt Service Remaining Budget Analysis

