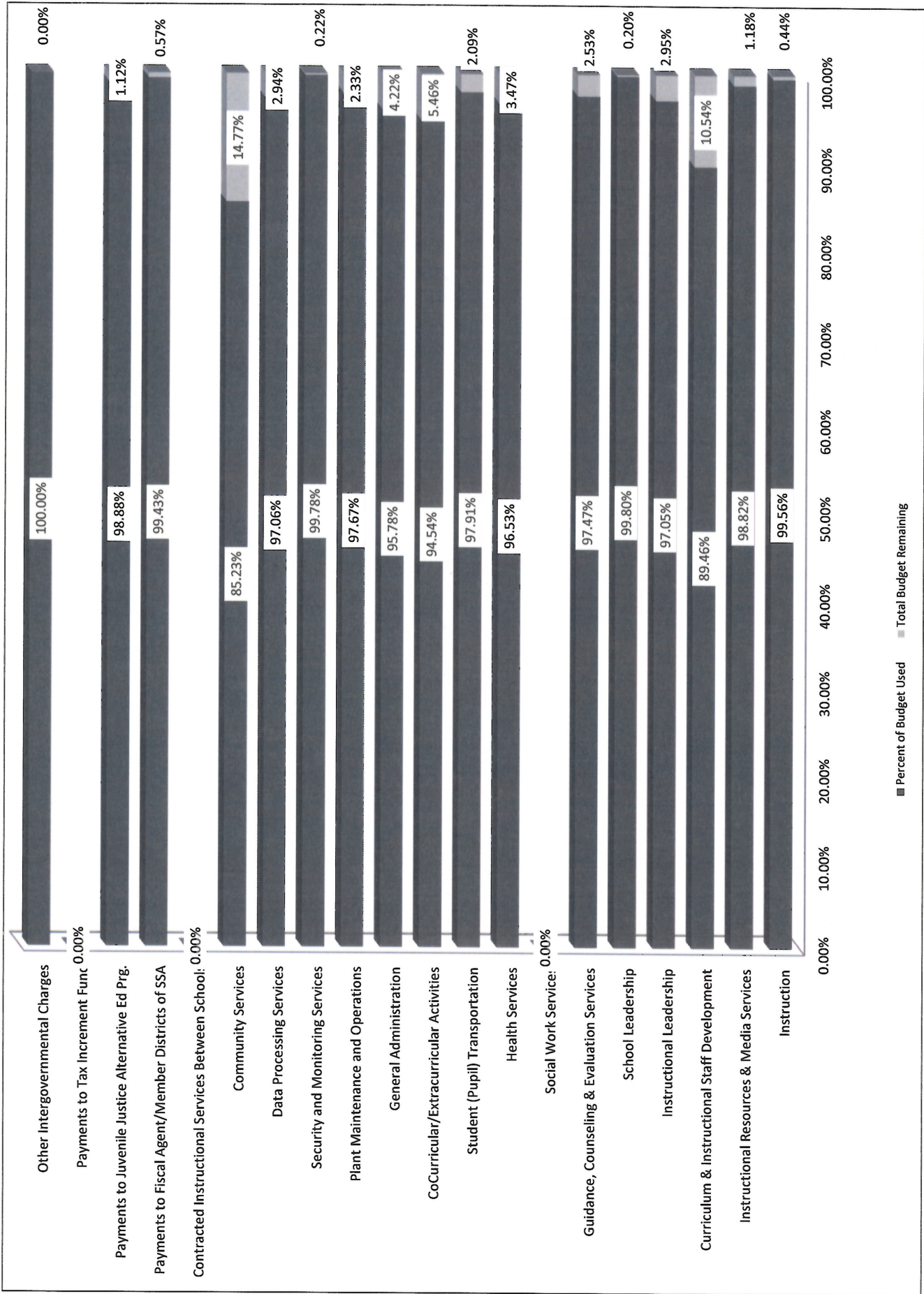


COLLEGE STATION ISD  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
August 31, 2014

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$30,747,725.16	\$160,547.17	\$6,342,483.03	\$37,250,755.36
Property Taxes	2,692,018.36	0.00	651,168.63	3,343,186.99
Allowance for Uncollectible Taxes (Credit)	(26,757.14)	0.00	(6,467.83)	(33,224.97)
Due from Other Governments	2,383,632.00	62,697.50	0.00	2,446,329.50
Due from Other Funds	147,478.33	0.00	0.00	147,478.33
Other Receivables	10,000.00	626.24	0.00	10,626.24
Deferred Expenditures	0.00	0.00	0.00	0.00
Prepaid Expenditures	20,000.00	0.00	0.00	20,000.00
Inventories	109,281.81	215,530.47	0.00	324,812.28
<b>Total Assets</b>	<b><u>\$36,083,378.52</u></b>	<b><u>\$439,401.38</u></b>	<b><u>\$6,987,183.83</u></b>	<b><u>\$43,509,963.73</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	\$361,212.14	\$20,034.19	\$0.00	\$381,246.33
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	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
<b>Total Liabilities</b>	<b><u>\$3,096,811.90</u></b>	<b><u>\$130,102.91</u></b>	<b><u>\$0.00</u></b>	<b><u>\$3,226,914.81</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue-Property taxes	2,648,956.39	0.00	640,315.64	3,289,272.03
<b>Total Deferred Inflows of Resources</b>	<b><u>2,648,956.39</u></b>	<b><u>0.00</u></b>	<b><u>640,315.64</u></b>	<b><u>3,289,272.03</u></b>
<b>Fund Balances:</b>				
<b>Non-Spendable:</b>				
Investments in Inventory	\$109,281.81	\$215,530.47	\$0.00	\$324,812.28
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	93,768.00	0.00	93,768.00
Reported in the Debt Service Fund	0.00	0.00	6,346,868.19	6,346,868.19
<b>Committed:</b>				
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
<b>Unreserved and Undesignated:</b>				
Reported in the General Fund	15,208,328.42	0.00	0.00	15,208,328.42
<b>Total Fund Balances</b>	<b><u>\$30,337,610.23</u></b>	<b><u>\$309,298.47</u></b>	<b><u>\$6,346,868.19</u></b>	<b><u>\$36,993,776.89</u></b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b><u>\$36,083,378.52</u></b>	<b><u>\$439,401.38</u></b>	<b><u>\$6,987,183.83</u></b>	<b><u>\$43,509,963.73</u></b>

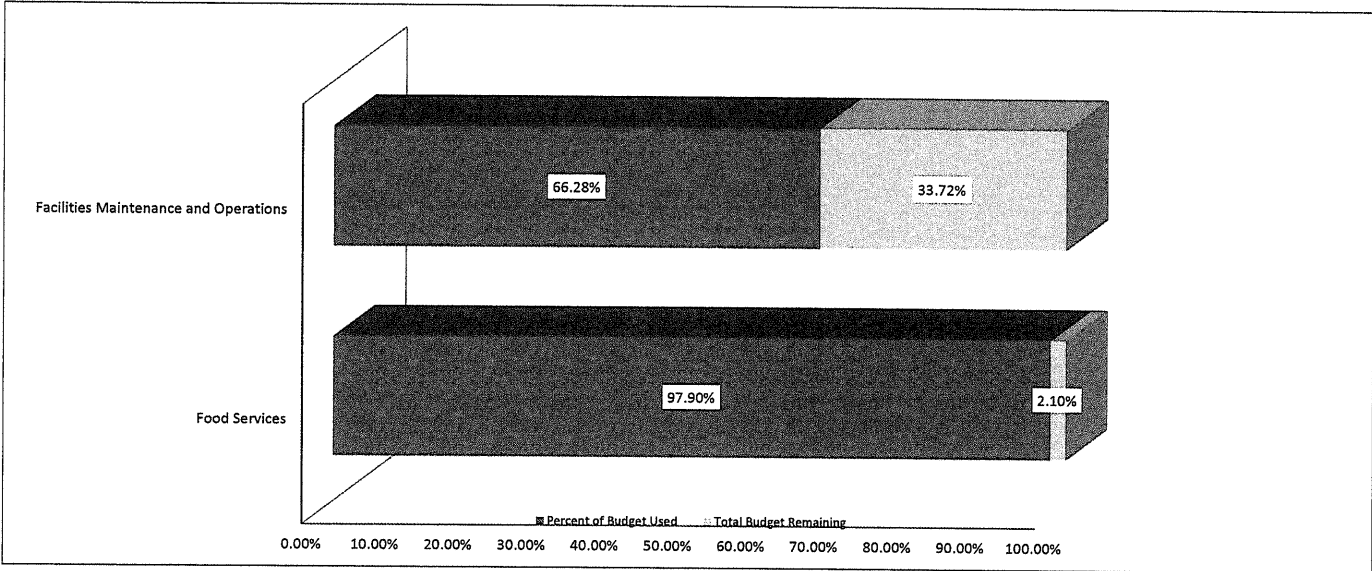
COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
SEPTEMBER 1 - AUGUST 31, 2014

	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	\$70,340,121.60	\$70,702,845.45	\$362,723.85
State Program Revenues	10,874,526.31	12,376,044.31	12,388,438.70	12,394.39
Federal Program Revenues	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	<b>81,194,474.31</b>	<b>82,716,165.91</b>	<b>83,091,284.15</b>	<b>375,118.24</b>
<b>EXPENDITURES:</b>				
Current:				
Instruction	52,065,299.26	51,859,412.50	51,632,568.41	226,844.09
Instructional Resources & Media Services	815,440.83	872,040.37	861,777.94	10,262.43
Curriculum & Instructional Staff Development	855,591.64	861,406.09	770,581.13	90,824.96
Instructional Leadership	1,416,693.59	1,561,663.91	1,515,548.75	46,115.16
School Leadership	4,988,348.96	5,278,790.96	5,268,328.66	10,462.30
Guidance, Counseling & Evaluation Services	2,596,437.83	2,835,488.10	2,763,787.65	71,700.45
Social Work Services	0.00	0.00	0.00	0.00
Health Services	938,119.80	888,951.38	858,077.99	30,873.39
Student (Pupil) Transportation	2,270,627.26	2,704,004.87	2,647,463.05	56,541.82
CoCurricular/Extracurricular Activities	3,922,225.61	4,310,347.34	4,074,937.33	235,410.01
General Administration	2,313,813.27	2,333,388.51	2,234,989.72	98,398.79
Plant Maintenance and Operations	9,378,287.83	9,619,633.98	9,395,864.53	223,769.45
Security and Monitoring Services	454,167.25	472,847.96	471,830.11	1,017.85
Data Processing Services	1,911,451.85	1,947,830.97	1,890,562.80	57,268.17
Community Services	174,847.51	172,948.84	147,403.98	25,544.86
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
<b>Total Expenditures</b>	<b>85,087,982.49</b>	<b>86,687,385.78</b>	<b>85,501,515.02</b>	<b>1,185,870.76</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,893,508.18)	(3,971,219.87)	(2,410,230.87)	1,560,989.00
<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>(2,409,346.87)</b>	<b>1,560,989.00</b>
<b>Net Change in Fund Balances</b>	<b>(3,893,508.18)</b>	<b>(3,971,219.87)</b>	<b>(2,409,346.87)</b>	<b>1,560,989.00</b>
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>\$28,775,737.23</b>	<b>\$30,337,610.23</b>	<b>\$1,560,989.00</b>



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

	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	\$2,428,793.39	(\$418,456.61)
State Program Revenues	28,000.00	28,000.00	27,593.98	(\$406.02)
Federal Program Revenues	<u>2,667,000.00</u>	<u>2,746,884.00</u>	<u>2,704,361.80</u>	<u>(\$42,522.20)</u>
Total Revenues	<u>5,542,250.00</u>	<u>5,622,134.00</u>	<u>5,160,749.17</u>	<u>(\$461,384.83)</u>
<b>EXPENDITURES:</b>				
Current:				
Food Services	5,412,664.13	5,492,548.13	5,377,310.16	115,237.97
Facilities Maintenance and Operations	<u>94,400.00</u>	<u>94,400.00</u>	<u>62,566.52</u>	<u>31,833.48</u>
Total Expenditures	<u>5,507,064.13</u>	<u>5,586,948.13</u>	<u>5,439,876.68</u>	<u>147,071.45</u>
Net Change in Fund Balances	35,185.87	35,185.87	-279,127.51	-314,313.38
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>\$309,298.47</u>	<u>(\$314,313.38)</u>

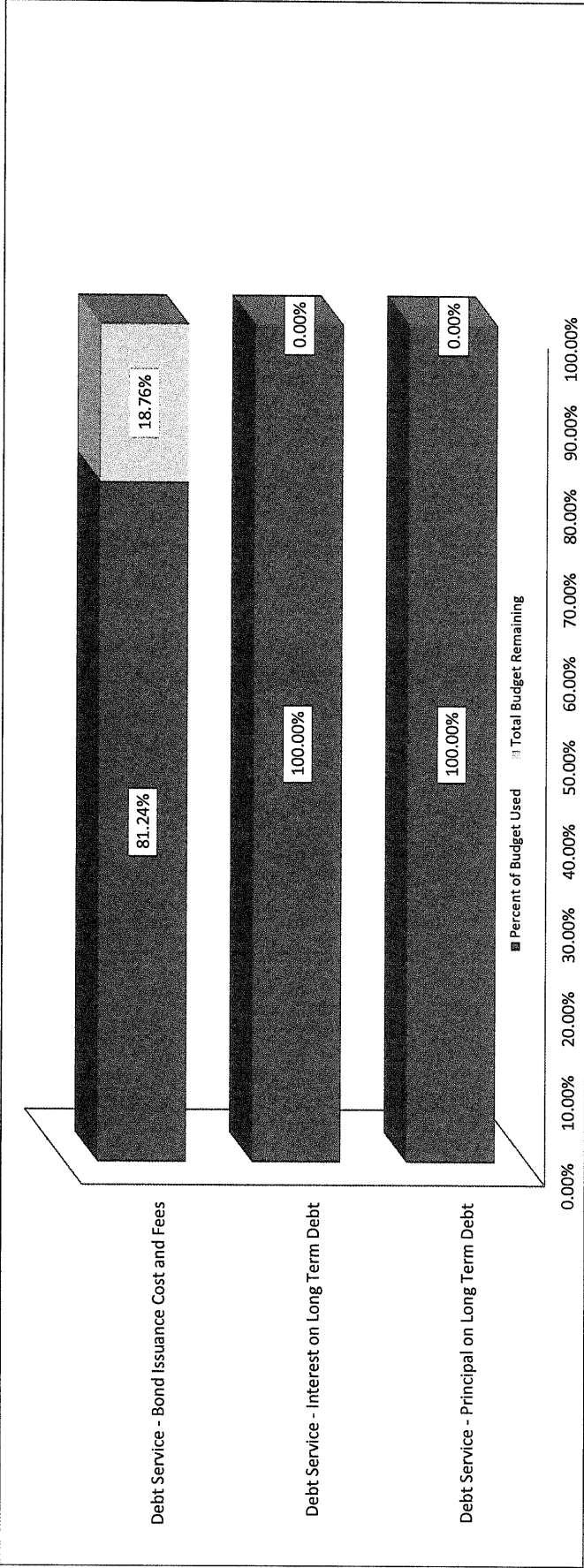


COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - DEBT SERVICE FUND  
SEPTEMBER 1 - AUGUST 31, 2014

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$18,763,900.00	\$18,763,900.00	\$18,904,007.41	\$140,107.41
Total Revenues	18,763,900.00	18,763,900.00	18,904,007.41	140,107.41
<b>EXPENDITURES:</b>				
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)	(324,647.97)	141,233.31
<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)	0.00	0.00	0.00	0.00
Net Change in Fund Balances	(465,881.28)	(465,881.28)	(324,647.97)	141,233.31
Fund Balance - September 1 (Beginning)	6,671,516.16	6,671,516.16	6,671,516.16	0.00
Fund Balance	<u>\$6,205,634.88</u>	<u>\$6,205,634.88</u>	<u>\$6,346,868.19</u>	<u>\$141,233.31</u>



# Debt Service Remaining Budget Analysis







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

Location	Balance 09/01/13	Receipts	Expenses	Balance 08/31/14
A & M Consolidated High School	\$ 192,980.02	\$ 242,358.36	\$ 179,681.77	\$ 255,656.61
Timber Academy	3,707.03	5,801.91	6,080.44	3,428.50
College Station High School	8,707.57	71,679.07	50,273.49	30,113.15
College Station Middle School	24,527.15	37,111.65	45,630.84	16,007.96
A & M Middle School	7,498.20	41,232.53	48,435.84	294.89
South Knoll Elementary School	39,171.35	32,682.69	25,180.60	46,673.44
College Hills Elementary School	22,415.63	55,523.98	49,391.34	28,548.27
Southwood Valley Elementary School	3,864.69	45,812.57	43,675.89	6,001.37
Rock Prairie Elementary School	19,364.01	29,678.07	25,122.83	23,919.25
Pebble Creek Elementary School	24,401.38	58,589.85	61,199.80	21,791.43
Forest Ridge Elementary School	76,346.31	81,936.97	123,256.15	35,027.13
Creek View Elementary School	25,876.21	53,058.86	18,841.95	60,093.12
Greens Prairie Elementary School	8,507.17	86,275.64	71,909.09	22,873.72
Oakwood Intermediate School	40,003.00	100,015.28	109,649.52	30,368.76
Cypress Grove Intermediate School	50,157.58	77,103.28	78,990.94	48,269.92
<b>Subtotal-Campus Funds</b>	<b>547,527.30</b>	<b>1,018,860.71</b>	<b>937,320.49</b>	<b>629,067.52</b>
District-Wide Activity Fund	8,676.20	1,259.61	1,250.00	8,685.81
Barbara Bush Parent Center	52,914.94	18,505.88	7,721.91	63,698.91
<b>Grand Totals</b>	<b>\$ 609,118.44</b>	<b>\$ 1,038,626.20</b>	<b>\$ 946,292.40</b>	<b>\$ 701,452.24</b>

**College Station Independent School District  
Investment Summary  
As of 08/31/2014**

<b>Fund/Type</b>	<b>Average Amount Invested</b>	<b>Interest Earned</b>	<b>Average Interest Rate</b>
<b>TexPool</b>			
General Fund	100,366.98	3.05	
Debt Service	1,563,653.11	46.89	
Food Service Fund	156,205.31	4.71	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,408.49	0.00	
Total-Interest Earned		<u>54.65</u>	0.035%
<b>Lone Star</b>			
General Fund	10,129,111.03	454.45	
Debt Service	1,353,999.88	60.75	
Total-Interest Earned		<u>515.20</u>	0.053%
<b>BB&amp;T</b>			
All Funds	124,452,022.84	56,184.75	0.534%
Total-Interest Earned		<u>56,184.75</u>	
Grand Total-Interest Earned		<u><u>56,754.60</u></u>	
No. of days in the current month:	31		

**College Station Independent School District**  
**Texpool Investment Detail**  
**As of 08/31/2014**

<b>Fund/Type</b>	<b>Date</b>	<b>Transaction Type</b>	<b>Interest Earned</b>	<b>Balance</b>
General Fund	August 1, 2014	Beginning Balance		100,366.68
	August 31, 2014	Interest Earned	3.05	100,369.73
		Ending Balance		<b>\$ 100,369.73</b>
Debt Service	August 1, 2014	Beginning Balance		1,563,648.57
	August 31, 2014	Interest Earned	46.89	1,563,695.46
		Ending Balance		<b>1,563,695.46</b>
Food Service Fund	August 1, 2014	Beginning Balance		156,204.85
	August 31, 2014	Interest Earned	4.71	156,209.56
		Ending Balance		<b>\$ 156,209.56</b>
Workers Compensation Fund	August 1, 2014	Beginning Balance		921.75
	August 31, 2014	Interest Earned	-	921.75
		Ending Balance		<b>\$ 921.75</b>
Pebble Creek Scholarship	August 1, 2014	Beginning Balance		3,408.49
	August 31, 2014	Interest Earned	-	3,408.49
		Ending Balance		<b>\$ 3,408.49</b>
<b>Totals</b>				<b>\$ 1,824,604.99</b>

Average Rate of Return      0.0353%

**College Station Independent School District  
Lone Star Investment Detail  
Government Overnight Fund  
As of 08/31/2014**

<b>Fund/Type</b>	<b>Date</b>	<b>Transaction Type</b>	<b>Interest Earned</b>	<b>Balance</b>
General Fund	August 1, 2014	Beginning Balance		10,129,111.03
	August 31, 2014	Interest Earned	454.45	10,129,565.48
		Ending Balance		<u><u>\$ 10,129,565.48</u></u>
Debt Service	August 1, 2014	Beginning Balance		1,353,999.88
	August 31, 2014	Interest Earned	60.75	1,354,060.63
		Ending Balance		<u><u>\$ 1,354,060.63</u></u>
<b>Totals</b>				<u><u>\$ 11,483,626.11</u></u>

Average Rate of Return                      0.0528%