

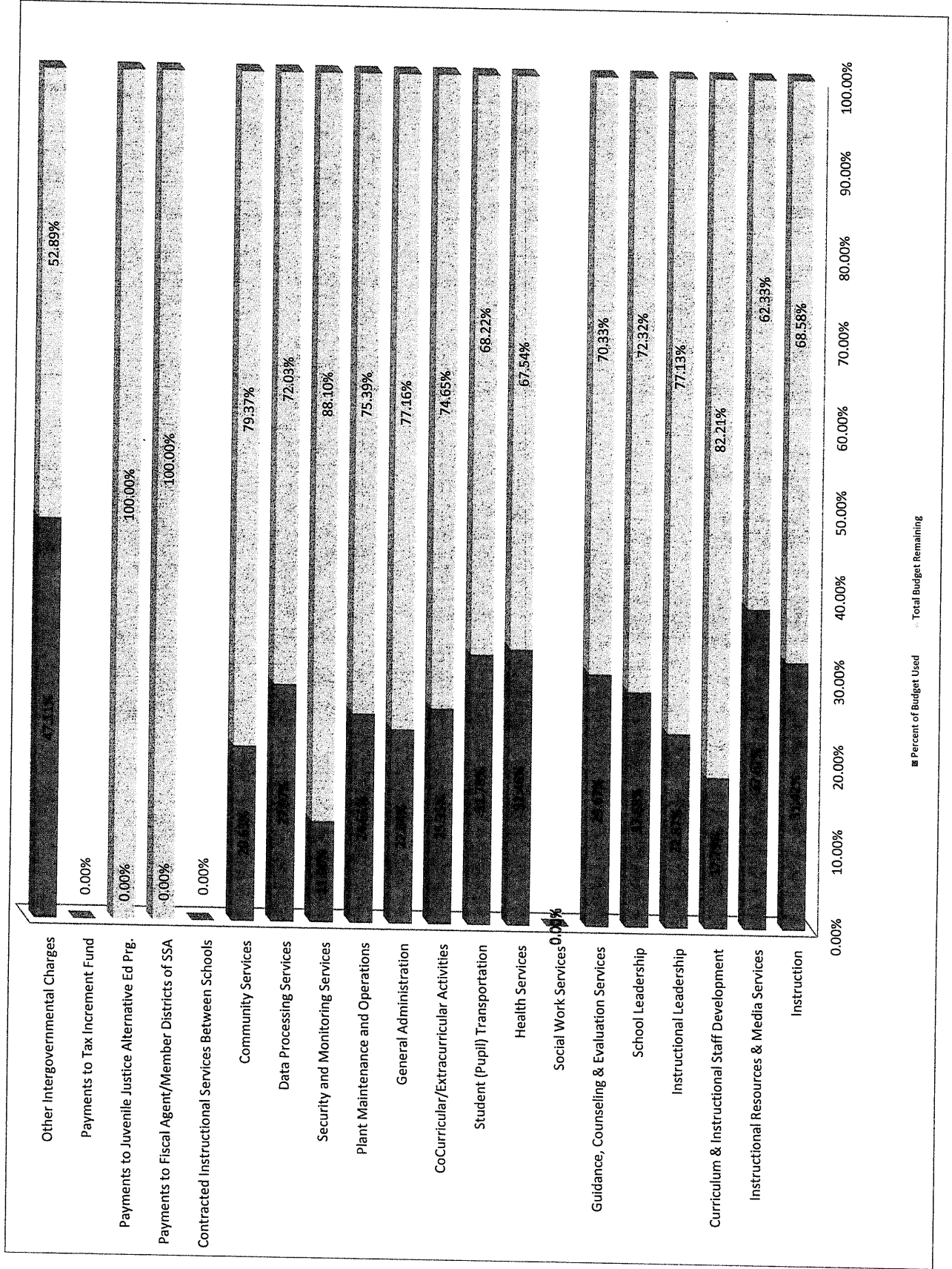
COLLEGE STATION ISD  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
November 30, 2014

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$24,933,898.07	\$68,316.09	\$9,750,838.69	\$34,753,052.85
Property Taxes	2,841,605.86	0.00	700,616.23	3,542,222.09
Allowance for Uncollectible Taxes (Credit)	(26,757.14)	0.00	(6,467.83)	(33,224.97)
Due from Other Governments	234,279.00	238,594.32	0.00	472,873.32
Due from Other Funds	154,170.67	0.00	0.00	154,170.67
Other Receivables	167.28	0.00	0.00	167.28
Deferred Expenditures	0.00	0.00	0.00	0.00
Prepaid Expenditures	20,000.00	0.00	0.00	20,000.00
Inventories	95,016.89	203,394.64	0.00	298,411.53
<b>Total Assets</b>	<b><u>\$28,252,380.63</u></b>	<b><u>\$510,305.05</u></b>	<b><u>\$10,444,987.09</u></b>	<b><u>\$39,207,672.77</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	\$1,005.36	\$0.00	\$0.00	\$1,005.36
Interest Payable-Current	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings Payable	50,017.54	0.00	0.00	50,017.54
Accrued Wages Payable	7,682,692.55	28,172.18	0.00	7,710,864.73
Due to Other Funds	0.00	0.00	0.00	0.00
Due to Other Governments	189,500.64	0.00	0.00	189,500.64
Unearned Revenues	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>	<b><u>\$7,923,216.09</u></b>	<b><u>\$28,172.18</u></b>	<b><u>\$0.00</u></b>	<b><u>\$7,951,388.27</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	\$95,016.89	\$110,093.15	\$0.00	\$205,110.04
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	372,039.72	0.00	372,039.72
Reported in the Debt Service Fund	0.00	0.00	9,804,671.45	9,804,671.45
<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	2,565,191.26	0.00	0.00	2,565,191.26
<b>Total Fund Balances</b>	<b><u>\$17,680,208.15</u></b>	<b><u>\$482,132.87</u></b>	<b><u>\$9,804,671.45</u></b>	<b><u>\$27,967,012.47</u></b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b><u>\$28,252,380.63</u></b>	<b><u>\$510,305.05</u></b>	<b><u>\$10,444,987.09</u></b>	<b><u>\$39,207,672.77</u></b>

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

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$75,055,481.00	\$75,055,481.00	\$11,021,038.17	(\$64,034,442.83)
State Program Revenues	12,175,982.95	12,175,982.95	3,150,100.01	(9,025,882.94)
Federal Program Revenues	250,000.00	250,000.00	0.00	(250,000.00)
<b>Total Revenues</b>	<b>87,481,463.95</b>	<b>87,481,463.95</b>	<b>14,171,138.18</b>	<b>(73,310,325.77)</b>
<b>EXPENDITURES:</b>				
Current:				
Instruction	55,164,839.65	55,144,321.97	17,326,529.45	37,817,792.52
Instructional Resources & Media Services	869,015.21	867,525.21	326,792.73	540,732.48
Curriculum & Instructional Staff Development	897,879.36	926,345.36	164,786.26	761,559.10
Instructional Leadership	1,594,681.91	1,593,921.91	364,510.98	1,229,410.93
School Leadership	5,439,309.90	5,437,880.90	1,505,465.09	3,932,415.81
Guidance, Counseling & Evaluation Services	2,884,856.39	2,894,811.39	858,912.81	2,035,898.58
Social Work Services	0.00	0.00	0.00	0.00
Health Services	972,978.63	973,477.63	315,987.67	657,489.96
Student (Pupil) Transportation	2,492,241.96	2,492,241.96	792,064.17	1,700,177.79
CoCurricular/Extracurricular Activities	4,340,616.27	4,331,310.27	1,097,965.33	3,233,344.94
General Administration	2,393,765.16	2,393,765.16	546,764.02	1,847,001.14
Plant Maintenance and Operations	9,836,441.09	9,836,441.09	2,421,090.28	7,415,350.81
Security and Monitoring Services	389,985.62	391,959.62	46,625.74	345,333.88
Data Processing Services	2,059,867.24	2,064,474.92	577,453.31	1,487,021.61
Community Services	148,714.97	148,714.97	30,684.59	118,030.38
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	417,840.57	469,159.43
<b>Total Expenditures</b>	<b>90,512,193.36</b>	<b>90,524,192.36</b>	<b>26,793,473.00</b>	<b>63,730,719.36</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,030,729.41)	(3,042,728.41)	(12,622,334.82)	(9,579,606.41)
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of Real and Personal Property	0.00	0.00	0.00	0.00
Capital Leases	0.00	0.00	0.00	0.00
Headstart Refund	0.00	0.00	(133,547.65)	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>(12,755,882.47)</b>	<b>(9,579,606.41)</b>
Net Change in Fund Balances	(3,030,729.41)	(3,042,728.41)	(12,755,882.47)	(9,579,606.41)
Fund Balance - September 1 (Beginning)	30,302,169.62	30,302,169.62	30,302,169.62	0.00
<b>Fund Balance</b>	<b>\$27,271,440.21</b>	<b>\$27,259,441.21</b>	<b>\$17,546,287.15</b>	<b>(\$9,579,606.41)</b>

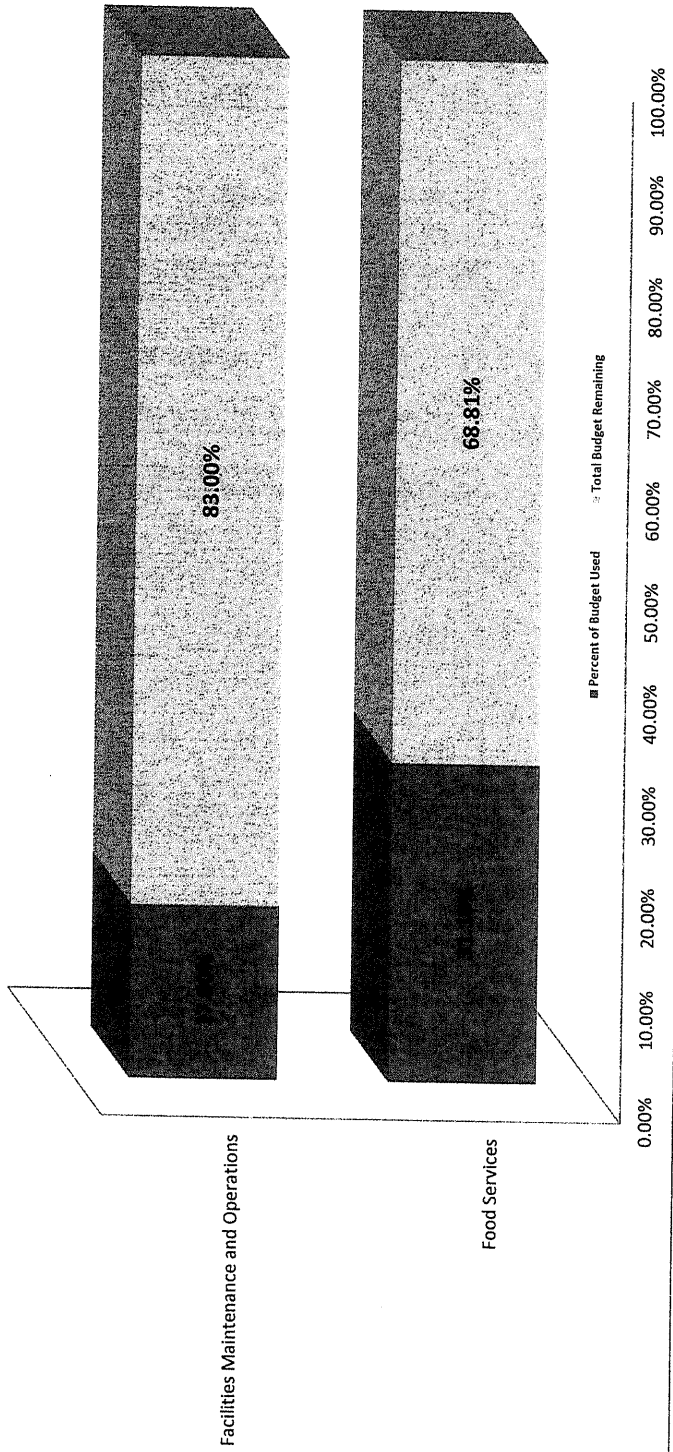
# General Fund Remaining Budget Analysis



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

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$2,655,500.00	\$2,655,500.00	\$871,080.03	(\$1,784,419.97)
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	977,481.61	(\$1,758,251.39)
Total Revenues	<u>5,419,233.00</u>	<u>5,419,233.00</u>	<u>1,848,561.64</u>	<u>(\$3,570,671.36)</u>
<b>EXPENDITURES:</b>				
Current:				
Food Services	5,338,827.63	5,338,827.63	1,665,147.13	3,673,680.50
Facilities Maintenance and Operations	80,300.00	80,300.00	13,649.51	66,650.49
Total Expenditures	<u>5,419,127.63</u>	<u>5,419,127.63</u>	<u>1,678,796.64</u>	<u>3,740,330.99</u>
Net Change in Fund Balances	105.37	105.37	169,765.00	169,659.63
Fund Balance - September 1 (Beginning)	<u>312,367.87</u>	<u>312,367.87</u>	<u>312,367.87</u>	<u>0.00</u>
Fund Balance	<u>\$312,473.24</u>	<u>\$312,473.24</u>	<u>\$482,132.87</u>	<u>\$169,659.63</u>

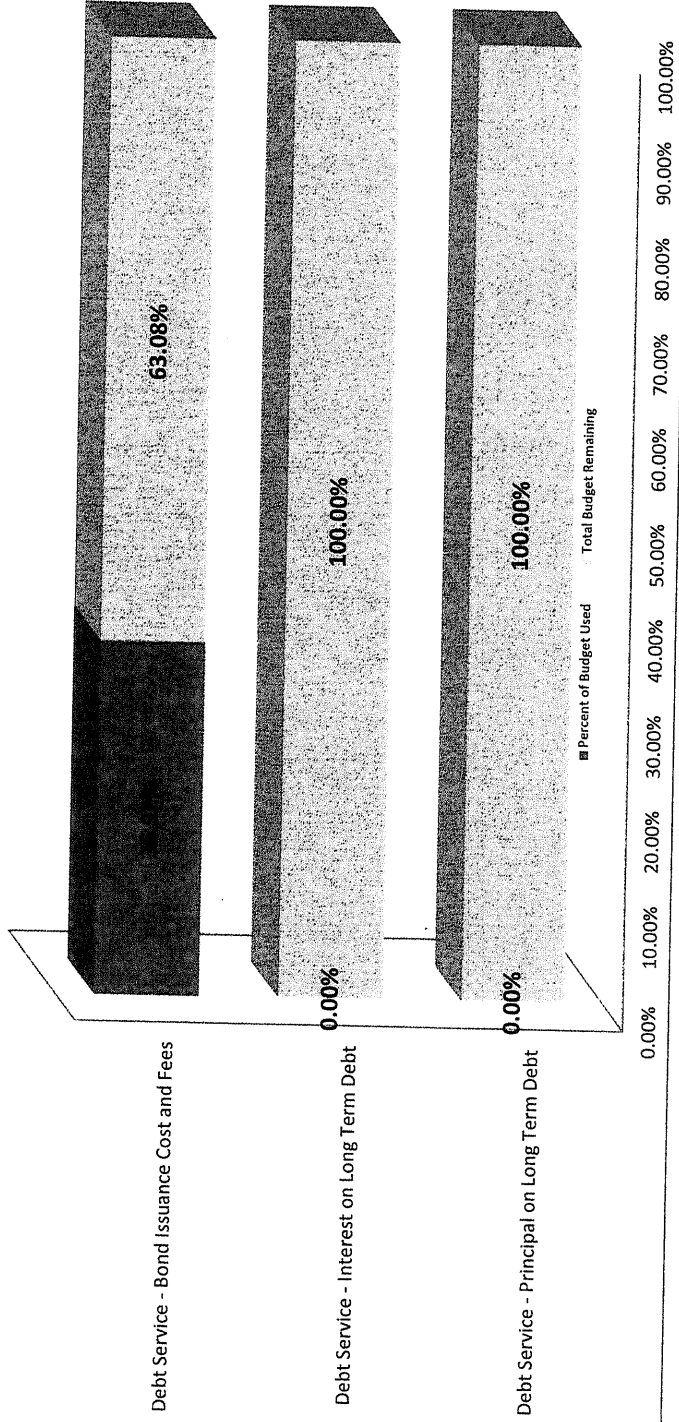
# Child Nutrition Remaining Budget Analysis



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

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$24,364,644.00	\$24,364,644.00	\$3,456,373.21	(\$20,908,270.79)
Total Revenues	<u>24,364,644.00</u>	<u>24,364,644.00</u>	<u>3,456,373.21</u>	<u>(20,908,270.79)</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Debt Service - Principal on Long Term Debt	12,055,000.00	12,055,000.00	0.00	12,055,000.00
Debt Service - Interest on Long Term Debt	13,012,968.77	13,012,968.77	0.00	13,012,968.77
Debt Service - Bond Issuance Cost and Fees	6,500.00	6,500.00	2,400.00	4,100.00
Total Expenditures	<u>25,074,468.77</u>	<u>25,074,468.77</u>	<u>2,400.00</u>	<u>25,072,068.77</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(709,824.77)</u>	<u>(709,824.77)</u>	<u>3,453,973.21</u>	<u>4,163,797.98</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>(709,824.77)</u>	<u>(709,824.77)</u>	<u>3,453,973.21</u>	<u>4,163,797.98</u>
Fund Balance - September 1 (Beginning)	<u>6,350,698.24</u>	<u>6,350,698.24</u>	<u>6,350,698.24</u>	<u>0.00</u>
Fund Balance	<u>\$5,640,873.47</u>	<u>\$5,640,873.47</u>	<u>\$9,804,671.45</u>	<u>\$4,163,797.98</u>

# Debt Service Remaining Budget Analysis



**College Station Independent School District  
Investment Summary  
As of 11/30/2014**

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
<b>TexPool</b>			
General Fund	100,375.00	2.35	
Debt Service	1,563,777.49	36.66	
Food Service Fund	26,869.63	0.59	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,408.49	0.00	
Total-Interest Earned		<u>39.60</u>	0.029%
<b>Lone Star</b>			
General Fund	10,130,366.15	406.20	
Debt Service	1,354,167.66	54.30	
Total-Interest Earned		<u>460.50</u>	0.049%
<b>BB&amp;T</b>			
All Funds	85,618,399.65	37,464.84	0.517%
Total-Interest Earned		<u>37,464.84</u>	
Grand Total-Interest Earned		<u><u>37,964.94</u></u>	
No. of days in the current month:	30		



**College Station Independent School District  
Texpool Investment Detail  
As of 11/30/2014**

<b>Fund/Type</b>	<b>Date</b>	<b>Transaction Type</b>	<b>Interest Earned</b>	<b>Balance</b>
General Fund	November 1, 2014	Beginning Balance		100,374.76
	November 30, 2014	Interest Earned	2.35	100,377.11
		Ending Balance		<b>\$ 100,377.11</b>
Debt Service	November 1, 2014	Beginning Balance		1,563,773.82
	November 30, 2014	Interest Earned	36.66	1,563,810.48
		Ending Balance		<b>1,563,810.48</b>
Food Service Fund	November 1, 2014	Beginning Balance		156,217.41
	November 6, 2014	Withdrawal	-	(155,217.41)
	November 30, 2014	Interest Earned	0.59	1,000.59
		Ending Balance		<b>\$ 1,000.59</b>
Workers Compensation Fund	November 1, 2014	Beginning Balance		921.75
	November 30, 2014	Interest Earned	-	921.75
		Ending Balance		<b>\$ 921.75</b>
Pebble Creek Scholarship	November 1, 2014	Beginning Balance		3,408.49
	November 30, 2014	Interest Earned	-	3,408.49
		Ending Balance		<b>\$ 3,408.49</b>
Totals				<b>\$ 1,669,518.42</b>
			Average Rate of Return	0.0286%

**College Station Independent School District**  
**Lone Star Investment Detail**  
**Government Overnight Fund**  
**As of 11/30/2014**

Fund/Type	Date	Transaction Type	Interest Earned	Balance
General Fund	November 1, 2014	Beginning Balance		10,130,366.15
	November 30, 2014	Interest Earned	406.20	10,130,772.35
		Ending Balance		<u><u>\$ 10,130,772.35</u></u>
Debt Service	November 1, 2014	Beginning Balance		1,354,167.66
	November 30, 2014	Interest Earned	54.30	1,354,221.96
		Ending Balance		<u><u>\$ 1,354,221.96</u></u>
<b>Totals</b>				<u><u>\$ 11,484,994.31</u></u>

Average Rate of Return                      0.0488%

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

<b>Tax Year:</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009 &amp; Prior</b>	<b>Total All Years</b>
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	(14,613)	(4,209)	2,909	2,808	1,604	1,604	(9,897)
<b>Adjusted Tax Levy</b>	<b>\$ 99,127,966</b>	<b>\$ 682,308</b>	<b>\$ 445,283</b>	<b>\$ 356,176</b>	<b>\$ 324,494</b>	<b>\$ 1,500,931</b>	<b>\$ 102,437,158</b>
Tax Only Amount Paid	\$ 4,070,035	\$ 73,590	\$ 24,290	\$ 4,047	\$ 1,334	\$ 3,483	\$ 4,176,778
Percentage of Taxes Paid	4.11%	10.79%	5.45%	1.14%	0.41%	0.23%	4.08%
<b>Unpaid Tax</b>	<b>\$ 95,057,931</b>	<b>\$ 608,718.38</b>	<b>\$ 420,993.41</b>	<b>\$ 352,129.11</b>	<b>\$ 323,160.33</b>	<b>\$ 1,497,448</b>	<b>\$ 98,260,380</b>
Tax Only Amount Paid	\$ 4,070,035	\$ 73,590	\$ 24,290	\$ 4,047	\$ 1,334	\$ 3,483	\$ 4,176,778
Penalties & Interest Paid	20	14,357	7,806	1,773	753	2,745	27,454
<b>Payments Retained by District</b>	<b>\$ 4,070,055</b>	<b>\$ 87,947</b>	<b>\$ 32,096</b>	<b>\$ 5,820</b>	<b>\$ 2,087</b>	<b>\$ 6,228</b>	<b>\$ 4,204,233</b>
Attorney Fees Collected	-	\$ 13,184	\$ 4,814	\$ 873	\$ 313	\$ 932	20,116
Property Tax Revenue Budgeted							
<b>Total Payments Percentage</b>							<b>\$ 98,556,775</b> <b>4.24%</b>
Current Year Adjusted Levy							
<b>Total Payments Percentage</b>							<b>\$ 99,127,966</b> <b>4.21%</b>



**College Station Independent School District  
 Combined Statement of Revenues and Expenditures  
 District Activity Funds  
 For the Period October 1 - November 30, 2014**

Location	Balance 09/01/14	Receipts	Expenses	Balance 11/30/14
A & M Consolidated High School	\$ 255,749.99	\$ 50,421.33	\$ 19,867.23	\$ 286,304.09
Timber Academy	3,298.82	2,151.53	75.00	5,375.35
College Station High School	30,113.95	45,993.78	16,170.12	59,937.61
College Station Middle School	20,156.96	24,240.63	8,974.66	35,422.93
A & M Middle School	16,479.80	6,311.43	17,222.39	5,568.84
South Knoll Elementary School	48,039.92	786.38	1,130.54	47,695.76
College Hills Elementary School	12,715.68	27,699.33	11,886.73	28,528.28
Southwood Valley Elementary School	5,985.59	7,902.45	7,661.97	6,226.07
Rock Prairie Elementary School	18,099.25	10,123.02	10,083.97	18,138.30
Pebble Creek Elementary School	21,807.21	21,037.25	17,012.47	25,831.99
Forest Ridge Elementary School	35,027.13	11,688.13	7,164.61	39,550.65
Creek View Elementary School	60,101.45	2,838.61	24,762.43	38,177.63
Greens Prairie Elementary School	22,947.51	20,734.92	21,692.19	21,990.24
Oakwood Intermediate School	30,377.96	43,670.77	22,224.32	51,824.41
Cypress Grove Intermediate School	47,738.86	42,209.28	18,232.43	71,715.71
<b>Subtotal-Campus Funds</b>	<b>628,640.08</b>	<b>317,808.84</b>	<b>204,161.06</b>	<b>742,287.86</b>
District-Wide Activity Fund	10,845.87	1,194.85	1,042.50	10,998.22
Barbara Bush Parent Center	61,444.73	57.37	8,977.76	52,524.34
<b>Grand Totals</b>	<b>\$ 700,930.68</b>	<b>\$ 319,061.06</b>	<b>\$ 214,181.32</b>	<b>\$ 805,810.42</b>