

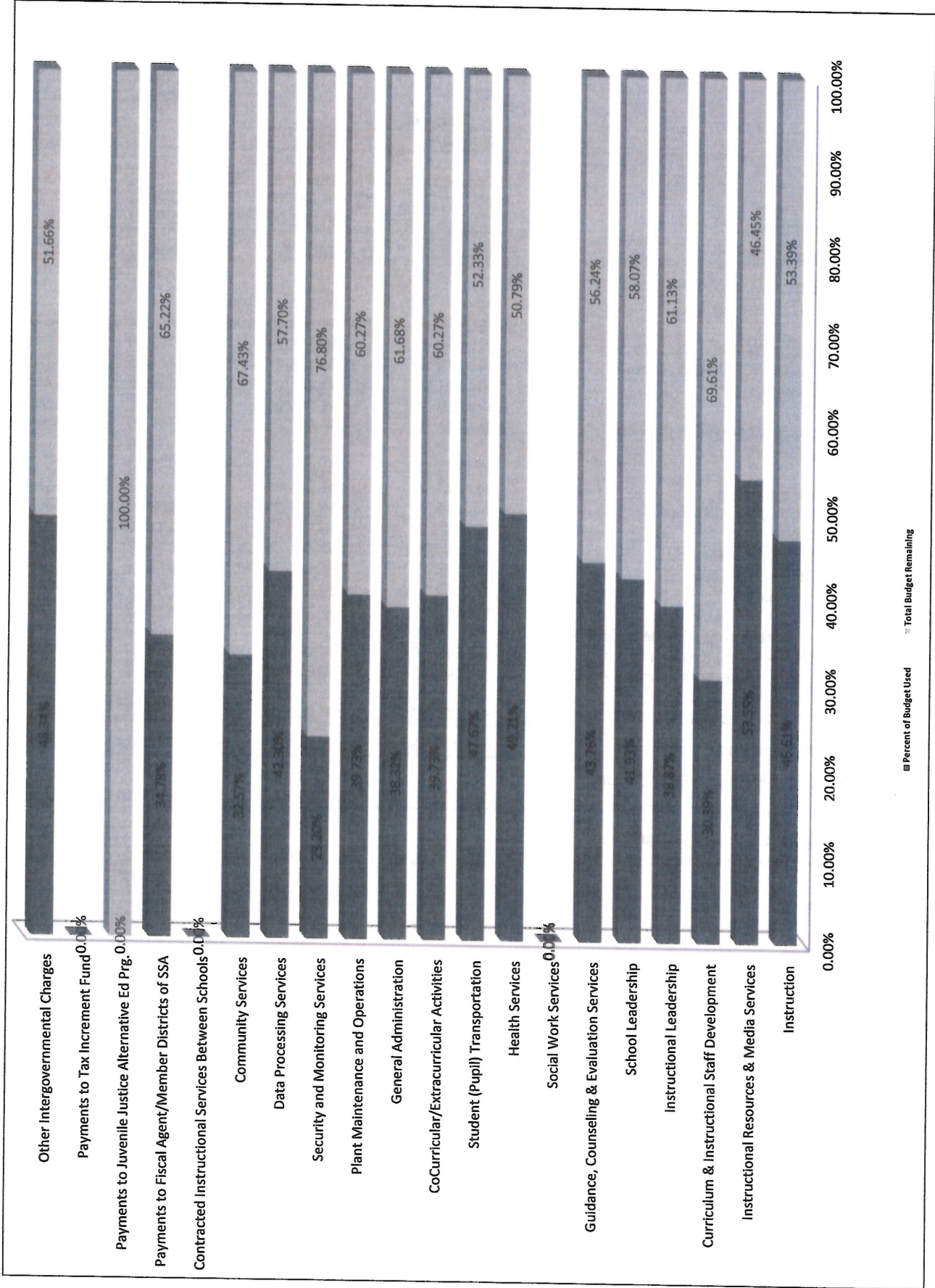
COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
January 31, 2015

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$60,063,314.53	\$59,338.88	\$25,536,222.54	\$85,658,875.95
Property Taxes	6,256,233.73	0.00	1,816,416.92	8,072,650.65
Allowance for Uncollectible Taxes (Credit)	(26,757.14)	0.00	(6,467.83)	(33,224.97)
Due from Other Governments	45,749.00	269,691.87	0.00	315,440.87
Due from Other Funds	152,193.82	0.00	0.00	152,193.82
Other Receivables	0.00	0.00	0.00	0.00
Deferred Expenditures	0.00	0.00	0.00	0.00
Prepaid Expenditures	20,000.00	0.00	0.00	20,000.00
Inventories	93,380.44	202,823.82	0.00	296,204.26
Total Assets	\$66,604,114.38	\$531,854.57	\$27,346,171.63	\$94,482,140.58
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$43,644.02	\$0.00	\$0.00	\$43,644.02
Interest Payable-Current	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings Payable	66,028.72	0.00	0.00	66,028.72
Accrued Wages Payable	7,470,973.60	28,615.75	0.00	7,499,589.35
Due to Other Funds	0.00	0.00	0.00	0.00
Due to Other Governments	136,446.88	0.00	0.00	136,446.88
Unearned Revenues	0.00	0.00	0.00	0.00
Total Liabilities	\$7,717,093.22	\$28,615.75	\$0.00	\$7,745,708.97
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	\$93,380.44	\$113,275.85	\$0.00	\$206,656.29
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	389,962.97	0.00	389,962.97
Reported in the Debt Service Fund	0.00	0.00	26,705,855.99	26,705,855.99
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
Unreserved and Undesignated:				
Reported in the General Fund	41,124,684.33	0.00	0.00	41,124,684.33
Total Fund Balances	56,238,064.77	503,238.82	26,705,855.99	83,447,159.58
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$66,604,114.38	\$531,854.57	\$27,346,171.63	\$94,482,140.58

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1 - JANUARY 31, 2015

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$75,055,481.00	\$75,061,090.70	\$62,894,901.33	(\$12,166,189.37)
State Program Revenues	12,175,982.95	12,175,982.95	3,477,226.01	(8,698,756.94)
Federal Program Revenues	250,000.00	250,000.00	19,966.73	(230,033.27)
Total Revenues	87,481,463.95	87,487,073.65	66,392,094.07	(21,094,979.58)
EXPENDITURES:				
Current:				
Instruction	55,164,839.65	55,144,264.13	25,700,718.94	29,443,545.19
Instructional Resources & Media Services	869,015.21	868,784.21	465,259.19	403,525.02
Curriculum & Instructional Staff Development	897,879.36	925,190.71	281,211.42	643,979.29
Instructional Leadership	1,594,681.91	1,593,921.91	619,602.83	974,319.08
School Leadership	5,439,309.90	5,439,780.90	2,281,086.41	3,158,694.49
Guidance, Counseling & Evaluation Services	2,884,856.39	2,895,077.33	1,266,797.70	1,628,279.63
Social Work Services	0.00	0.00	0.00	0.00
Health Services	972,978.63	973,477.63	479,075.03	494,402.60
Student (Pupil) Transportation	2,492,241.96	2,492,241.96	1,188,099.42	1,304,142.54
CoCurricular/Extracurricular Activities	4,340,616.27	4,334,513.76	1,722,062.07	2,612,451.69
General Administration	2,393,765.16	2,393,765.16	917,271.16	1,476,494.00
Plant Maintenance and Operations	9,836,441.09	9,836,441.09	3,907,918.87	5,928,522.22
Security and Monitoring Services	389,985.62	392,153.38	90,977.74	301,175.64
Data Processing Services	2,059,867.24	2,080,674.92	880,108.04	1,200,566.88
Community Services	148,714.97	148,714.97	48,436.02	100,278.95
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	45,210.50	84,789.50
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	428,815.93	458,184.07
Total Expenditures	90,512,193.36	90,546,002.06	40,322,651.27	50,223,350.79
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,030,729.41)	(3,058,928.41)	26,069,442.80	29,128,371.21
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
Headstart Refund	0.00	133,547.65	133,547.65	0.00
Transfer In	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	(3,030,729.41)	(2,925,380.76)	25,935,895.15	29,128,371.21
Net Change in Fund Balances	(3,030,729.41)	(2,925,380.76)	25,935,895.15	29,128,371.21
Fund Balance - September 1 (Beginning)	30,302,169.62	30,302,169.62	30,302,169.62	0.00
Fund Balance	\$27,271,440.21	\$27,376,788.86	\$56,238,064.77	\$29,128,371.21

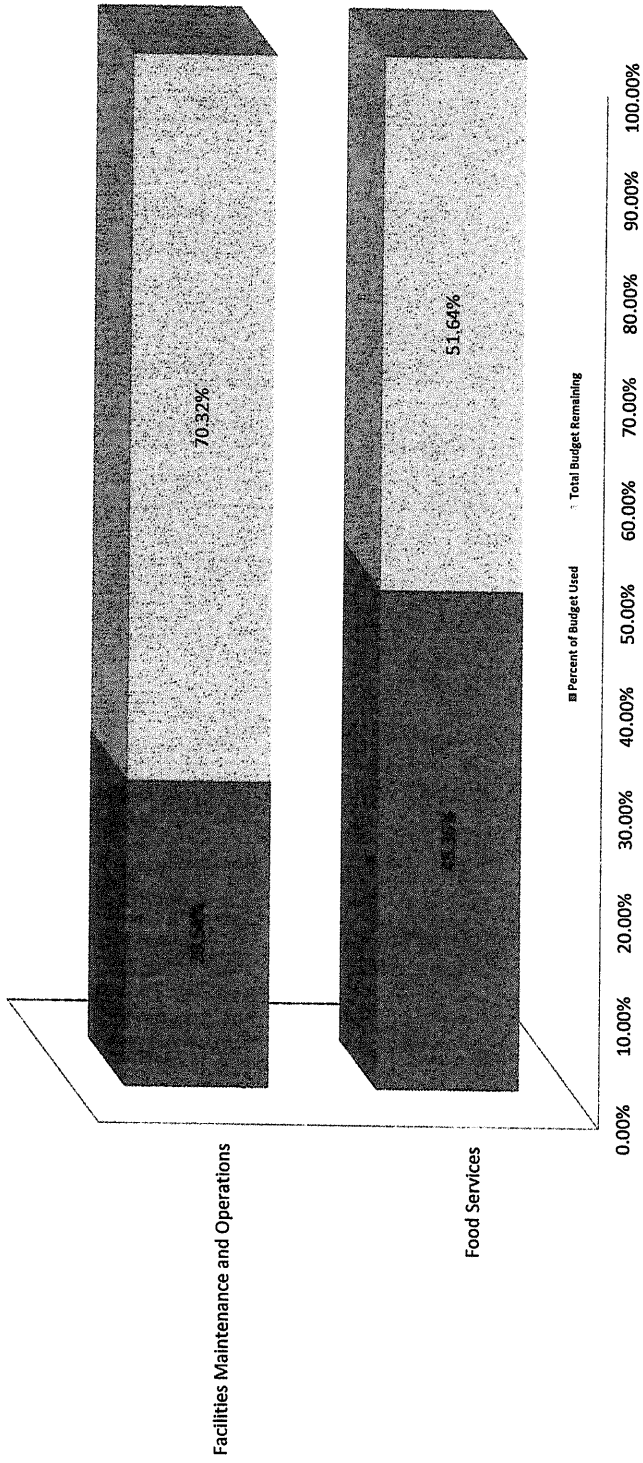
General Fund Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - JANUARY 31, 2015

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$2,655,500.00	\$2,655,500.00	\$1,343,193.06	(\$1,312,306.94)
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	1,453,429.70	(\$1,282,303.30)
Total Revenues	<u>5,419,233.00</u>	<u>5,419,233.00</u>	<u>2,796,622.76</u>	<u>(\$2,622,610.24)</u>
EXPENDITURES:				
Current:				
Food Services	5,338,827.63	5,338,827.63	2,581,916.55	2,756,911.08
Facilities Maintenance and Operations	80,300.00	80,300.00	23,835.26	56,464.74
Total Expenditures	<u>5,419,127.63</u>	<u>5,419,127.63</u>	<u>2,605,751.81</u>	<u>2,813,375.82</u>
Net Change in Fund Balances	105.37	105.37	190,870.95	190,765.58
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>\$503,238.82</u>	<u>\$190,765.58</u>

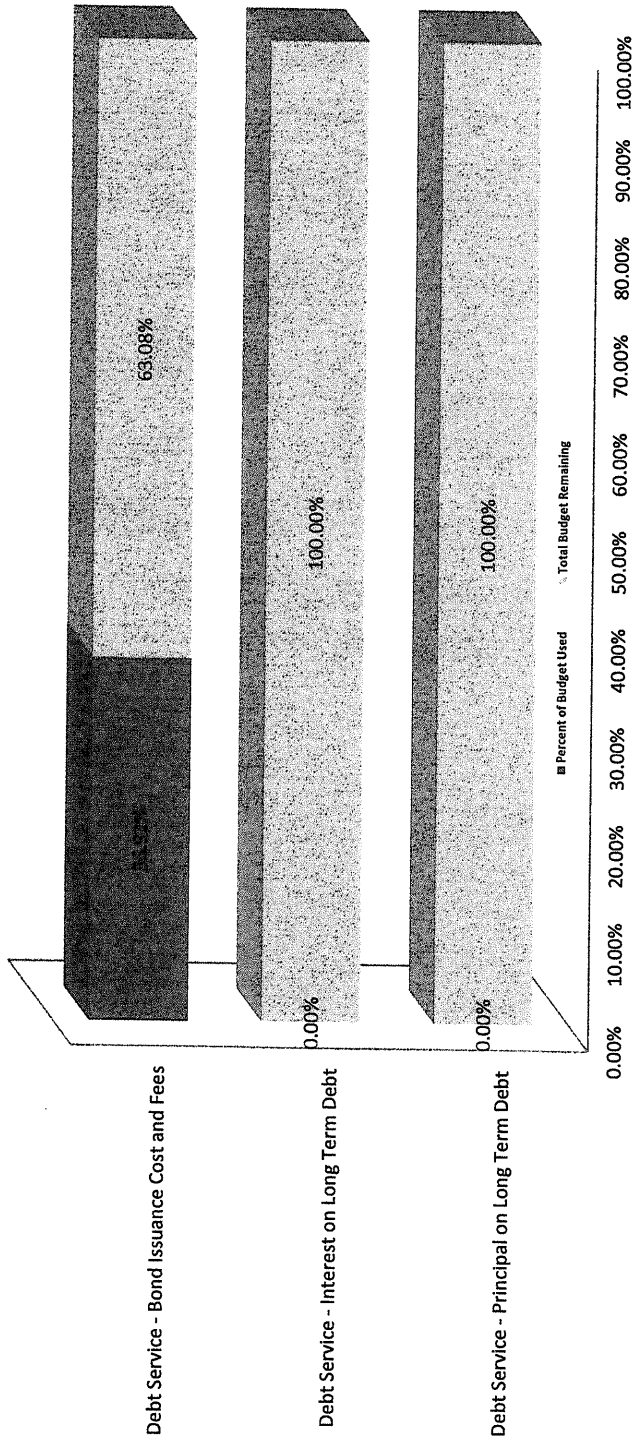
Child Nutrition Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - JANUARY 31, 2015

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$24,364,644.00	\$24,364,644.00	\$20,357,557.75	(\$4,007,086.25)
Total Revenues	<u>24,364,644.00</u>	<u>24,364,644.00</u>	<u>20,357,557.75</u>	<u>(4,007,086.25)</u>
EXPENDITURES:				
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>20,355,157.75</u>	<u>21,064,982.52</u>
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)	<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>20,355,157.75</u>	<u>21,064,982.52</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>\$26,705,855.99</u>	<u>\$21,064,982.52</u>

Debt Service Remaining Budget Analysis



**College Station Independent School District
Tax Collection Report
As of January 31, 2015**

Tax Year:	2014	2013	2012	2011	2010	2009 & Prior	Total 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	(38,400)	640	37,166	39,600	21,804	22,245	83,053
Adjusted Tax Levy	\$ 99,104,179	\$ 687,156	\$ 479,540	\$ 392,967	\$ 344,694	\$ 1,521,572	\$ 102,530,109
Tax Only Amount Paid	\$ 82,248,124	\$ 146,139	\$ 80,381	\$ 48,607	\$ 24,231	\$ 29,254	\$ 82,576,736
Percentage of Taxes Paid	82.99%	21.27%	16.76%	12.37%	7.03%	1.92%	80.54%
Unpaid Tax	\$ 16,856,055	\$ 541,017.57	\$ 399,158.74	\$ 344,360.42	\$ 320,463.01	\$ 1,492,318	\$ 19,953,373
Tax Only Amount Paid	\$ 82,248,124	\$ 146,139	\$ 80,381	\$ 48,607	\$ 24,231	\$ 29,254	\$ 82,576,736
Penalties & Interest Paid	39	25,598	14,053	3,658	1,354	5,487	50,188
Payments Retained by District	\$ 82,248,163	\$ 171,736	\$ 94,434	\$ 52,265	\$ 25,585	\$ 34,741	\$ 82,626,925
Attorney Fees Collected	\$ -	\$ 22,455	\$ 8,434	\$ 1,758	\$ 552	\$ 1,902	\$ 35,101
Property Tax Revenue Budgeted							
Total Payments Percentage							\$ 98,556,775 83.79%
Current Year Adjusted Levy							
Total Payments Percentage							\$ 99,104,179 83.32%

**College Station Independent School District
Texpool Investment Detail
As of 01/31/2015**

Fund/Type	Date	Transaction Type	Interest Earned	Balance
General Fund	January 1, 2015	Beginning Balance		100,380.69
	January 31, 2015	Interest Earned	3.96	100,384.65
		Ending Balance		<u><u>\$ 100,384.65</u></u>
Debt Service	January 1, 2015	Beginning Balance		1,563,865.98
	January 31, 2015	Interest Earned	61.76	1,563,927.74
		Ending Balance		<u><u>1,563,927.74</u></u>
Food Service Fund	January 1, 2015	Beginning Balance		1,000.59
	January 31, 2015	Interest Earned	-	1,000.59
		Ending Balance		<u><u>\$ 1,000.59</u></u>
Workers Compensation Fund	January 1, 2015	Beginning Balance		921.75
	January 31, 2015	Interest Earned	-	921.75
		Ending Balance		<u><u>\$ 921.75</u></u>
Pebble Creek Scholarship	January 1, 2015	Beginning Balance		3,408.49
	January 31, 2015	Interest Earned	0.04	3,408.53
		Ending Balance		<u><u>\$ 3,408.53</u></u>
Totals				<u><u>\$ 1,669,643.26</u></u>
			Average Rate of Return	0.0465%

**College Station Independent School District
Investment Summary
As of 01/31/2015**

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	100,380.69	3.96	
Debt Service	1,563,865.98	61.76	
Food Service Fund	1,000.59	0.00	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,408.49	0.04	
Total-Interest Earned		<u>65.76</u>	0.047%
Lone Star			
General Fund	10,131,292.93	413.44	
Debt Service	1,354,291.55	55.27	
Total-Interest Earned		<u>468.71</u>	0.048%
BB&T			
All Funds	91,865,272.73	40,578.53	0.522%
Total-Interest Earned		<u>40,578.53</u>	
Grand Total-Interest Earned		<u><u>41,113.00</u></u>	
No. of days in the current month:	31		

College Station Independent School District
Lone Star Investment Detail
Government Overnight Fund
As of 01/31/2015

Fund/Type	Date	Transaction Type	Interest Earned	Balance
General Fund	January 1, 2015	Beginning Balance		10,131,292.93
	January 31, 2015	Interest Earned	413.44	10,131,706.37
		Ending Balance		<u><u>\$ 10,131,706.37</u></u>
Debt Service	January 1, 2015	Beginning Balance		1,354,291.55
	January 31, 2015	Interest Earned	55.27	1,354,346.82
		Ending Balance		<u><u>\$ 1,354,346.82</u></u>
Totals				<u><u>\$ 11,486,053.19</u></u>

Average Rate of Return 0.0480%

College Station Independent School District
Combined Statement of Revenues and Expenditures
District Activity Funds
For the Period October 1 - January 31, 2015

Location	Balance 09/01/14	Receipts	Expenses	Balance 01/31/15
A & M Consolidated High School	\$ 255,749.99	\$ 65,465.90	\$ 33,721.64	\$ 287,494.25
Timber Academy	3,298.82	2,926.53	75.00	6,150.35
College Station High School	30,113.95	61,653.54	30,384.29	61,383.20
College Station Middle School	20,156.96	43,626.70	26,350.25	37,433.41
A & M Middle School	16,479.80	7,459.08	19,981.49	3,957.39
South Knoll Elementary School	48,039.92	11,491.12	2,710.15	56,820.89
College Hills Elementary School	12,715.68	35,107.37	17,984.43	29,838.62
Southwood Valley Elementary School	5,985.59	9,799.25	11,135.23	4,649.61
Rock Prairie Elementary School	18,099.25	14,668.56	12,384.29	20,383.52
Pebble Creek Elementary School	21,807.21	48,212.22	22,562.47	47,456.96
Forest Ridge Elementary School	35,027.13	17,287.26	12,257.14	40,057.25
Creek View Elementary School	60,101.45	10,473.83	29,868.84	40,706.44
Greens Prairie Elementary School	22,947.51	45,331.74	32,262.47	36,016.78
Oakwood Intermediate School	30,377.96	61,673.76	50,527.06	41,524.66
Cypress Grove Intermediate School	47,738.86	57,661.24	31,310.59	74,089.51
Subtotal-Campus Funds	<u>628,640.08</u>	<u>492,838.10</u>	<u>333,515.34</u>	<u>787,962.84</u>
District-Wide Activity Fund	10,845.87	1,249.85	1,062.50	11,033.22
Barbara Bush Parent Center	61,444.73	90.15	9,067.76	52,467.12
Grand Totals	<u><u>\$ 700,930.68</u></u>	<u><u>\$ 494,178.10</u></u>	<u><u>\$ 343,645.60</u></u>	<u><u>\$ 851,463.18</u></u>