

**College Station Independent School District**  
**Investment Summary**  
**As of 12/31/2014**

<b>Fund/Type</b>	<b>Average Amount Invested</b>	<b>Interest Earned</b>	<b>Average Interest Rate</b>
<b>TexPool</b>			
General Fund	100,377.23	3.58	
Debt Service	1,563,812.27	55.50	
Food Service Fund	1,000.59	0.00	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,408.49	0.00	
Total-Interest Earned		<u><b>59.08</b></u>	0.042%
<b>Lone Star</b>			
General Fund	10,130,772.35	520.58	
Debt Service	1,354,221.96	69.59	
Total-Interest Earned		<u><b>590.17</b></u>	0.061%
<b>BB&amp;T</b>			
All Funds	85,275,822.21	36,062.68	0.516%
Total-Interest Earned		<u><b>36,062.68</b></u>	
Grand Total-Interest Earned		<u><u><b>36,711.93</b></u></u>	

No. of days in the current month: 31

**College Station Independent School District**  
**Texpool Investment Detail**  
**As of 12/31/2014**

<b>Fund/Type</b>	<b>Date</b>	<b>Transaction Type</b>	<b>Interest Earned</b>	<b>Balance</b>
General Fund	December 1, 2014	Beginning Balance		100,377.11
	December 31, 2014	Interest Earned	3.58	100,380.69
		Ending Balance		<u><u>\$ 100,380.69</u></u>
Debt Service	December 1, 2014	Beginning Balance		1,563,810.48
	December 31, 2014	Interest Earned	55.50	1,563,865.98
		Ending Balance		<u><u>1,563,865.98</u></u>
Food Service Fund	December 1, 2014	Beginning Balance		1,000.59
	December 31, 2014	Interest Earned	-	1,000.59
		Ending Balance		<u><u>\$ 1,000.59</u></u>
Workers Compensation Fund	December 1, 2014	Beginning Balance		921.75
	December 31, 2014	Interest Earned	-	921.75
		Ending Balance		<u><u>\$ 921.75</u></u>
Pebble Creek Scholarship	December 1, 2014	Beginning Balance		3,408.49
	December 31, 2014	Interest Earned	-	3,408.49
		Ending Balance		<u><u>\$ 3,408.49</u></u>
Totals				<u><u>\$ 1,669,577.50</u></u>

Average Rate of Return      0.0418%

**College Station Independent School District  
Lone Star Investment Detail  
Government Overnight Fund  
As of 12/31/2014**

<b>Fund/Type</b>	<b>Date</b>	<b>Transaction Type</b>	<b>Interest Earned</b>	<b>Balance</b>
General Fund	December 1, 2014	Beginning Balance		10,130,772.35
	December 31, 2014	Interest Earned	520.58	10,131,292.93
		Ending Balance		<u><u>\$ 10,131,292.93</u></u>
Debt Service	December 1, 2014	Beginning Balance		1,354,221.96
	December 31, 2014	Interest Earned	69.59	1,354,291.55
		Ending Balance		<u><u>\$ 1,354,291.55</u></u>
<b>Totals</b>				<u><u>\$ 11,485,584.48</u></u>

Average Rate of Return                      0.0605%

**College Station Independent School District**  
**Tax Collection Report**  
**As of December 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	(30,998)	(1,411)	31,321	33,395	19,154	19,568	\$ 71,029
<b>Adjusted Tax Levy</b>	<b>\$ 99,111,581</b>	<b>\$ 685,106</b>	<b>\$ 473,695</b>	<b>\$ 386,763</b>	<b>\$ 342,044</b>	<b>\$ 1,518,895</b>	<b>\$ 102,518,085</b>
Tax Only Amount Paid	\$ 41,118,282	\$ 138,084	\$ 69,449	\$ 40,861	\$ 21,364	\$ 25,997	\$ 41,414,037
Percentage of Taxes Paid	41.49%	20.16%	14.66%	10.56%	6.25%	1.71%	40.40%
<b>Unpaid Tax</b>	<b>\$ 57,993,299</b>	<b>\$ 547,021.43</b>	<b>\$ 404,246.71</b>	<b>\$ 345,902.40</b>	<b>\$ 320,680.42</b>	<b>\$ 1,492,898</b>	<b>\$ 61,104,048</b>
<b>Tax Only Amount Paid</b>	<b>\$ 41,118,282</b>	<b>\$ 138,084</b>	<b>\$ 69,449</b>	<b>\$ 40,861</b>	<b>\$ 21,364</b>	<b>\$ 25,997</b>	<b>\$ 41,414,037</b>
Penalties & Interest Paid	34	23,798	12,226	2,923	1,235	5,118	45,335
<b>Payments Retained by District</b>	<b>\$ 41,118,316</b>	<b>\$ 161,883</b>	<b>\$ 81,675</b>	<b>\$ 43,784</b>	<b>\$ 22,599</b>	<b>\$ 31,116</b>	<b>\$ 41,459,372</b>
Attorney Fees Collected	\$ -	\$ 21,048	\$ 7,397	\$ 1,416	\$ 510	\$ 1,760	32,131
Property Tax Revenue Budgeted							
<b>Total Payments Percentage</b>							<b>\$ 98,556,775</b> <b>42.02%</b>
Current Year Adjusted Levy							
<b>Total Payments Percentage</b>							<b>\$ 99,111,581</b> <b>41.79%</b>

COLLEGE STATION ISD  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
December 31, 2014

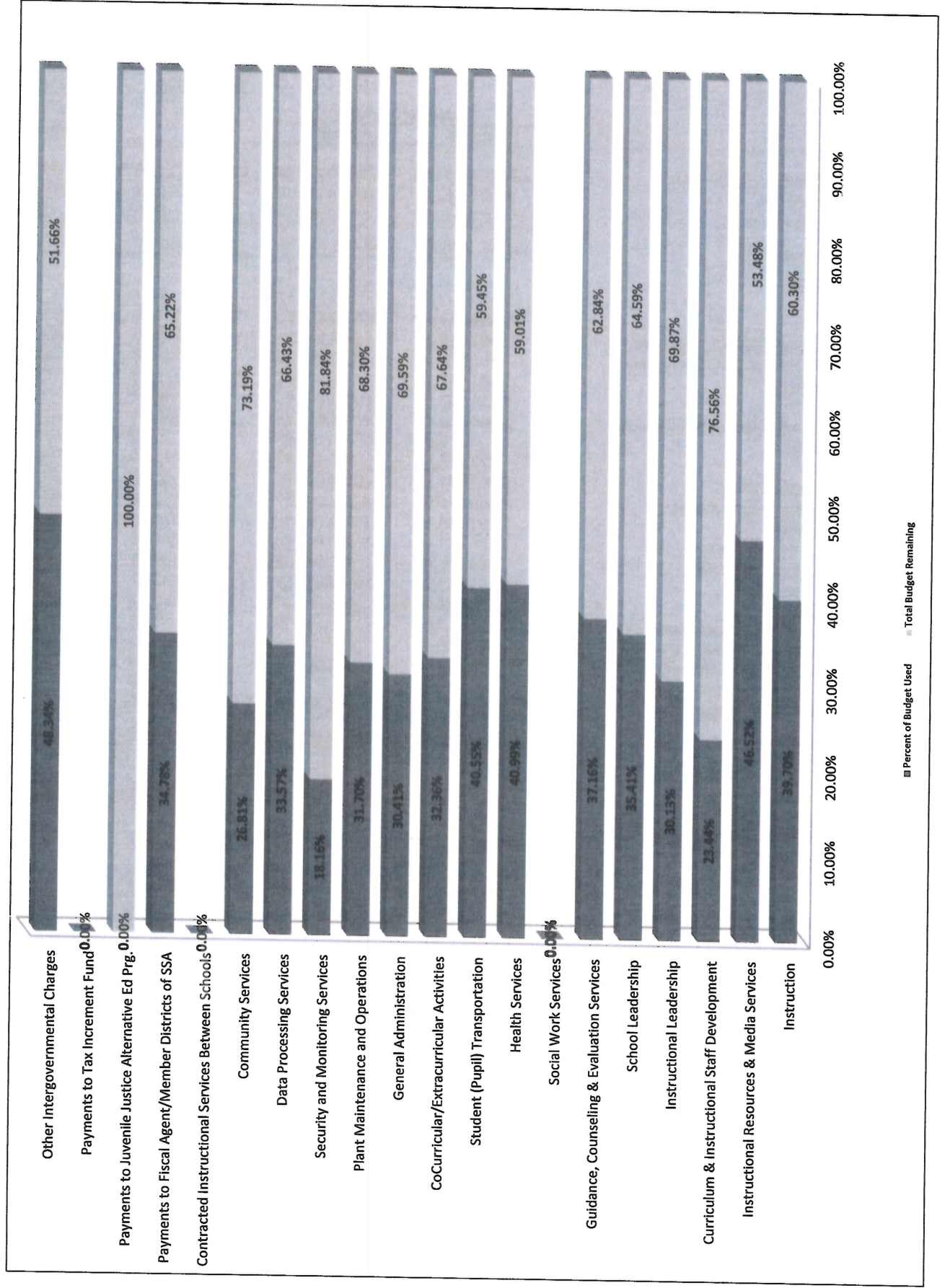
	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$31,905,803.63	\$41,605.80	\$14,134,593.96	\$46,082,003.39
Property Taxes	10,104,284.94	0.00	3,071,848.01	13,176,132.95
Allowance for Uncollectible Taxes (Credit)	(26,757.14)	0.00	(6,467.83)	(33,224.97)
Due from Other Governments	45,749.00	206,256.22	0.00	252,005.22
Due from Other Funds	153,098.17	0.00	0.00	153,098.17
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	85,246.57	212,625.56	0.00	297,872.13
<b>Total Assets</b>	<b>\$42,287,425.17</b>	<b>\$460,487.58</b>	<b>\$17,199,974.14</b>	<b>\$59,947,886.89</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	\$616.89	\$0.00	\$0.00	\$616.89
Interest Payable-Current	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings Payable	57,883.96	0.00	0.00	57,883.96
Accrued Wages Payable	7,964,547.14	30,703.83	0.00	7,995,250.97
Due to Other Funds	0.00	0.00	0.00	0.00
Due to Other Governments	136,656.77	0.00	0.00	136,656.77
Unearned Revenues	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>	<b>\$8,159,704.76</b>	<b>\$30,703.83</b>	<b>\$0.00</b>	<b>\$8,190,408.59</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>2,648,956.39</b>	<b>0.00</b>	<b>640,315.64</b>	<b>3,289,272.03</b>
<b>Fund Balances:</b>				
<b>Non-Spendable:</b>				
Investments in Inventory	\$85,246.57	\$117,575.66	\$0.00	\$202,822.23
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	312,208.09	0.00	312,208.09
Reported in the Debt Service Fund	0.00	0.00	16,559,658.50	16,559,658.50
<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	16,373,517.45	0.00	0.00	16,373,517.45
<b>Total Fund Balances</b>	<b>\$31,478,764.02</b>	<b>\$429,783.75</b>	<b>\$16,559,658.50</b>	<b>\$48,468,206.27</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$42,287,425.17</b>	<b>\$460,487.58</b>	<b>\$17,199,974.14</b>	<b>\$59,947,886.89</b>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
SEPTEMBER 1 - DECEMBER 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	\$75,055,481.00	\$75,060,631.00	\$31,771,968.96	(\$43,288,662.04)
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	0.00	(250,000.00)
Total Revenues	87,481,463.95	87,486,613.95	35,249,194.97	(52,237,418.98)
<b>EXPENDITURES:</b>				
Current:				
Instruction	55,164,839.65	55,145,576.62	21,894,172.20	33,251,404.42
Instructional Resources & Media Services	869,015.21	867,525.21	403,531.06	463,994.15
Curriculum & Instructional Staff Development	897,879.36	926,490.71	217,182.10	709,308.61
Instructional Leadership	1,594,681.91	1,593,921.91	480,273.94	1,113,647.97
School Leadership	5,439,309.90	5,437,880.90	1,925,818.34	3,512,062.56
Guidance, Counseling & Evaluation Services	2,884,856.39	2,894,811.39	1,075,652.14	1,819,159.25
Social Work Services	0.00	0.00	0.00	0.00
Health Services	972,978.63	973,477.63	399,073.23	574,404.40
Student (Pupil) Transportation	2,492,241.96	2,492,241.96	1,010,648.53	1,481,593.43
CoCurricular/Extracurricular Activities	4,340,616.27	4,335,060.27	1,402,665.40	2,932,394.87
General Administration	2,393,765.16	2,393,765.16	727,876.92	1,665,888.24
Plant Maintenance and Operations	9,836,441.09	9,836,441.09	3,118,591.99	6,717,849.10
Security and Monitoring Services	389,985.62	391,959.62	71,180.95	320,778.67
Data Processing Services	2,059,867.24	2,080,674.92	698,496.47	1,382,178.45
Community Services	148,714.97	148,714.97	39,863.22	108,851.75
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	90,545,542.36	33,939,052.92	56,606,489.44
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,030,729.41)	(3,058,928.41)	1,310,142.05	4,369,070.46
<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	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)	1,176,594.40	4,369,070.46
Net Change in Fund Balances	(3,030,729.41)	(2,925,380.76)	1,176,594.40	4,369,070.46
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	\$31,478,764.02	\$4,369,070.46



# General Fund Remaining Budget Analysis

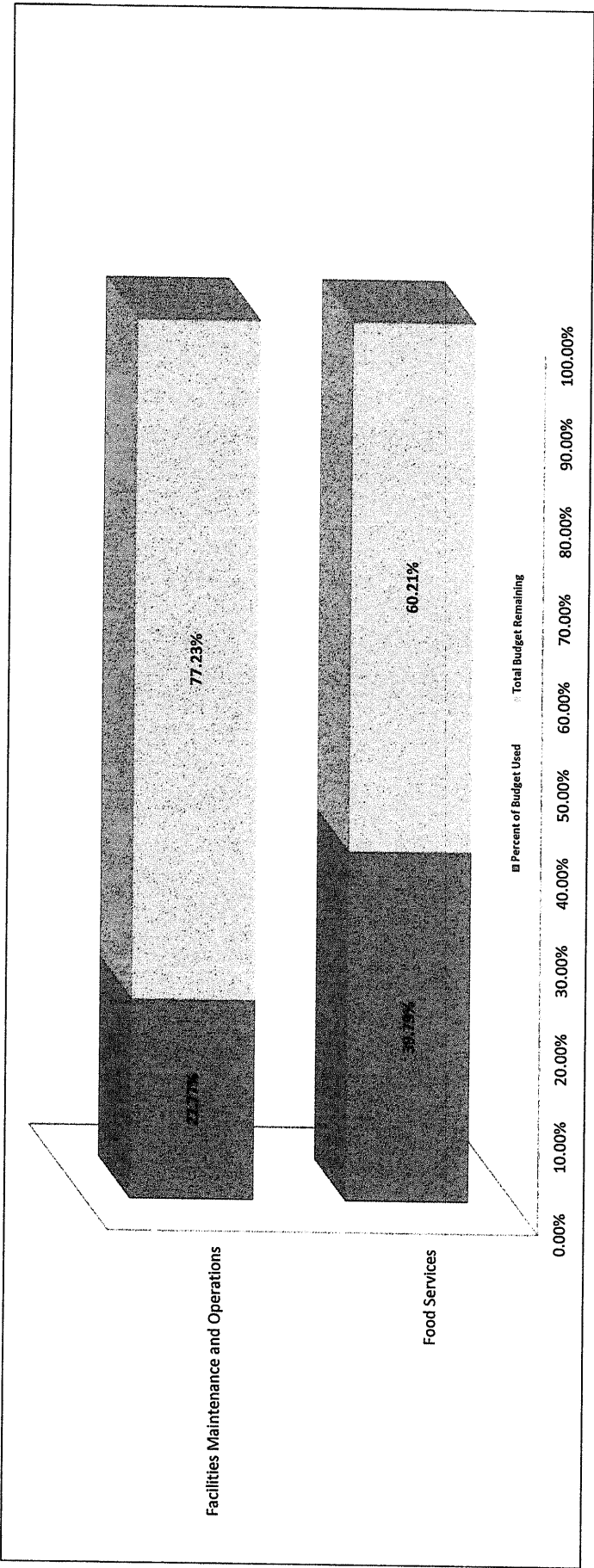


COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM  
SEPTEMBER 1 - DECEMBER 31, 2014

	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	\$1,076,497.19	(\$1,579,002.81)
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	1,183,737.83	(\$1,551,995.17)
Total Revenues	5,419,233.00	5,419,233.00	2,260,235.02	(\$3,158,997.98)
EXPENDITURES:				
Current:				
Food Services	5,338,827.63	5,338,827.63	2,124,538.21	3,214,289.42
Facilities Maintenance and Operations	80,300.00	80,300.00	18,280.93	62,019.07
Total Expenditures	5,419,127.63	5,419,127.63	2,142,819.14	3,276,308.49
Net Change in Fund Balances	105.37	105.37	117,415.88	117,310.51
Fund Balance - September 1 (Beginning)	312,367.87	312,367.87	312,367.87	0.00
Fund Balance	\$312,473.24	\$312,473.24	\$429,783.75	\$117,310.51



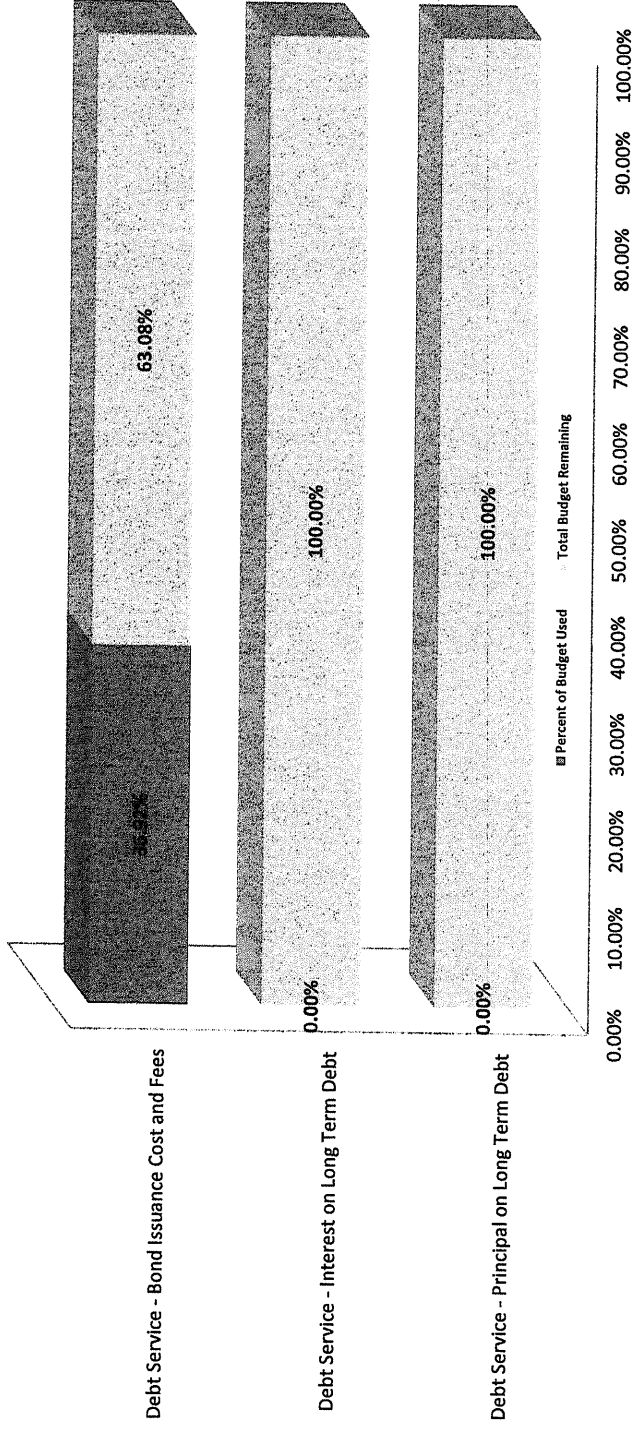
Child Nutrition Remaining Budget Analysis



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

	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	\$10,211,360.26	(\$14,153,283.74)
Total Revenues	24,364,644.00	24,364,644.00	10,211,360.26	(14,153,283.74)
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	25,074,468.77	25,074,468.77	2,400.00	25,072,068.77
Excess (Deficiency) of Revenues Over (Under) Expenditures	(709,824.77)	(709,824.77)	10,208,960.26	10,918,785.03
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	(709,824.77)	(709,824.77)	10,208,960.26	10,918,785.03
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	\$16,559,658.50	\$10,918,785.03

## Debt Service Remaining Budget Analysis



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

<b>Location</b>	<b>Balance 09/01/14</b>	<b>Receipts</b>	<b>Expenses</b>	<b>Balance 12/31/14</b>
<b>A &amp; M Consolidated High School</b>	\$ 255,749.99	\$ 60,935.96	\$ 23,534.57	\$ 293,151.38
<b>Timber Academy</b>	3,298.82	2,151.53	75.00	5,375.35
<b>College Station High School</b>	30,113.95	53,854.38	21,428.89	62,539.44
<b>College Station Middle School</b>	20,156.96	36,485.13	22,076.92	34,565.17
<b>A &amp; M Middle School</b>	16,479.80	7,459.08	18,168.24	5,770.64
<b>South Knoll Elementary School</b>	48,039.92	6,953.35	2,270.15	52,723.12
<b>College Hills Elementary School</b>	12,715.68	28,907.56	14,963.91	26,659.33
<b>Southwood Valley Elementary School</b>	5,985.59	9,799.25	10,560.94	5,223.90
<b>Rock Prairie Elementary School</b>	18,099.25	12,669.15	10,643.55	20,124.85
<b>Pebble Creek Elementary School</b>	21,807.21	24,969.34	21,534.51	25,242.04
<b>Forest Ridge Elementary School</b>	35,027.13	16,719.15	9,607.56	42,138.72
<b>Creek View Elementary School</b>	60,101.45	10,451.47	29,280.30	41,272.62
<b>Greens Prairie Elementary School</b>	22,947.51	39,238.25	24,936.55	37,249.21
<b>Oakwood Intermediate School</b>	30,377.96	56,071.76	43,788.83	42,660.89
<b>Cypress Grove Intermediate School</b>	47,738.86	56,485.34	29,621.75	74,602.45
<b>Subtotal-Campus Funds</b>	<b>628,640.08</b>	<b>423,150.70</b>	<b>282,491.67</b>	<b>769,299.11</b>
<b>District-Wide Activity Fund</b>	10,845.87	1,249.85	1,062.50	11,033.22
<b>Barbara Bush Parent Center</b>	61,444.73	73.28	8,977.76	52,540.25
<b>Grand Totals</b>	<b>\$ 700,930.68</b>	<b>\$ 424,473.83</b>	<b>\$ 292,531.93</b>	<b>\$ 832,872.58</b>