

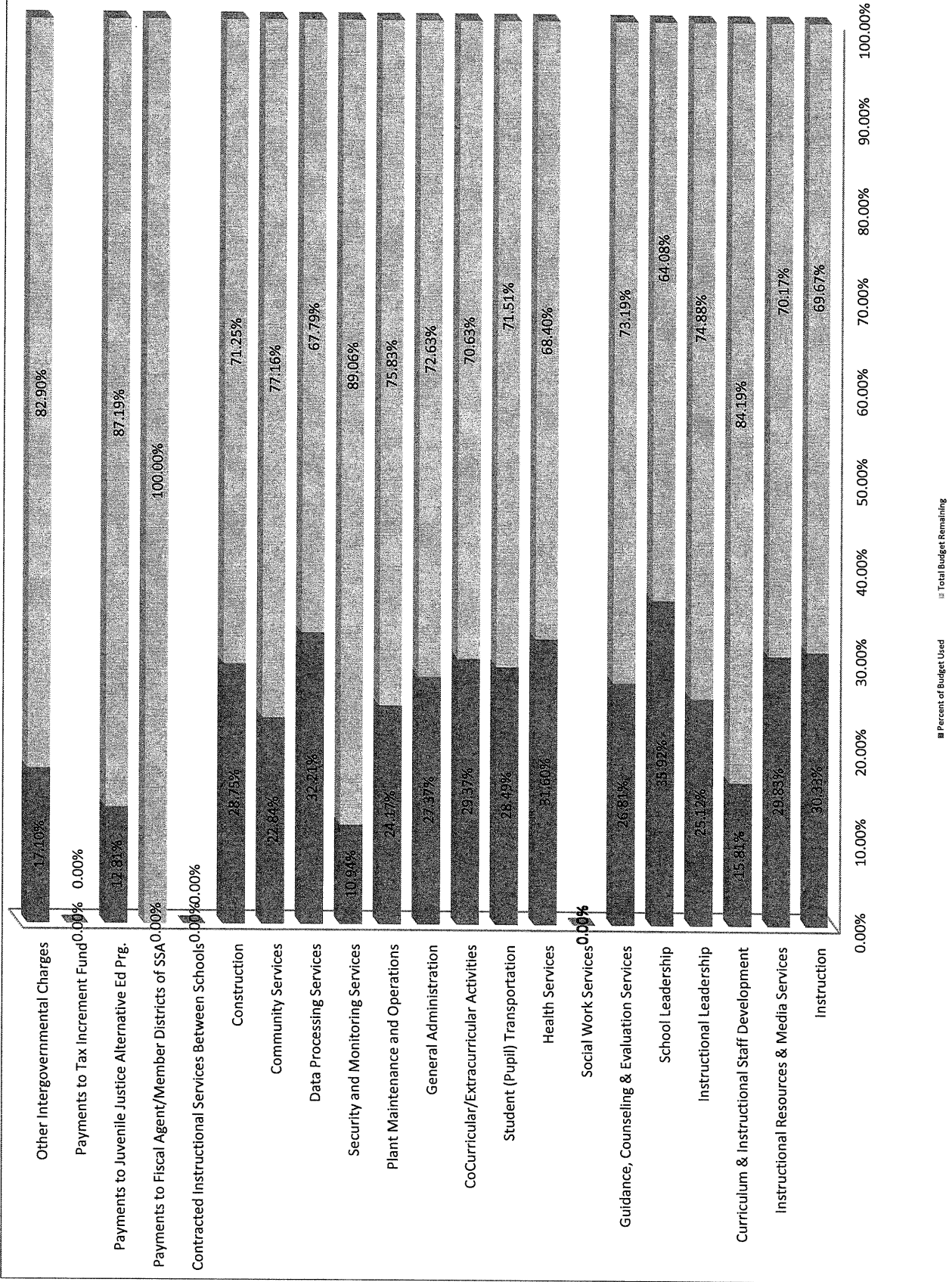
COLLEGE STATION ISD  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
November 30, 2015

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$25,484,553.55	\$183,922.03	\$8,878,640.60	\$34,547,116.18
Property Taxes	3,427,132.79	0.00	894,121.61	4,321,254.40
Allowance for Uncollectible Taxes (Credit)	(28,759.13)	0.00	(7,229.83)	(35,988.96)
Due from Other Governments	356,667.00	273,170.40	0.00	629,837.40
Due from Other Funds	162,221.79	0.00	0.00	162,221.79
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	78,028.55	204,251.46	0.00	282,280.01
<b>Total Assets</b>	<b>\$29,499,844.55</b>	<b>\$661,343.89</b>	<b>\$9,765,532.38</b>	<b>\$39,926,720.82</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	10,816.97	\$1,601.00	\$0.00	\$12,417.97
Interest Payable-Current	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings Payable	752,796.76	0.00	0.00	752,796.76
Accrued Wages Payable	8,332,395.63	31,703.86	0.00	8,364,099.49
Due to Other Funds	0.00	0.00	0.00	0.00
Due to Other Governments	364.39	0.00	0.00	364.39
Unearned Revenues	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>	<b>\$9,096,373.75</b>	<b>\$33,304.86</b>	<b>\$0.00</b>	<b>\$9,129,678.61</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue-Property taxes	2,847,153.85	0.00	715,753.19	3,562,907.04
<b>Total Deferred Inflows of Resources</b>	<b>2,847,153.85</b>	<b>0.00</b>	<b>715,753.19</b>	<b>3,562,907.04</b>
<b>Fund Balances:</b>				
<b>Non-Spendable:</b>				
Investments in Inventory	\$78,028.55	\$130,575.52	\$0.00	\$208,604.07
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	497,463.51	0.00	497,463.51
Reported in the Debt Service Fund	0.00	0.00	9,049,779.19	9,049,779.19
<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	2,458,288.40	0.00	0.00	2,458,288.40
<b>Total Fund Balances</b>	<b>17,556,316.95</b>	<b>628,039.03</b>	<b>9,049,779.19</b>	<b>27,234,135.17</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$29,499,844.55</b>	<b>\$661,343.89</b>	<b>\$9,765,532.38</b>	<b>\$39,926,720.82</b>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
SEPTEMBER 1 - NOVEMBER 30, 2015

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$82,354,324.00	\$82,354,324.00	\$10,416,000.51	(\$71,938,323.49)
State Program Revenues	14,613,408.00	14,613,408.00	5,436,628.00	(9,176,780.00)
Federal Program Revenues	150,000.00	150,000.00	47,041.12	(102,958.88)
Total Revenues	97,117,732.00	97,117,732.00	15,899,669.63	(81,218,062.37)
<b>EXPENDITURES:</b>				
Current:				
Instruction	59,620,742.00	59,623,823.46	18,084,185.19	41,539,638.27
Instructional Resources & Media Services	1,007,531.92	1,006,531.92	300,269.26	706,262.66
Curriculum & Instructional Staff Development	984,338.46	988,371.46	156,248.13	832,123.33
Instructional Leadership	1,620,417.30	1,620,417.30	407,108.66	1,213,308.64
School Leadership	5,676,138.51	5,679,414.94	2,040,131.33	3,639,283.61
Guidance, Counseling & Evaluation Services	3,454,185.81	3,456,068.03	926,465.13	2,529,602.90
Social Work Services	0.00	0.00	0.00	0.00
Health Services	1,136,580.85	1,136,668.85	359,232.93	777,435.92
Student (Pupil) Transportation	2,516,987.58	2,516,987.58	717,154.35	1,799,833.23
CoCurricular/Extracurricular Activities	4,297,484.53	4,413,834.53	1,296,285.30	3,117,549.23
General Administration	2,559,687.00	2,559,687.00	700,518.25	1,859,168.75
Plant Maintenance and Operations	10,819,739.55	10,819,739.55	2,615,317.81	8,204,421.74
Security and Monitoring Services	403,585.92	403,585.92	44,140.39	359,445.53
Data Processing Services	2,254,263.33	2,254,263.33	726,052.49	1,528,210.84
Community Services	147,598.82	147,598.82	33,711.47	113,887.35
Construction	1,390,914.50	1,390,914.50	399,924.00	990,990.50
Contracted Instructional Services Between Schools	0.00	0.00	0.00	0.00
Payments to Fiscal Agent/Member Districts of SSA	110,000.00	110,000.00	0.00	110,000.00
Payments to Juvenile Justice Alternative Ed Prg.	10,000.00	10,000.00	1,280.98	8,719.02
Payments to Tax Increment Fund	0.00	0.00	0.00	0.00
Other Intergovernmental Charges	955,000.00	955,000.00	163,266.54	791,733.46
Total Expenditures	98,965,196.08	99,092,907.19	28,971,292.21	70,121,614.98
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,847,464.08)	(1,975,175.19)	(13,071,622.58)	(11,096,447.39)
<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	0.00	0.00
Transfer In	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	(1,847,464.08)	(1,975,175.19)	(13,071,622.58)	(11,096,447.39)
Net Change in Fund Balances	(1,847,464.08)	(1,975,175.19)	(13,071,622.58)	(11,096,447.39)
Fund Balance - September 1 (Beginning)	30,627,939.53	30,627,939.53	30,627,939.53	0.00
Fund Balance	\$28,780,475.45	\$28,652,764.34	\$17,556,316.95	(\$11,096,447.39)

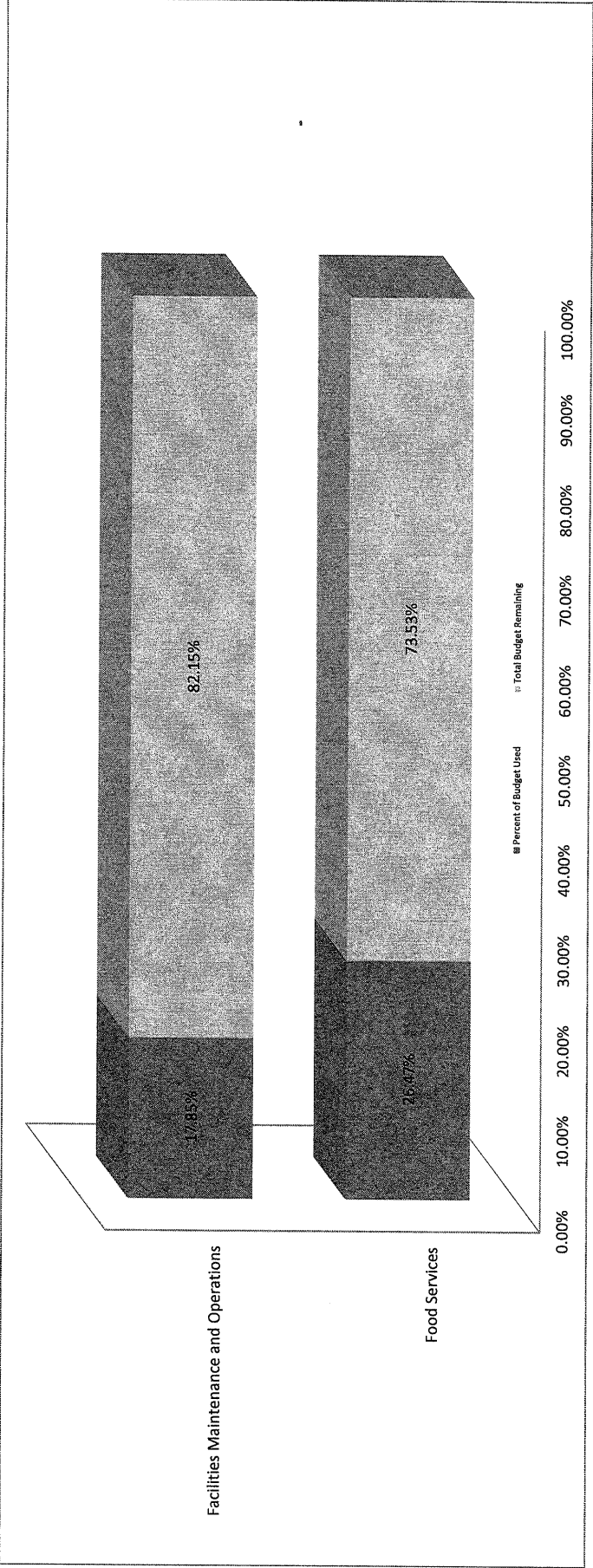
## General Fund Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM  
SEPTEMBER 1 - NOVEMBER 30, 2015

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$2,915,700.00	\$2,915,700.00	\$906,568.52	(\$2,009,131.48)
State Program Revenues	30,000.00	30,000.00	0.00	(\$30,000.00)
Federal Program Revenues	3,083,396.80	3,083,396.80	1,012,591.53	(\$2,070,805.27)
Total Revenues	<u>6,029,096.80</u>	<u>6,029,096.80</u>	<u>1,919,160.05</u>	<u>(\$4,109,936.75)</u>
<b>EXPENDITURES:</b>				
Current:				
Food Services	5,944,296.80	5,944,296.80	1,573,406.12	4,370,890.68
Facilities Maintenance and Operations	84,800.00	84,800.00	15,139.12	69,660.88
Total Expenditures	<u>6,029,096.80</u>	<u>6,029,096.80</u>	<u>1,588,545.24</u>	<u>4,440,551.56</u>
Net Change in Fund Balances	0.00	0.00	330,614.81	330,614.81
Fund Balance - September 1 (Beginning)	<u>297,424.22</u>	<u>297,424.22</u>	<u>297,424.22</u>	<u>0.00</u>
Fund Balance	<u>\$297,424.22</u>	<u>\$297,424.22</u>	<u>\$628,039.03</u>	<u>\$330,614.81</u>

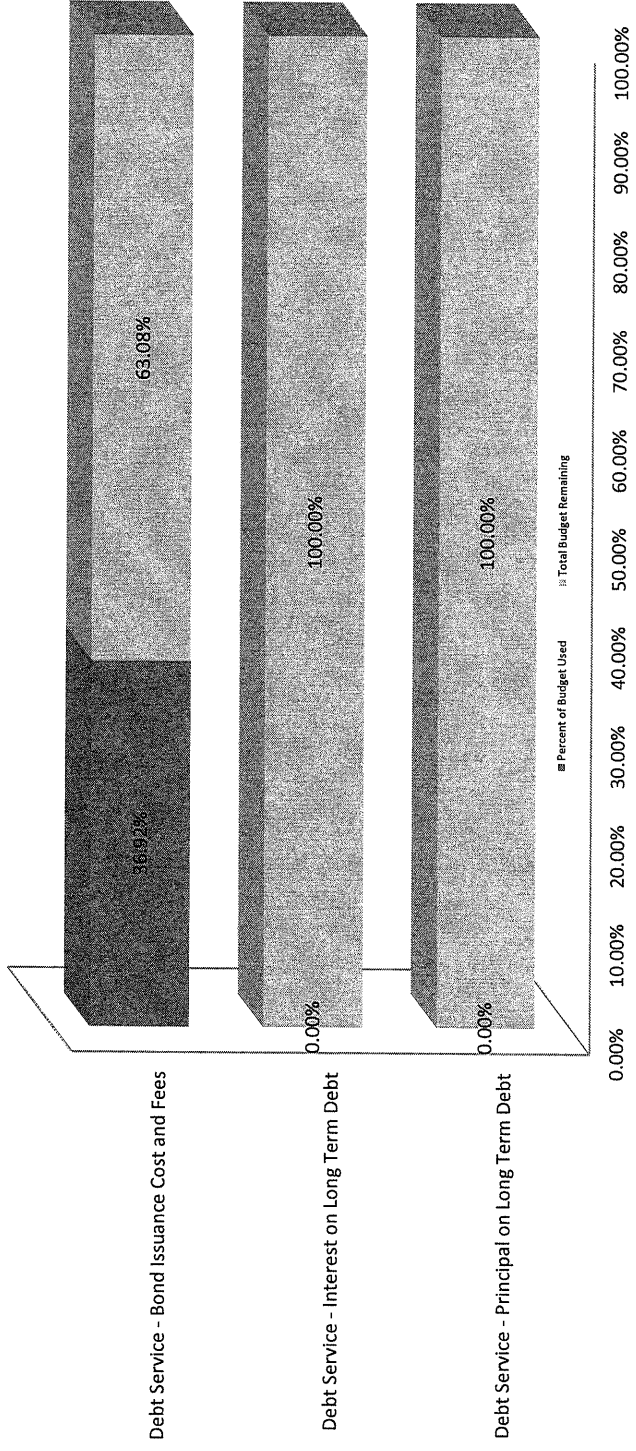
Child Nutrition Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - DEBT SERVICE FUND  
SEPTEMBER 1 - NOVEMBER 30, 2015

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$24,702,759.00	\$24,702,759.00	\$3,148,788.97	(\$21,553,970.03)
Total Revenues	24,702,759.00	24,702,759.00	3,148,788.97	(21,553,970.03)
EXPENDITURES:				
Debt Service:				
Debt Service - Principal on Long Term Debt	14,075,000.00	14,075,000.00	0.00	14,075,000.00
Debt Service - Interest on Long Term Debt	10,579,937.52	10,579,937.52	0.00	10,579,937.52
Debt Service - Bond Issuance Cost and Fees	6,500.00	6,500.00	2,400.00	4,100.00
Total Expenditures	24,661,437.52	24,661,437.52	2,400.00	24,659,037.52
Excess (Deficiency) of Revenues Over (Under) Expenditures	41,321.48	41,321.48	3,146,388.97	3,105,067.49
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	41,321.48	41,321.48	3,146,388.97	3,105,067.49
Fund Balance - September 1 (Beginning)	5,903,390.22	5,903,390.22	5,903,390.22	0.00
Fund Balance	\$5,944,711.70	\$5,944,711.70	\$9,049,779.19	\$3,105,067.49

## Debt Service Remaining Budget Analysis



**College Station Independent School District**  
**Tax Collection Report**  
**As of November 30, 2015**

<b>Tax Year:</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010 &amp; Prior</b>	<b>Total All Years</b>
Tax Levy Beginning of Year	\$ 104,544,209	\$ 688,456	\$ 409,566	\$ 370,802	\$ 328,529	\$ 1,779,731	\$ 108,121,293
Changes & Adjustments for Year	(34,371)	(171,785)	(139,249)	(132,156)	(117,587)	(1,418,210)	(2,013,358)
<b>Adjusted Tax Levy</b>	<b>\$ 104,509,838</b>	<b>\$ 516,671</b>	<b>\$ 270,317</b>	<b>\$ 238,646</b>	<b>\$ 210,942</b>	<b>\$ 361,521</b>	<b>\$ 106,107,936</b>
Tax Only Amount Paid	\$ 12,756,222	\$ 162,581	\$ 97,650	\$ 92,829	\$ 92,687	\$ 50,878	\$ 13,252,848
Percentage of Taxes Paid	12.21%	31.47%	36.12%	38.90%	43.94%	14.07%	12.49%
<b>Unpaid Tax</b>	<b>\$ 91,753,616</b>	<b>\$ 354,089.79</b>	<b>\$ 172,666.35</b>	<b>\$ 145,816.99</b>	<b>\$ 118,255.14</b>	<b>\$ 310,643</b>	<b>\$ 92,855,088</b>
<b>Tax Only Amount Paid</b>	<b>\$ 12,756,222</b>	<b>\$ 162,581</b>	<b>\$ 97,650</b>	<b>\$ 92,829</b>	<b>\$ 92,687</b>	<b>\$ 50,878</b>	<b>\$ 13,252,848</b>
Penalties & Interest Paid	6	17,289	4,640	1,354	1,299	3,080	27,668
<b>Payments Retained by District</b>	<b>\$ 12,756,229</b>	<b>\$ 179,870</b>	<b>\$ 102,291</b>	<b>\$ 94,183</b>	<b>\$ 93,986</b>	<b>\$ 53,958</b>	<b>\$ 13,280,516</b>
Attorney Fees Collected	\$ -	\$ 15,962	\$ 2,830	\$ 663	\$ 541	\$ 904	20,900
Property Tax Revenue Budgeted							
<b>Total Payments Percentage</b>							\$ 98,556,775 <b>13.45%</b>
Current Year Adjusted Levy							
<b>Total Payments Percentage</b>							\$ 104,509,838 <b>12.68%</b>



**College Station Independent School District**  
**Combined Statement of Revenues and Expenditures**  
**District Activity Funds**  
**For the Period September 1 - November 30, 2015**

<b>Location</b>	<b>Balance 09/01/15</b>	<b>Receipts</b>	<b>Expenses</b>	<b>Balance 11/30/15</b>
<b>A &amp; M Consolidated High School</b>	\$ 294,718.82	\$ 61,555.68	\$ 25,560.91	\$ 330,713.59
<b>Timber Academy</b>	4,195.89	13,171.00	2,302.50	15,064.39
<b>College Station High School</b>	78,559.11	48,929.34	37,947.79	89,540.66
<b>College Station Middle School</b>	18,580.24	44,491.02	18,391.85	44,679.41
<b>A &amp; M Middle School</b>	31,742.05	39,920.59	15,659.74	56,002.90
<b>South Knoll Elementary School</b>	49,293.12	2,828.24	957.16	51,164.20
<b>College Hills Elementary School</b>	13,191.00	45,782.54	16,914.81	42,058.73
<b>Southwood Valley Elementary School</b>	6,398.57	9,215.06	8,676.40	6,937.23
<b>Rock Prairie Elementary School</b>	15,972.13	9,728.04	9,215.51	16,484.66
<b>Pebble Creek Elementary School</b>	17,814.46	31,905.61	17,766.29	31,953.78
<b>Forest Ridge Elementary School</b>	33,260.41	17,057.31	8,515.34	41,802.38
<b>Creek View Elementary School</b>	31,043.60	20,530.79	5,616.95	45,957.44
<b>Greens Prairie Elementary School</b>	33,889.69	16,407.83	5,982.39	44,315.13
<b>Spring Creek Elementary School</b>	0.00	5,583.21	0.00	5,583.21
<b>Oakwood Intermediate School</b>	31,476.39	53,140.25	27,084.03	57,532.61
<b>Cypress Grove Intermediate School</b>	70,773.56	30,438.57	18,464.98	82,747.15
<b>Subtotal-Campus Funds</b>	<b>730,909.04</b>	<b>450,685.08</b>	<b>219,056.65</b>	<b>962,537.47</b>
<b>District-Wide Activity Fund</b>	10,860.72	1,360.00	1,213.75	11,006.97
<b>Barbara Bush Parent Center</b>	60,826.28	65.03	9,059.68	51,831.63
<b>Grand Totals</b>	<b>\$ 802,596.04</b>	<b>\$ 452,110.11</b>	<b>\$ 229,330.08</b>	<b>\$ 1,025,376.07</b>

**College Station Independent School District**  
**Investment Summary**  
**As of 11/30/2015**

<b>Fund/Type</b>	<b>Average Amount Invested</b>	<b>Interest Earned</b>	<b>Average Interest Rate</b>
<b>TexPool</b>			
General Fund	100,433.05	9.11	
Debt Service	1,564,680.42	142.06	
Food Service Fund	1,000.59	0.00	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	-	0.00	
Total-Interest Earned		<u>151.17</u>	0.111%
<b>Lone Star</b>			
General Fund	10,137,190.35	762.81	
Debt Service	1,355,079.89	101.97	
Total-Interest Earned		<u>864.78</u>	0.092%
<b>BB&amp;T</b>			
All Funds	58,159,104.66	29,486.96	0.600%
Total-Interest Earned		<u>29,486.96</u>	
Grand Total-Interest Earned		<u><u>30,502.91</u></u>	
No. of days in the current month:	30		

**College Station Independent School District**  
**Texpool Investment Detail**  
**As of 11/30/2015**

<b>Fund/Type</b>	<b>Date</b>	<b>Transaction Type</b>	<b>Interest Earned</b>	<b>Balance</b>
General Fund	November 1, 2015	Beginning Balance		100,432.75
	November 30, 2015	Interest Earned	9.11	100,441.86
		Ending Balance		<b>\$ 100,441.86</b>
Debt Service	November 1, 2015	Beginning Balance		1,564,675.68
	November 30, 2015	Interest Earned	142.06	1,564,817.74
		Ending Balance		<b>1,564,817.74</b>
Food Service Fund	November 1, 2015	Beginning Balance		1,000.59
	November 30, 2015	Interest Earned	-	1,000.59
		Ending Balance		<b>\$ 1,000.59</b>
Workers Compensation Fund	November 1, 2015	Beginning Balance		921.75
	November 30, 2015	Interest Earned	-	921.75
		Ending Balance		<b>\$ 921.75</b>
Pebble Creek Scholarship	November 1, 2015	Beginning Balance		-
	November 30, 2015	Interest Earned	-	-
		Ending Balance		<b>\$ -</b>
Totals				<b>\$ 1,667,181.94</b>

Average Rate of Return                      0.1105%

**College Station Independent School District**  
**Lone Star Investment Detail**  
**As of 11/30/2015**

<b>Fund/Type</b>	<b>Date</b>	<b>Transaction Type</b>	<b>Interest Earned</b>	<b>Balance</b>
General Fund	November 1, 2015	Beginning Balance		10,137,190.35
Government Overnight Fund	November 30, 2015	Interest Earned	762.81	10,137,953.16
		Ending Balance		<u><u>\$ 10,137,953.16</u></u>
Debt Service	November 1, 2015	Beginning Balance		1,355,079.89
Government Overnight Fund	November 30, 2015	Interest Earned	101.97	1,355,181.86
		Ending Balance		<u><u>\$ 1,355,181.86</u></u>
<b>Totals</b>				<u><u>\$ 11,493,135.02</u></u>

Average Rate of Return                      0.0916%