

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

Location	Balance 09/01/14	Receipts	Expenses	Balance 06/30/15
A & M Consolidated High School	\$ 255,749.99	\$ 193,373.01	\$ 179,782.44	\$ 269,340.56
Timber Academy	3,298.82	4,232.53	2,629.73	4,901.62
College Station High School	30,113.95	172,143.97	140,497.18	61,760.74
College Station Middle School	20,156.96	62,173.38	61,341.71	20,988.63
A & M Middle School	16,479.80	31,041.65	41,065.89	6,455.56
South Knoll Elementary School	48,039.92	23,753.89	15,325.67	56,468.14
College Hills Elementary School	12,715.68	47,633.66	41,542.48	18,806.86
Southwood Valley Elementary School	5,985.59	23,635.62	21,861.22	7,759.99
Rock Prairie Elementary School	18,099.25	37,408.18	27,597.30	27,910.13
Pebble Creek Elementary School	21,807.21	65,583.26	68,321.58	19,068.89
Forest Ridge Elementary School	35,027.13	93,476.19	64,559.33	63,943.99
Creek View Elementary School	60,101.45	35,468.15	55,268.50	40,301.10
Greens Prairie Elementary School	22,947.51	93,402.38	81,679.25	34,670.64
Oakwood Intermediate School	30,377.96	104,426.43	92,014.26	42,790.13
Cypress Grove Intermediate School	47,738.86	93,775.40	64,797.47	76,716.79
Subtotal-Campus Funds	628,640.08	1,081,527.70	958,284.01	751,883.77
District-Wide Activity Fund	10,845.87	1,249.85	1,062.50	11,033.22
Barbara Bush Parent Center	61,444.73	16,907.48	14,150.33	64,201.88
Grand Totals	\$ 700,930.68	\$ 1,099,685.03	\$ 973,496.84	\$ 827,118.87

College Station Independent School District
Investment Summary
As of 06/30/2015

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	100,401.42	4.73	
Debt Service	1,564,187.71	73.90	
Food Service Fund	1,000.59	0.00	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,408.95	0.30	
Total-Interest Earned		<u>78.93</u>	0.058%
Lone Star			
General Fund	10,133,610.67	613.89	
Debt Service	1,354,601.37	82.06	
Total-Interest Earned		<u>695.95</u>	0.074%
BB&T			
All Funds	106,141,505.70	46,991.69	0.522%
Total-Interest Earned		<u>46,991.69</u>	
Grand Total-Interest Earned		<u><u>47,766.57</u></u>	
No. of days in the current month:	30		

College Station Independent School District
Texpool Investment Detail
As of 06/30/2015

Fund/Type	Date	Transaction Type	Interest Earned	Balance
General Fund	June 1, 2015	Beginning Balance		100,401.26
	June 30, 2015	Interest Earned	4.73	100,405.99
		Ending Balance		\$ 100,405.99
Debt Service	June 1, 2015	Beginning Balance		1,564,185.25
	June 30, 2015	Interest Earned	73.90	1,564,259.15
		Ending Balance		1,564,259.15
Food Service Fund	June 1, 2015	Beginning Balance		1,000.59
	June 30, 2015	Interest Earned	-	1,000.59
		Ending Balance		\$ 1,000.59
Workers Compensation Fund	June 1, 2015	Beginning Balance		921.75
	June 30, 2015	Interest Earned	-	921.75
		Ending Balance		\$ 921.75
Pebble Creek Scholarship	June 1, 2015	Beginning Balance		3,408.94
	June 30, 2015	Interest Earned	0.30	3,409.24
		Ending Balance		\$ 3,409.24
Totals				\$ 1,669,996.72
Average Rate of Return				0.0575%

**College Station Independent School District
Lone Star Investment Detail
Government Overnight Fund
As of 06/30/2015**

Fund/Type	Date	Transaction Type	Interest Earned	Balance
General Fund	June 1, 2015	Beginning Balance		10,133,610.67
	June 30, 2015	Interest Earned	613.89	10,134,224.56
		Ending Balance		<u><u>\$ 10,134,224.56</u></u>
Debt Service	June 1, 2015	Beginning Balance		1,354,601.37
	June 30, 2015	Interest Earned	82.06	1,354,683.43
		Ending Balance		<u><u>\$ 1,354,683.43</u></u>
Totals				<u><u>\$ 11,488,907.99</u></u>

Average Rate of Return 0.0737%

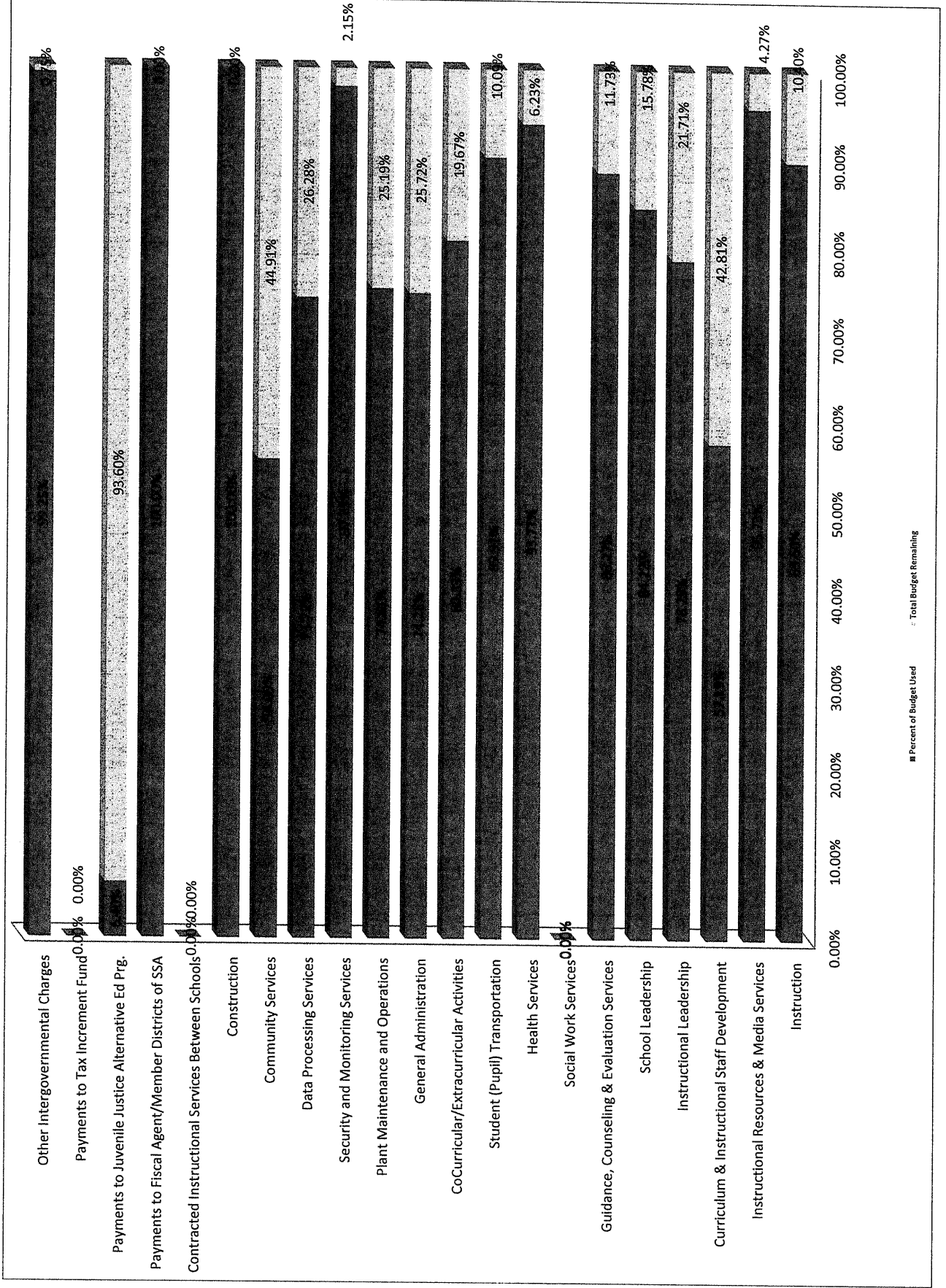
COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2015

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$39,972,836.93	\$293,376.92	\$19,816,790.22	\$60,083,004.07
Property Taxes	4,097,967.10	0.00	1,111,205.56	5,209,172.66
Allowance for Uncollectible Taxes (Credit)	(26,757.14)	0.00	(6,467.83)	(33,224.97)
Due from Other Governments	45,749.00	27,341.76	0.00	73,090.76
Due from Other Funds	287,954.66	0.00	0.00	287,954.66
Other Receivables	5,369.24	0.00	0.00	5,369.24
Deferred Expenditures	0.00	0.00	0.00	0.00
Prepaid Expenditures	20,000.00	0.00	0.00	20,000.00
Inventories	94,280.48	96,909.11	0.00	191,189.59
Total Assets	\$44,497,400.27	\$417,627.79	\$20,921,527.95	\$65,836,556.01
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	0.00	\$395.00	\$0.00	\$395.00
Interest Payable-Current	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings Payable	103,358.34	0.00	0.00	103,358.34
Accrued Wages Payable	10,662,752.50	45,284.32	0.00	10,708,036.82
Due to Other Funds	51,863.15	0.00	0.00	51,863.15
Due to Other Governments	0.00	0.00	0.00	0.00
Unearned Revenues	38,080.00	0.00	0.00	38,080.00
Total Liabilities	\$10,856,053.99	\$45,679.32	\$0.00	\$10,901,733.31
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	\$94,280.48	\$37,470.77	\$0.00	\$131,751.25
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	334,477.70	0.00	334,477.70
Reported in the Debt Service Fund	0.00	0.00	20,281,212.31	20,281,212.31
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	15,878,109.41	0.00	0.00	15,878,109.41
Total Fund Balances	30,992,389.89	371,948.47	20,281,212.31	51,645,550.67
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$44,497,400.27	\$417,627.79	\$20,921,527.95	\$65,836,556.01

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1 - JUNE 30, 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	\$75,061,850.70	\$74,158,047.67	(\$903,803.03)
State Program Revenues	12,175,982.95	13,475,084.95	5,062,232.01	(8,412,852.94)
Federal Program Revenues	250,000.00	250,000.00	158,908.73	(91,091.27)
Total Revenues	87,481,463.95	88,786,935.65	79,379,188.41	(9,407,747.24)
EXPENDITURES:				
Current:				
Instruction	55,164,839.65	55,689,267.63	49,899,175.43	5,790,092.20
Instructional Resources & Media Services	869,015.21	868,300.59	831,199.25	37,101.34
Curriculum & Instructional Staff Development	897,879.36	918,903.89	525,566.78	393,337.11
Instructional Leadership	1,594,681.91	1,594,708.04	1,248,473.13	346,234.91
School Leadership	5,439,309.90	5,456,567.97	4,595,267.66	861,300.31
Guidance, Counseling & Evaluation Services	2,884,856.39	2,900,036.33	2,559,751.33	340,285.00
Social Work Services	0.00	0.00	0.00	0.00
Health Services	972,978.63	998,508.23	936,287.72	62,220.51
Student (Pupil) Transportation	2,492,241.96	2,492,241.96	2,240,853.98	251,387.98
CoCurricular/Extracurricular Activities	4,340,616.27	4,356,492.17	3,499,562.24	856,929.93
General Administration	2,393,765.16	2,392,874.95	1,777,392.62	615,482.33
Plant Maintenance and Operations	9,836,441.09	9,871,669.09	7,384,947.99	2,486,721.10
Security and Monitoring Services	389,985.62	417,576.54	408,617.21	8,959.33
Data Processing Services	2,059,867.24	2,150,499.35	1,585,292.44	565,206.91
Community Services	148,714.97	148,714.97	81,932.79	66,782.18
Construction	0.00	0.00	10,000.00	(10,000.00)
Contracted Instructional Services Between Schools	0.00	0.00	0.00	0.00
Payments to Fiscal Agent/Member Districts of SSA	130,000.00	90,073.50	90,073.50	0.00
Payments to Juvenile Justice Alternative Ed Prg.	10,000.00	10,000.00	640.49	9,359.51
Payments to Tax Increment Fund	0.00	0.00	0.00	0.00
Other Intergovernmental Charges	887,000.00	887,000.00	880,385.93	6,614.07
Total Expenditures	90,512,193.36	91,243,435.21	78,555,420.49	12,688,014.72
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,030,729.41)	(2,456,499.56)	823,767.92	3,280,267.48
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)	(2,322,951.91)	690,220.27	3,280,267.48
Net Change in Fund Balances	(3,030,729.41)	(2,322,951.91)	690,220.27	3,280,267.48
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	\$27,979,217.71	\$30,992,389.89	\$3,280,267.48

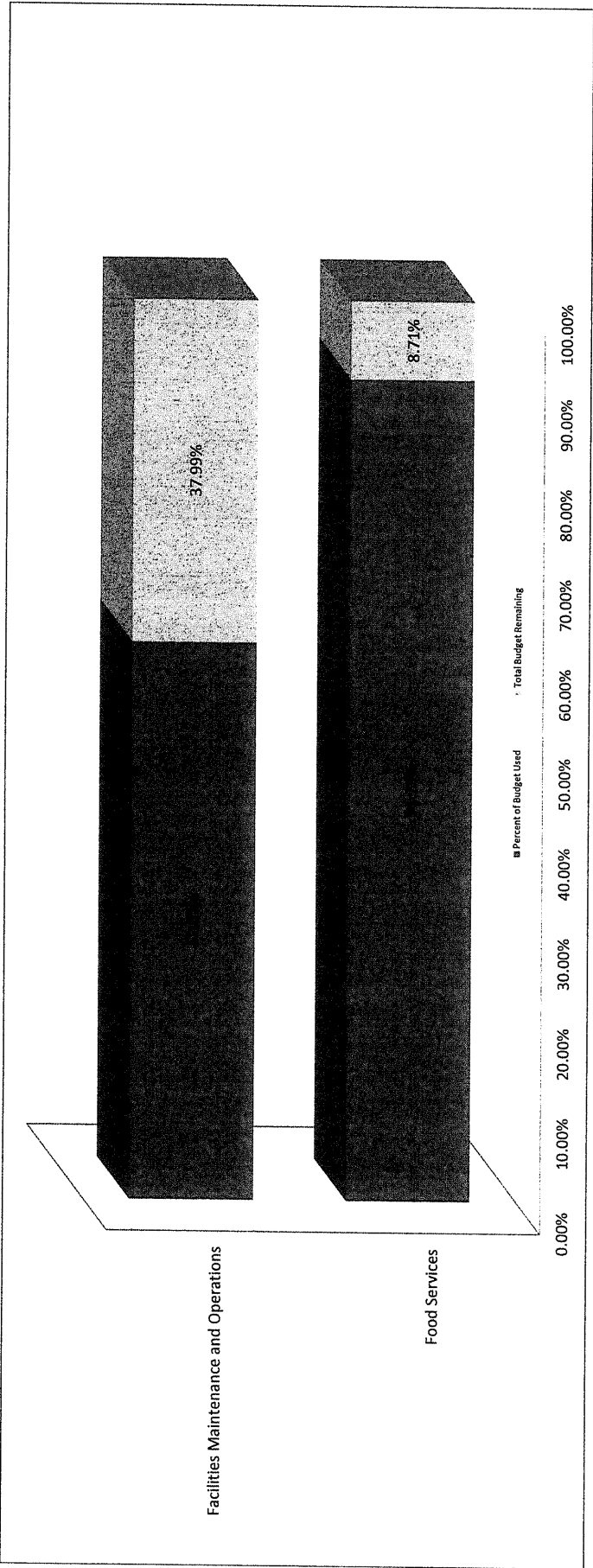
General Fund Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - JUNE 30, 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	\$2,396,701.95	(\$258,798.05)
State Program Revenues	28,000.00	28,000.00	28,868.42	\$868.42
Federal Program Revenues	2,735,733.00	2,735,733.00	2,557,506.90	(\$178,226.10)
Total Revenues	<u>5,419,233.00</u>	<u>5,419,233.00</u>	<u>4,983,077.27</u>	<u>(\$436,155.73)</u>
EXPENDITURES:				
Current:				
Food Services	5,338,827.63	5,338,827.63	4,873,701.79	465,125.84
Facilities Maintenance and Operations	80,300.00	80,300.00	49,794.88	30,505.12
Total Expenditures	<u>5,419,127.63</u>	<u>5,419,127.63</u>	<u>4,923,496.67</u>	<u>495,630.96</u>
Net Change in Fund Balances	105.37	105.37	59,580.60	59,475.23
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>\$371,948.47</u>	<u>\$59,475.23</u>

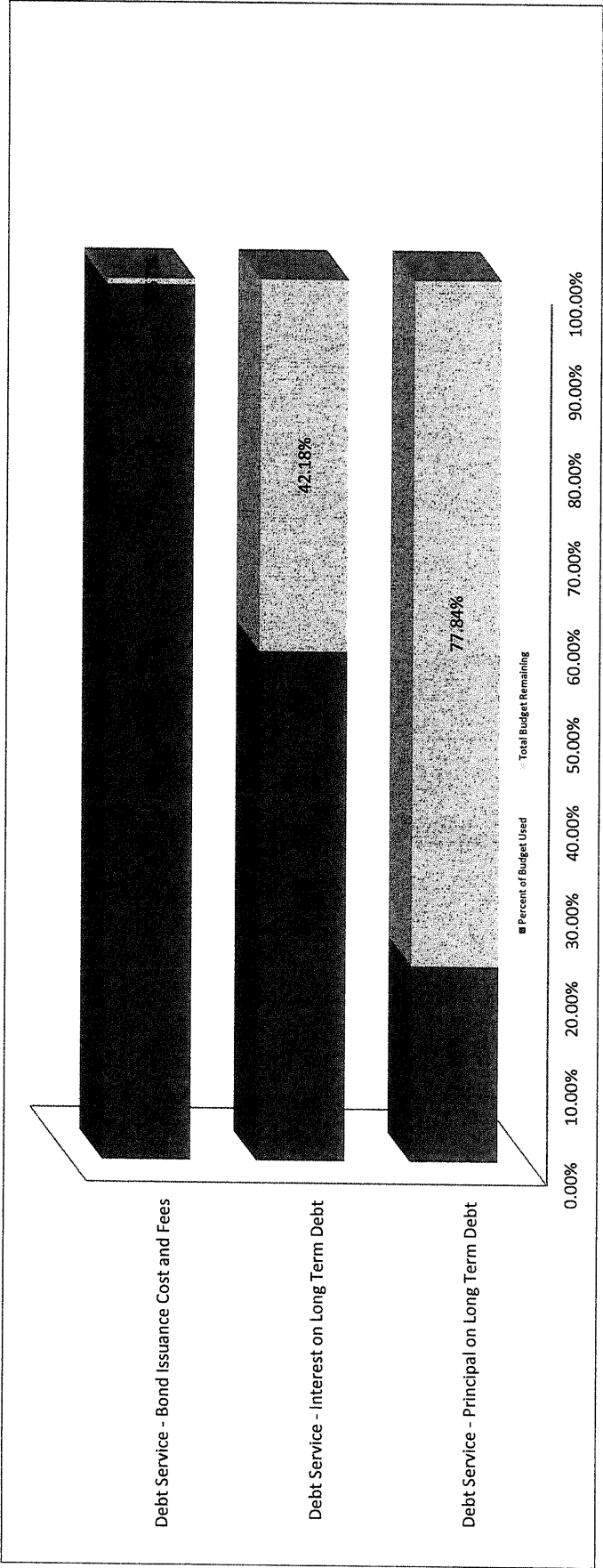
Child Nutrition Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - JUNE 30, 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	\$23,891,329.11	(\$473,314.89)
Total Revenues	24,364,644.00	24,364,644.00	23,891,329.11	(473,314.89)
EXPENDITURES:				
Debt Service:				
Debt Service - Principal on Long Term Debt	12,055,000.00	12,520,000.00	2,775,000.00	9,745,000.00
Debt Service - Interest on Long Term Debt	13,012,968.77	12,421,977.77	7,182,198.98	5,239,778.79
Debt Service - Bond Issuance Cost and Fees	6,500.00	428,907.00	426,022.94	2,884.06
Total Expenditures	25,074,468.77	25,370,884.77	10,383,221.92	14,987,662.85
Excess (Deficiency) of Revenues Over (Under) Expenditures	(709,824.77)	(1,006,240.77)	13,508,107.19	14,514,347.96
OTHER FINANCING SOURCES (USES):				
Capital Related Debt Issued (Regular Bonds)	0.00	46,455,000.00	46,455,000.00	0.00
Premium or Discount on Issuance of Bonds	0.00	5,779,497.00	5,779,497.40	0.40
Capital Debt Refund	0.00	(51,812,091.00)	(51,812,090.52)	0.48
Other(Uses)	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	422,406.00	422,406.88	0.88
Net Change in Fund Balances	(709,824.77)	(583,834.77)	13,930,514.07	14,514,348.84
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	\$5,766,863.47	\$20,281,212.31	\$14,514,348.84

Debt Service Remaining Budget Analysis



College Station Independent School District
Tax Collection Report
As of June 30, 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	(82,064)	(5,111)	37,166	39,427	21,804	12,896	\$ 24,117
Adjusted Tax Levy	\$ 99,060,515	\$ 681,406	\$ 479,540	\$ 392,794	\$ 344,694	\$ 1,512,223	\$ 102,471,173
Tax Only Amount Paid	\$ 96,120,748	\$ 224,729	\$ 110,263	\$ 57,926	\$ 27,708	\$ 40,050	\$ 96,581,423
Percentage of Taxes Paid	97.03%	32.98%	22.99%	14.75%	8.04%	2.65%	94.25%
Unpaid Tax	\$ 2,939,767	\$ 456,677.52	\$ 369,276.98	\$ 334,868.62	\$ 316,986.32	\$ 1,472,174	\$ 5,889,750
Tax Only Amount Paid	\$ 96,120,748	\$ 224,729	\$ 110,263	\$ 57,926	\$ 27,708	\$ 40,050	\$ 96,581,423
Penalties & Interest Paid	171,590	47,739	19,960	7,416	3,855	9,816	260,375
Payments Retained by District	\$ 96,292,338	\$ 272,467	\$ 130,223	\$ 65,341	\$ 31,563	\$ 49,865	\$ 96,841,798
Attorney Fees Collected	\$ -	\$ 38,104	\$ 11,288	\$ 3,219	\$ 1,427	\$ 3,139	57,176
Property Tax Revenue Budgeted							\$ 98,556,775
Total Payments Percentage							98.00%
Current Year Adjusted Levy							\$ 99,060,515
Total Payments Percentage							97.50%