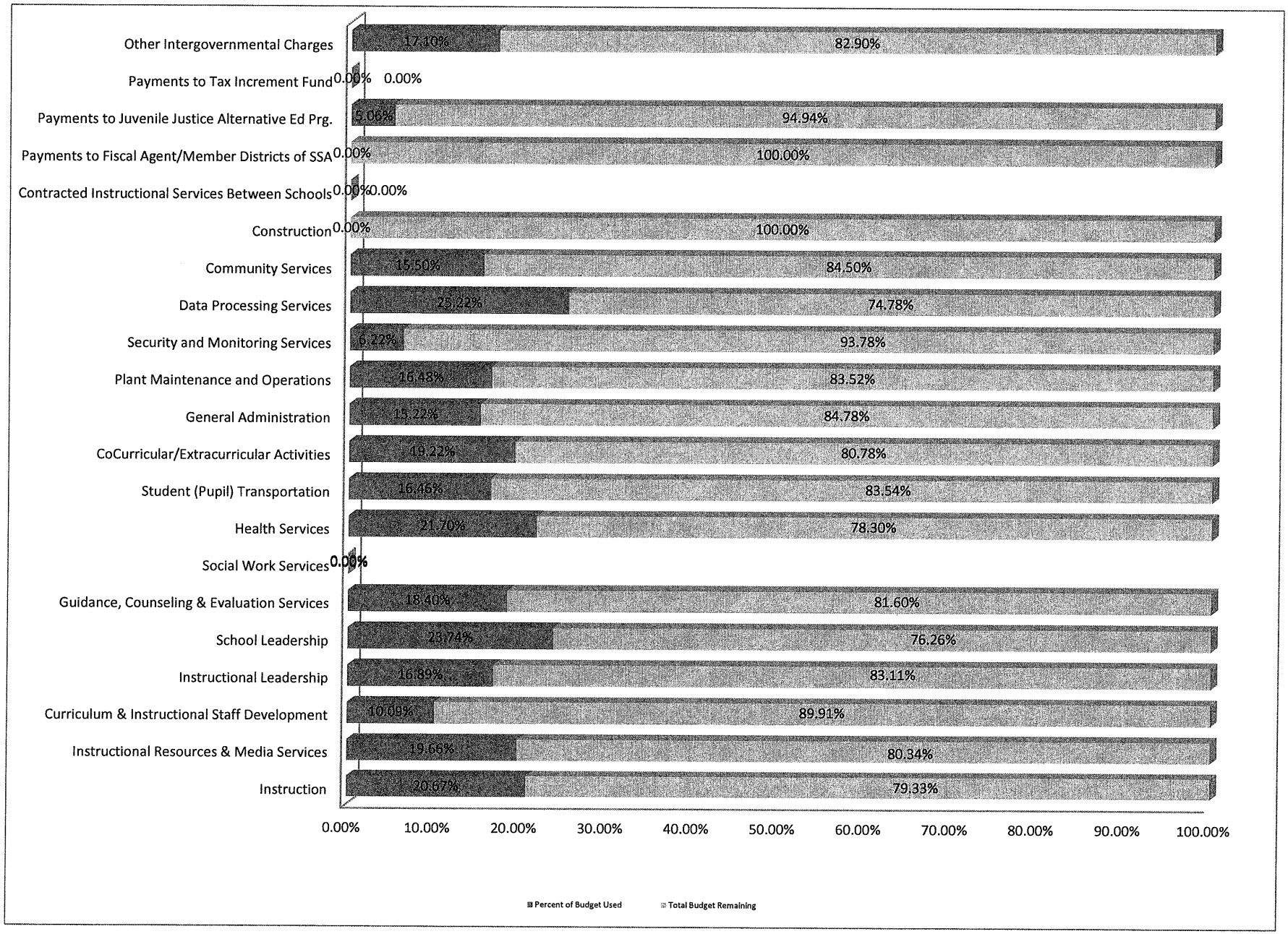
COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
October 31, 2015

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	$25,838,316.44	$58,352.19	$6,505,978.33	$32,402,646.96
Property Taxes	3,632,591.96	0.00	957,780.32	4,590,372.28
Allowance for Uncollectible Taxes (Credit)	(28,759.13)	0.00	(7,229.83)	(35,988.96)
Due from Other Governments	356,667.00	318,949.63	0.00	675,616.63
Due from Other Funds	178,182.74	0.00	0.00	178,182.74
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	83,488.38	205,640.04	0.00	289,128.42
Total Assets	$30,080,487.39	$582,941.86	$7,456,528.82	$38,119,958.07
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	18,151.82	$52,350.62	$0.00	$70,502.44
Interest Payable-Current	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings Payable	738,100.82	0.00	0.00	738,100.82
Accrued Wages Payable	6,875,200.35	22,252.04	0.00	6,897,452.39
Due to Other Funds	0.00	0.00	0.00	0.00
Due to Other Governments	275.39	0.00	0.00	275.39
Unearned Revenues	0.00	87,064.65	0.00	87,064.65
Total Liabilities	$7,631,728.38	$161,667.31	$0.00	$7,793,395.69
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue-Property taxes	2,847,153.85	0.00	715,753.19	3,562,907.04
Total Deferred Inflows of Resources	2,847,153.85	0.00	715,753.19	3,562,907.04
Fund Balances:				
Non-Spendable:				
Investments in Inventory	$83,609.38	$122,421.38	$0.00	$206,030.76
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	298,853.17	0.00	298,853.17
Reported in the Debt Service Fund	0.00	0.00	6,740,775.63	6,740,775.63
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	4,497,995.78	0.00	0.00	4,497,995.78
Total Fund Balances	19,601,605.16	421,274.55	6,740,775.63	26,763,655.34
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$30,080,487.39	$582,941.86	$7,456,528.82	$38,119,958.07

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

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	$82,354,324.00	$82,354,324.00	$2,872,764.67	($79,481,559.33)
State Program Revenues	14,613,408.00	14,613,408.00	5,416,234.00	(9,197,174.00)
Federal Program Revenues	150,000.00	150,000.00	24,631.50	(125,368.50)
Total Revenues	97,117,732.00	97,117,732.00	8,313,630.17	(88,804,101.83)
EXPENDITURES:				
Current:				
Instruction	59,620,742.00	59,623,823.46	12,321,790.79	47,302,032.67
Instructional Resources & Media Services	1,007,531.92	1,006,531.92	197,847.31	808,684.61
Curriculum & Instructional Staff Development	984,338.46	988,371.46	99,686.19	888,685.27
Instructional Leadership	1,620,417.30	1,620,417.30	273,711.35	1,346,705.95
School Leadership	5,676,138.51	5,679,502.94	1,348,147.80	4,331,355.14
Guidance, Counseling & Evaluation Services	3,454,185.81	3,456,068.03	635,899.49	2,820,168.54
Social Work Services	0.00	0.00	0.00	0.00
Health Services	1,136,580.85	1,136,580.85	246,651.33	889,929.52
Student (Pupil) Transportation	2,516,987.58	2,516,987.58	414,409.64	2,102,577.94
CoCurricular/Extracurricular Activities	4,297,484.53	4,413,834.53	848,520.89	3,565,313.64
General Administration	2,559,687.00	2,559,687.00	389,693.21	2,169,993.79
Plant Maintenance and Operations	10,819,739.55	10,819,739.55	1,783,229.62	9,036,509.93
Security and Monitoring Services	403,585.92	403,585.92	25,095.74	378,490.18
Data Processing Services	2,254,263.33	2,254,263.33	568,626.23	1,685,637.10
Community Services	147,598.82	147,598.82	22,882.76	124,716.06
Construction	1,390,914.50	1,390,914.50	0.00	1,390,914.50
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	505.65	9,494.35
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	19,339,964.54	79,752,942.65
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,847,464.08)	(1,975,175.19)	(11,026,334.37)	(9,051,159.18)
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	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)	(11,026,334.37)	(9,051,159.18)
Net Change in Fund Balances	(1,847,464.08)	(1,975,175.19)	(11,026,334.37)	(9,051,159.18)
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	$19,601,605.16	($9,051,159.18)

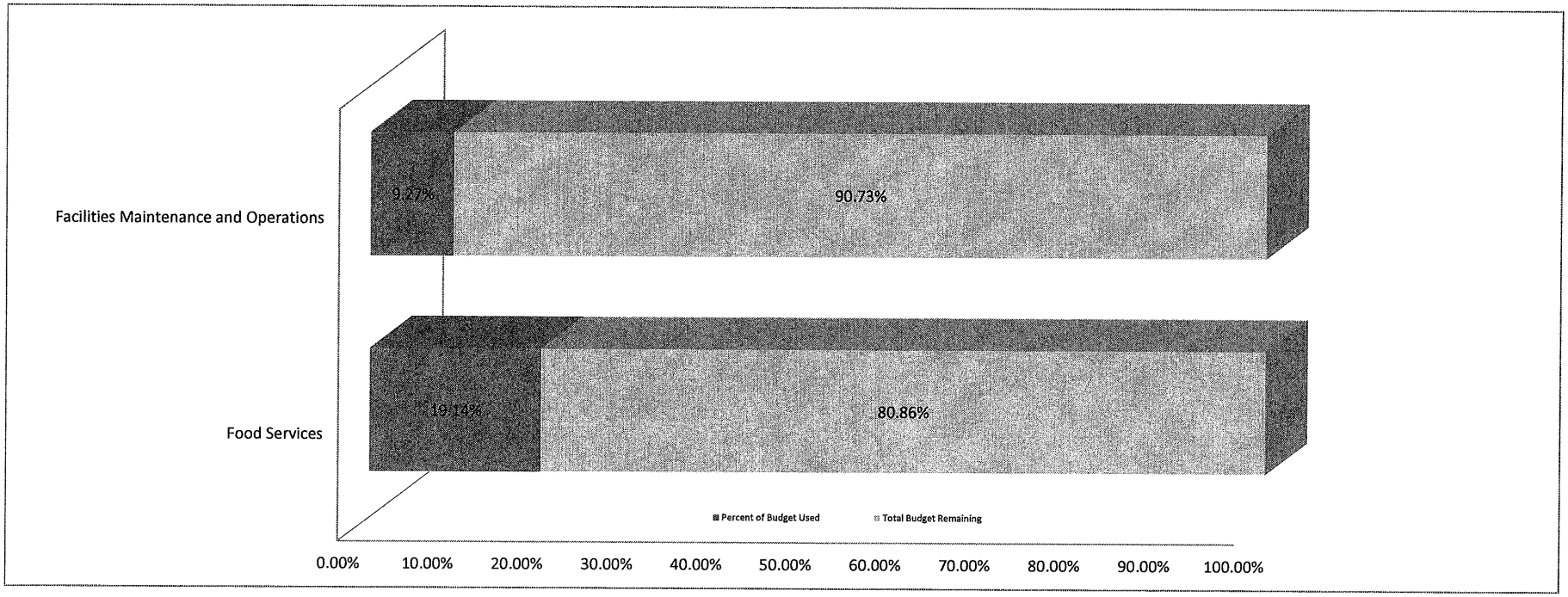
General Fund Remaining Budget Analysis



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

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	$2,915,700.00	$2,915,700.00	$614,337.07	($2,301,362.93)
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	654,866.74	($2,428,530.06)
Total Revenues	6,029,096.80	6,029,096.80	1,269,203.81	($4,759,892.99)
EXPENDITURES:				
Current:				
Food Services	5,944,296.80	5,944,296.80	1,137,489.86	4,806,806.94
Facilities Maintenance and Operations	84,800.00	84,800.00	7,863.62	76,936.38
Total Expenditures	6,029,096.80	6,029,096.80	1,145,353.48	4,883,743.32
Net Change in Fund Balances	0.00	0.00	123,850.33	123,850.33
Fund Balance - September 1 (Beginning)	297,424.22	297,424.22	297,424.22	0.00
Fund Balance	$297,424.22	$297,424.22	$421,274.55	$123,850.33

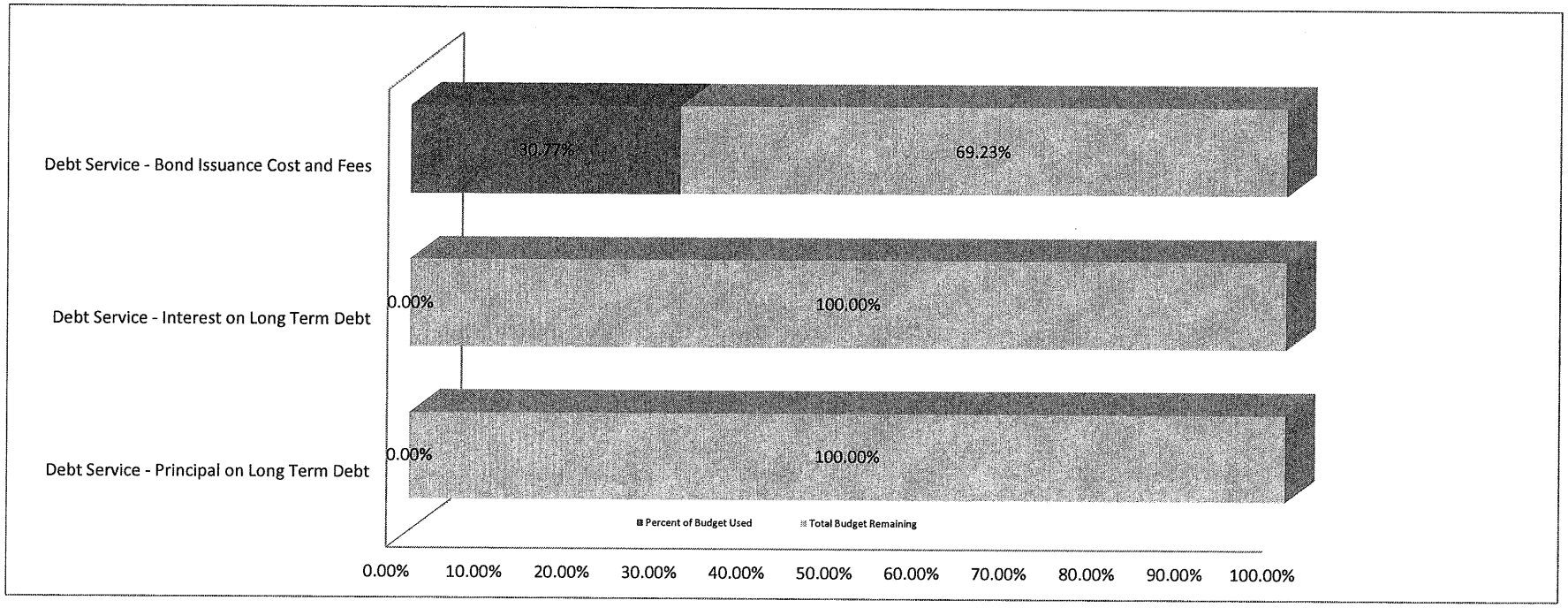
Child Nutrition Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - OCTOBER 31, 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	$839,385.41	($23,863,373.59)
Total Revenues	24,702,759.00	24,702,759.00	839,385.41	(23,863,373.59)
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	2,000.00	4,500.00
Total Expenditures	24,661,437.52	24,661,437.52	2,000.00	24,659,437.52
Excess (Deficiency) of Revenues Over (Under) Expenditures	41,321.48	41,321.48	837,385.41	796,063.93
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	837,385.41	796,063.93
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	$6,740,775.63	$796,063.93

Debt Service Remaining Budget Analysis



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

Location	Balance 09/01/15	Receipts	Expenses	Balance 10/31/15
A & M Consolidated High School	$ 294,718.82	$ 50,610.51	$ 15,274.28	$ 330,055.05
Timber Academy	4,195.89	8,368.00	1,910.00	10,653.89
College Station High School	78,559.11	38,515.37	26,557.30	90,517.18
College Station Middle School	18,580.24	37,451.17	9,896.42	46,134.99
A & M Middle School	31,742.05	31,185.30	9,800.13	53,127.22
South Knoll Elementary School	49,293.12	1,159.99	694.28	49,758.83
College Hills Elementary School	13,191.00	40,755.80	2,705.48	51,241.32
Southwood Valley Elementary School	6,398.57	9,018.35	715.05	14,701.87
Rock Prairie Elementary School	15,972.13	5,903.95	4,438.60	17,437.48
Pebble Creek Elementary School	17,814.46	24,977.50	15,460.25	27,331.71
Forest Ridge Elementary School	33,260.41	4,804.02	3,395.46	34,668.97
Creek View Elementary School	31,043.60	16,761.14	1,635.44	46,169.30
Greens Prairie Elementary School	33,889.69	15,975.74	4,438.62	45,426.81
Spring Creek Elementary School	0.00	5,583.21	0.00	5,583.21
Oakwood Intermediate School	31,476.39	29,677.53	9,123.34	52,030.58
Cypress Grove Intermediate School	70,773.56	18,165.09	17,766.62	71,172.03
Subtotal-Campus Funds	**730,909.04**	**338,912.67**	**123,811.27**	**946,010.44**
District-Wide Activity Fund	10,860.72	0.00	0.00	10,860.72
Barbara Bush Parent Center	60,826.28	43.70	4,994.09	55,875.89
Grand Totals	**$ 802,596.04**	**$ 338,956.37**	**$ 128,805.36**	**$ 1,012,747.05**

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

Tax Year:	2015	2014	2013	2012	2011	2010 & Prior	Total All Years
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	(934)	(167,716)	(140,340)	(133,338)	(118,838)	(1,419,505)	$ (1,980,671)
Adjusted Tax Levy	**$ 104,543,275**	**$ 520,740**	**$ 269,226**	**$ 237,464**	**$ 209,691**	**$ 360,226**	**$ 106,140,622**
Tax Only Amount Paid	$ 3,324,049	$ 92,441	$ 30,834	$ 26,281	$ 27,268	$ 12,185	$ 3,513,059
Percentage of Taxes Paid	3.18%	17.75%	11.45%	11.07%	13.00%	3.38%	3.31%
Unpaid Tax	**$ 101,219,226**	**$ 428,299.20**	**$ 238,391.42**	**$ 211,183.08**	**$ 182,423.28**	**$ 348,041**	**$ 102,627,563**
Tax Only Amount Paid	**$ 3,324,049**	**$ 92,441**	**$ 30,834**	**$ 26,281**	**$ 27,268**	**$ 12,185**	$ 3,513,059
Penalties & Interest Paid	5	15,202	2,782	1,010	1,130	1,298	21,428
Payments Retained by District	**$ 3,324,054**	**$ 107,643**	**$ 33,617**	**$ 27,291**	**$ 28,398**	**$ 13,483**	$ 3,534,487
Attorney Fees Collected	$ -	$ 14,124	$ 1,708	$ 500	$ 470	$ 390	17,191
Property Tax Revenue Budgeted							$ 98,556,775
Total Payments Percentage							**3.56%**
Current Year Adjusted Levy							$ 104,543,275
Total Payments Percentage							**3.36%**

College Station Independent School District
Investment Summary
As of 10/31/2015

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	100,425.04	8.24	
Debt Service	1,564,555.57	128.39	
Food Service Fund	1,000.59	0.00	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	1,320.06	0.00	
Total-Interest Earned		**136.63**	0.097%
Lone Star			
General Fund	10,136,381.37	808.98	
Debt Service	1,354,971.75	108.14	
Total-Interest Earned		**917.12**	0.094%
BB&T			
All Funds	62,722,774.51	30,810.42	0.527%
Total-Interest Earned		**30,810.42**	
Grand Total-Interest Earned		**31,864.17**	

No. of days in the current month: 31