

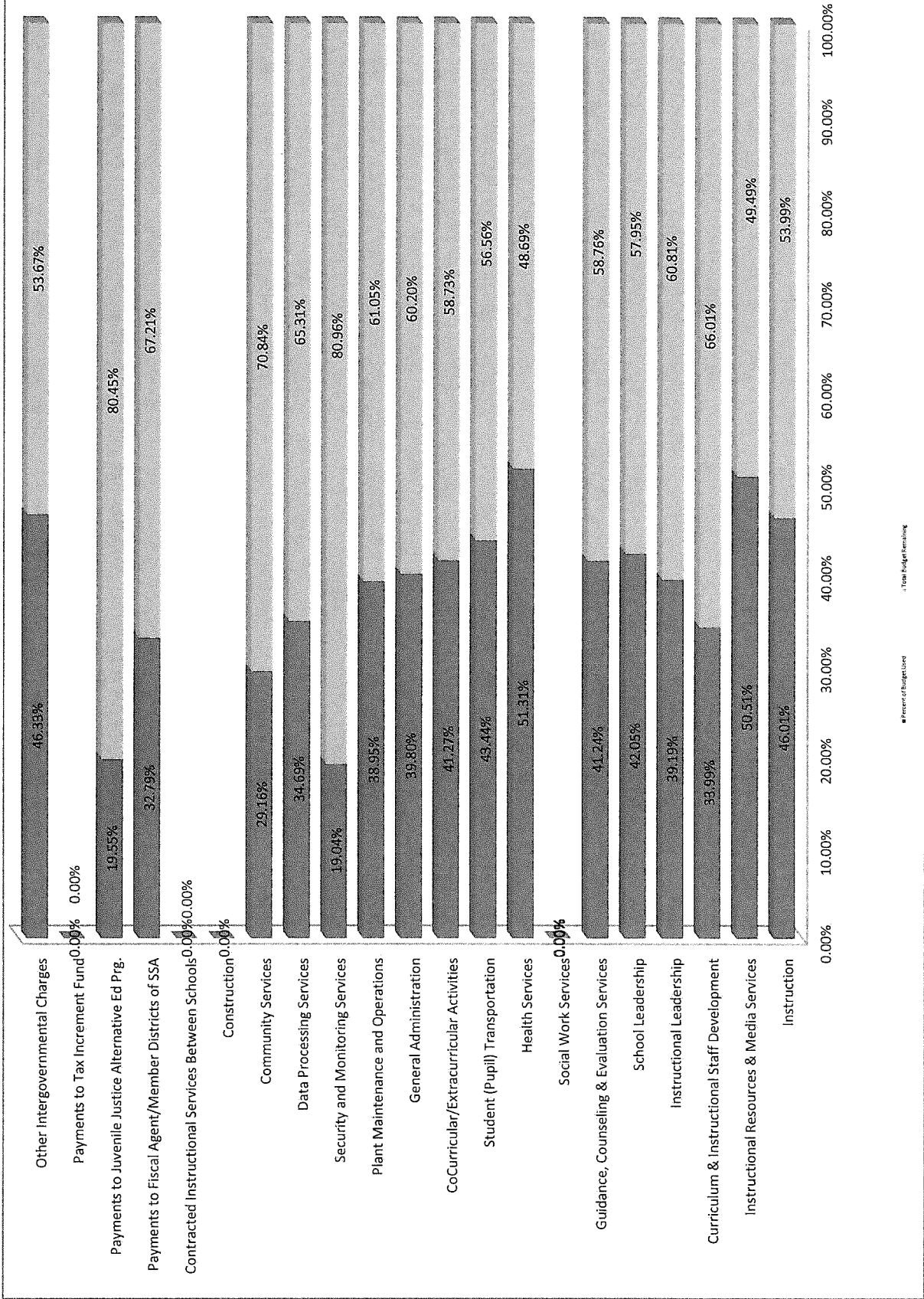
COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
January 31, 2017

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$70,902,762.62	\$305,038.50	\$31,267,352.72	\$102,475,153.84
Property Taxes	3,288,774.36	0.00	1,067,869.14	4,356,643.50
Allowance for Uncollectible Taxes (Credit)	(9,461.98)	0.00	(2,664.63)	(12,126.61)
Due from Other Governments	316,577.00	271,917.81	0.00	588,494.81
Due from Other Funds	167,384.20	0.00	0.00	167,384.20
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	138,233.52	212,574.82	0.00	350,808.34
Total Assets	<u>\$74,824,269.72</u>	<u>\$789,531.13</u>	<u>\$32,332,557.23</u>	<u>\$107,946,358.08</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$99,642.73	\$0.00	\$0.00	\$99,642.73
Interest Payable-Current	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings Payable	82,731.52	0.00	0.00	82,731.52
Accrued Wages Payable	8,097,380.95	32,474.73	0.00	8,129,855.68
Due to Other Funds	0.00	0.00	0.00	0.00
Due to Other Governments	712.16	0.00	0.00	712.16
Unearned Revenues	0.00	0.00	0.00	0.00
Total Liabilities	<u>\$8,280,467.36</u>	<u>\$32,474.73</u>	<u>\$0.00</u>	<u>\$8,312,942.09</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue-Property taxes	936,735.93	0.00	263,798.46	1,200,534.39
Total Deferred Inflows of Resources	<u>936,735.93</u>	<u>0.00</u>	<u>263,798.46</u>	<u>1,200,534.39</u>
Fund Balances:				
Non-Spendable:				
Investments in Inventory	\$138,233.52	\$109,905.63	\$0.00	\$248,139.15
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	647,150.77	0.00	647,150.77
Reported in the Debt Service Fund	0.00	0.00	32,068,758.77	32,068,758.77
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	50,448,832.91	0.00	0.00	50,448,832.91
Total Fund Balances	<u>65,607,066.43</u>	<u>757,056.40</u>	<u>32,068,758.77</u>	<u>98,432,881.60</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$74,824,269.72</u>	<u>\$789,531.13</u>	<u>\$32,332,557.23</u>	<u>\$107,946,358.08</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1 - JANUARY 31, 2017

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$88,365,140.00	\$88,655,140.00	\$73,168,324.68	(\$15,486,815.32)
State Program Revenues	13,205,470.00	12,605,470.00	3,959,912.00	(8,645,558.00)
Federal Program Revenues	250,000.00	250,000.00	145,975.14	(104,024.86)
Total Revenues	<u>101,820,610.00</u>	<u>101,510,610.00</u>	<u>77,274,211.82</u>	<u>(24,236,398.18)</u>
EXPENDITURES:				
Current:				
Instruction	61,404,838.84	61,449,265.22	28,275,137.09	33,174,128.13
Instructional Resources & Media Services	918,874.10	922,624.10	466,060.22	456,563.88
Curriculum & Instructional Staff Development	969,495.49	972,220.49	330,420.88	641,799.61
Instructional Leadership	1,981,379.89	1,977,879.89	775,122.44	1,202,757.45
School Leadership	5,770,210.17	5,770,210.17	2,426,127.94	3,344,082.23
Guidance, Counseling & Evaluation Services	3,536,160.04	3,536,160.04	1,458,158.11	2,078,001.93
Social Work Services	0.00	0.00	0.00	0.00
Health Services	1,228,776.33	1,229,412.95	630,839.36	598,573.59
Student (Pupil) Transportation	3,113,440.74	3,113,440.74	1,352,591.67	1,760,849.07
CoCurricular/Extracurricular Activities	4,817,627.92	4,812,618.92	1,986,283.25	2,826,335.67
General Administration	2,731,840.47	2,757,120.47	1,097,230.55	1,659,889.92
Plant Maintenance and Operations	11,568,095.45	11,265,095.45	4,387,538.61	6,877,556.84
Security and Monitoring Services	439,973.24	457,973.24	87,189.83	370,783.41
Data Processing Services	2,542,083.39	2,542,083.39	881,809.04	1,660,274.35
Community Services	155,498.68	155,498.68	45,347.47	110,151.21
Construction	7,000.00	0.00	0.00	0.00
Contracted Instructional Services Between Schools	0.00	0.00	0.00	0.00
Payments to Fiscal Agent/Member Districts of SSA	132,000.00	132,000.00	43,281.00	88,719.00
Payments to Juvenile Justice Alternative Ed Prg.	10,000.00	10,000.00	1,955.18	8,044.82
Payments to Tax Increment Fund	0.00	0.00	0.00	0.00
Other Intergovernmental Charges	967,000.00	906,538.80	420,030.30	486,508.50
Total Expenditures	<u>102,294,294.75</u>	<u>102,010,142.55</u>	<u>44,665,122.94</u>	<u>57,345,019.61</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(473,684.75)</u>	<u>(499,532.55)</u>	32,609,088.88	33,108,621.43
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)	<u>(473,684.75)</u>	<u>(499,532.55)</u>	32,609,088.88	33,108,621.43
Net Change in Fund Balances	<u>(473,684.75)</u>	<u>(499,532.55)</u>	32,609,088.88	33,108,621.43
Fund Balance - September 1 (Beginning)	<u>32,997,977.55</u>	<u>32,997,977.55</u>	<u>32,997,977.55</u>	0.00
Fund Balance	<u>\$32,524,292.80</u>	<u>\$32,498,445.00</u>	<u>\$65,607,066.43</u>	<u>\$33,108,621.43</u>

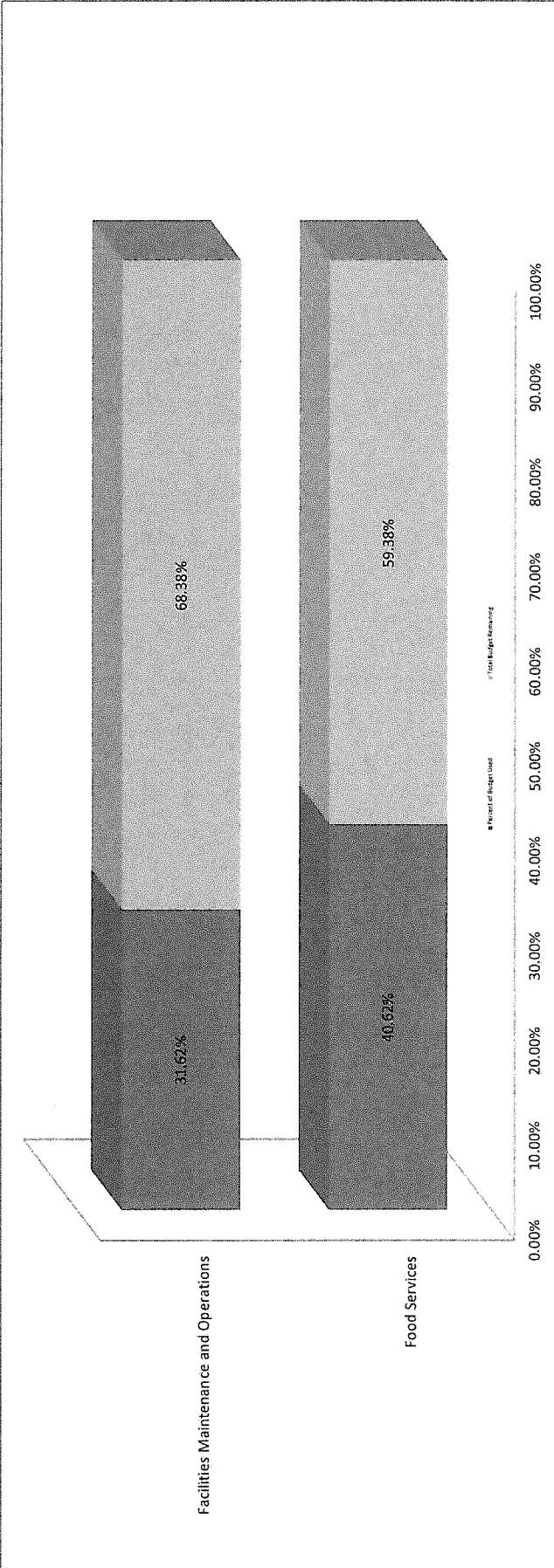
General Fund Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - JANUARY 31, 2017

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$2,853,525.00	\$2,853,525.00	\$1,380,136.66	(\$1,473,388.34)
State Program Revenues	30,000.00	30,000.00	0.00	(\$30,000.00)
Federal Program Revenues	3,186,652.65	3,228,016.73	1,391,382.91	(\$1,836,633.82)
Total Revenues	<u>6,070,177.65</u>	<u>6,111,541.73</u>	<u>2,771,519.57</u>	<u>(\$3,340,022.16)</u>
EXPENDITURES:				
Current:				
Food Services	5,989,627.65	5,989,627.65	2,432,858.75	3,556,768.90
Facilities Maintenance and Operations	80,550.00	80,550.00	25,472.42	55,077.58
Total Expenditures	<u>6,070,177.65</u>	<u>6,070,177.65</u>	<u>2,458,331.17</u>	<u>3,611,846.48</u>
Net Change in Fund Balances	0.00	41,364.08	313,188.40	271,824.32
Fund Balance - September 1 (Beginning)	<u>443,868.00</u>	<u>443,868.00</u>	<u>443,868.00</u>	<u>0.00</u>
Fund Balance	<u>\$443,868.00</u>	<u>\$485,232.08</u>	<u>\$757,056.40</u>	<u>\$271,824.32</u>

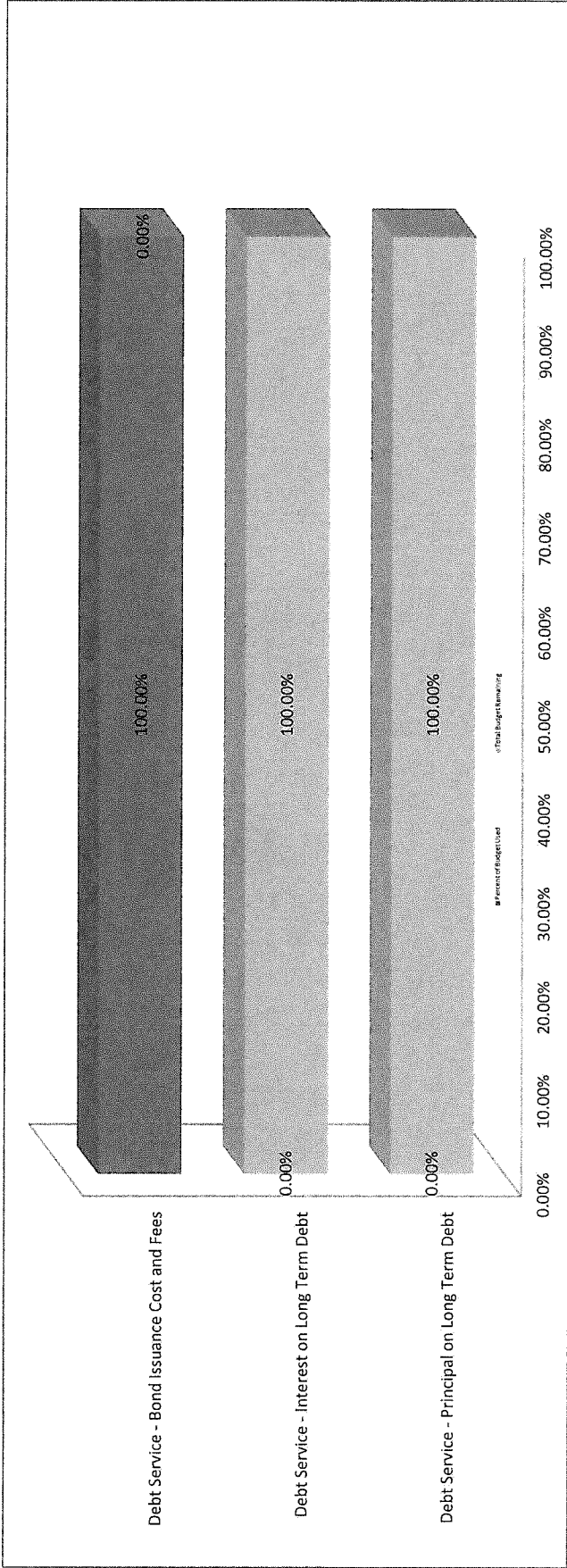
Child Nutrition Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - JANUARY 31, 2017

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$29,943,790.00	\$29,943,790.00	\$24,853,703.03	(\$5,090,086.97)
State Program Revenues	\$0.00	\$0.00	\$362,609.00	\$362,609.00
Total Revenues	<u>29,943,790.00</u>	<u>29,943,790.00</u>	<u>25,216,312.03</u>	<u>(4,727,477.97)</u>
EXPENDITURES:				
Debt Service:				
Debt Service - Principal on Long Term Debt	16,280,000.00	16,755,000.00	0.00	16,755,000.00
Debt Service - Interest on Long Term Debt	13,589,696.90	13,036,023.90	(72,910.00)	13,108,933.90
Debt Service - Bond Issuance Cost and Fees	8,000.00	413,441.20	408,541.20	4,900.00
Total Expenditures	<u>29,877,696.90</u>	<u>30,204,465.10</u>	<u>335,631.20</u>	<u>29,868,833.90</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>66,093.10</u>	<u>(260,675.10)</u>	<u>24,880,680.83</u>	<u>25,141,355.93</u>
OTHER FINANCING SOURCES (USES):				
Capital Related Debt Issued (Regular Bonds)	0.00	37,345,000.00	37,345,000.00	0.00
Premium or Discount on Issuance of Bonds	0.00	6,470,574.50	6,470,574.50	0.00
Capital Debt Refund	0.00	(43,403,991.93)	(43,403,991.93)	0.00
Other(Uses)	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	<u>0.00</u>	<u>411,582.57</u>	<u>411,582.57</u>	<u>0.00</u>
Net Change in Fund Balances	66,093.10	150,907.47	25,292,263.40	25,141,355.93
Fund Balance - September 1 (Beginning)	<u>6,776,495.37</u>	<u>6,776,495.37</u>	<u>6,776,495.37</u>	<u>0.00</u>
Fund Balance	<u>\$6,842,588.47</u>	<u>\$6,927,402.84</u>	<u>\$32,068,758.77</u>	<u>\$25,141,355.93</u>

Debt Service Remaining Budget Analysis



College Station Independent School District
Combined Statement of Revenues and Expenditures
District Activity Funds
For the Period September 1 - January 31, 2017

Location	Balance 09/01/16	Receipts	Expenses	Balance 01/31/17
A & M Consolidated High School	\$ 348,203.10	\$ 87,610.39	\$ 59,958.60	\$ 375,854.89
Timber Academy	12,671.08	18,804.00	5,561.10	25,913.98
College Station High School	106,438.51	78,923.39	45,844.60	139,517.30
College Station Middle School	34,393.63	40,850.37	54,418.38	20,825.62
A & M Middle School	48,623.09	73,747.67	67,972.15	54,398.61
South Knoll Elementary School	41,765.55	7,098.24	3,174.01	45,689.78
College Hills Elementary School	7,216.85	36,304.56	13,602.01	29,919.40
Southwood Valley Elementary School	45,458.84	8,077.03	49,516.04	4,019.83
Rock Prairie Elementary School	25,468.75	12,232.03	14,977.86	22,722.92
Pebble Creek Elementary School	34,775.99	37,499.94	34,566.38	37,709.55
Forest Ridge Elementary School	65,841.44	70,107.20	70,428.70	65,519.94
Creek View Elementary School	35,457.56	11,202.83	11,385.69	35,274.70
Greens Prairie Elementary School	45,243.53	42,559.46	30,540.04	57,262.95
Spring Creek Elementary School	9,064.77	11,060.78	9,969.09	10,156.46
Oakwood Intermediate School	36,966.56	68,161.16	48,298.18	56,829.54
Cypress Grove Intermediate School	67,688.88	64,218.66	53,634.23	78,273.31
Subtotal-Campus Funds	965,278.13	668,457.71	573,847.06	1,059,888.78
District-Wide Activity Fund	10,865.60	2,418.06	2,108.80	11,174.86
Barbara Bush Parent Center	57,546.37	168.53	2,101.65	55,613.25
Grand Totals	\$ 1,033,690.10	\$ 671,044.30	\$ 578,057.51	\$ 1,126,676.89

College Station Independent School District
Investment Summary
As of 01/31/2017

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	100,782.80	46.11	
Debt Service	1,570,128.06	718.35	
Food Service Fund	1,004.11	0.45	
Workers Compensation Fund	925.26	0.31	
Pebble Creek Scholarship	-	0.00	
Total-Interest Earned		<u>765.22</u>	0.539%
Lone Star			
General Fund	2,159,515.03	955.75	
Debt Service	1,360,312.44	602.04	
Total-Interest Earned		<u>1,557.79</u>	0.521%
BB&T			
All Funds	110,593,238.59	79,246.74	0.850%
Total-Interest Earned		<u>79,246.74</u>	
Grand Total-Interest Earned		<u><u>81,569.75</u></u>	
No. of days in the current month:	31		

**College Station Independent School District
Texpool Investment Detail
As of 01/31/2017**

Fund/Type	Date	Transaction Type	Interest Earned	Balance
General Fund	January 1, 2017	Beginning Balance		100,819.39
	January 31, 2017	Interest Earned	46.11	100,865.50
		Ending Balance		\$ 100,865.50
Debt Service	January 1, 2017	Beginning Balance		1,570,698.17
	January 31, 2017	Interest Earned	718.35	1,571,416.52
		Ending Balance		1,571,416.52
Food Service Fund	January 1, 2017	Beginning Balance		1,004.40
	January 31, 2017	Interest Earned	0.45	1,004.85
		Ending Balance		\$ 1,004.85
Workers Compensation Fund	January 1, 2017	Beginning Balance		925.55
	January 31, 2017	Interest Earned	0.31	925.86
		Ending Balance		\$ 925.86
Pebble Creek Scholarship	January 1, 2017	Beginning Balance		-
	January 31, 2017	Interest Earned	-	-
		Ending Balance		\$ -
Totals				\$ 1,674,212.73

Average Rate of Return 0.5385%

**College Station Independent School District
Lone Star Investment Detail
As of 01/31/2017**

Fund/Type	Date	Transaction Type	Interest Earned	Balance
General Fund	January 1, 2017	Beginning Balance		2,159,515.03
Government Overnight Fund	January 31, 2017	Interest Earned	955.75	2,160,470.78
		Ending Balance		<u>\$ 2,160,470.78</u>
Debt Service	January 1, 2017	Beginning Balance		1,360,312.44
Government Overnight Fund	January 31, 2017	Interest Earned	602.04	1,360,914.48
		Ending Balance		<u>\$ 1,360,914.48</u>
Totals				<u>\$ 3,521,385.26</u>
			Average Rate of Return	0.5211%