

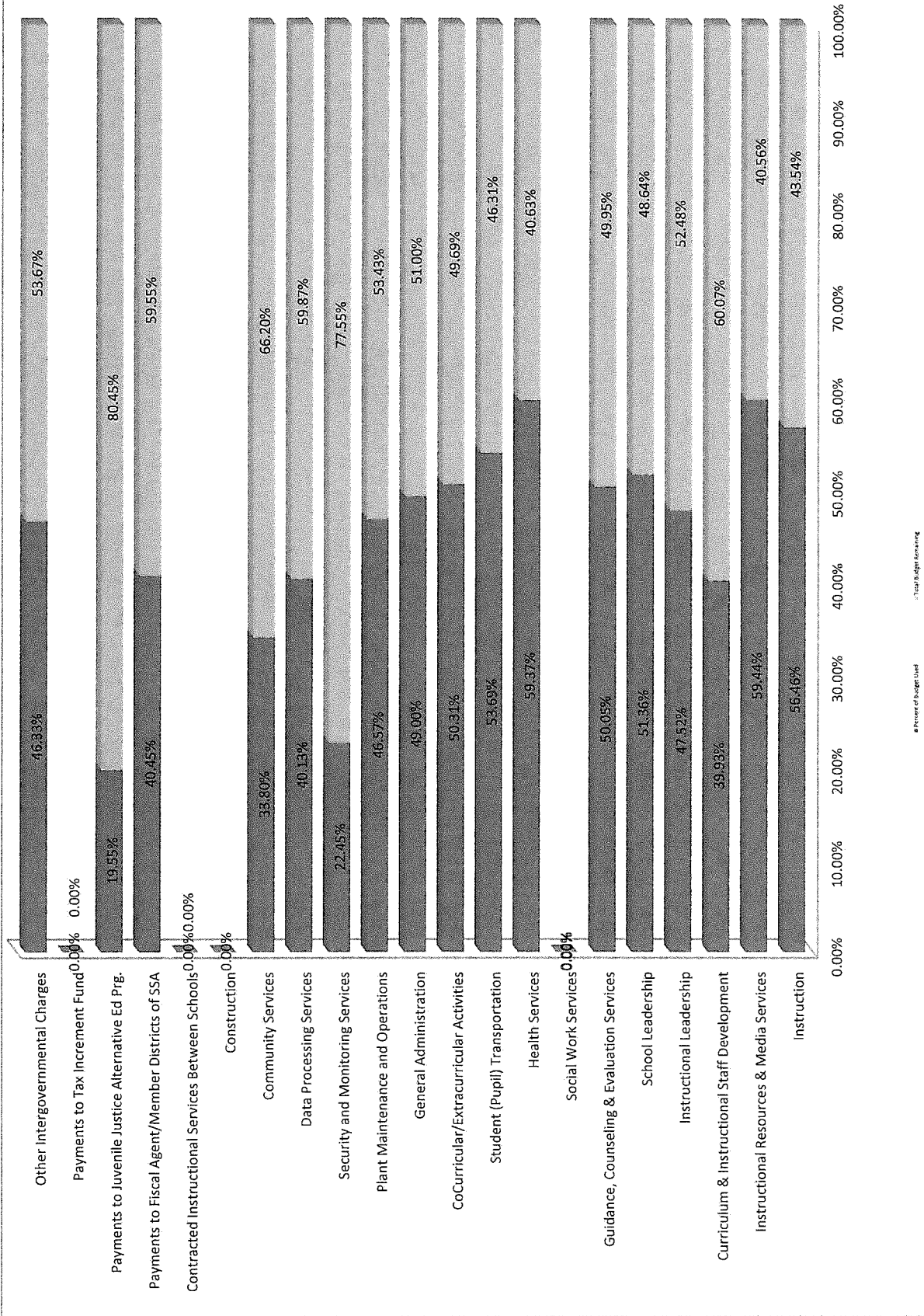
COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
February 28, 2017

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$70,727,204.31	\$315,467.36	\$26,566,162.35	\$97,608,834.02
Property Taxes	1,049,386.10	0.00	301,733.10	1,351,119.20
Allowance for Uncollectible Taxes (Credit)	(9,461.98)	0.00	(2,664.63)	(12,126.61)
Due from Other Governments	316,577.00	286,048.19	0.00	602,625.19
Due from Other Funds	155,389.52	0.00	0.00	155,389.52
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	136,458.55	218,037.94	0.00	354,496.49
Total Assets	\$72,395,553.50	\$819,553.49	\$26,865,230.82	\$100,080,337.81
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$3,791.52	\$0.00	\$0.00	\$3,791.52
Interest Payable-Current	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings Payable	101,542.17	0.00	0.00	101,542.17
Accrued Wages Payable	9,925,565.42	45,115.85	0.00	9,970,681.27
Due to Other Funds	0.00	0.00	0.00	0.00
Due to Other Governments	787.72	0.00	0.00	787.72
Unearned Revenues	0.00	0.00	0.00	0.00
Total Liabilities	\$10,031,686.83	\$45,115.85	\$0.00	\$10,076,802.68
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	936,735.93	0.00	263,798.46	1,200,534.39
Fund Balances:				
Non-Spendable:				
Investments in Inventory	\$136,458.55	\$109,290.60	\$0.00	\$245,749.15
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	665,147.04	0.00	665,147.04
Reported in the Debt Service Fund	0.00	0.00	26,601,432.36	26,601,432.36
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	46,270,672.19	0.00	0.00	46,270,672.19
Total Fund Balances	61,427,130.74	774,437.64	26,601,432.36	88,803,000.74
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$72,395,553.50	\$819,553.49	\$26,865,230.82	\$100,080,337.81

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1 - FEBRUARY 28, 2017

			Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
Budgeted Amounts				
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$88,365,140.00	\$88,655,140.00	\$78,703,791.64	(\$9,951,348.36)
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	146,105.62	(103,894.38)
Total Revenues	101,820,610.00	101,510,610.00	82,809,809.26	(18,700,800.74)
EXPENDITURES:				
Current:				
Instruction	61,404,838.84	61,411,427.20	34,673,210.04	26,738,217.16
Instructional Resources & Media Services	918,874.10	922,624.10	548,418.18	374,205.92
Curriculum & Instructional Staff Development	969,495.49	977,255.40	390,233.05	587,022.35
Instructional Leadership	1,981,379.89	1,979,404.29	940,633.50	1,038,770.79
School Leadership	5,770,210.17	5,780,511.57	2,968,981.19	2,811,530.38
Guidance, Counseling & Evaluation Services	3,536,160.04	3,536,160.04	1,769,807.24	1,766,352.80
Social Work Services	0.00	0.00	0.00	0.00
Health Services	1,228,776.33	1,276,642.95	757,891.57	518,751.38
Student (Pupil) Transportation	3,113,440.74	3,113,440.74	1,671,690.19	1,441,750.55
CoCurricular/Extracurricular Activities	4,817,627.92	4,814,784.13	2,422,299.15	2,392,484.98
General Administration	2,731,840.47	2,761,420.47	1,353,149.76	1,408,270.71
Plant Maintenance and Operations	11,568,095.45	11,265,095.45	5,246,544.65	6,018,550.80
Security and Monitoring Services	439,973.24	457,973.24	102,832.05	355,141.19
Data Processing Services	2,542,083.39	2,534,365.49	1,017,133.02	1,517,232.47
Community Services	155,498.68	155,498.68	52,566.00	102,932.68
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	107,000.00	43,281.00	63,719.00
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	102,294,294.75	102,010,142.55	54,380,656.07	47,629,486.48
Excess (Deficiency) of Revenues Over (Under) Expenditures	(473,684.75)	(499,532.55)	28,429,153.19	28,928,685.74
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)	(473,684.75)	(499,532.55)	28,429,153.19	28,928,685.74
Net Change in Fund Balances	(473,684.75)	(499,532.55)	28,429,153.19	28,928,685.74
Fund Balance - September 1 (Beginning)	32,997,977.55	32,997,977.55	32,997,977.55	0.00
Fund Balance	\$32,524,292.80	\$32,498,445.00	\$61,427,130.74	\$28,928,685.74

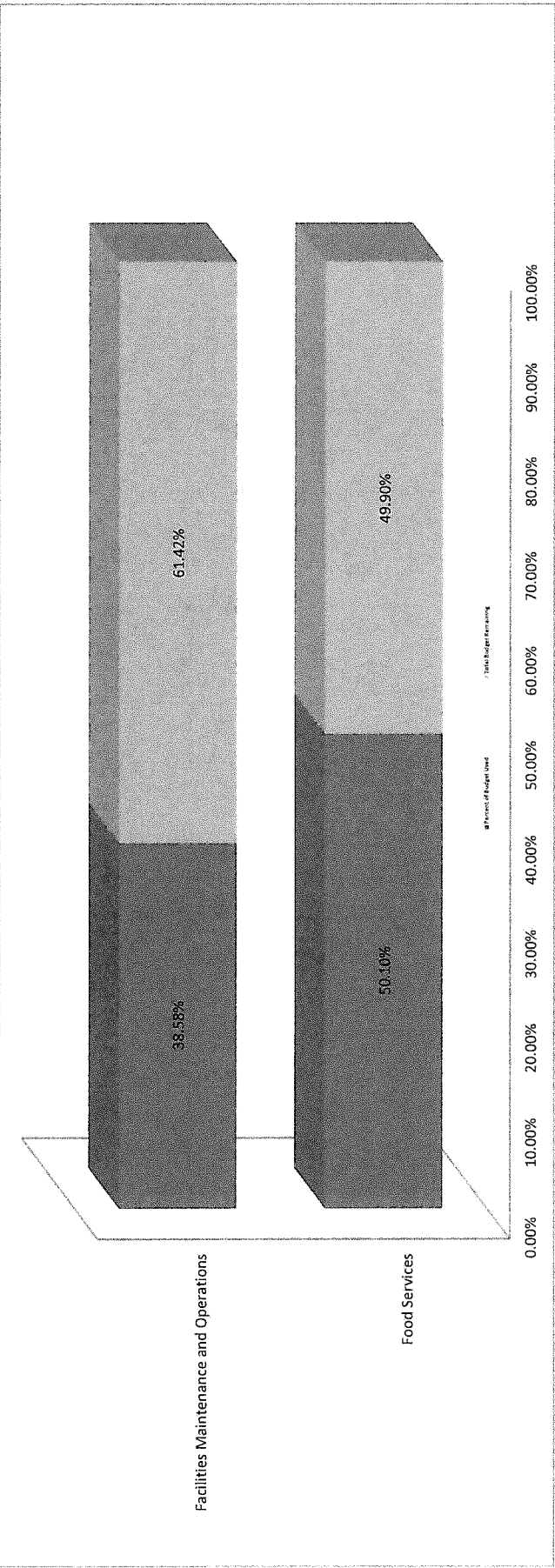
General Fund Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - FEBRUARY 28, 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	\$1,684,965.67	(\$1,168,559.33)
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	1,677,431.10	(\$1,550,585.63)
Total Revenues	6,070,177.65	6,111,541.73	3,362,396.77	(\$2,749,144.96)
EXPENDITURES:				
Current:				
Food Services	5,989,627.65	5,989,627.65	3,000,749.87	2,988,877.78
Facilities Maintenance and Operations	80,550.00	80,550.00	31,077.26	49,472.74
Total Expenditures	6,070,177.65	6,070,177.65	3,031,827.13	3,038,350.52
Net Change in Fund Balances	0.00	41,364.08	330,569.64	289,205.56
Fund Balance - September 1 (Beginning)	443,868.00	443,868.00	443,868.00	0.00
Fund Balance	<u>\$443,868.00</u>	<u>\$485,232.08</u>	<u>\$774,437.64</u>	<u>\$289,205.56</u>

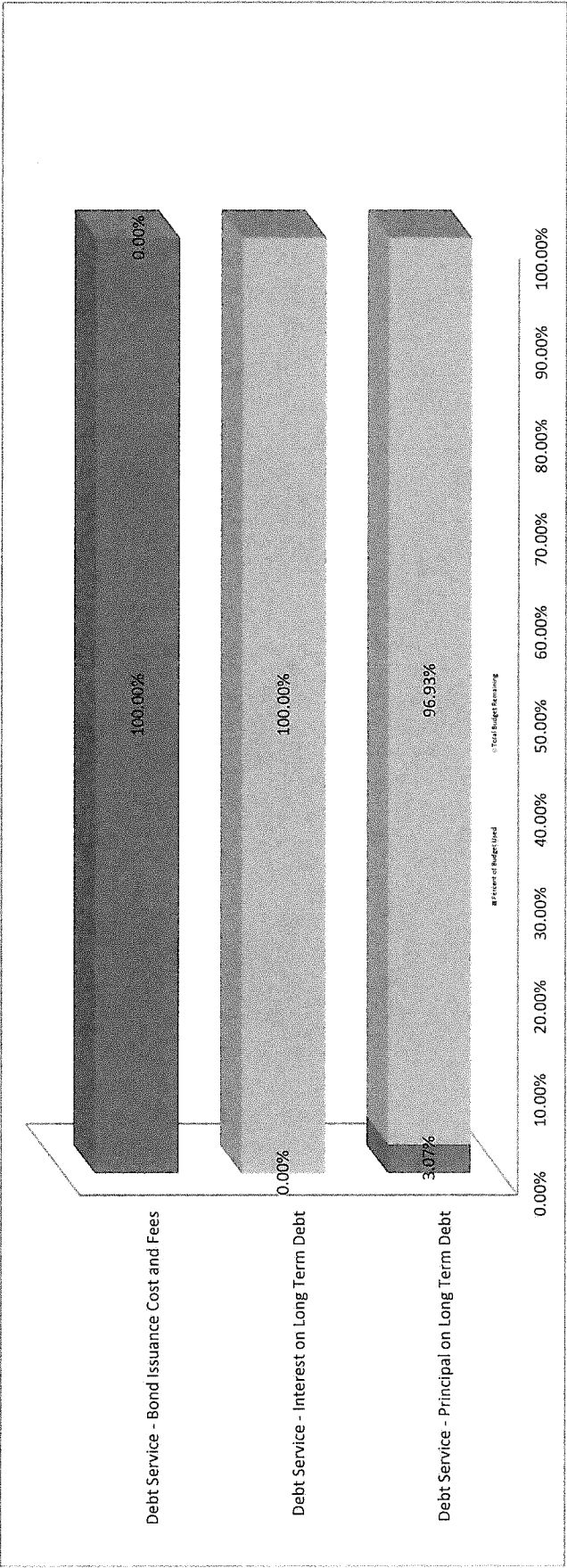
Child Nutrition Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - FEBRUARY 28, 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	\$26,733,089.34	(\$3,210,700.66)
State Program Revenues	\$0.00	\$0.00	\$362,609.00	\$362,609.00
Total Revenues	29,943,790.00	29,943,790.00	27,095,698.34	(2,848,091.66)
EXPENDITURES:				
Debt Service:				
Debt Service - Principal on Long Term Debt	16,280,000.00	16,755,000.00	515,000.00	16,240,000.00
Debt Service - Interest on Long Term Debt	13,589,696.90	13,036,023.90	6,759,892.61	6,276,131.29
Debt Service - Bond Issuance Cost and Fees	8,000.00	413,441.20	409,541.20	3,900.00
Total Expenditures	29,877,696.90	30,204,465.10	7,684,433.81	22,520,031.29
Excess (Deficiency) of Revenues Over (Under) Expenditures	66,093.10	(260,675.10)	19,411,264.53	19,671,939.63
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	2,089.89	0.00
Total Other Financing Sources (Uses)	0.00	411,582.57	413,672.46	0.00
Net Change in Fund Balances	66,093.10	150,907.47	19,824,936.99	19,671,939.63
Fund Balance - September 1 (Beginning)	6,776,495.37	6,776,495.37	6,776,495.37	0.00
Fund Balance	\$6,842,588.47	\$6,927,402.84	\$26,601,432.36	\$19,671,939.63

Debt Service Remaining Budget Analysis



College Station Independent School District
Tax Collection Report
As of February 28, 2017

Tax Year:	2016	2015	2014	2013	2012	2011 & Prior	Total All Years
Tax Levy Beginning of Year	\$ 117,947,010	\$ 503,941	\$ 163,756	\$ 102,996	\$ 88,528	\$ 328,870	\$ 119,135,101
Changes & Adjustments for Year	(23,896)	(24,374)	7,036	18,866	20,207	18,373	16,212
Adjusted Tax Levy	\$ 117,923,114	\$ 479,566	\$ 170,792	\$ 121,862	\$ 108,736	\$ 347,243	\$ 119,151,313
Tax Only Amount Paid	\$ 104,177,151	\$ 216,586	\$ 46,856	\$ 31,515	\$ 27,221	\$ 31,195	\$ 104,530,524
Percentage of Taxes Paid	88.34%	45.16%	27.43%	25.86%	25.03%	8.98%	87.73%
Unpaid Tax	\$ 13,745,963	\$ 262,979.89	\$ 123,936.71	\$ 90,347.03	\$ 81,514.50	\$ 316,048	\$ 14,620,789
Tax Only Amount Paid	\$ 104,177,151	\$ 216,586	\$ 46,856	\$ 31,515	\$ 27,221	\$ 31,195	\$ 104,530,524
Penalties & Interest Paid	58,982	57,400	12,549	4,457	2,149	6,162	141,700
Payments Retained by District	\$ 104,236,133	\$ 273,986	\$ 59,405	\$ 35,972	\$ 29,370	\$ 37,357	\$ 104,672,224
Attorney Fees Collected	\$ -	\$ 51,067	\$ 7,405	\$ 2,104	\$ 874	\$ 1,874	63,324
Property Tax Revenue Budgeted							\$ 117,243,930
Total Payments Percentage							89.16%
Current Year Adjusted Levy							\$ 117,923,114
Total Payments Percentage							88.64%

College Station Independent School District
Combined Statement of Revenues and Expenditures
District Activity Funds
For the Period September 1 - February 28, 2017

Location	Balance 09/01/16	Receipts	Expenses	Balance 01/31/17
A & M Consolidated High School	\$ 348,203.10	\$ 98,640.55	\$ 97,768.81	\$ 349,074.84
Timber Academy	12,671.08	19,320.88	9,423.60	22,568.36
College Station High School	106,438.51	83,302.30	56,834.41	132,906.40
College Station Middle School	34,393.63	41,581.69	56,651.47	19,323.85
A & M Middle School	48,623.09	92,854.77	83,170.06	58,307.80
South Knoll Elementary School	41,765.55	7,199.81	5,220.11	43,745.25
College Hills Elementary School	7,216.85	37,576.96	21,510.44	23,283.37
Southwood Valley Elementary School	45,458.84	11,347.77	51,752.54	5,054.07
Rock Prairie Elementary School	25,468.75	13,167.18	18,724.98	19,910.95
Pebble Creek Elementary School	34,775.99	61,699.88	38,607.53	57,868.34
Forest Ridge Elementary School	65,841.44	73,676.60	79,186.94	60,331.10
Creek View Elementary School	35,457.56	11,978.13	13,812.34	33,623.35
Greens Prairie Elementary School	45,243.53	45,290.94	33,804.28	56,730.19
Spring Creek Elementary School	9,064.77	17,358.86	13,606.77	12,816.86
Oakwood Intermediate School	36,966.56	68,934.65	49,812.43	56,088.78
Cypress Grove Intermediate School	67,688.88	69,809.33	57,633.29	79,864.92
Subtotal-Campus Funds	965,278.13	753,740.30	687,520.00	1,031,498.43
 District-Wide Activity Fund	 10,865.60	 2,422.22	 2,108.80	 11,179.02
Barbara Bush Parent Center	57,546.37	213.14	2,101.65	55,657.86
 Grand Totals	 \$ 1,033,690.10	 \$ 756,375.66	 \$ 691,730.45	 \$ 1,098,335.31

College Station Independent School District
Investment Summary
As of 02/28/2017

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	100,867.05	43.26	
Debt Service	1,571,440.59	673.89	
Food Service Fund	1,004.87	0.56	
Workers Compensation Fund	925.87	0.28	
Pebble Creek Scholarship	-	0.00	
Total-Interest Earned		<u>717.99</u>	0.558%
Lone Star			
General Fund	2,160,470.78	872.70	
Debt Service	1,360,914.48	549.72	
Total-Interest Earned		<u>1,422.42</u>	0.527%
BB&T			
All Funds	143,898,180.10	<u>133,881.31</u>	1.100%
Total-Interest Earned		<u>133,881.31</u>	
Grand Total-Interest Earned		<u><u>136,021.72</u></u>	
No. of days in the current month:	28		

College Station Independent School District
Texpool Investment Detail
As of 02/28/2017

Fund/Type	Date	Transaction Type	Interest Earned	Balance
General Fund	February 1, 2017	Beginning Balance		100,865.50
	February 28, 2017	Interest Earned	43.26	100,908.76
		Ending Balance		<u><u>\$ 100,908.76</u></u>
Debt Service	February 1, 2017	Beginning Balance		1,571,416.52
	February 28, 2017	Interest Earned	673.89	1,572,090.41
		Ending Balance		<u><u>1,572,090.41</u></u>
Food Service Fund	February 1, 2017	Beginning Balance		1,004.85
	February 28, 2017	Interest Earned	0.56	1,005.41
		Ending Balance		<u><u>\$ 1,005.41</u></u>
Workers Compensation Fund	February 1, 2017	Beginning Balance		925.86
	February 28, 2017	Interest Earned	0.28	926.14
		Ending Balance		<u><u>\$ 926.14</u></u>
Totals				<u><u>\$ 1,674,930.72</u></u>

Average Rate of Return 0.5582%

College Station Independent School District
Lone Star Investment Detail
As of 02/28/2017

Fund/Type	Date	Transaction Type	Interest Earned	Balance
General Fund	February 1, 2017	Beginning Balance		2,160,470.78
Government Overnight Fund	February 28, 2017	Interest Earned	872.70	2,161,343.48
		Ending Balance		<u><u>\$ 2,161,343.48</u></u>
Debt Service	February 1, 2017	Beginning Balance		1,360,914.48
Government Overnight Fund	February 28, 2017	Interest Earned	549.72	1,361,464.20
		Ending Balance		<u><u>\$ 1,361,464.20</u></u>
Totals				<u><u>\$ 3,522,807.68</u></u>

Average Rate of Return 0.5266%