

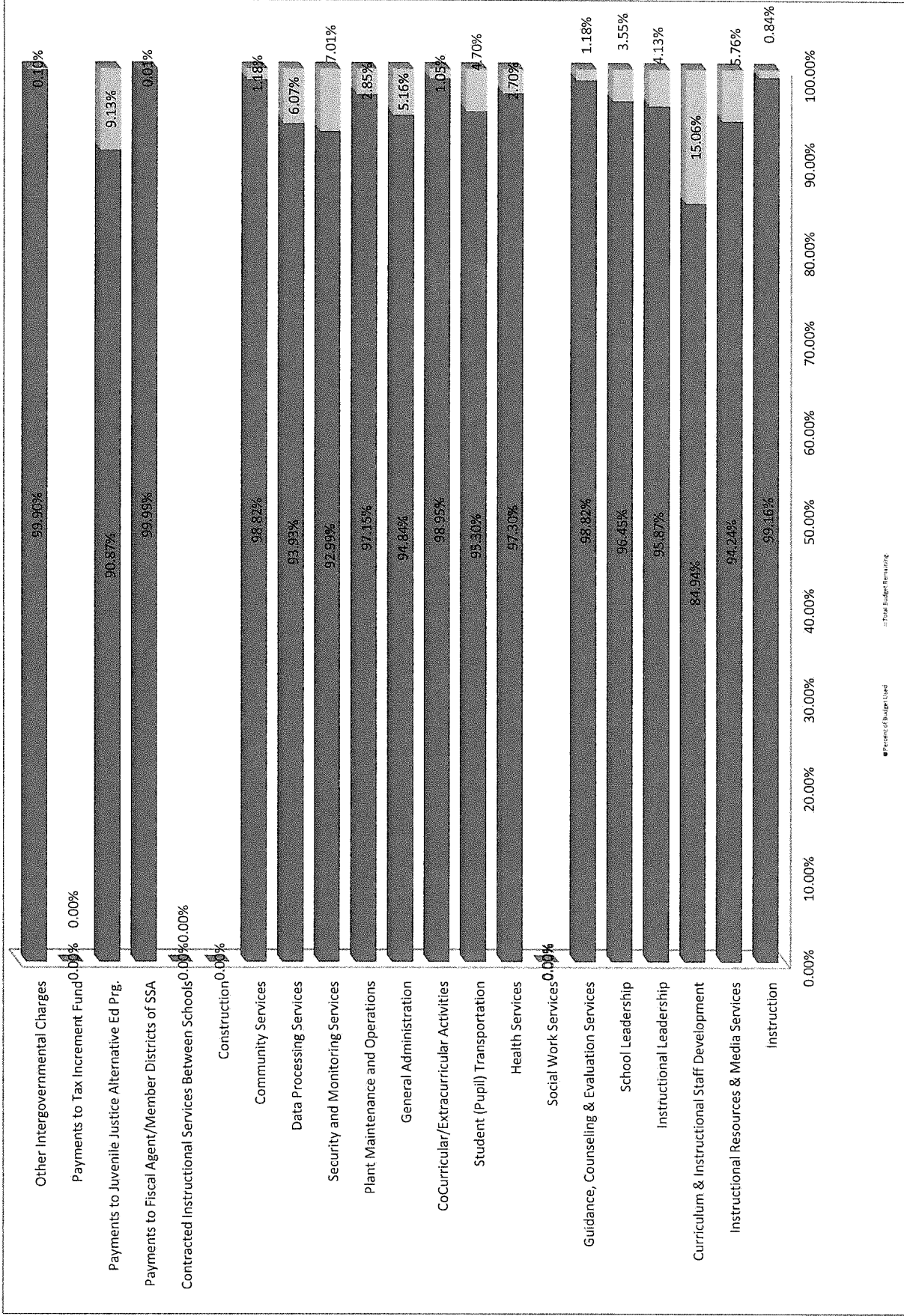
COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
August 31, 2016

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$34,907,231.19	\$189,341.80	\$6,770,273.91	\$41,866,846.90
Property Taxes	953,873.93	0.00	272,684.55	1,226,558.48
Allowance for Uncollectible Taxes (Credit)	(9,461.98)	0.00	(2,664.63)	(12,126.61)
Due from Other Governments	1,330,349.00	102,874.42	0.00	1,433,223.42
Due from Other Funds	79,629.07	0.00	0.00	79,629.07
Other Receivables	29,074.02	8.32	0.00	29,082.34
Deferred Expenditures	0.00	0.00	0.00	0.00
Prepaid Expenditures	20,000.00	0.00	0.00	20,000.00
Inventories	96,163.01	243,929.86	0.00	340,092.87
Total Assets	<u>\$37,406,858.24</u>	<u>\$536,154.40</u>	<u>\$7,040,293.83</u>	<u>\$44,983,306.47</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	580,463.38	\$91,092.26	\$0.00	\$671,555.64
Interest Payable-Current	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings Payable	6,673.30	0.00	0.00	6,673.30
Accrued Wages Payable	2,969,147.12	0.00	0.00	2,969,147.12
Due to Other Funds	0.00	0.00	0.00	0.00
Due to Other Governments	0.00	0.00	0.00	0.00
Unearned Revenues	67,555.00	0.00	0.00	67,555.00
Total Liabilities	<u>\$3,623,838.80</u>	<u>\$91,092.26</u>	<u>\$0.00</u>	<u>\$3,714,931.06</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue-Property taxes	936,735.93	23,443.87	263,798.46	1,223,978.26
Total Deferred Inflows of Resources	<u>936,735.93</u>	<u>23,443.87</u>	<u>263,798.46</u>	<u>1,223,978.26</u>
Fund Balances:				
Non-Spendable:				
Investments in Inventory	\$96,163.01	\$133,757.15	\$0.00	\$229,920.16
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	287,861.12	0.00	287,861.12
Reported in the Debt Service Fund	0.00	0.00	6,776,495.37	6,776,495.37
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	17,730,120.50	0.00	0.00	17,730,120.50
Total Fund Balances	<u>32,846,283.51</u>	<u>421,618.27</u>	<u>6,776,495.37</u>	<u>40,044,397.15</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$37,406,858.24</u>	<u>\$536,154.40</u>	<u>\$7,040,293.83</u>	<u>\$44,983,306.47</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1 - AUGUST 31, 2016

	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	\$81,461,623.00	\$82,441,090.50	\$979,467.50
State Program Revenues	14,613,408.00	15,606,452.76	16,205,268.10	598,815.34
Federal Program Revenues	150,000.00	150,000.00	274,103.46	124,103.46
Total Revenues	<u>97,117,732.00</u>	<u>97,218,075.76</u>	<u>98,920,462.06</u>	<u>1,702,386.30</u>
EXPENDITURES:				
Current:				
Instruction	59,620,742.00	59,381,817.50	58,884,810.88	497,006.62
Instructional Resources & Media Services	1,007,531.92	959,548.52	904,260.13	55,288.39
Curriculum & Instructional Staff Development	984,338.46	1,011,126.87	858,853.01	152,273.86
Instructional Leadership	1,620,417.30	1,729,987.76	1,658,609.33	71,378.43
School Leadership	5,676,138.51	5,705,547.39	5,502,855.36	202,692.03
Guidance, Counseling & Evaluation Services	3,454,185.81	3,239,450.34	3,201,372.38	38,077.96
Social Work Services	0.00	0.00	0.00	0.00
Health Services	1,136,580.85	1,175,661.70	1,143,905.32	31,756.38
Student (Pupil) Transportation	2,516,987.58	2,692,568.45	2,565,996.55	126,571.90
CoCurricular/Extracurricular Activities	4,297,484.53	4,983,827.66	4,931,445.53	52,382.13
General Administration	2,559,687.00	2,636,028.77	2,500,013.87	136,014.90
Plant Maintenance and Operations	10,819,739.55	10,969,610.55	10,657,254.46	312,356.09
Security and Monitoring Services	403,585.92	489,486.12	455,160.84	34,325.28
Data Processing Services	2,254,263.33	2,451,704.98	2,302,823.27	148,881.71
Community Services	147,598.82	149,199.83	147,440.09	1,759.74
Construction	1,390,914.50	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	110,000.00	113,200.00	113,190.25	9.75
Payments to Juvenile Justice Alternative Ed Prg.	10,000.00	11,500.00	10,450.10	1,049.90
Payments to Tax Increment Fund	0.00	0.00	0.00	0.00
Other Intergovernmental Charges	955,000.00	864,500.00	863,676.71	823.29
Total Expenditures	<u>98,965,196.08</u>	<u>98,564,766.44</u>	<u>96,702,118.08</u>	<u>1,862,648.36</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,847,464.08)</u>	<u>(1,346,690.68)</u>	<u>2,218,343.98</u>	<u>3,565,034.66</u>
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>(1,847,464.08)</u>	<u>(1,346,690.68)</u>	<u>2,218,343.98</u>	<u>3,565,034.66</u>
Net Change in Fund Balances	<u>(1,847,464.08)</u>	<u>(1,346,690.68)</u>	<u>2,218,343.98</u>	<u>3,565,034.66</u>
Fund Balance - September 1 (Beginning)	<u>30,627,939.53</u>	<u>30,627,939.53</u>	<u>30,627,939.53</u>	<u>0.00</u>
Fund Balance	<u>\$28,780,475.45</u>	<u>\$29,281,248.85</u>	<u>\$32,846,283.51</u>	<u>\$3,565,034.66</u>

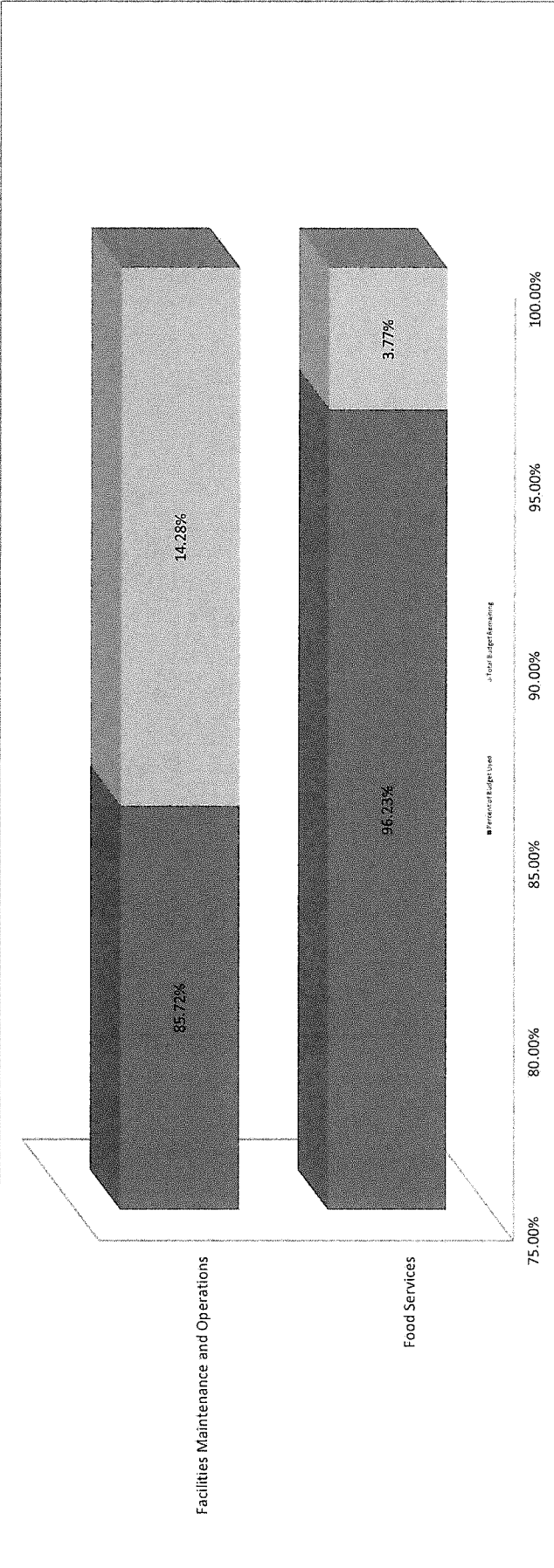
General Fund Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - AUGUST 31, 2016

	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	\$2,775,756.49	(\$139,943.51)
State Program Revenues	30,000.00	30,000.00	34,664.70	\$4,664.70
Federal Program Revenues	3,083,396.80	3,083,396.80	3,106,825.19	\$23,428.39
Total Revenues	<u>6,029,096.80</u>	<u>6,029,096.80</u>	<u>5,917,246.38</u>	<u>(\$111,850.42)</u>
EXPENDITURES:				
Current:				
Food Services	5,944,296.80	5,944,296.80	5,720,364.22	223,932.58
Facilities Maintenance and Operations	84,800.00	84,800.00	72,688.11	12,111.89
Total Expenditures	<u>6,029,096.80</u>	<u>6,029,096.80</u>	<u>5,793,052.33</u>	<u>236,044.47</u>
Net Change in Fund Balances	0.00	0.00	124,194.05	124,194.05
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><u>\$297,424.22</u></u>	<u><u>\$297,424.22</u></u>	<u><u>\$421,618.27</u></u>	<u><u>\$124,194.05</u></u>

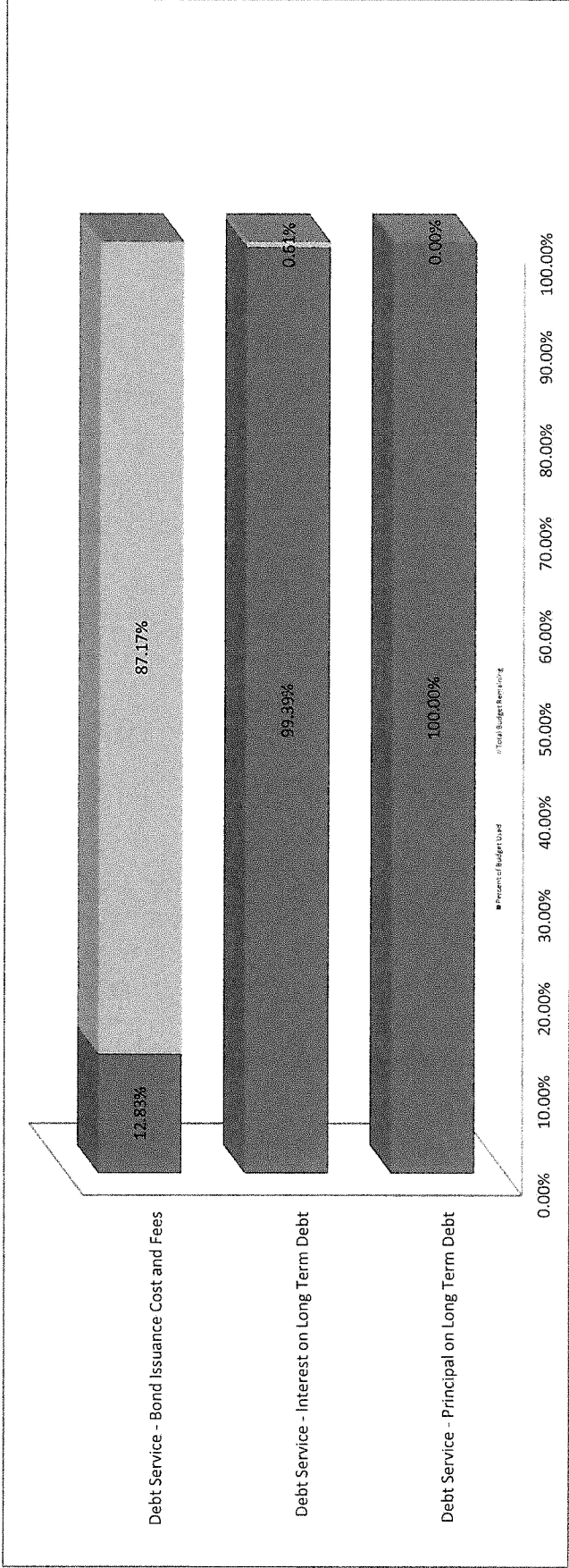
Child Nutrition Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - AUGUST 31, 2016

	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	\$24,752,759.00	\$25,143,628.73	\$390,869.73
State Program Revenues	\$0.00	\$385,248.00	\$385,248.00	\$0.00
Total Revenues	<u>24,702,759.00</u>	<u>25,138,007.00</u>	<u>25,528,876.73</u>	<u>390,869.73</u>
EXPENDITURES:				
Debt Service:				
Debt Service - Principal on Long Term Debt	14,075,000.00	14,075,000.00	14,075,000.00	0.00
Debt Service - Interest on Long Term Debt	10,579,937.52	10,644,647.52	10,579,937.50	64,710.02
Debt Service - Bond Issuance Cost and Fees	6,500.00	6,500.00	834.08	5,665.92
Total Expenditures	<u>24,661,437.52</u>	<u>24,726,147.52</u>	<u>24,655,771.58</u>	<u>70,375.94</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>41,321.48</u>	<u>411,859.48</u>	<u>873,105.15</u>	<u>461,245.67</u>
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	20,103.56	0.00	(20,103.56)
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)	<u>0.00</u>	<u>20,103.56</u>	<u>0.00</u>	<u>(20,103.56)</u>
Net Change in Fund Balances	41,321.48	431,963.04	873,105.15	441,142.11
Fund Balance - September 1 (Beginning)	5,903,390.22	5,903,390.22	5,903,390.22	0.00
Fund Balance	<u>\$5,944,711.70</u>	<u>\$6,335,353.26</u>	<u>\$6,776,495.37</u>	<u>\$441,142.11</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 - August 31, 2016

Location	Balance 09/01/15	Receipts	Expenses	Balance 08/31/16
A & M Consolidated High School	\$ 294,718.82	\$ 327,453.24	\$ 274,943.86	\$ 347,228.20
Timber Academy	4,195.89	15,713.09	7,237.90	12,671.08
College Station High School	78,559.11	238,302.74	210,423.34	106,438.51
College Station Middle School	18,580.24	98,281.20	82,467.81	34,393.63
A & M Middle School	31,742.05	139,290.55	122,409.51	48,623.09
South Knoll Elementary School	49,293.12	27,575.39	35,102.96	41,765.55
College Hills Elementary School	13,191.00	59,989.14	65,963.29	7,216.85
Southwood Valley Elementary School	6,398.57	63,052.75	23,992.48	45,458.84
Rock Prairie Elementary School	15,972.13	36,145.08	26,555.32	25,561.89
Pebble Creek Elementary School	17,814.46	72,874.54	55,913.01	34,775.99
Forest Ridge Elementary School	33,260.41	80,610.43	48,127.61	65,743.23
Creek View Elementary School	31,043.60	61,546.05	57,156.98	35,432.67
Greens Prairie Elementary School	33,889.69	64,903.95	54,950.97	43,842.67
Spring Creek Elementary School	0.00	34,708.45	24,332.68	10,375.77
Oakwood Intermediate School	31,476.39	109,249.25	103,754.01	36,971.63
Cypress Grove Intermediate School	70,773.56	111,871.62	114,956.30	67,688.88
Subtotal-Campus Funds	730,909.04	1,541,567.47	1,308,288.03	964,188.48
District-Wide Activity Fund	10,860.72	1,374.88	1,370.00	10,865.60
Barbara Bush Parent Center	60,826.28	25,900.55	29,180.46	57,546.37
Grand Totals	\$ 802,596.04	\$ 1,568,842.90	\$ 1,338,838.49	\$ 1,032,600.45

College Station Independent School District
Investment Summary
As of 08/31/2016

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	100,652.05	31.99	
Debt Service	1,568,092.87	497.70	
Food Service Fund	1,002.88	0.31	
Workers Compensation Fund	924.03	0.31	
Pebble Creek Scholarship	-	0.00	
Total-Interest Earned		<u>530.31</u>	0.374%
Lone Star			
General Fund	2,155,812.88	714.86	
Debt Service	1,357,980.40	450.30	
Total-Interest Earned		<u>1,165.16</u>	0.392%
BB&T			
All Funds	143,448,519.73	102,899.32	0.850%
Total-Interest Earned		<u>102,899.32</u>	
Grand Total-Interest Earned		<u><u>104,594.79</u></u>	

No. of days in the current month: 31

**College Station Independent School District
Texpool Investment Detail
As of 08/31/2016**

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	August 1, 2016	Beginning Balance		100,651.02
	August 31, 2016	Interest Earned	31.99	100,683.01
		Ending Balance		<u>\$ 100,683.01</u>
Debt Service	August 1, 2016	Beginning Balance		1,568,076.82
	August 31, 2016	Interest Earned	497.70	1,568,574.52
		Ending Balance		<u>1,568,574.52</u>
Food Service Fund	August 1, 2016	Beginning Balance		1,002.87
	August 31, 2016	Interest Earned	0.31	1,003.18
		Ending Balance		<u>\$ 1,003.18</u>
Workers Compensation Fund	August 1, 2016	Beginning Balance		924.02
	August 31, 2016	Interest Earned	0.31	924.33
		Ending Balance		<u>\$ 924.33</u>
Pebble Creek Scholarship	August 1, 2016	Beginning Balance		-
	August 31, 2016	Interest Earned	-	-
		Ending Balance		<u>\$ -</u>
Totals				<u>\$ 1,671,185.04</u>

Average Rate of Return 0.3737%

**College Station Independent School District
Lone Star Investment Detail
As of 08/31/2016**

Fund/Type	Date	Transaction Type	Amount	Balance
General Fund	August 1, 2016	Beginning Balance		2,155,812.88
Government Overnight Fund	August 31, 2016	Interest Earned	714.86	2,156,527.74
		Ending Balance		<u>\$ 2,156,527.74</u>
Debt Service	August 1, 2016	Beginning Balance		1,357,980.40
Government Overnight Fund	August 31, 2016	Interest Earned	450.30	1,358,430.70
		Ending Balance		<u>\$ 1,358,430.70</u>
Totals				<u>\$ 3,514,958.44</u>

Average Rate of Return 0.3915%