

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND  
BUDGET AMENDMENT 2017-2018  
APRIL 2018

|  | Original<br>Budget    | Amended<br>Budget     | Increase<br>(Decrease) | New<br>Amended<br>Budget | Reference<br>Notes                |
|--|-----------------------|-----------------------|------------------------|--------------------------|-----------------------------------|
| <b>REVENUES:</b>   |                       |                       |                        |                          |                                   |
| Total Local and Intermediate Sources                         | \$98,856,614.00       | \$99,407,917.00       | 0.00                   | \$99,407,917.00          |                                   |
| State Program Revenues                                       | 12,472,526.00         | 12,472,526.00         | 0.00                   | 12,472,526.00            |                                   |
| Federal Program Revenues                                     | 500,000.00            | 1,400,000.00          | 0.00                   | 1,400,000.00             |                                   |
| <b>Total Revenues</b>  | <b>111,829,140.00</b> | <b>113,280,443.00</b> | <b>0.00</b>            | <b>113,280,443.00</b>    |                                   |
| <b>EXPENDITURES:</b>   |                       |                       |                        |                          |                                   |
| Current:   |                       |                       |                        |                          |                                   |
| 11 Instruction   | 64,737,200.61         | 65,140,680.64         | 288,795.00             | 65,429,475.64            | (1), (2), (4), (5), (6), (8), (9) |
| 12 Instructional Resources & Media Services                  | 916,314.09            | 916,817.21            | 0.00                   | 916,817.21               |                                   |
| 13 Curriculum & Instructional Staff Development              | 1,007,938.95          | 1,026,704.91          | 6,591.52               | 1,033,296.43             | (3), (4), (5), (6), (7), (8)      |
| 21 Instructional Leadership                                  | 2,068,183.44          | 2,160,009.64          | 1,900.00               | 2,161,909.64             | (3), (7)                          |
| 23 School Leadership   | 6,356,544.08          | 6,353,769.73          | 0.00                   | 6,353,769.73             |                                   |
| 31 Guidance, Counseling & Evaluation Services                | 3,379,969.00          | 3,515,830.50          | 8,727.76               | 3,524,558.26             | (3), (9)                          |
| 32 Social Work Services                                      | 0.00                  | 0.00                  | 0.00                   | 0.00                     |                                   |
| 33 Health Services   | 1,208,025.33          | 1,308,982.30          | 3,220.72               | 1,312,203.02             | (3)                               |
| 34 Student (Pupil) Transportation                            | 3,018,595.93          | 3,018,595.93          | 0.00                   | 3,018,595.93             |                                   |
| 36 CoCurricular/Extracurricular Activities                   | 5,117,411.26          | 5,494,398.61          | 34,000.00              | 5,528,398.61             | (1), (2), (9)                     |
| 41 General Administration                                    | 3,127,230.92          | 3,223,781.92          | 0.00                   | 3,223,781.92             |                                   |
| 51 Plant Maintenance and Operations                          | 12,692,723.29         | 12,887,623.29         | 250,000.00             | 13,137,623.29            | (9)                               |
| 52 Security and Monitoring Services                          | 730,377.21            | 780,577.21            | 0.00                   | 780,577.21               |                                   |
| 53 Data Processing Services                                  | 2,621,008.23          | 2,675,802.40          | 0.00                   | 2,675,802.40             |                                   |
| 61 Community Services  | 135,349.59            | 159,612.09            | 0.00                   | 159,612.09               |                                   |
| 81 Construction  | 0.00                  | 0.00                  | 0.00                   | 0.00                     |                                   |
| 91 Contracted Instructional Services Between Schools         | 5,918,959.00          | 4,998,617.00          | 0.00                   | 4,998,617.00             |                                   |
| 93 Shared Serve Arrangement                                  | 110,292.00            | 110,292.00            | (7,600.00)             | 102,692.00               | (3)                               |
| 95 Payments to Fiscal Agent                                  | 10,000.00             | 10,000.00             | 0.00                   | 10,000.00                |                                   |
| 97 Payments to Juvenile Justice Alternative Education        | 0.00                  | 0.00                  | 0.00                   | 0.00                     |                                   |
| 99 Intergovernmental Charges                                 | 1,088,000.00          | 1,088,000.00          | 0.00                   | 1,088,000.00             |                                   |
| <b>Total Expenditures</b>                                    | <b>114,244,122.93</b> | <b>114,870,095.38</b> | <b>585,635.00</b>      | <b>115,455,730.38</b>    |                                   |
| Excess (Deficiency) of Revenues Over (Under)<br>Expenditures | <b>(2,414,982.93)</b> | <b>(1,589,652.38)</b> | <b>(585,635.00)</b>    | <b>(2,175,287.38)</b>    |                                   |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                       |                       |                        |                          |                                   |
| Capital Leases   | 0.00                  | 0.00                  |                        | 0.00                     |                                   |
| Headstart Refund   | 0.00                  | 0.00                  |                        | 0.00                     |                                   |
| Transfer In  | 0.00                  | 0.00                  |                        | 0.00                     |                                   |
| <b>Total Other Financing Sources (Uses)</b>                  | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>            | <b>0.00</b>              |                                   |
| <b>Net Change in Fund Balances</b>                           | <b>(2,414,982.93)</b> | <b>(1,589,652.38)</b> | <b>(585,635.00)</b>    | <b>(2,175,287.38)</b>    |                                   |
| <b>Fund Balance - September 1 (Beginning)</b>                | <b>35,985,525.04</b>  | <b>35,985,525.04</b>  |                        | <b>35,985,525.04</b>     |                                   |
| <b>Fund Balance</b>  | <b>33,570,542.11</b>  | <b>34,395,872.66</b>  | <b>(585,635.00)</b>    | <b>33,810,237.66</b>     |                                   |

|     |   |
|-----|---|
| (1) | BA-09-01 - CSHS - CATE Travel                     |
| (2) | BA-09-02 - AMCHS - CATE Travel                    |
| (3) | BA-09-03 - Special Education - Misc. Adjustments  |
| (4) | BA-09-04 - Special Programs - Supplies Adjustment |
| (5) | BA-09-05 - Special Programs - Transportation      |
| (6) | BA-09-06 - Special Programs - Travel              |
| (7) | BA-09-07 - Special Programs - Travel              |
| (8) | BA-09-08 - Special Programs - Dues                |
| (9) | BA-09-09 - District Wide - Misc. Adjustments      |

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
CHILD NUTRITION SERVICES  
BUDGET AMENDMENT 2017-2018  
APRIL 2018

|  | Original<br>Budget  | Amended<br>Budget   | Increase<br>(Decrease) | New<br>Amended<br>Budget | Reference<br>Notes |
|--|---------------------|---------------------|------------------------|--------------------------|--------------------|
| <b>REVENUES:</b>                       |                     |                     |                        |                          |                    |
| Total Local and Intermediate Sources   | \$3,063,800.00      | \$3,063,800.00      |                        | \$3,063,800.00           |                    |
| State Program Revenues                 | 30,000.00           | 30,000.00           |                        | 30,000.00                |                    |
| Federal Program Revenues               | 3,222,016.73        | 3,222,016.73        |                        | 3,222,016.73             |                    |
| Total Revenues                         | <u>6,315,816.73</u> | <u>6,315,816.73</u> | 0.00                   | <u>6,315,816.73</u>      |                    |
| <b>EXPENDITURES:</b>                   |                     |                     |                        |                          |                    |
| Current:                               |                     |                     |                        |                          |                    |
| Food Services                          | 6,231,666.73        | 6,231,666.73        |                        | 6,231,666.73             |                    |
| Facilities Maintenance and Operations  | 84,150.00           | 84,150.00           |                        | 84,150.00                |                    |
| Total Expenditures                     | <u>6,315,816.73</u> | <u>6,315,816.73</u> | 0.00                   | <u>6,315,816.73</u>      |                    |
| Net Change in Fund Balances            | 0.00                | 0.00                | 0.00                   | 0.00                     |                    |
| Fund Balance - September 1 (Beginning) | <u>443,155.52</u>   | <u>443,155.52</u>   |                        | <u>443,155.52</u>        |                    |
| Fund Balance                           | <u>\$443,155.52</u> | <u>\$443,155.52</u> | \$0.00                 | <u>\$443,155.52</u>      |                    |

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
DEBT SERVICE  
BUDGET AMENDMENT 2017-2018  
APRIL 2018

|  | Original<br>Budget    | Amended<br>Budget     | Increase<br>(Decrease) | New<br>Amended<br>Budget | Reference<br>Notes |
|--|-----------------------|-----------------------|------------------------|--------------------------|--------------------|
| <b>REVENUES:</b>   |                       |                       |                        |                          |                    |
| Total Local and Intermediate Sources                         | \$33,738,873.00       | \$33,738,873.00       |                        | \$33,738,873.00          |                    |
| State Program Revenues                                       | \$0.00                | \$0.00                |                        | \$0.00                   |                    |
| Total Revenues   | <u>33,738,873.00</u>  | <u>33,738,873.00</u>  | 0.00                   | <u>33,738,873.00</u>     |                    |
| <b>EXPENDITURES:</b>   |                       |                       |                        |                          |                    |
| Current:   |                       |                       |                        |                          |                    |
| Instruction  |                       |                       |                        |                          |                    |
| Instructional Resources & Media Services                     |                       |                       |                        |                          |                    |
| Curriculum & Instructional Staff Development                 |                       |                       |                        |                          |                    |
| Instructional Leadership                                     |                       |                       |                        |                          |                    |
| School Leadership  |                       |                       |                        |                          |                    |
| Social Work Services   |                       |                       |                        |                          |                    |
| Guidance, Counseling & Evaluation Services                   |                       |                       |                        |                          |                    |
| Health Services  |                       |                       |                        |                          |                    |
| Student (Pupil) Transportation                               |                       |                       |                        |                          |                    |
| CoCurricular/Extracurricular Activities                      |                       |                       |                        |                          |                    |
| General Administration                                       |                       |                       |                        |                          |                    |
| Plant Maintenance and Operations                             |                       |                       |                        |                          |                    |
| Security and Monitoring Services                             |                       |                       |                        |                          |                    |
| Data Processing Services                                     |                       |                       |                        |                          |                    |
| Community Services   |                       |                       |                        |                          |                    |
| Debt Services - Principal on long-term debt                  | 18,120,000.00         | 18,735,000.00         |                        | 18,735,000.00            |                    |
| Debt Services - Interest on long-term debt                   | 15,454,219.26         | 14,698,235.26         |                        | 14,698,235.26            |                    |
| Debt Service - Bond Issuance Cost and Fees                   | 8,000.00              | 461,275.00            |                        | 461,275.00               |                    |
| Contracted Instructional Services Between Schools            |                       |                       |                        |                          |                    |
| Payments to Tax Increment Fund                               |                       |                       |                        |                          |                    |
| Total Expenditures   | <u>33,582,219.26</u>  | <u>33,894,510.26</u>  | 0.00                   | <u>33,894,510.26</u>     |                    |
| Excess (Deficiency) of Revenues Over (Under)<br>Expenditures | <u>156,653.74</u>     | <u>(155,637.26)</u>   | 0.00                   | <u>(155,637.26)</u>      |                    |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                       |                       |                        |                          |                    |
| Capital Related Debt Issued (Regular Bonds)                  | 0.00                  | 46,125,000.00         |                        | 46,125,000.00            |                    |
| Premium or Discount on Issuance of Bonds                     | 0.00                  | 3,288,049.00          |                        | 3,288,049.00             |                    |
| Capital Debt Refund  | 0.00                  | (48,959,774.00)       |                        | (48,959,774.00)          |                    |
| Other(Uses)  | 0.00                  | 0.00                  |                        | 0.00                     |                    |
| Total Other Financing Sources (Uses)                         | <u>0.00</u>           | <u>453,275.00</u>     | 0.00                   | <u>453,275.00</u>        |                    |
| Net Change in Fund Balances                                  | 156,653.74            | 297,637.74            | 0.00                   | 297,637.74               |                    |
| Fund Balance - September 1 (Beginning)                       | <u>7,839,006.63</u>   | <u>7,839,006.63</u>   |                        | <u>7,839,006.63</u>      |                    |
| Fund Balance   | <u>\$7,995,660.37</u> | <u>\$8,136,644.37</u> | \$0.00                 | <u>\$8,136,644.37</u>    |                    |