

COLLEGE STATION ISD  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
September 30, 2017

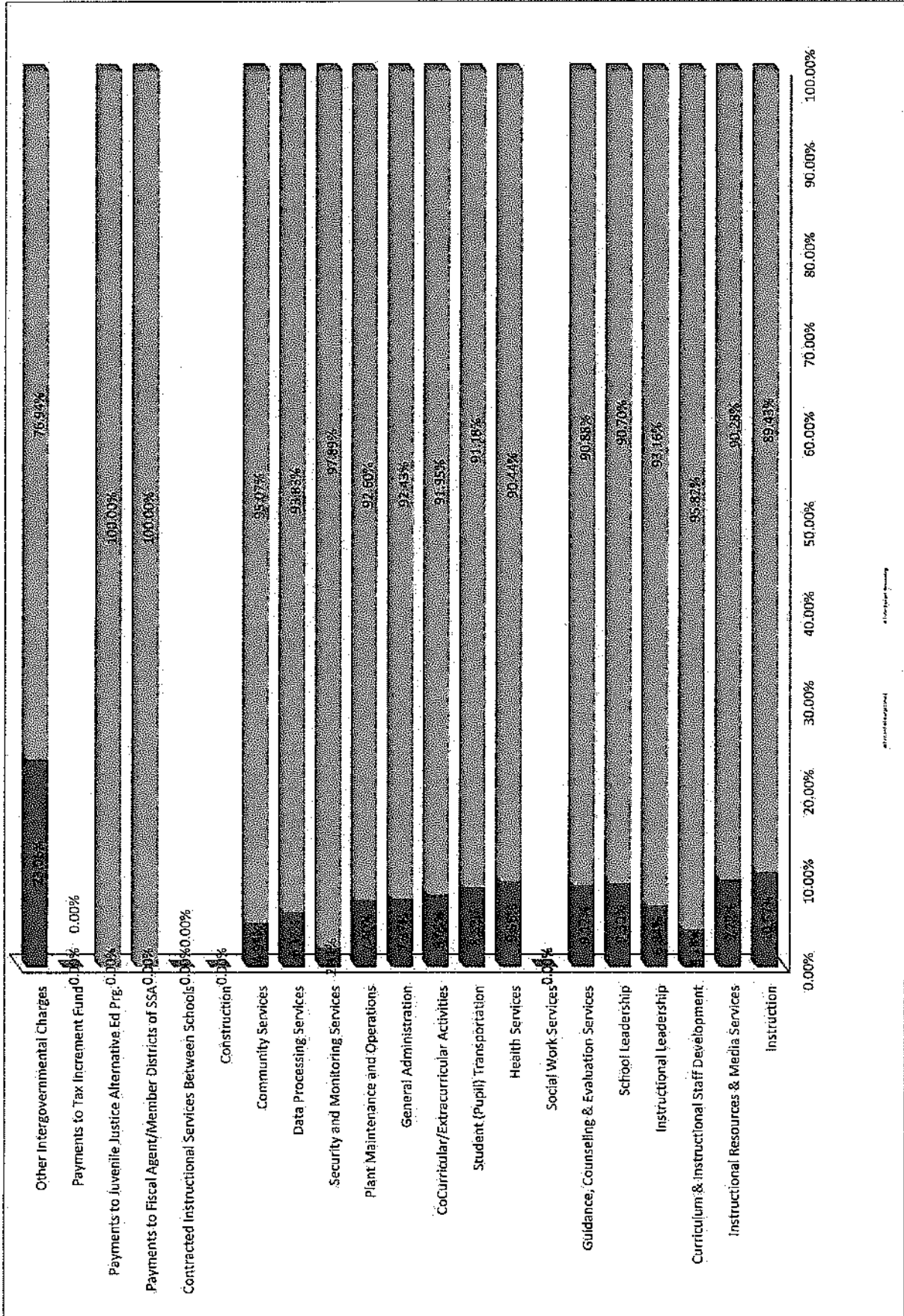
	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$33,687,349.48	\$107,083.67	\$7,856,566.37	\$41,650,999.52
Property Taxes	893,188.36	0.00	268,511.27	1,161,699.63
Allowance for Uncollectible Taxes (Credit)	(8,732.51)	0.00	(2,617.27)	(11,349.78)
Due from Other Governments	1,364,962.00	310,005.39	0.00	1,674,967.39
Due from Other Funds	528,556.65	0.00	0.00	528,556.65
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	107,864.15	243,818.74	0.00	351,682.89
<b>Total Assets</b>	<b>\$36,593,188.13</b>	<b>\$660,907.80</b>	<b>\$8,122,460.37</b>	<b>\$45,376,556.30</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	\$719,480.11	\$0.00	\$0.00	\$719,480.11
Interest Payable-Current	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings Payable	662,993.70	0.00	0.00	662,993.70
Accrued Wages Payable	5,408,798.62	3,460.36	0.00	5,412,258.98
Due to Other Funds	355.22	0.00	0.00	355.22
Due to Other Governments	75.52	0.00	0.00	75.52
Unearned Revenues	0.00	15,060.98	0.00	15,060.98
<b>Total Liabilities</b>	<b>\$6,791,703.17</b>	<b>\$18,521.34</b>	<b>\$0.00</b>	<b>\$6,810,224.51</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue-Property taxes	864,517.82	0.00	259,110.40	1,123,628.22
<b>Total Deferred Inflows of Resources</b>	<b>864,517.82</b>	<b>0.00</b>	<b>259,110.40</b>	<b>1,123,628.22</b>
<b>Fund Balances:</b>				
<b>Non-Spendable:</b>				
Investments in Inventory	\$107,864.15	\$123,591.68	\$0.00	\$231,455.83
Prepaid Items	20,000.00	0.00	0.00	20,000.00
Outstanding Encumbrances	0.00	0.00	0.00	0.00
<b>Restricted:</b>				
Reported in the Food Service Fund	0.00	518,794.78	0.00	518,794.78
Reported in the Debt Service Fund	0.00	0.00	7,863,349.97	7,863,349.97
<b>Committed:</b>				
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	2,500,000.00	0.00	0.00	2,500,000.00
<b>Unreserved and Undesignated:</b>				
Reported in the General Fund	11,309,102.99	0.00	0.00	11,309,102.99
<b>Total Fund Balances</b>	<b>28,936,967.14</b>	<b>642,386.46</b>	<b>7,863,349.97</b>	<b>37,442,703.57</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$36,593,188.13</b>	<b>\$660,907.80</b>	<b>\$8,122,460.37</b>	<b>\$45,376,556.30</b>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
SEPTEMBER 1 - SEPTEMBER 30, 2017

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$98,856,614.00	\$98,856,614.00	\$250,579.93	(\$98,606,034.07)
State Program Revenues	12,472,526.00	12,472,526.00	1,903,425.00	(10,569,101.00)
Federal Program Revenues	500,000.00	875,000.00	3,755.95	(871,244.05)
<b>Total Revenues</b>	<b>111,829,140.00</b>	<b>112,204,140.00</b>	<b>2,157,760.88</b>	<b>(110,046,379.12)</b>
<b>EXPENDITURES:</b>				
Current:				
Instruction	64,737,200.61	64,939,678.44	6,862,270.28	58,077,408.16
Instructional Resources & Media Services	916,314.09	916,314.09	89,087.38	827,226.71
Curriculum & Instructional Staff Development	1,007,938.95	1,013,948.95	42,350.78	971,598.17
Instructional Leadership	2,068,183.44	2,060,995.61	140,882.76	1,920,112.85
School Leadership	6,356,544.08	6,363,594.08	592,124.78	5,771,469.30
Guidance, Counseling & Evaluation Services	3,379,969.00	3,379,969.00	308,370.91	3,071,598.09
Social Work Services	0.00	0.00	0.00	0.00
Health Services	1,208,025.33	1,208,025.33	115,451.10	1,092,574.23
Student (Pupil) Transportation	3,018,595.93	3,018,595.93	266,224.32	2,752,371.61
CoCurricular/Extracurricular Activities	5,117,411.26	5,145,211.26	414,180.63	4,731,030.63
General Administration	3,127,230.92	3,136,380.92	237,288.90	2,899,092.02
Plant Maintenance and Operations	12,692,723.29	12,872,723.29	953,087.67	11,919,635.62
Security and Monitoring Services	730,377.21	730,377.21	15,402.00	714,975.21
Data Processing Services	2,621,008.23	2,621,008.23	161,635.40	2,459,372.83
Community Services	135,349.59	160,212.09	7,904.39	152,307.70
Construction	0.00	0.00	0.00	0.00
Contracted Instructional Services Between Schools	5,918,959.00	5,918,959.00	0.00	5,918,959.00
Payments to Fiscal Agent/Member Districts of SSA	110,292.00	110,292.00	0.00	110,292.00
Payments to Juvenile Justice Alternative Ed Prg.	10,000.00	10,000.00	0.00	10,000.00
Payments to Tax Increment Fund	0.00	0.00	0.00	0.00
Other Intergovernmental Charges	1,088,000.00	1,088,000.00	250,843.50	837,156.50
<b>Total Expenditures</b>	<b>114,244,122.93</b>	<b>114,694,285.43</b>	<b>10,457,104.80</b>	<b>104,237,180.63</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,414,982.93)	(2,490,145.43)	(8,299,343.92)	(5,809,198.49)
<b>OTHER FINANCING SOURCES (USES):</b>				
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
<b>Total Other Financing Sources (Uses)</b>	<b>(2,414,982.93)</b>	<b>(2,490,145.43)</b>	<b>(8,299,343.92)</b>	<b>(5,809,198.49)</b>
Net Change in Fund Balances	(2,414,982.93)	(2,490,145.43)	(8,299,343.92)	(5,809,198.49)
Fund Balance - September 1 (Beginning)	37,236,311.06	37,236,311.06	37,236,311.06	0.00
<b>Fund Balance</b>	<b>\$34,821,328.13</b>	<b>\$34,746,165.63</b>	<b>\$28,936,967.14</b>	<b>(\$5,809,198.49)</b>



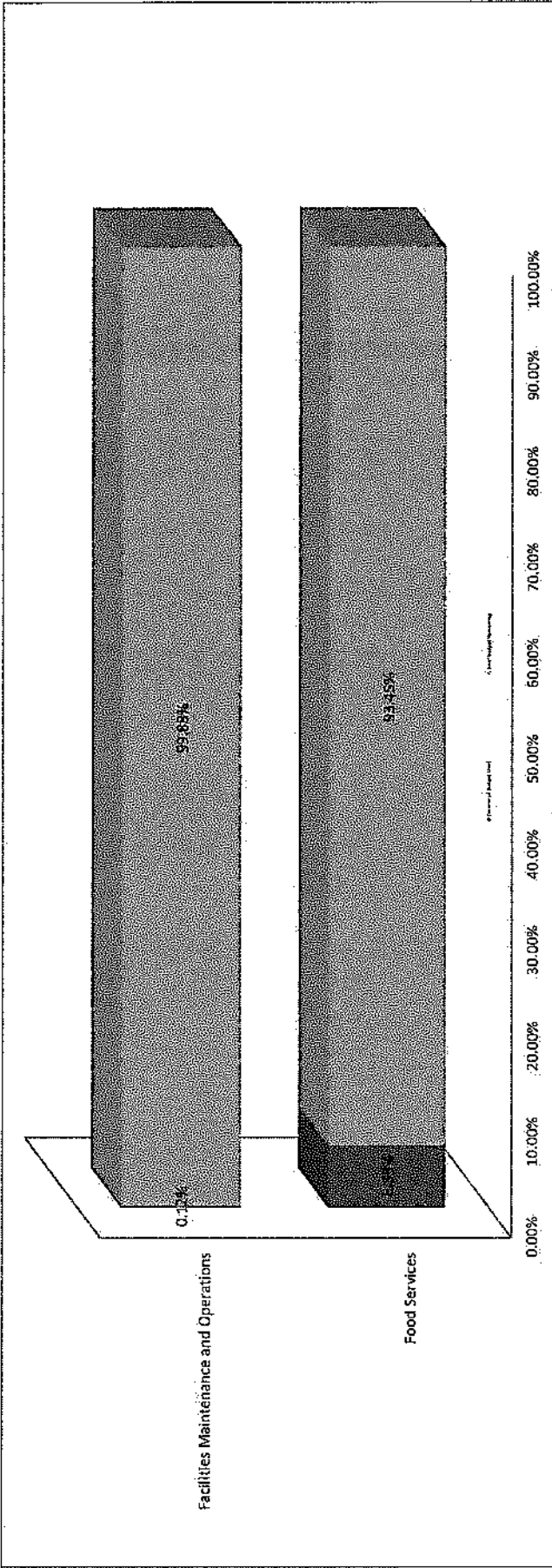
# General Fund Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM  
SEPTEMBER 1 - SEPTEMBER 30, 2017

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$3,063,800.00	\$3,063,800.00	\$303,274.69	(\$2,760,525.31)
State Program Revenues	30,000.00	30,000.00	0.00	(\$30,000.00)
Federal Program Revenues	3,222,016.73	3,222,016.73	310,715.83	(\$2,911,300.90)
Total Revenues	<u>6,315,816.73</u>	<u>6,315,816.73</u>	<u>613,990.52</u>	<u>(\$5,701,826.21)</u>
<b>EXPENDITURES:</b>				
Current:				
Food Services	6,231,666.73	6,231,666.73	408,459.71	5,823,207.02
Facilities Maintenance and Operations	84,150.00	84,150.00	98.93	84,051.07
Total Expenditures	<u>6,315,816.73</u>	<u>6,315,816.73</u>	<u>408,558.64</u>	<u>\$5,907,258.09</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>0.00</u>	<u>205,431.88</u>	<u>205,431.88</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Other Financing Sources (Uses)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Change in Fund Balances	<u>0.00</u>	<u>0.00</u>	<u>205,431.88</u>	<u>205,431.88</u>
Fund Balance - September 1 (Beginning)	<u>436,954.58</u>	<u>436,954.58</u>	<u>436,954.58</u>	<u>0.00</u>
Fund Balance	<u>\$436,954.58</u>	<u>\$436,954.58</u>	<u>\$642,386.46</u>	<u>\$205,431.88</u>

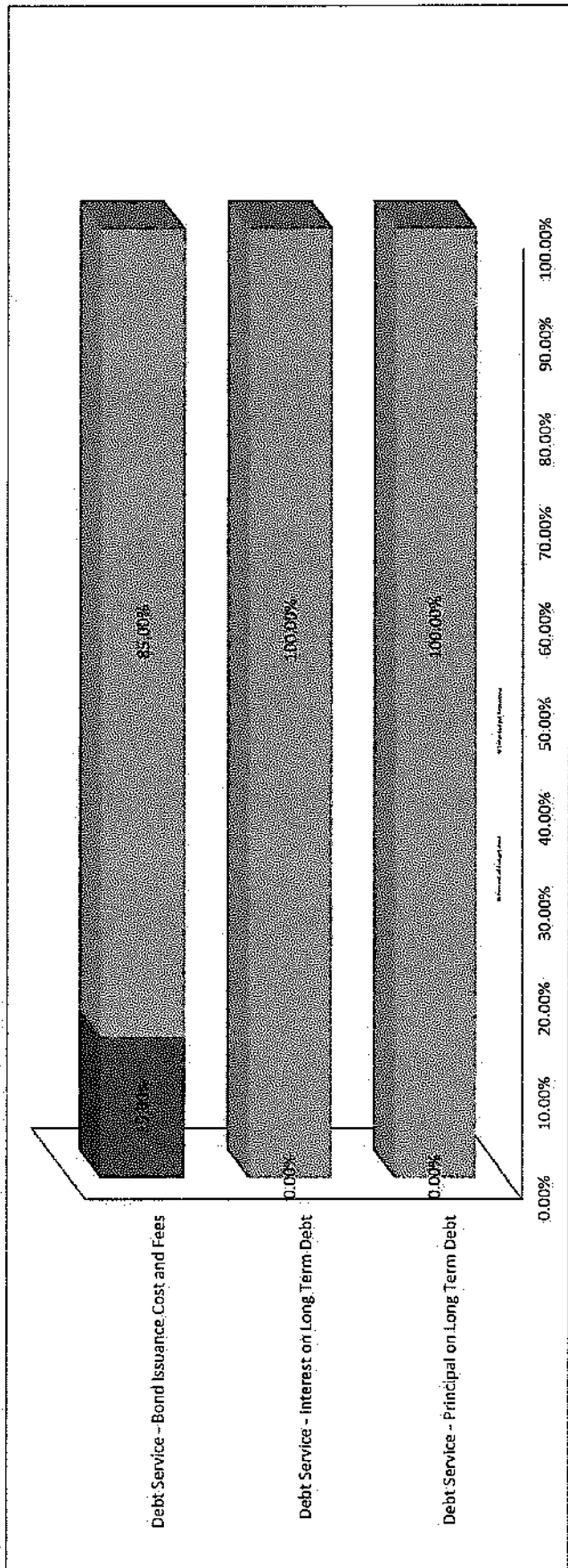
# Child Nutrition Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - DEBT SERVICE FUND  
SEPTEMBER 1 - SEPTEMBER 30, 2017

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$33,738,873.00	\$33,738,873.00	\$34,757.34	(\$33,704,115.66)
State Program Revenues	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues	<u>33,738,873.00</u>	<u>33,738,873.00</u>	<u>34,757.34</u>	<u>(33,704,115.66)</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Debt Service - Principal on Long Term Debt	18,120,000.00	18,120,000.00	0.00	18,120,000.00
Debt Service - Interest on Long Term Debt	15,454,219.26	15,454,219.26	0.00	15,454,219.26
Debt Service - Bond Issuance Cost and Fees	8,000.00	8,000.00	1,200.00	6,800.00
Total Expenditures	<u>33,582,219.26</u>	<u>33,582,219.26</u>	<u>1,200.00</u>	<u>33,581,019.26</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>156,653.74</u>	<u>156,653.74</u>	<u>33,557.34</u>	<u>(123,096.40)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
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)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Change in Fund Balances	156,653.74	156,653.74	33,557.34	(123,096.40)
Fund Balance - September 1 (Beginning)	<u>7,829,792.63</u>	<u>7,829,792.63</u>	<u>7,829,792.63</u>	<u>0.00</u>
Fund Balance	<u>\$7,986,446.37</u>	<u>\$7,986,446.37</u>	<u>\$7,863,349.97</u>	<u>(\$123,096.40)</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 - September 30, 2017**

Location	Balance 09/01/17	Receipts	Expenses	Balance 09/30/17
A & M Consolidated High School	\$ 306,871.86	\$ 26,698.14	\$ 3,543.52	\$ 330,026.48
Timber Academy	17,749.38	5,565.25	274.21	23,040.42
College Station High School	125,971.10	16,065.44	15,009.04	127,027.50
College Station Middle School	17,053.84	5,908.51	1,034.71	21,927.64
A & M Middle School	45,785.16	22,429.29	284.74	67,929.71
South Knoll Elementary School	42,337.12	2,419.29	1,225.99	43,530.42
College Hills Elementary School	7,737.09	2,617.00	1,341.89	9,012.20
Southwood Valley Elementary School	4,191.19	2,538.24	240.88	6,488.55
Rock Prairie Elementary School	22,212.84	1,803.42	134.77	23,881.49
Pebble Creek Elementary School	29,810.00	13,201.24	4,246.67	38,764.57
Forest Ridge Elementary School	34,130.33	3,616.19	3,029.07	34,717.45
Creek View Elementary School	40,194.18	1,657.38	847.06	41,004.50
Greens Prairie Elementary School	53,563.96	1,725.42	2,681.36	52,608.02
Spring Creek Elementary School	11,356.11	3,553.66	521.15	14,388.62
Oakwood Intermediate School	46,642.69	2,020.11	751.63	47,911.17
Cypress Grove Intermediate School	73,922.20	7,570.26	2,413.19	79,079.27
Pecan Trail Intermediate School	-	3,984.85	-	3,984.85
<b>Subtotal-Campus Funds</b>	<b>879,529.05</b>	<b>123,373.69</b>	<b>37,579.88</b>	<b>965,322.86</b>
District-Wide Activity Fund	11,691.06	7.73	0.00	11,698.79
Barbara Bush Parent Center	55,361.10	67.87	0.00	55,428.97
<b>Grand Totals</b>	<b>\$ 946,581.21</b>	<b>\$ 123,449.29</b>	<b>\$ 37,579.88</b>	<b>\$ 1,032,450.62</b>

**College Station Independent School District**  
**Investment Summary**  
**As of 09/30/2017**

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
<b>TexPool</b>			
General Fund	101,414.34	84.60	
Debt Service	1,579,966.48	1,317.20	
Food Service Fund	1,010.77	0.90	
Workers Compensation Fund	930.12	0.90	
Pebble Creek Scholarship	-	0.00	
Total-Interest Earned		<u>1,403.60</u>	1.013%
<b>Lone Star</b>			
General Fund	2,170,026.20	1,813.73	
Debt Service	1,366,933.57	1,142.49	
Total-Interest Earned		<u>2,956.22</u>	1.017%
<b>BB&amp;T</b>			
All Funds	142,437,491.01	192,769.95	1.600%
Total-Interest Earned		<u>192,769.95</u>	
Grand Total-Interest Earned		<u><u>197,129.77</u></u>	

No. of days in the current month: 30

**College Station Independent School District  
Texpool Investment Detail  
As of 09/30/2017**

<b>Fund/Type</b>	<b>Date</b>	<b>Transaction Type</b>	<b>Interest Earned</b>	<b>Balance</b>
General Fund	September 1, 2017	Beginning Balance		101,329.74
	September 30, 2017	Interest Earned	84.60	101,414.34
		Ending Balance		<u>\$ 101,414.34</u>
Debt Service	September 1, 2017	Beginning Balance		1,578,649.28
	September 30, 2017	Interest Earned	1,317.20	1,579,966.48
		Ending Balance		<u>1,579,966.48</u>
Food Service Fund	September 1, 2017	Beginning Balance		1,009.87
	September 30, 2017	Interest Earned	0.90	1,010.77
		Ending Balance		<u>\$ 1,010.77</u>
Workers Compensation Fund	September 1, 2017	Beginning Balance		930.06
	September 30, 2017	Interest Earned	0.90	930.96
		Ending Balance		<u>\$ 930.96</u>
<b>Totals</b>				<u><u>\$ 1,683,322.55</u></u>
			Average Rate of Return	1.0133%

**College Station Independent School District  
Lone Star Investment Detail  
As of 09/30/2017**

<b>Fund/Type</b>	<b>Date</b>	<b>Transaction Type</b>	<b>Interest Earned</b>	<b>Balance</b>
General Fund	September 1, 2017	Beginning Balance		2,170,026.20
Government Overnight Fund	September 30, 2017	Interest Earned	1,813.73	2,171,839.93
		Ending Balance		<u><b>\$ 2,171,839.93</b></u>
Debt Service	September 1, 2017	Beginning Balance		1,366,933.57
Government Overnight Fund	September 30, 2017	Interest Earned	1,142.49	1,368,076.06
		Ending Balance		<u><b>\$ 1,368,076.06</b></u>
<b>Totals</b>				<u><b>\$ 3,539,915.99</b></u>
			Average Rate of Return	1.0169%