

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND  
BUDGET AMENDMENT 2022-2023  
AUGUST 15, 2023

	Original Budget	Amended Budget	Increase (Decrease)	New Amended Budget	Reference Notes
<b>REVENUES:</b>					
Total Local and Intermediate Sources	111,558,700	117,650,777	1,035,000	118,685,777	(1)
State Program Revenues	16,055,194	21,080,983	762,000	21,842,983	(1), (2)
Federal Program Revenues	3,150,000	3,650,663	275,000	3,925,663	(1)
Total Revenues	<u>130,763,894</u>	<u>142,382,423</u>	<u>2,072,000</u>	<u>144,454,423</u>	
<b>EXPENDITURES:</b>					
Current:					
11 Instruction	79,255,087	83,331,962	(519,500)	82,812,462	(1), (2), (3)
12 Instructional Resources & Media Services	1,198,550	1,297,697	11,300	1,308,997	(2)
13 Curriculum & Instructional Staff Development	717,353	810,818	5,400	816,218	(2)
21 Instructional Leadership	1,956,090	2,047,928	17,500	2,065,428	(2), (3)
23 School Leadership	7,094,178	7,281,241	71,000	7,352,241	(1), (2)
31 Guidance, Counseling & Evaluation Services	4,667,622	5,469,352	(343,000)	5,126,352	(1), (2), (3)
32 Social Work Services	-	-	-	-	
33 Health Services	1,849,572	1,979,273	24,500	2,003,773	(1), (2)
34 Student (Pupil) Transportation	4,623,605	4,917,726	16,650	4,934,376	(1), (2), (3)
35 School Nutrition	10,000	10,000	5,000	15,000	(1)
36 CoCurricular/Extracurricular Activities	5,349,388	5,542,601	97,300	5,639,901	(1), (2), (3)
41 General Administration	4,046,339	4,629,373	(71,950)	4,557,423	(1), (2), (3)
51 Plant Maintenance and Operations	15,432,568	16,035,283	580,500	16,615,783	(1), (2), (3)
52 Security and Monitoring Services	1,213,251	1,216,411	300	1,216,711	(2)
53 Data Processing Services	3,185,101	3,274,043	(550,500)	2,723,543	(1), (2), (3)
61 Community Services	192,565	239,121	-	239,121	
71 Debt Service	-	-	1,527,500	1,527,500	(1), (2), (3)
81 Construction	-	5,000	-	5,000	
91 Contracted Instructional Services Between Schools	-	2,840,000	600,000	3,440,000	(1)
93 Payments to Fiscal Agent/Member Districts of SSA	150,000	117,693	-	117,693	
95 Payments to Juvenile Justice Alternative Ed Prg.	12,000	12,000	-	12,000	
97 Payments to Tax Increment Fund	-	-	-	-	
99 Intergovernmental Charges	1,324,900	1,324,900	-	1,324,900	
Total Expenditures	<u>132,278,170</u>	<u>142,382,423</u>	<u>1,472,000</u>	<u>143,854,423</u>	
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,514,276)</u>	<u>-</u>	<u>600,000</u>	<u>600,000</u>	
<b>OTHER FINANCING SOURCES (USES):</b>					
Capital Leases	-	-	-	-	
Other Sources	-	(1,901,148)	-	(1,901,148)	
Transfer In	-	-	-	-	
Other (Uses)	-	2,219,150	600,000	2,819,150	(1)
Total Other Financing Sources (Uses)	<u>-</u>	<u>318,002</u>	<u>600,000</u>	<u>918,002</u>	
Net Change in Fund Balances	(1,514,276)	(318,002)	-	(318,002)	
Fund Balance - September 1 (Beginning)	<u>34,080,319</u>	<u>34,080,319</u>	<u>-</u>	<u>34,080,319</u>	
Fund Balance	<u><u>32,566,043</u></u>	<u><u>33,762,317</u></u>	<u><u>-</u></u>	<u><u>33,762,317</u></u>	

(1) Misc. Additions to adequately cover expenditures

(2) TRS on Behalf Adjustments

(3) GASB 87 and 96 Adjustment

The above amendment includes estimated transfers to function 71 from other functional areas to comply with the reporting of GASB 87 and 96. As these amounts are confirmed, an additional amendment may be required based on the actual calculation. Total expenditures for the General Fund and Child Nutrition Fund will not change.

*GASB 87 and 96 requires that governmental entities report leases (87) and licenses and subscriptions (96) that are more than one year or renewable as long term debt with principal and interest payments.*

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
CHILD NUTRITION SERVICES  
BUDGET AMENDMENT 2022-2023  
AUGUST 15, 2023

	Original Budget	Amended Budget	Increase (Decrease)	New Amended Budget	Reference Notes
<b>REVENUES:</b>					
Total Local and Intermediate Sources	\$2,950,946.01	\$3,122,946.01		\$3,122,946.01	
State Program Revenues	30,000.00	38,321.00		38,321.00	
Federal Program Revenues	<u>4,621,725.38</u>	<u>5,055,731.38</u>		<u>5,055,731.38</u>	
Total Revenues	<u>\$7,602,671.39</u>	<u>\$8,216,998.39</u>	\$0.00	<u>\$8,216,998.39</u>	
<b>EXPENDITURES:</b>					
Current:					
Food Services	7,448,875.39	8,505,526.33	(40,000.00)	8,465,526.33	(1)
Facilities Maintenance and Operations	153,796.00	153,796.00	-	153,796.00	
Debt Service	<u>-</u>	<u>-</u>	40,000.00	40,000.00	(1)
Total Expenditures	<u>\$7,602,671.39</u>	<u>\$8,659,322.33</u>	\$0.00	<u>\$8,659,322.33</u>	
Net Change in Fund Balances	-	(442,323.94)	-	(442,323.94)	
Fund Balance - September 1 (Beginning)	<u>2,447,253.47</u>	<u>2,447,253.47</u>		<u>2,447,253.47</u>	
Fund Balance	<u><u>2,447,253.47</u></u>	<u><u>2,004,929.53</u></u>	0.00	<u><u>2,004,929.53</u></u>	

(1) GASB 87 and 96 Adjustment

The above amendment includes estimated transfers to function 71 from other functional areas to comply with the reporting of GASB 87 and 96. As these amounts are confirmed, an additional amendment may be required based on the actual calculation. Total expenditures for the General Fund and Child Nutrition Fund will not change.

*GASB 87 and 96 requires that governmental entities report leases (87) and licenses and subscriptions (96) that are more than one year or renewable as long term debt with principal and interest payments.*

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
DEBT SERVICE  
BUDGET AMENDMENT 2022-2023  
AUGUST 15, 2023

	Original Budget	Amended Budget	Increase (Decrease)	New Amended Budget	Reference Notes
<b>REVENUES:</b>					
Total Local and Intermediate Sources	\$30,438,095.00	\$33,143,095.00	-	\$33,143,095.00	
State Program Revenues	\$265,770.00	\$265,770.00	160,000.00	\$425,770.00	(1)
Total Revenues	<u>30,703,865.00</u>	<u>33,408,865.00</u>	<u>160,000.00</u>	<u>33,568,865.00</u>	
<b>EXPENDITURES:</b>					
Current:					
Debt Services - Principal on long-term debt	16,704,300.44	19,409,300.44		19,409,300.44	
Debt Services - Interest on long-term debt	13,984,564.56	13,984,564.56	-	13,984,564.56	
Debt Service - Bond Issuance Cost and Fees	15,000.00	15,000.00	-	15,000.00	
Contracted Instructional Services Between Schools					
Payments to Tax Increment Fund					
Total Expenditures	<u>30,703,865.00</u>	<u>33,408,865.00</u>	<u>0.00</u>	<u>33,408,865.00</u>	
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>0.00</u>	<u>160,000.00</u>	<u>160,000.00</u>	
<b>OTHER FINANCING SOURCES (USES):</b>					
Capital Related Debt Issued (Regular Bonds)	0.00	0.00	-	0.00	
Premium or Discount on Issuance of Bonds	0.00	0.00	-	0.00	
Capital Debt Refund	0.00	0.00	-	0.00	
Other(Uses)	<u>0.00</u>	<u>0.00</u>	<u>160,000.00</u>	<u>160,000.00</u>	(1)
Total Other Financing Sources (Uses)	<u>0.00</u>	<u>0.00</u>	<u>160,000.00</u>	<u>160,000.00</u>	
Net Change in Fund Balances	0.00	0.00	0.00	0.00	
Fund Balance - September 1 (Beginning)	<u>10,211,810.87</u>	<u>10,211,810.87</u>		<u>10,211,810.87</u>	
Fund Balance	<u>\$10,211,810.87</u>	<u>\$10,211,810.87</u>	<u>\$0.00</u>	<u>\$10,211,810.87</u>	

(1) Property Tax Refunds - Prior Years