

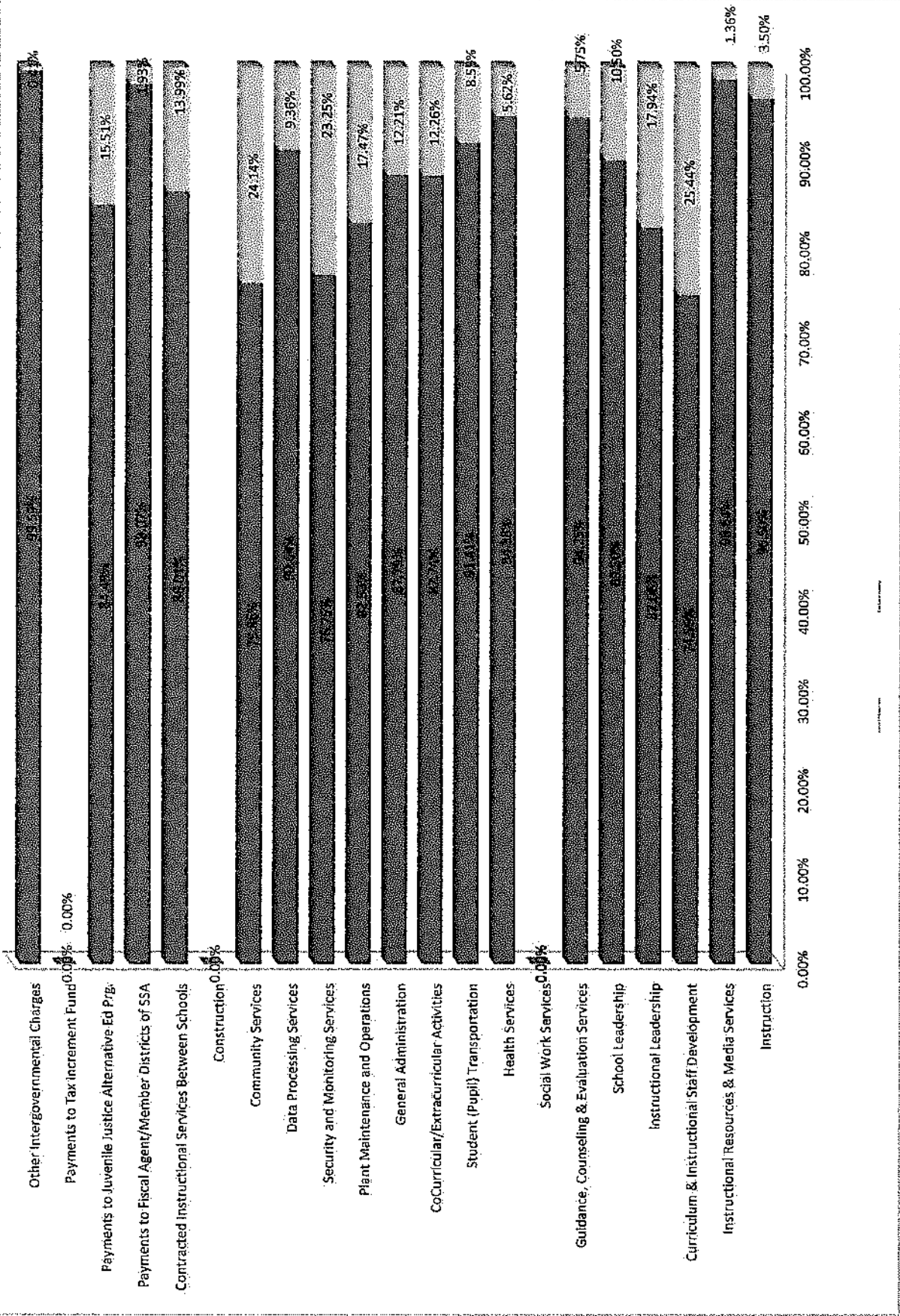
COLLEGE STATION ISD  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
July 31, 2019

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$50,724,145.09	\$428,683.27	\$36,030,244.00	\$87,183,072.36
Property Taxes	1,361,731.97	0.00	433,194.82	1,794,926.79
Allowance for Uncollectible Taxes (Credit)	(12,474.24)	0.00	(3,969.40)	(16,443.64)
Due from Other Governments	592,159.00	(32,574.65)	0.00	559,584.35
Due from Other Funds	374,582.11	0.00	0.00	374,582.11
Other Receivables	38,912.80	0.00	0.00	38,912.80
Deferred Expenditures	0.00	0.00	0.00	0.00
Prepaid Expenditures	21,312.76	0.00	0.00	21,312.76
Inventories	133,167.13	111,936.23	0.00	245,103.36
<b>Total Assets</b>	<b>\$53,233,536.62</b>	<b>\$508,044.85</b>	<b>\$36,459,469.42</b>	<b>\$90,201,050.89</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	\$1,040,857.21	\$44,605.98	\$0.00	\$1,085,463.19
Interest Payable-Current	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings Payable	0.00	0.00	0.00	0.00
Accrued Wages Payable	8,452,601.88	24,159.01	0.00	8,476,760.89
Due to Other Funds	0.00	2,175.72	0.00	2,175.72
Due to Other Governments	0.00	0.00	0.00	0.00
Unearned Revenues	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>	<b>\$9,493,459.09</b>	<b>\$70,940.71</b>	<b>\$0.00</b>	<b>\$9,564,399.80</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue-Property taxes	1,306,049.79	0.00	392,970.57	1,699,020.36
Unavailable Revenue-Other Resources	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>	<b>1,306,049.79</b>	<b>0.00</b>	<b>392,970.57</b>	<b>1,699,020.36</b>
<b>Fund Balances:</b>				
<b>Non-Spendable:</b>				
Investments in Inventory	\$133,167.13	\$111,936.23	\$0.00	\$245,103.36
Prepaid Items	21,312.76	0.00	0.00	21,312.76
Outstanding Encumbrances	0.00	0.00	0.00	0.00
<b>Restricted:</b>				
Reported in the Food Service Fund	0.00	325,167.91	0.00	325,167.91
Reported in the Debt Service Fund	0.00	0.00	36,066,498.85	36,066,498.85
<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	24,779,547.85	0.00	0.00	24,779,547.85
<b>Total Fund Balances</b>	<b>42,434,027.74</b>	<b>437,104.14</b>	<b>36,066,498.85</b>	<b>78,937,630.73</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$53,233,536.62</b>	<b>\$508,044.85</b>	<b>\$36,459,469.42</b>	<b>\$90,201,050.89</b>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
SEPTEMBER 1, 2018 - JULY 31, 2019

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$106,824,747.00	\$107,526,265.00	\$107,250,780.55	(\$275,484.45)
State Program Revenues	15,710,250.00	15,710,250.00	13,645,750.00	(2,064,500.00)
Federal Program Revenues	1,715,000.00	3,675,000.00	3,734,258.31	59,258.31
Total Revenues	<u>124,249,997.00</u>	<u>126,911,515.00</u>	<u>124,630,788.86</u>	<u>(2,280,726.14)</u>
<b>EXPENDITURES:</b>				
Current:				
Instruction	67,593,184.00	67,837,509.48	65,460,443.48	2,377,066.00
Instructional Resources & Media Services	882,902.00	874,752.00	862,885.62	11,866.38
Curriculum & Instructional Staff Development	961,669.00	1,031,597.18	769,159.38	262,437.80
Instructional Leadership	1,909,052.00	1,937,630.61	1,590,104.09	347,526.52
School Leadership	6,864,780.00	6,888,119.69	6,165,196.13	722,923.56
Guidance, Counseling & Evaluation Services	3,969,203.00	3,977,690.51	3,749,056.42	228,634.09
Social Work Services	0.00	0.00	0.00	0.00
Health Services	1,605,585.00	1,778,628.49	1,678,753.75	99,874.74
Student (Pupil) Transportation	3,747,839.00	3,769,624.00	3,445,970.87	323,653.13
CoCurricular/Extracurricular Activities	5,269,408.00	5,384,422.05	4,724,330.18	660,091.87
General Administration	3,384,582.00	3,355,341.00	2,945,779.04	409,561.96
Plant Maintenance and Operations	12,929,869.00	13,130,749.00	10,836,725.41	2,294,023.59
Security and Monitoring Services	917,446.00	931,657.10	715,019.73	216,637.37
Data Processing Services	2,838,923.00	2,838,988.57	2,573,195.14	265,793.43
Community Services	146,517.00	146,017.00	110,769.88	35,247.1
Construction	0.00	0.00	0.00	0.00
Contracted Instructional Services Between Schools	14,638,779.00	14,338,779.00	12,332,647.00	2,006,132.00
Payments to Fiscal Agent/Member Districts of SSA	105,000.00	130,000.00	127,493.50	2,506.50
Payments to Juvenile Justice Alternative Ed Prg.	10,000.00	16,000.00	13,517.71	2,482.29
Payments to Tax Increment Fund	0.00	0.00	0.00	0.00
Other Intergovernmental Charges	1,162,000.00	1,082,000.00	1,077,583.44	4,416.56
Total Expenditures	<u>128,936,738.00</u>	<u>129,449,505.68</u>	<u>119,178,630.77</u>	<u>10,270,874.91</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,686,741.00)</u>	<u>(2,537,990.68)</u>	5,452,158.09	7,990,148.77
<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
Total Other Financing Sources (Uses)	<u>(4,686,741.00)</u>	<u>(2,537,990.68)</u>	5,452,158.09	7,990,148.77
Net Change in Fund Balances	<u>(4,686,741.00)</u>	<u>(2,537,990.68)</u>	5,452,158.09	7,990,148.77
Fund Balance - September 1 (Beginning)	<u>36,981,869.65</u>	<u>36,981,869.65</u>	<u>36,981,869.65</u>	0.00
Fund Balance	<u>\$32,295,128.65</u>	<u>\$34,443,878.97</u>	<u>\$42,434,027.74</u>	<u>\$7,990,148.77</u>

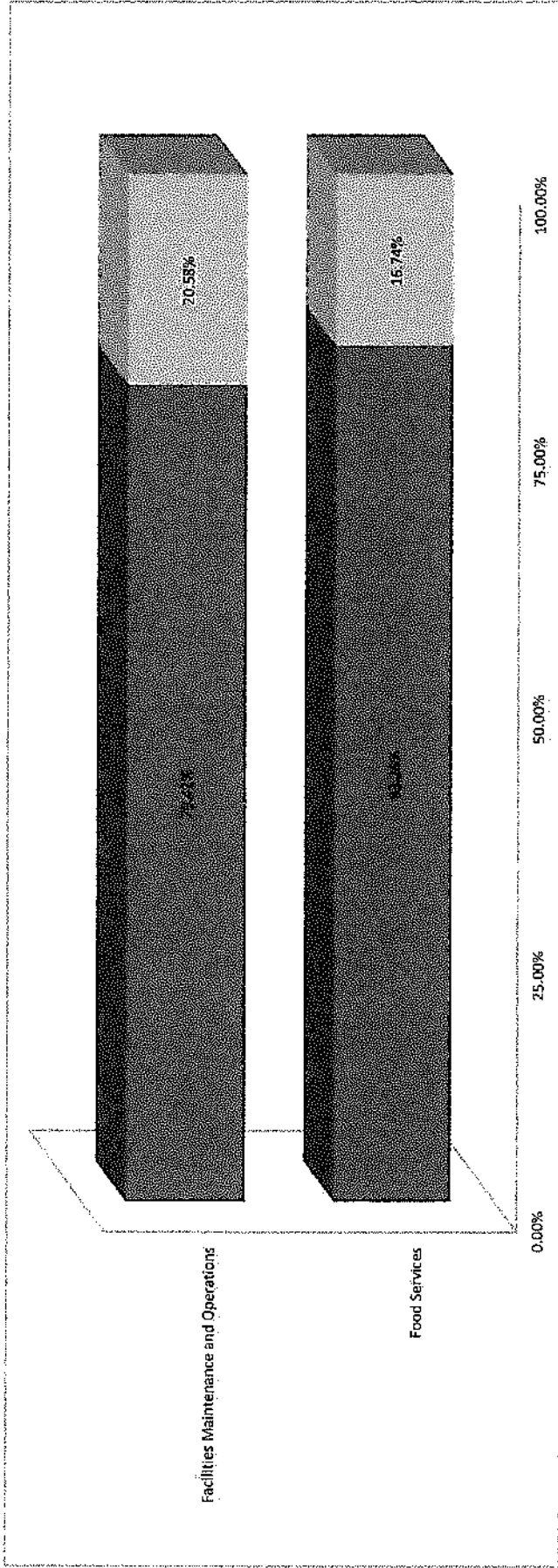
# General Fund Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM  
SEPTEMBER 1, 2018 - JULY 31, 2019

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$3,132,250.00	\$3,132,250.00	\$2,530,320.33	(\$601,929.67)
State Program Revenues	30,000.00	30,000.00	28,743.40	(\$1,256.60)
Federal Program Revenues	3,308,096.87	3,308,096.87	2,680,224.20	(\$627,872.67)
Total Revenues	<u>6,470,346.87</u>	<u>6,470,346.87</u>	<u>5,239,287.93</u>	<u>(\$1,231,058.94)</u>
<b>EXPENDITURES:</b>				
Current:				
Food Services	6,379,616.87	6,379,616.87	5,311,712.93	1,067,903.94
Facilities Maintenance and Operations	90,730.00	90,730.00	72,054.14	18,675.86
Total Expenditures	<u>6,470,346.87</u>	<u>6,470,346.87</u>	<u>5,383,767.07</u>	<u>\$1,086,579.80</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>0.00</u>	<u>(144,479.14)</u>	<u>(144,479.14)</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>(144,479.14)</u>	<u>(144,479.14)</u>
Fund Balance - September 1 (Beginning)	<u>581,583.28</u>	<u>581,583.28</u>	<u>581,583.28</u>	<u>0.00</u>
Fund Balance	<u>\$581,583.28</u>	<u>\$581,583.28</u>	<u>\$437,104.14</u>	<u>(\$144,479.14)</u>

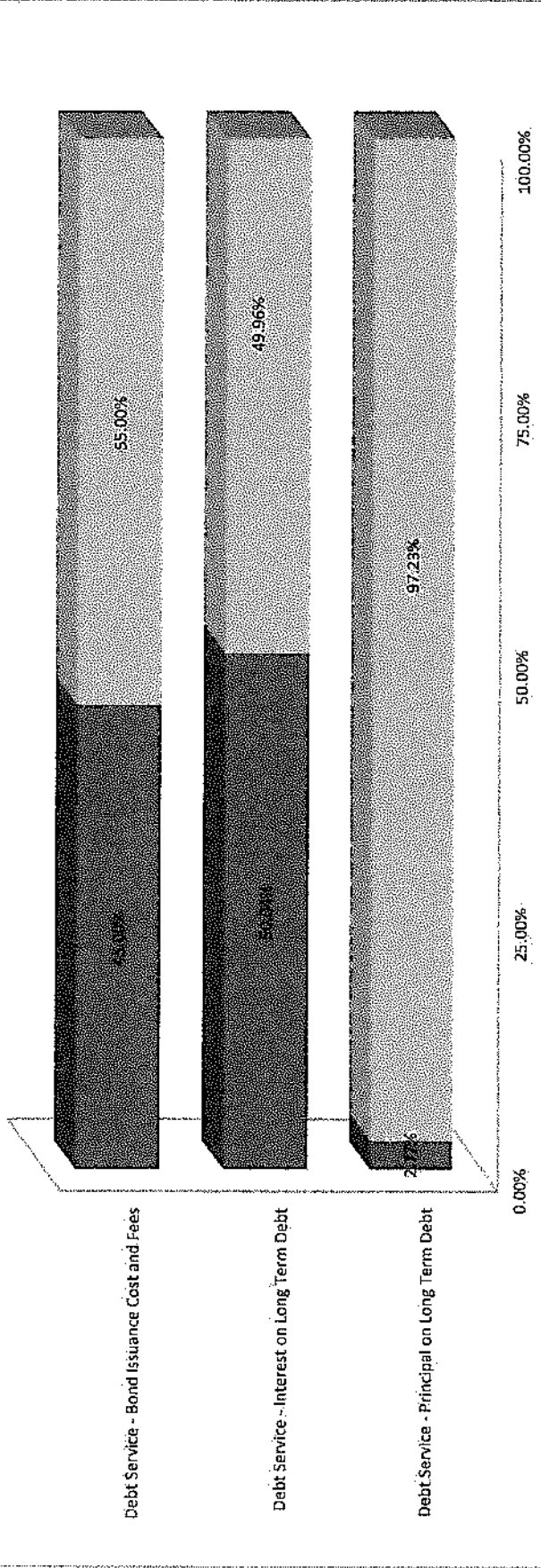
# Child Nutrition Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - DEBT SERVICE FUND  
SEPTEMBER 1, 2018 - JULY 31, 2019

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$33,607,242.00	\$33,607,242.00	\$34,030,734.82	\$423,492.82
State Program Revenues	\$0.00	\$0.00	\$318,276.00	\$318,276.00
Total Revenues	<u>33,607,242.00</u>	<u>33,607,242.00</u>	<u>34,349,010.82</u>	<u>741,768.82</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Debt Service - Principal on Long Term Debt	20,195,000.00	20,195,000.00	560,000.00	19,635,000.00
Debt Service - Interest on Long Term Debt	13,157,082.00	13,157,082.00	6,583,790.63	6,573,291.37
Debt Service - Bond Issuance Cost and Fees	10,000.00	10,000.00	4,500.00	5,500.00
Total Expenditures	<u>33,362,082.00</u>	<u>33,362,082.00</u>	<u>7,148,290.63</u>	<u>26,213,791.37</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>245,160.00</u>	<u>245,160.00</u>	<u>27,200,720.19</u>	<u>26,955,560.19</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	245,160.00	245,160.00	27,200,720.19	26,955,560.19
Fund Balance - September 1 (Beginning)	<u>8,865,778.66</u>	<u>8,865,778.66</u>	<u>8,865,778.66</u>	<u>0.00</u>
Fund Balance	<u>\$9,110,938.66</u>	<u>\$9,110,938.66</u>	<u>\$36,066,498.85</u>	<u>\$26,955,560.19</u>

# Debt Service Remaining Budget Analysis







**College Station Independent School District**  
**Investment Summary**  
**As of 07/31/2019**

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
<b>TexPool</b>			
General Fund	104,804.72	212.51	
Debt Service	1,632,786.28	3,310.79	
Food Service Fund	1,045.09	2.17	
Workers Compensation Fund	961.71	1.86	
Pebble Creek Scholarship	-	0.00	
Total-Interest Earned		<u>3,527.33</u>	2.388%
<b>Lone Star</b>			
General Fund	2,244,059.33	4,519.42	
Debt Service	1,413,568.17	2,846.86	
Total-Interest Earned		<u>7,366.28</u>	2.371%
<b>BB&amp;T</b>			
All Funds	112,865,796.27	264,100.57	2.850%
Total-Interest Earned		<u>264,100.57</u>	
Grand Total-Interest Earned		<u><u>274,994.18</u></u>	

No. of days in the current month: 31

**College Station Independent School District**  
**Texpool Investment Detail**  
**As of 07/31/2019**

<b>Fund/Type</b>	<b>Date</b>	<b>Transaction Type</b>	<b>Interest Earned</b>	<b>Balance</b>
General Fund	July 1, 2019	Beginning Balance		104,797.86
	July 31, 2019	Interest Earned	212.51	105,010.37
		Ending Balance		<u>\$ 105,010.37</u>
Debt Service	July 1, 2019	Beginning Balance		1,632,679.48
	July 31, 2019	Interest Earned	3,310.79	1,635,990.27
		Ending Balance		<u>1,635,990.27</u>
Food Service Fund	July 1, 2019	Beginning Balance		1,045.02
	July 31, 2019	Interest Earned	2.17	1,047.19
		Ending Balance		<u>\$ 1,047.19</u>
Workers Compensation Fund	July 1, 2019	Beginning Balance		961.65
	July 31, 2019	Interest Earned	1.86	963.51
		Ending Balance		<u>\$ 963.51</u>
<b>Totals</b>				<u><u>\$ 1,743,011.34</u></u>

Average Rate of Return                      2.3876%

**College Station Independent School District**  
**Lone Star Investment Detail**  
**As of 07/31/2019**

<b>Fund/Type</b>	<b>Date</b>	<b>Transaction Type</b>	<b>Interest Earned</b>	<b>Balance</b>
General Fund	July 1, 2019	Beginning Balance		2,244,059.33
Government Overnight Fund	July 31, 2019	Interest Earned	4,519.42	2,248,578.75
		Ending Balance		<u><u>\$ 2,248,578.75</u></u>
Debt Service	July 1, 2019	Beginning Balance		1,413,568.17
Government Overnight Fund	July 31, 2019	Interest Earned	2,846.86	1,416,415.03
		Ending Balance		<u><u>\$ 1,416,415.03</u></u>
		<b>Totals</b>		<u><u>\$ 3,664,993.78</u></u>

Average Rate of Return                      2.3713%

**College Station Independent School District  
 Combined Statement of Revenues and Expenditures  
 District Activity Funds**

**For the Period September 1, 2018 - July 31, 2019**

Location	Balance 09/01/18	Receipts	Expenses	Balance 07/31/19
A & M Consolidated High School	\$ 412,386.39	\$ 318,952.97	\$ 329,626.31	\$ 401,713.05
College View High School	32,533.46	32,237.82	15,155.41	49,615.87
College Station High School	192,180.05	516,704.13	437,146.34	271,737.84
College Station Middle School	75,857.92	62,171.14	78,180.26	59,848.80
A & M Middle School	74,156.85	100,817.66	81,390.81	93,583.70
Wellborn Middle School	1,397.58	89,808.03	77,314.66	13,890.95
South Knoll Elementary School	41,042.59	21,360.64	25,621.89	36,781.34
College Hills Elementary School	14,309.54	59,188.08	47,610.14	25,887.48
Southwood Valley Elementary School	5,105.07	38,014.00	25,155.57	17,963.50
Rock Prairie Elementary School	19,631.67	25,147.61	23,811.60	20,967.68
Pebble Creek Elementary School	29,925.35	49,148.10	47,195.27	31,878.18
Forest Ridge Elementary School	31,865.58	76,234.10	66,117.72	41,981.96
Creek View Elementary School	25,615.31	42,499.17	33,922.36	34,192.12
Greens Prairie Elementary School	57,354.02	76,711.00	73,544.90	60,520.12
Spring Creek Elementary School	49,589.14	72,505.85	82,060.89	40,034.10
Oakwood Intermediate School	47,187.30	78,446.45	73,156.51	52,477.24
Cypress Grove Intermediate School	64,110.31	79,339.56	91,350.64	52,099.23
Pecan Trail Intermediate School	23,837.07	77,696.17	57,645.74	43,887.50
<b>Subtotal-Campus Funds</b>	<b>1,198,085.20</b>	<b>1,816,982.48</b>	<b>1,666,007.02</b>	<b>1,349,060.66</b>
District-Wide Activity Fund	28,230.70	43,800.00	33,434.50	38,596.20
Barbara Bush Parent Center	55,991.21	2,780.41	6,400.04	52,371.58
Athletics	170.00	364,945.40	129,432.75	235,682.65
<b>Grand Totals</b>	<b>\$ 1,282,477.11</b>	<b>\$ 2,228,508.29</b>	<b>\$ 1,835,274.31</b>	<b>\$ 1,675,711.09</b>