

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
July 31, 2018

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$49,033,951.92	\$473,763.68	\$33,911,019.75	\$83,418,735.35
Property Taxes	926,192.87	0.00	279,796.96	1,205,989.83
Allowance for Uncollectible Taxes (Credit)	(8,732.51)	0.00	(2,617.27)	(11,349.78)
Due from Other Governments	1,711,387.00	0.00	9,214.00	1,720,601.00
Due from Other Funds	206,034.99	0.00	0.00	206,034.99
Other Receivables	0.00	8,534.92	0.00	8,534.92
Deferred Expenditures	0.00	0.00	0.00	0.00
Prepaid Expenditures	20,000.00	0.00	0.00	20,000.00
Inventories	152,292.96	113,967.12	0.00	266,260.08
Total Assets	\$52,041,127.23	\$596,265.72	\$34,197,413.44	\$86,834,806.39
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$1,313,649.49	\$9,685.13	\$0.00	\$1,323,334.62
Interest Payable-Current	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings Payable	48,912.56	0.00	0.00	48,912.56
Accrued Wages Payable	8,060,494.63	0.00	0.00	8,060,494.63
Due to Other Funds	0.00	0.00	0.00	0.00
Due to Other Governments	4,292.63	0.00	0.00	4,292.63
Unearned Revenues	0.00	0.00	0.00	0.00
Total Liabilities	\$9,427,349.31	\$9,685.13	\$0.00	\$9,437,034.44
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue-Property taxes	948,967.82	0.00	259,110.40	1,208,078.22
Unavailable Revenue-Other Resources	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	948,967.82	0.00	259,110.40	1,208,078.22
Fund Balances:				
Non-Spendable:				
Investments in Inventory	\$152,292.96	\$64,248.93	\$0.00	\$216,541.89
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	522,331.66	0.00	522,331.66
Reported in the Debt Service Fund	0.00	0.00	33,938,303.04	33,938,303.04
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	2,500,000.00	0.00	0.00	2,500,000.00
Unreserved and Undesignated:				
Reported in the General Fund	23,992,517.14	0.00	0.00	23,992,517.14
Total Fund Balances	41,664,810.10	586,580.59	33,938,303.04	76,189,693.73
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$52,041,127.23	\$596,265.72	\$34,197,413.44	\$86,834,806.39

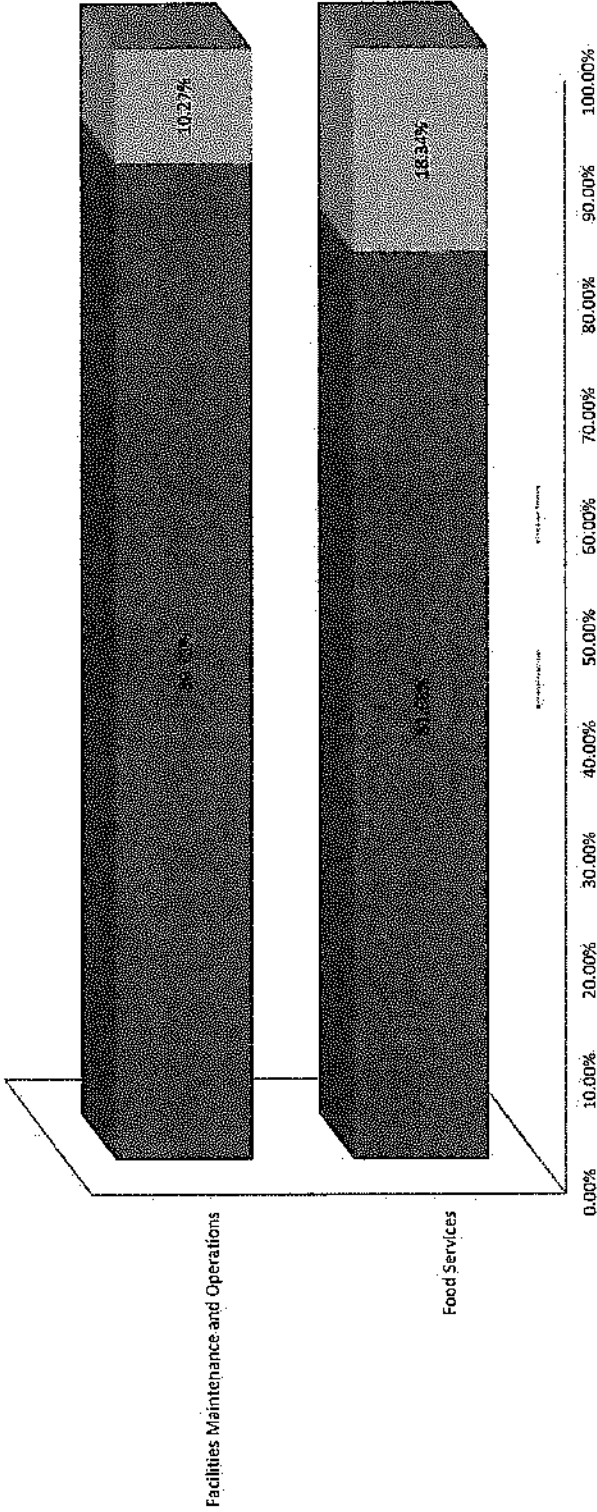
COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1, 2017 - JULY 31, 2018

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$98,856,614.00	\$99,412,917.00	\$99,747,264.68	\$334,347.68
State Program Revenues	12,472,526.00	11,954,526.00	12,561,814.81	607,288.81
Federal Program Revenues	500,000.00	1,735,000.00	1,699,849.35	(35,150.65)
Total Revenues	<u>111,829,140.00</u>	<u>113,102,443.00</u>	<u>114,008,928.84</u>	<u>906,485.84</u>
EXPENDITURES:				
Current:				
Instruction	64,737,200.61	65,282,752.56	63,563,672.14	1,719,080.42
Instructional Resources & Media Services	916,314.09	902,046.97	806,319.69	95,727.28
Curriculum & Instructional Staff Development	1,007,938.95	1,021,475.10	827,829.16	193,645.94
Instructional Leadership	2,068,183.44	2,127,969.25	1,641,285.47	486,683.78
School Leadership	6,356,544.08	6,380,797.21	6,163,762.84	217,034.37
Guidance, Counseling & Evaluation Services	3,379,969.00	3,520,558.26	3,466,255.95	54,302.31
Social Work Services	0.00	0.00	0.00	0.00
Health Services	1,208,025.33	1,358,539.67	1,341,304.47	17,235.20
Student (Pupil) Transportation	3,018,595.93	3,325,415.93	3,248,473.30	76,942.63
CoCurricular/Extracurricular Activities	5,117,411.26	5,540,663.90	4,787,723.66	752,940.24
General Administration	3,127,230.92	3,446,643.92	2,846,449.92	600,194.00
Plant Maintenance and Operations	12,692,723.29	13,128,623.29	11,141,523.57	1,987,099.72
Security and Monitoring Services	730,377.21	733,700.49	585,139.56	148,560.93
Data Processing Services	2,621,008.23	2,724,523.08	2,528,316.72	196,206.36
Community Services	135,349.59	158,612.09	115,868.73	42,743.4
Construction	0.00	0.00	0.00	0.00
Contracted Instructional Services Between Schools	5,918,959.00	4,875,546.00	4,140,355.74	735,190.26
Payments to Fiscal Agent/Member Districts of SSA	110,292.00	102,692.00	102,675.00	17.00
Payments to Juvenile Justice Alternative Ed Prg.	10,000.00	15,000.00	12,708.67	2,291.33
Payments to Tax Increment Fund	0.00	0.00	0.00	0.00
Other Intergovernmental Charges	1,088,000.00	1,009,980.00	1,009,979.19	0.81
Total Expenditures	<u>114,244,122.93</u>	<u>115,655,539.72</u>	<u>108,329,643.78</u>	<u>7,325,895.94</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,414,982.93)</u>	<u>(2,553,096.72)</u>	5,679,285.06	8,232,381.78
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>(2,414,982.93)</u>	<u>(2,553,096.72)</u>	5,679,285.06	8,232,381.78
Net Change in Fund Balances	<u>(2,414,982.93)</u>	<u>(2,553,096.72)</u>	5,679,285.06	8,232,381.78
Fund Balance - September 1 (Beginning)	<u>35,985,525.04</u>	<u>35,985,525.04</u>	<u>35,985,525.04</u>	0.00
Fund Balance	<u>\$33,570,542.11</u>	<u>\$33,432,428.32</u>	<u>\$41,664,810.10</u>	<u>\$8,232,381.78</u>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1, 2017 - JULY 31, 2018

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$3,063,800.00	\$3,063,800.00	\$2,665,847.12	(\$397,952.88)
State Program Revenues	30,000.00	30,000.00	28,484.88	(\$1,515.12)
Federal Program Revenues	3,222,016.73	3,222,016.73	2,613,223.46	(\$608,793.27)
Total Revenues	<u>6,315,816.73</u>	<u>6,315,816.73</u>	<u>5,307,555.46</u>	<u>(\$1,008,261.27)</u>
EXPENDITURES:				
Current:				
Food Services	6,231,666.73	6,231,666.73	5,088,625.29	1,143,041.44
Facilities Maintenance and Operations	84,150.00	84,150.00	75,505.10	8,644.90
Total Expenditures	<u>6,315,816.73</u>	<u>6,315,816.73</u>	<u>5,164,130.39</u>	<u>\$1,151,686.34</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>0.00</u>	<u>143,425.07</u>	<u>143,425.07</u>
OTHER FINANCING SOURCES (USES):				
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>143,425.07</u>	<u>143,425.07</u>
Fund Balance - September 1 (Beginning)	<u>443,155.52</u>	<u>443,155.52</u>	<u>443,155.52</u>	<u>0.00</u>
Fund Balance	<u><u>\$443,155.52</u></u>	<u><u>\$443,155.52</u></u>	<u><u>\$586,580.59</u></u>	<u><u>\$143,425.07</u></u>

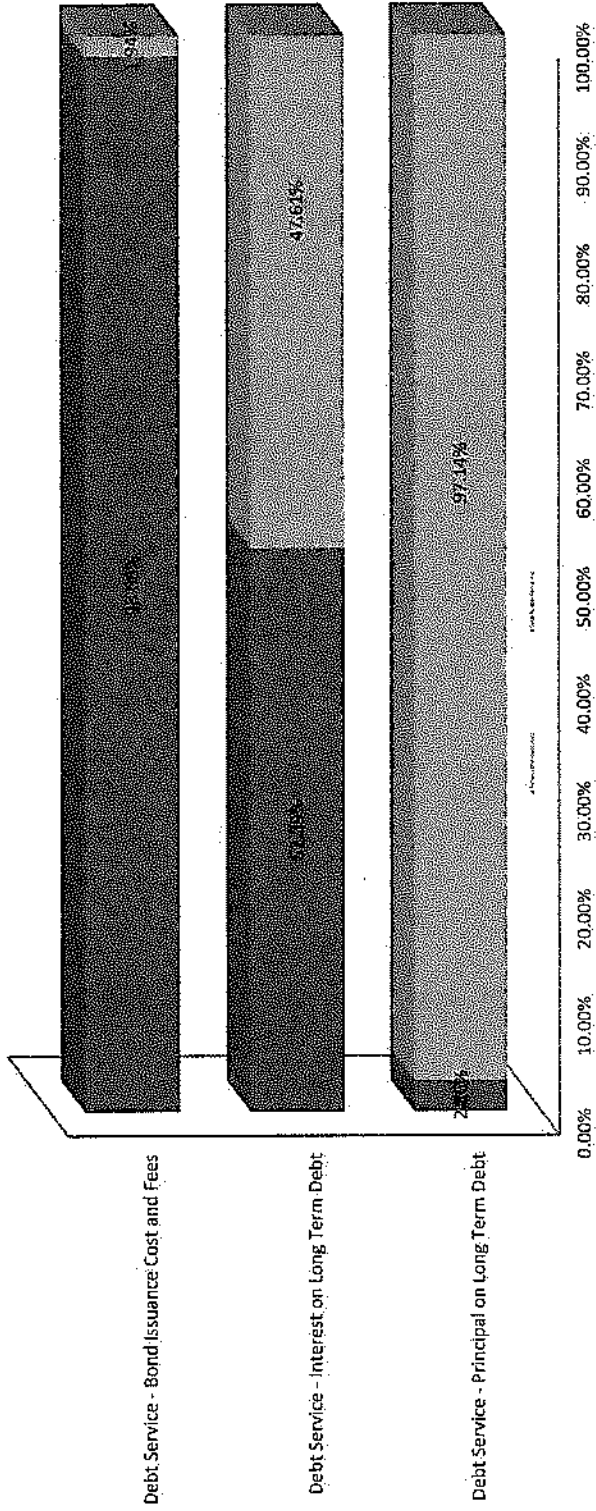
Child Nutrition Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1, 2017 - JULY 31, 2018

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$33,738,873.00	\$33,738,873.00	\$33,987,141.66	\$248,268.66
State Program Revenues	\$0.00	\$0.00	\$347,121.00	\$347,121.00
Total Revenues	<u>33,738,873.00</u>	<u>33,738,873.00</u>	<u>34,334,262.66</u>	<u>595,389.66</u>
EXPENDITURES:				
Debt Service:				
Debt Service - Principal on Long Term Debt	18,120,000.00	18,735,000.00	535,000.00	18,200,000.00
Debt Service - Interest on Long Term Debt	15,454,219.26	14,698,235.26	7,700,894.83	6,997,340.43
Debt Service - Bond Issuance Cost and Fees	8,000.00	461,275.00	452,346.88	8,928.12
Total Expenditures	<u>33,582,219.26</u>	<u>33,894,510.26</u>	<u>8,688,241.71</u>	<u>25,206,268.55</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>156,653.74</u>	<u>(155,637.26)</u>	<u>25,646,020.95</u>	<u>25,801,658.21</u>
OTHER FINANCING SOURCES (USES):				
Capital Related Debt Issued (Regular Bonds)	0.00	46,125,000.00	46,125,000.00	0.00
Premium or Discount on Issuance of Bonds	0.00	3,288,049.00	3,288,049.00	0.00
Capital Debt Refund	0.00	(48,959,774.00)	(48,959,773.54)	0.46
Other(Uses)	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	<u>0.00</u>	<u>453,275.00</u>	<u>453,275.46</u>	<u>0.46</u>
Net Change in Fund Balances	156,653.74	297,637.74	26,099,296.41	25,801,658.67
Fund Balance - September 1 (Beginning)	<u>7,839,006.63</u>	<u>7,839,006.63</u>	<u>7,839,006.63</u>	<u>0.00</u>
Fund Balance	<u>\$7,995,660.37</u>	<u>\$8,136,644.37</u>	<u>\$33,938,303.04</u>	<u>\$25,801,658.67</u>

Debt Service Remaining Budget Analysis



College Station Independent School District
Investment Summary
As of 07/31/2018

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	102,646.42	164.46	
Debt Service	1,599,162.16	2,562.34	
Food Service Fund	1,021.86	1.55	
Workers Compensation Fund	940.74	1.55	
Pebble Creek Scholarship	-	0.00	
Total-Interest Earned		<u>2,729.90</u>	1.890%
Lone Star			
General Fund	2,194,545.59	3,555.83	
Debt Service	1,382,378.70	2,239.87	
Total-Interest Earned		<u>5,795.70</u>	1.908%
BB&T			
All Funds	133,993,723.65	231,093.80	2.100%
Total-Interest Earned		<u>231,093.80</u>	
Grand Total-Interest Earned		<u><u>239,619.40</u></u>	

No. of days in the current month: 31

**College Station Independent School District
Texpool Investment Detail
As of 07/31/2018**

Fund/Type	Date	Transaction Type	Interest Earned	Balance
General Fund	July 1, 2018	Beginning Balance		102,481.96
	July 31, 2018	Interest Earned	164.46	102,646.42
		Ending Balance		<u>\$ 102,646.42</u>
Debt Service	July 1, 2018	Beginning Balance		1,596,599.82
	July 31, 2018	Interest Earned	2,562.34	1,599,162.16
		Ending Balance		<u>1,599,162.16</u>
Food Service Fund	July 1, 2018	Beginning Balance		1,021.81
	July 31, 2018	Interest Earned	1.55	1,023.36
		Ending Balance		<u>\$ 1,023.36</u>
Workers Compensation Fund	July 1, 2018	Beginning Balance		940.69
	July 31, 2018	Interest Earned	1.55	942.24
		Ending Balance		<u>\$ 942.24</u>
			Totals	<u><u>\$ 1,703,774.18</u></u>
			Average Rate of Return	1.8896%

**College Station Independent School District
Lone Star Investment Detail
As of 07/31/2018**

Fund/Type	Date	Transaction Type	Interest Earned	Balance
General Fund	July 1, 2018	Beginning Balance		2,194,545.59
Government Overnight Fund	July 31, 2018	Interest Earned	3,555.83	2,198,101.42
		Ending Balance		<u>\$ 2,198,101.42</u>
Debt Service	July 1, 2018	Beginning Balance		1,382,378.70
Government Overnight Fund	July 31, 2018	Interest Earned	2,239.87	1,384,618.57
		Ending Balance		<u>\$ 1,384,618.57</u>
Totals				<u>\$ 3,582,719.99</u>

Average Rate of Return 1.9079%

College Station Independent School District
Combined Statement of Revenues and Expenditures
District Activity Funds
For the Period September 1, 2017 - July 31, 2018

Location	Balance 09/01/17	Receipts	Expenses	Balance 07/31/18
A & M Consolidated High School	\$ 306,871.86	\$ 332,841.95	\$ 299,799.13	\$ 339,914.68
Timber Academy	17,749.38	20,993.31	7,604.23	31,138.46
College Station High School	125,971.10	198,951.14	178,350.65	146,571.59
College Station Middle School	17,053.84	128,093.78	71,371.81	73,775.81
A & M Middle School	45,785.16	105,927.54	76,781.70	74,931.00
Wellborn Middle School	-	21,605.11	14,385.53	7,219.58
South Knoll Elementary School	42,337.12	30,272.69	28,631.13	43,978.68
College Hills Elementary School	7,737.09	59,267.22	52,051.69	14,952.62
Southwood Valley Elementary School	4,191.19	24,223.33	21,385.45	7,029.07
Rock Prairie Elementary School	22,212.84	26,371.18	28,890.04	19,693.98
Pebble Creek Elementary School	29,810.00	71,060.72	70,458.46	30,412.26
Forest Ridge Elementary School	34,130.33	91,374.55	90,238.53	35,266.35
Creek View Elementary School	40,194.18	21,958.80	34,867.48	27,285.50
Greens Prairie Elementary School	53,563.96	69,558.84	54,827.36	68,295.44
Spring Creek Elementary School	11,356.11	87,161.63	48,683.99	49,833.75
Oakwood Intermediate School	46,642.69	91,104.17	80,562.89	57,183.97
Cypress Grove Intermediate School	73,922.20	71,969.52	73,412.84	72,478.88
Pecan Trail Intermediate School	-	62,252.87	35,654.95	26,597.92
Subtotal-Campus Funds	879,529.05	1,514,988.35	1,267,957.86	1,126,559.54
District-Wide Activity Fund	11,691.06	7,366.94	4,415.00	14,643.00
Barbara Bush Parent Center	55,361.10	736.75	156.64	55,941.21
Grand Totals	\$ 946,581.21	\$ 1,523,092.04	\$ 1,272,529.50	\$ 1,197,143.75