

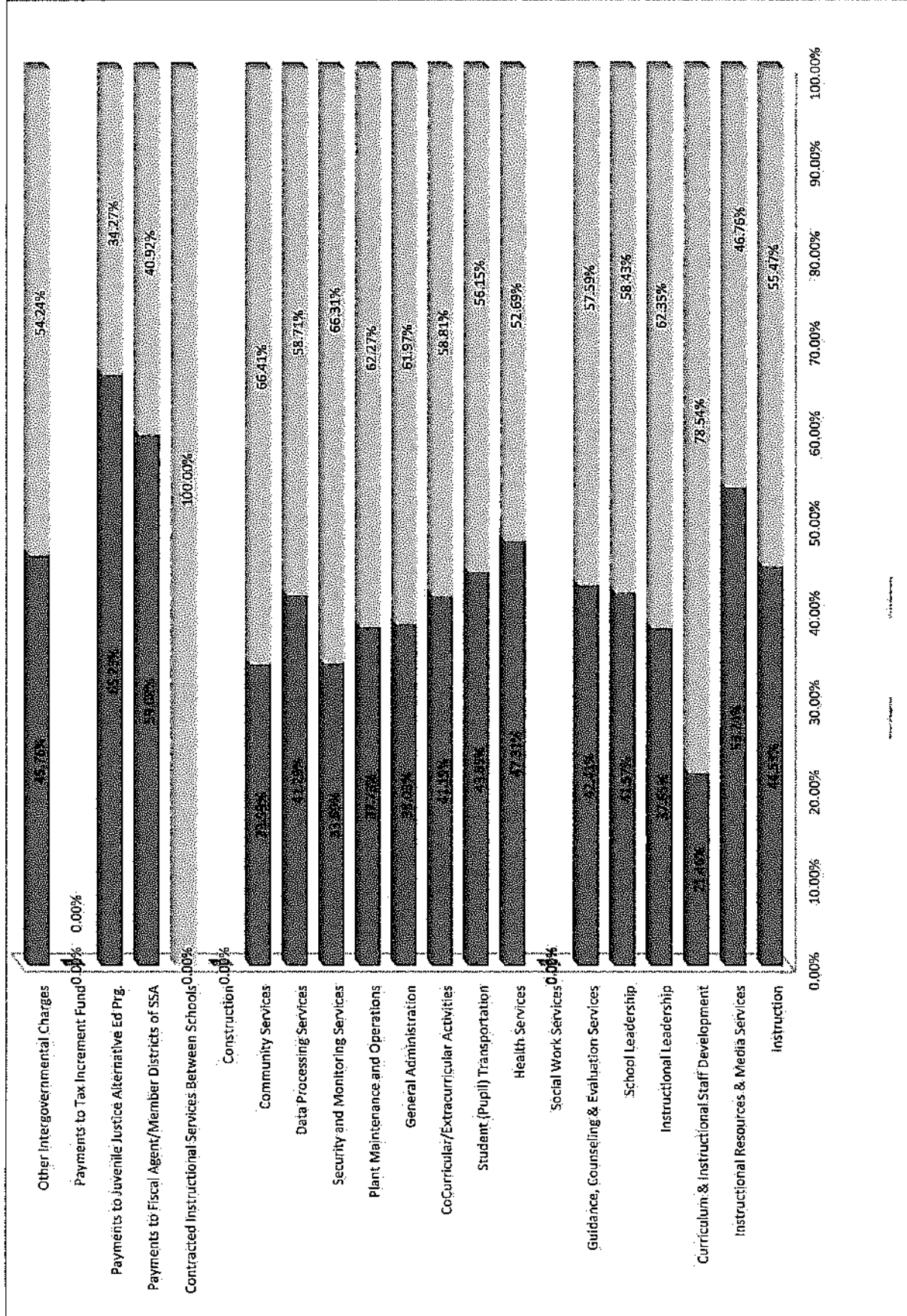
COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
January 31, 2019

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$85,897,055.78	\$359,733.09	\$35,376,082.14	\$121,632,871.01
Property Taxes	4,285,762.25	0.00	1,366,020.21	5,651,782.46
Allowance for Uncollectible Taxes (Credit)	(12,474.24)	0.00	(3,969.40)	(16,443.64)
Due from Other Governments	592,159.00	295,951.97	0.00	888,110.97
Due from Other Funds	158,252.01	0.00	0.00	158,252.01
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	122,021.04	235,695.55	0.00	357,716.59
Total Assets	\$91,062,775.84	\$891,380.61	\$36,738,132.95	\$128,692,289.40
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$817,657.24	\$0.00	\$0.00	\$817,657.24
Interest Payable-Current	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings Payable	296,306.35	0.00	0.00	296,306.35
Accrued Wages Payable	8,209,850.10	20,539.46	0.00	8,230,389.56
Due to Other Funds	0.00	0.00	0.00	0.00
Due to Other Governments	0.00	0.00	0.00	0.00
Unearned Revenues	0.00	0.00	0.00	0.00
Total Liabilities	\$9,323,813.69	\$20,539.46	\$0.00	\$9,344,353.15
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue-Property taxes	1,234,949.79	0.00	392,970.57	1,627,920.36
Unavailable Revenue-Other Resources	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	1,234,949.79	0.00	392,970.57	1,627,920.36
Fund Balances:				
Non-Spendable:				
Investments in Inventory	\$122,021.04	\$168,411.17	\$0.00	\$290,432.21
Prepaid Items	21,312.76	0.00	0.00	21,312.76
Outstanding Encumbrances	0.00	0.00	0.00	0.00
Restricted:				
Reported in the Food Service Fund	0.00	702,429.98	0.00	702,429.98
Reported in the Debt Service Fund	0.00	0.00	36,345,162.38	36,345,162.38
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	62,860,678.56	0.00	0.00	62,860,678.56
Total Fund Balances	80,504,012.36	870,841.15	36,345,162.38	117,720,015.89
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$91,062,775.84	\$891,380.61	\$36,738,132.95	\$128,692,289.40

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

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$106,824,747.00	\$106,829,480.00	\$85,521,385.47	(\$21,308,094.53)
State Program Revenues	15,710,250.00	15,710,250.00	5,307,908.00	(10,402,342.00)
Federal Program Revenues	1,715,000.00	1,715,000.00	1,673,926.88	(41,073.12)
Total Revenues	<u>124,249,997.00</u>	<u>124,254,730.00</u>	<u>92,503,220.35</u>	<u>(31,751,509.65)</u>
EXPENDITURES:				
Current:				
Instruction	67,593,184.00	67,721,639.01	30,159,640.63	37,561,998.38
Instructional Resources & Media Services	882,902.00	875,902.00	466,336.51	409,565.49
Curriculum & Instructional Staff Development	961,669.00	1,037,113.28	222,567.73	814,545.55
Instructional Leadership	1,909,052.00	1,932,506.13	727,660.39	1,204,845.74
School Leadership	6,864,780.00	6,879,937.20	2,859,991.35	4,019,945.85
Guidance, Counseling & Evaluation Services	3,969,203.00	3,969,203.00	1,683,233.63	2,285,969.37
Social Work Services	0.00	0.00	0.00	0.00
Health Services	1,605,585.00	1,605,724.99	759,635.49	846,089.50
Student (Pupil) Transportation	3,747,839.00	3,747,839.00	1,643,553.78	2,104,285.22
CoCurricular/Extracurricular Activities	5,269,408.00	5,321,461.00	2,191,839.60	3,129,621.40
General Administration	3,384,582.00	3,369,582.00	1,281,487.33	2,088,094.67
Plant Maintenance and Operations	12,929,869.00	12,945,749.00	4,884,420.37	8,061,328.63
Security and Monitoring Services	917,446.00	936,946.00	315,647.00	621,299.00
Data Processing Services	2,838,923.00	2,838,988.57	1,172,114.14	1,666,874.43
Community Services	146,517.00	146,517.00	49,213.80	97,303.2
Construction	0.00	0.00	0.00	0.00
Contracted Instructional Services Between Schools	14,638,779.00	14,638,779.00	0.00	14,638,779.00
Payments to Fiscal Agent/Member Districts of SSA	105,000.00	105,000.00	62,035.50	42,964.50
Payments to Juvenile Justice Alternative Ed Prg.	10,000.00	10,000.00	6,573.45	3,426.55
Payments to Tax Increment Fund	0.00	0.00	0.00	0.00
Other Intergovernmental Charges	1,162,000.00	1,082,000.00	495,126.94	586,873.06
Total Expenditures	<u>128,936,738.00</u>	<u>129,164,887.18</u>	<u>48,981,077.64</u>	<u>80,183,809.54</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,686,741.00)</u>	<u>(4,910,157.18)</u>	43,522,142.71	48,432,299.89
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>(4,686,741.00)</u>	<u>(4,910,157.18)</u>	43,522,142.71	48,432,299.89
Net Change in Fund Balances	<u>(4,686,741.00)</u>	<u>(4,910,157.18)</u>	43,522,142.71	48,432,299.89
Fund Balance - September 1 (Beginning)	36,981,869.65	36,981,869.65	36,981,869.65	0.00
Fund Balance	<u>\$32,295,128.65</u>	<u>\$32,071,712.47</u>	<u>\$80,504,012.36</u>	<u>\$48,432,299.89</u>

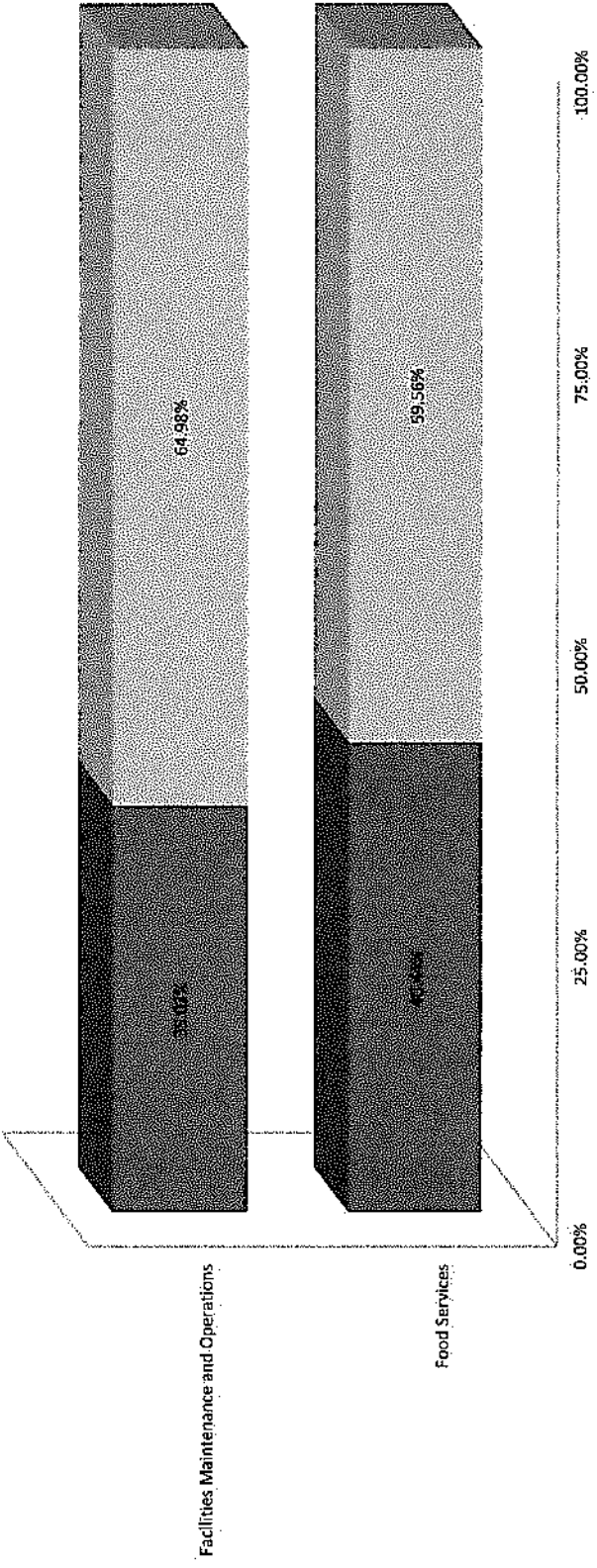
General Fund Remaining Budget Analysis



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

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$3,132,250.00	\$3,132,250.00	\$1,419,882.80	(\$1,712,367.20)
State Program Revenues	30,000.00	30,000.00	0.00	(\$30,000.00)
Federal Program Revenues	3,308,096.87	3,308,096.87	1,481,125.55	(\$1,826,971.32)
Total Revenues	<u>6,470,346.87</u>	<u>6,470,346.87</u>	<u>2,901,008.35</u>	<u>(\$3,569,338.52)</u>
EXPENDITURES:				
Current:				
Food Services	6,379,616.87	6,379,616.87	2,579,976.61	3,799,640.26
Facilities Maintenance and Operations	90,730.00	90,730.00	31,773.87	58,956.13
Total Expenditures	<u>6,470,346.87</u>	<u>6,470,346.87</u>	<u>2,611,750.48</u>	<u>\$3,858,596.39</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>0.00</u>	<u>289,257.87</u>	<u>289,257.87</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>289,257.87</u>	<u>289,257.87</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><u>\$581,583.28</u></u>	<u><u>\$581,583.28</u></u>	<u><u>\$870,841.15</u></u>	<u><u>\$289,257.87</u></u>

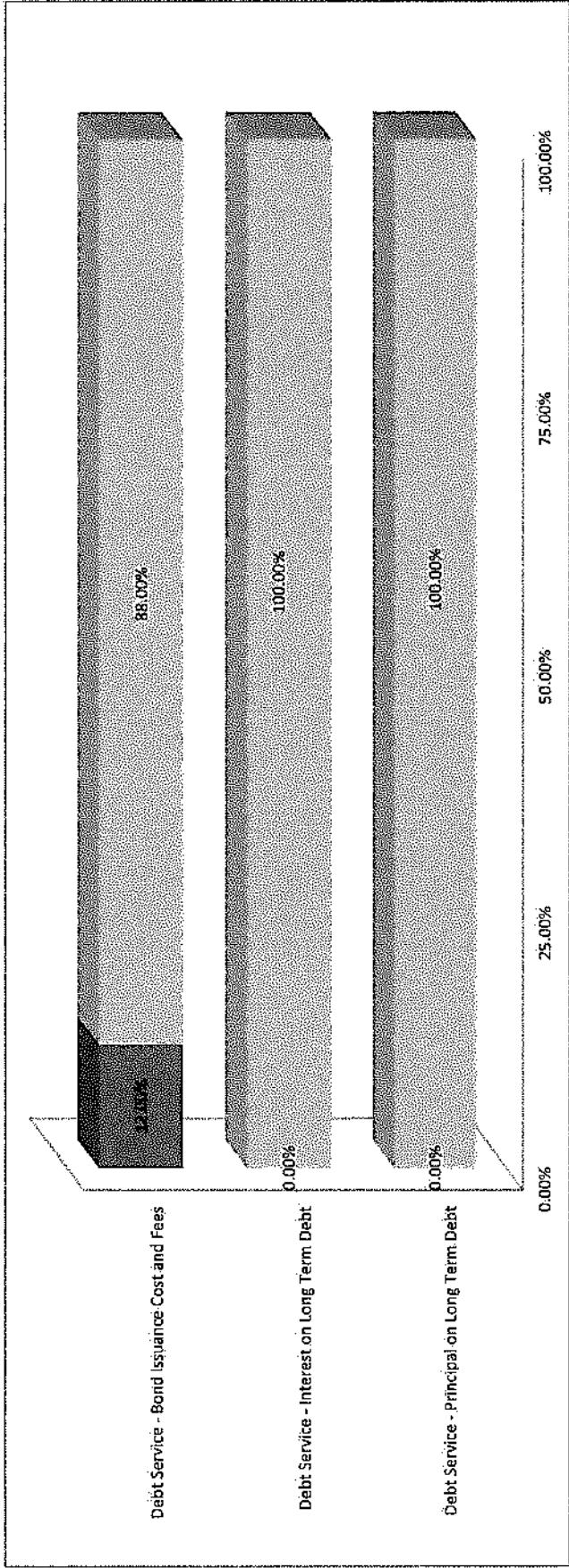
Child Nutrition Remaining Budget Analysis



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

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
REVENUES:				
Total Local and Intermediate Sources	\$33,607,242.00	\$33,607,242.00	\$27,162,307.72	(\$6,444,934.28)
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>27,480,583.72</u>	<u>(6,126,658.28)</u>
EXPENDITURES:				
Debt Service:				
Debt Service - Principal on Long Term Debt	20,195,000.00	20,195,000.00	0.00	20,195,000.00
Debt Service - Interest on Long Term Debt	13,157,082.00	13,157,082.00	0.00	13,157,082.00
Debt Service - Bond Issuance Cost and Fees	10,000.00	10,000.00	1,200.00	8,800.00
Total Expenditures	<u>33,362,082.00</u>	<u>33,362,082.00</u>	<u>1,200.00</u>	<u>33,360,882.00</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>245,160.00</u>	<u>245,160.00</u>	<u>27,479,383.72</u>	<u>27,234,223.72</u>
OTHER FINANCING SOURCES (USES):				
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	27,479,383.72	27,234,223.72
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>\$36,345,162.38</u>	<u>\$27,234,223.72</u>

Debt Service Remaining Budget Analysis



**College Station Independent School District
Tax Collection Report
As of January 31, 2019**

Tax Year:	2018	2017	2016	2015	2014	2013 & Prior	Total All Years
Tax Levy Beginning of Year	\$ 138,576,729	\$ 918,614	\$ 145,773	\$ 96,528	\$ 74,714	\$ 380,628	\$ 140,192,987
Changes & Adjustments for Year	(26,952)	(33,098)	16,029	38,096	42,443	43,704	80,222
Adjusted Tax Levy	\$ 138,549,777	\$ 885,517	\$ 161,802	\$ 134,624	\$ 117,157	\$ 424,333	\$ 140,273,210
Tax Only Amount Paid	\$ 111,217,084	\$ 459,648	\$ (5,321)	\$ 4,885	\$ 3,129	\$ 10,015	\$ 111,689,441
Percentage of Taxes Paid	80.27%	51.91%	-3.29%	3.63%	2.67%	2.36%	79.62%
Unpaid Tax	\$ 27,332,693	\$ 425,868.70	\$ 167,123.18	\$ 129,738.38	\$ 114,027.70	\$ 414,317	\$ 28,583,768
Tax Only Amount Paid	\$ 111,217,084	\$ 459,648	\$ (5,321)	\$ 4,885	\$ 3,129	\$ 10,015	\$ 111,689,441
Penalties & Interest Paid	66	85,226	5,384	2,421	2,119	10,745	105,961
Payments Retained by District	111,217,150	\$ 544,874	\$ 63	\$ 7,306	\$ 5,249	\$ 20,760	\$ 111,795,403
Attorney Fees Collected	8,046	27,151	2,978	1,044	1,060	2,856	43,135
Property Tax Revenue Budgeted							
Total Payments Percentage							\$ 138,001,277 80.93%
Current Year Adjusted Levy							
Total Payments Percentage							\$ 138,549,777 80.61%

College Station Independent School District
Investment Summary
As of 01/31/2019

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
TexPool			
General Fund	103,564.34	210.17	
Debt Service	1,613,462.55	3,273.81	
Food Service Fund	1,032.42	2.17	
Workers Compensation Fund	950.79	1.88	
Pebble Creek Scholarship	-	0.00	
Total-Interest Earned		<u>3,488.03</u>	2.389%
Lone Star			
General Fund	2,217,523.72	4,535.39	
Debt Service	1,396,852.98	2,856.91	
Total-Interest Earned		<u>7,392.30</u>	2.408%
BB&T			
All Funds	91,585,271.48	202,017.13	2.600%
Total-Interest Earned		<u>202,017.13</u>	
Grand Total-Interest Earned		<u><u>212,897.46</u></u>	

No. of days in the current month: 31

**College Station Independent School District
Texpool Investment Detail
As of 01/31/2019**

Fund/Type	Date	Transaction Type	Interest Earned	Balance
General Fund	January 1, 2019	Beginning Balance		103,557.56
	January 31, 2019	Interest Earned	210.17	103,767.73
		Ending Balance		<u>\$ 103,767.73</u>
Debt Service	January 1, 2019	Beginning Balance		1,613,356.94
	January 31, 2019	Interest Earned	3,273.81	1,616,630.75
		Ending Balance		<u>1,616,630.75</u>
Food Service Fund	January 1, 2019	Beginning Balance		1,032.35
	January 31, 2019	Interest Earned	2.17	1,034.52
		Ending Balance		<u>\$ 1,034.52</u>
Workers Compensation Fund	January 1, 2019	Beginning Balance		950.73
	January 31, 2019	Interest Earned	1.88	952.61
		Ending Balance		<u>\$ 952.61</u>
			Totals	<u>\$ 1,722,385.61</u>

Average Rate of Return 2.3892%

**College Station Independent School District
Lone Star Investment Detail
As of 01/31/2019**

Fund/Type	Date	Transaction Type	Interest Earned	Balance
General Fund	January 1, 2019	Beginning Balance		2,217,523.72
Government Overnight Fund	January 31, 2019	Interest Earned	4,535.39	2,222,059.11
		Ending Balance		<u><u>\$ 2,222,059.11</u></u>
Debt Service	January 1, 2019	Beginning Balance		1,396,852.98
Government Overnight Fund	January 31, 2019	Interest Earned	2,856.91	1,399,709.89
		Ending Balance		<u><u>\$ 1,399,709.89</u></u>
Totals				<u><u>\$ 3,621,769.00</u></u>

Average Rate of Return 2.4083%

College Station Independent School District
Combined Statement of Revenues and Expenditures
District Activity Funds
For the Period September 1, 2018 - January 31, 2019

Location	Balance 09/01/18	Receipts	Expenses	Balance 01/31/19
A & M Consolidated High School	\$ 412,386.39	\$ 124,161.91	\$ 74,557.21	\$ 461,991.09
College View High School	32,533.46	27,162.30	3,602.94	56,092.82
College Station High School	192,180.05	263,148.43	199,608.38	255,720.10
College Station Middle School	75,857.92	36,609.02	44,306.49	68,160.45
A & M Middle School	74,156.85	66,558.34	38,765.00	101,950.19
Wellborn Middle School	1,397.58	38,690.32	12,801.23	27,286.67
South Knoll Elementary School	41,042.59	12,046.44	16,206.98	36,882.05
College Hills Elementary School	14,309.54	14,090.80	14,743.96	13,656.38
Southwood Valley Elementary School	5,105.07	9,087.08	9,314.19	4,877.96
Rock Prairie Elementary School	19,631.67	12,006.23	10,017.56	21,620.34
Pebble Creek Elementary School	29,925.35	24,615.87	14,677.67	39,863.55
Forest Ridge Elementary School	31,865.58	36,226.64	13,499.54	54,592.68
Creek View Elementary School	25,615.31	34,641.07	14,901.64	45,354.74
Greens Prairie Elementary School	57,354.02	56,970.39	29,191.31	85,133.10
Spring Creek Elementary School	49,589.14	18,387.79	54,571.33	13,405.60
Oakwood Intermediate School	47,187.30	41,712.00	33,340.25	55,559.05
Cypress Grove Intermediate School	64,110.31	50,733.92	47,421.38	67,422.85
Pecan Trail Intermediate School	23,837.07	56,044.51	18,767.13	61,114.45
Subtotal-Campus Funds	1,198,085.20	922,893.06	650,294.19	1,470,684.07
District-Wide Activity Fund	28,230.70	43,800.00	4,402.00	67,628.70
Barbara Bush Parent Center	55,991.21	270.41	611.18	55,650.44
Athletics	170.00	276,727.83	39,177.48	237,720.35
Grand Totals	\$ 1,282,477.11	\$ 1,243,691.30	\$ 694,484.85	\$ 1,831,683.56