

College Station Independent School District						
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds						
FOR THE YEAR ENDED JUNE 30, 2025						
Data		199	599	699	Total	98
Control			Debt Service	Capital Projects	Nonmajor	Governmental
Codes		General Fund	Fund	Fund	Funds	Funds
REVENUES						
5700	Local and intermediate sources	\$ 104,629,978	\$ 41,202,669	\$ 3,941,855	\$ 5,730,086	\$ 155,504,588
5800	State program revenues	40,129,954	2,247,650	-	543,768	42,921,372
5900	Federal program revenues	471,566	-	-	13,913,059	14,384,625
5020	Total revenues	145,231,498	43,450,319	3,941,855	20,186,913	212,810,585
EXPENDITURES						
Current:						
0011	Instruction	78,822,540	-	4,883,050	5,939,325	89,644,915
0012	Instructional resources and media services	1,174,026	-	-	124,154	1,298,180
0013	Curriculum and instructional staff development	793,957	-	-	1,165,959	1,959,916
0021	Instructional leadership	2,111,337	-	-	270,185	2,381,522
0023	School leadership	6,154,232	-	-	56,675	6,210,907
0031	Guidance, counseling, and evaluation services	5,171,818	-	-	1,362,834	6,534,652
0032	Social work services	-	-	-	9,627	9,627
0033	Health services	1,543,221	-	-	157,599	1,700,820
0034	Student transportation	3,843,187	-	3,803,578	130,000	7,776,765
0035	Food services	1,842	-	-	8,778,960	8,780,802
0036	Extracurricular activities	5,208,738	-	99,500	1,154,674	6,462,912
0041	General administration	3,937,966	-	-	23,131	3,961,097
0051	Plant maintenance and operations	14,555,705	-	235,321	205,719	14,996,745
0052	Security and monitoring services	1,827,494	-	-	390,963	2,218,457
0053	Data processing services	2,790,748	-	702,500	-	3,493,248
0061	Community services	98,970	-	-	655,136	754,106
Debt service:						
0071	Principal on long-term debt	889,800	1,870,000	-	-	2,759,800
0072	Interest on long-term debt	128,382	7,902,374	-	-	8,030,756
0073	Issuance costs and fees	-	276,181	1,126,473	-	1,402,654
Capital outlay:						
0081	Facilities acquisition and construction	-	-	39,688,326	21,741	39,710,067
Intergovernmental:						
0093	Payments related to shared services arrangements	142,847	-	-	-	142,847
0095	Payments to juvenile justice alternative education programs	10,592	-	-	-	10,592
0099	Other intergovernmental charges	1,399,450	-	-	-	1,399,450
6030	Total expenditures	130,606,852	10,048,555	50,538,748	20,446,682	211,640,837
1100	Excess (deficiency) of revenues					
	over (under) expenditures	14,624,646	33,401,764	(46,596,893)	(259,769)	1,169,748
OTHER FINANCING SOURCES (USES)						
7901	Issuance of refunding bonds	-	39,750,000	-	-	39,750,000
7911	Issuance of bonds	-	-	150,070,000	-	150,070,000
7913	Issuance of leases	1,264,629	-	-	-	1,264,629
7916	Premium or discount on issuance of bonds	-	3,789,466	9,001,473	-	12,790,939
7940	Issuance of subscriptions	9,602	-	-	-	9,602
7949	Insurance proceeds	10,022	-	-	-	10,022
8940	Payment to bond refunding escrow agent	-	(43,815,696)	-	-	(43,815,696)
8949	Refunds to taxpayers	(1,439,166)	(507,709)	-	-	(1,946,875)
7080	Total other financing sources (uses)	(154,913)	(783,939)	159,071,473	-	158,132,621
EXTRAORDINARY ITEMS						
7919	Extraordinary gain	413,837	500,000	-	-	913,837
8913	Extraordinary loss	(607,534)	-	-	-	(607,534)
	Total extraordinary items	(193,697)	500,000	-	-	306,303
1200	Net change in fund balances	14,276,036	33,117,825	112,474,580	(259,769)	159,608,672
0100	Fund balances - beginning	43,905,922	15,290,392	101,977,119	5,432,326	166,605,759
3000	FUND BALANCES - ENDING	\$ 58,181,958	\$ 48,408,217	\$ 214,451,699	\$ 5,172,557	\$ 326,214,431
PY BALANCES		43,905,922	15,290,392	101,977,119	5,432,326	166,605,759
DIFFERENCES		-	-	-	-	-