

COLLEGE STATION ISD  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
February 29, 2020

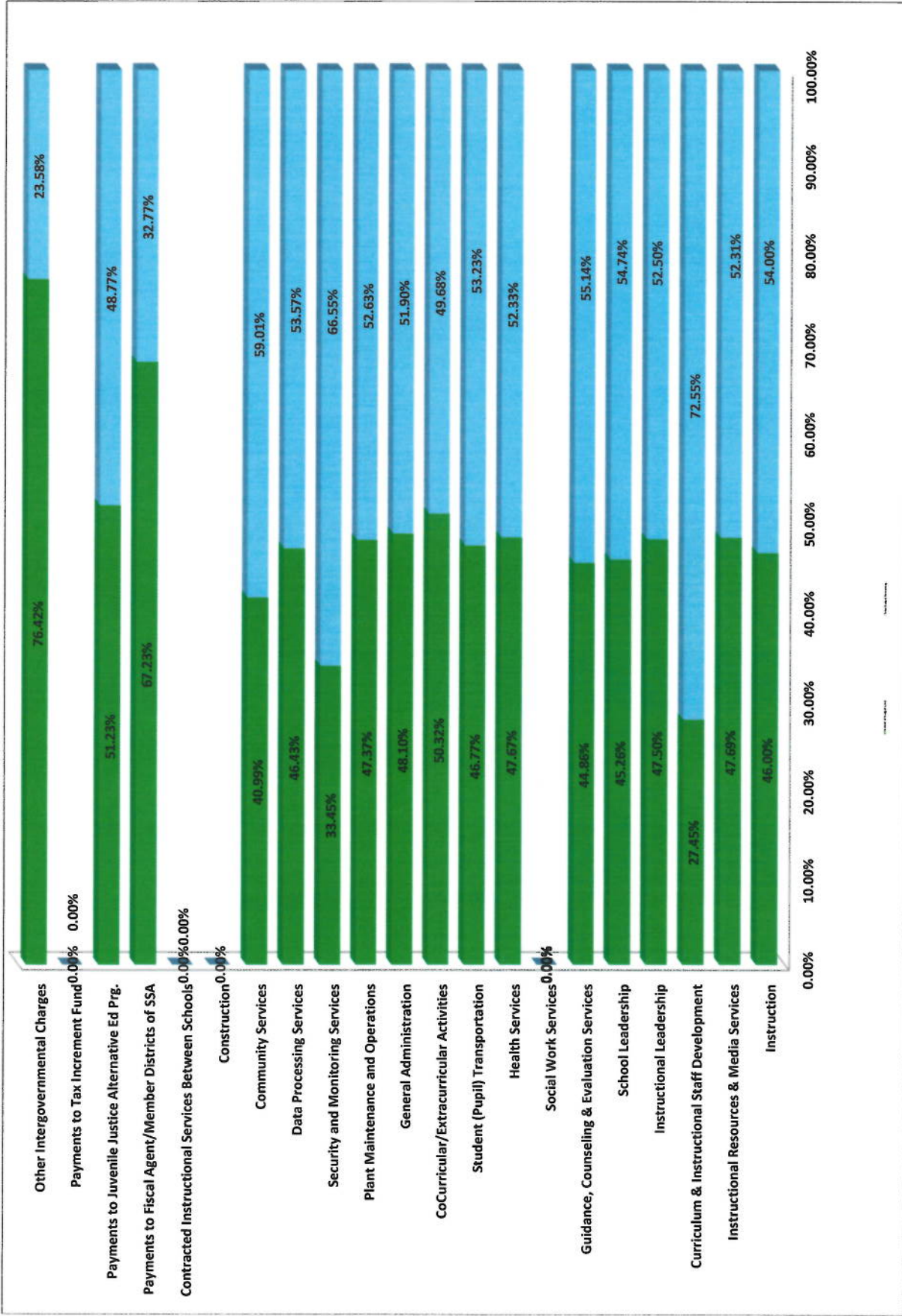
	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$84,647,310.13	\$549,320.23	\$29,034,458.47	\$114,231,088.83
Property Taxes	1,483,138.35	0.00	455,914.85	1,939,053.20
Allowance for Uncollectible Taxes (Credit)	(13,575.15)	0.00	(4,209.99)	(17,785.14)
Due from Other Governments	458,972.00	351,819.10	0.00	810,791.10
Due from Other Funds	303,734.41	0.00	0.00	303,734.41
Other Receivables	186,613.15	0.00	0.00	186,613.15
Deferred Expenditures	0.00	0.00	0.00	0.00
Prepaid Expenditures	20,000.00	0.00	0.00	20,000.00
Inventories	135,624.80	228,481.27	0.00	364,106.07
<b>Total Assets</b>	<b>\$87,221,817.69</b>	<b>\$1,129,620.60</b>	<b>\$29,486,163.33</b>	<b>\$117,837,601.62</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	\$881,425.77	\$0.00	\$0.00	\$881,425.77
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	6,271,887.86	0.00	0.00	6,271,887.86
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
<b>Total Liabilities</b>	<b>\$7,153,313.63</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,153,313.63</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue-Property taxes	1,343,939.94	0.00	416,788.66	1,760,728.60
Unavailable Revenue-Other Resources	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>	<b>1,343,939.94</b>	<b>0.00</b>	<b>416,788.66</b>	<b>1,760,728.60</b>
<b>Fund Balances:</b>				
<b>Non-Spendable:</b>				
Investments in Inventory	\$135,624.80	\$228,481.27	\$0.00	\$364,106.07
Prepaid Items	20,000.00	0.00	0.00	20,000.00
Outstanding Encumbrances	0.00	0.00	0.00	0.00
<b>Restricted:</b>				
Reported in the Food Service Fund	0.00	901,139.33	0.00	901,139.33
Reported in the Debt Service Fund	0.00	0.00	29,069,374.67	29,069,374.67
<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	61,068,939.32	0.00	0.00	61,068,939.32
<b>Total Fund Balances</b>	<b>78,724,564.12</b>	<b>1,129,620.60</b>	<b>29,069,374.67</b>	<b>108,923,559.39</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$87,221,817.69</b>	<b>\$1,129,620.60</b>	<b>\$29,486,163.33</b>	<b>\$117,837,601.62</b>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FEBRUARY 1 - FEBRUARY 29, 2020

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$105,344,712.00	\$105,344,712.00	\$92,827,810.46	(\$12,516,901.54)
State Program Revenues	10,799,183.00	10,972,294.94	3,109,558.94	(\$7,862,736.00)
Federal Program Revenues	2,300,000.00	2,300,000.00	1,928,250.21	(\$371,749.79)
<b>Total Revenues</b>	<b>118,443,895.00</b>	<b>118,617,006.94</b>	<b>97,865,619.61</b>	<b>(20,751,387.33)</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Instruction	72,886,635.57	73,504,864.55	33,811,204.27	39,564,568.95
Instructional Resources & Media Services	970,807.98	970,006.50	462,553.72	495,734.15
Curriculum & Instructional Staff Development	954,058.70	967,421.87	265,554.27	690,435.06
Instructional Leadership	2,049,045.86	2,073,751.86	984,965.77	1,083,544.39
School Leadership	6,997,566.86	6,999,066.86	3,168,119.32	3,825,246.01
Guidance, Counseling & Evaluation Services	4,438,395.71	4,528,335.71	2,031,494.87	2,490,211.23
Social Work Services	0.00	0.00	0.00	0.00
Health Services	1,701,289.06	1,701,608.06	811,200.29	806,348.59
Student (Pupil) Transportation	4,332,615.88	4,332,615.88	2,026,490.80	2,295,073.25
School Nutrition	0.00	0.00	0.00	0.00
CoCurricular/Extracurricular Activities	5,068,320.82	5,088,343.32	2,560,561.90	2,342,192.46
General Administration	3,430,770.33	3,328,270.33	1,601,039.67	1,691,859.65
Plant Maintenance and Operations	13,797,907.52	13,797,907.52	6,535,778.80	6,952,435.02
Security and Monitoring Services	929,256.70	949,756.70	317,717.36	630,209.34
Data Processing Services	2,837,066.34	2,836,527.50	1,317,080.60	1,477,934.80
Community Services	154,371.34	154,971.34	63,517.44	91,053.90
Construction	0.00	0.00	0.00	0.00
Contracted Instructional Services Between Schools	0.00	0.00	0.00	0.00
Payments to Fiscal Agent/Member Districts of SSA	105,000.00	105,000.00	70,591.75	34,408.25
Payments to Juvenile Justice Alternative Ed Prg.	13,500.00	13,500.00	6,915.80	1,516.44
Payments to Tax Increment Fund	0.00	0.00	0.00	0.00
Other Intergovernmental Charges	1,162,000.00	1,237,000.00	945,343.11	(22,816.86)
<b>Total Expenditures</b>	<b>121,828,608.67</b>	<b>122,588,948.00</b>	<b>56,980,129.74</b>	<b>64,449,954.63</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,384,713.67)	(3,971,941.06)	40,885,489.87	43,698,567.30
<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
Tax Refund (Uses)	0.00	0.00	0.00	0.00
Transfer In	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>	<b>(3,384,713.67)</b>	<b>(3,971,941.06)</b>	<b>40,885,489.87</b>	<b>43,698,567.30</b>
<b>Net Change in Fund Balances</b>	<b>(3,384,713.67)</b>	<b>(3,971,941.06)</b>	<b>40,885,489.87</b>	<b>43,698,567.30</b>
Fund Balance - September 1 (Beginning)	37,839,074.25	37,839,074.25	37,839,074.25	0.00
<b>Fund Balance</b>	<b>\$34,454,360.58</b>	<b>\$33,867,133.19</b>	<b>\$78,724,564.12</b>	<b>\$43,698,567.30</b>



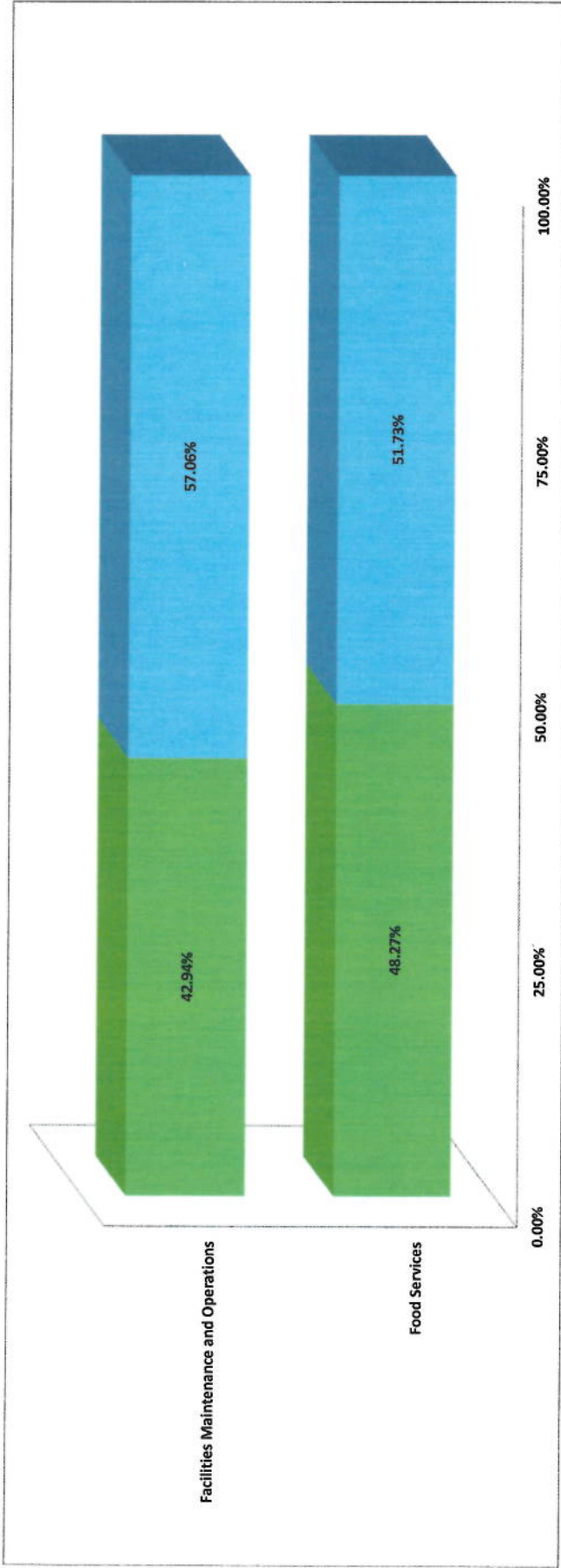
# General Fund Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM  
FEBRUARY 1 - FEBRUARY 29, 2020

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$3,292,256.05	\$3,292,256.05	\$1,837,702.49	(\$1,454,553.56)
State Program Revenues	30,000.00	30,000.00	0.00	(\$30,000.00)
Federal Program Revenues	3,592,250.63	3,592,250.63	2,043,264.31	(\$1,548,986.32)
Total Revenues	<u>6,914,506.68</u>	<u>6,914,506.68</u>	<u>3,880,966.80</u>	<u>(\$3,033,539.88)</u>
<b>EXPENDITURES:</b>				
Current:				
Food Services	6,822,876.68	6,822,876.68	3,293,587.39	3,529,289.29
Facilities Maintenance and Operations	91,630.00	91,630.00	39,342.09	52,287.91
Total Expenditures	<u>6,914,506.68</u>	<u>6,914,506.68</u>	<u>3,332,929.48</u>	<u>\$3,581,577.20</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>0.00</u>	<u>548,037.32</u>	<u>548,037.32</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>548,037.32</u>	<u>548,037.32</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>\$1,129,620.60</u></u>	<u><u>\$548,037.32</u></u>

# Child Nutrition Remaining Budget Analysis

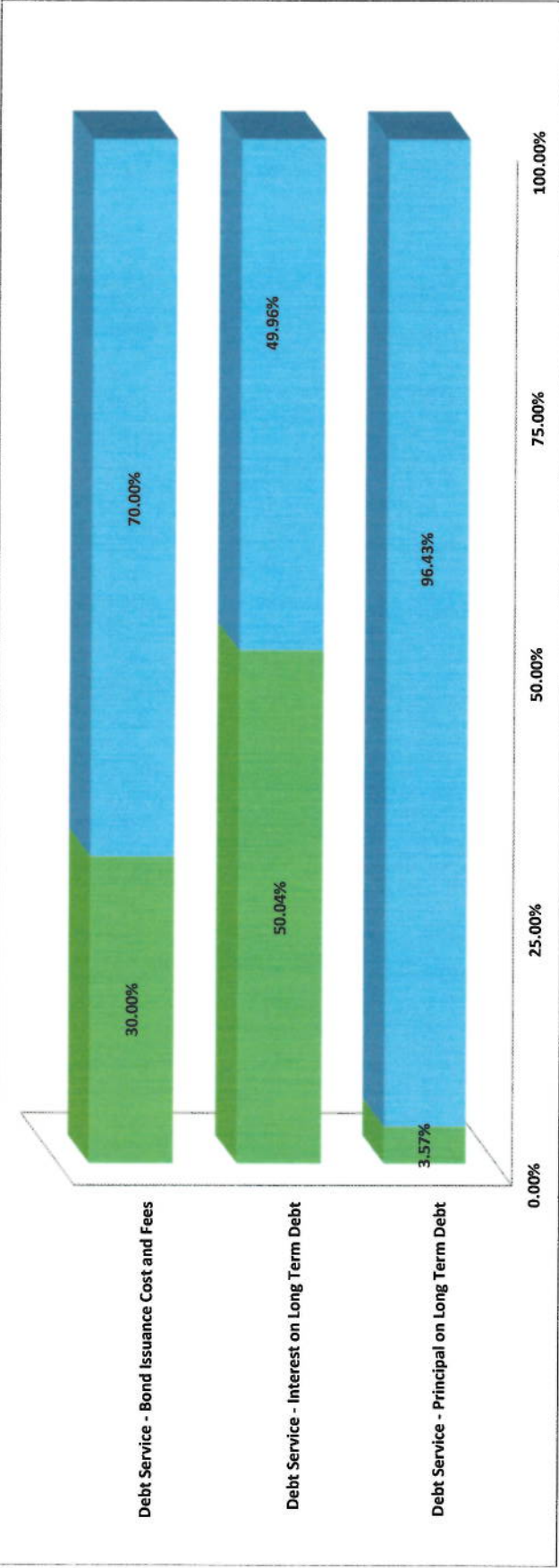


COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - DEBT SERVICE FUND  
FEBRUARY 1 - FEBRUARY 29, 2020

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$28,700,000.00	\$28,700,000.00	\$25,625,627.51	(\$3,074,372.49)
State Program Revenues	\$0.00	\$0.00	\$234,692.00	\$234,692.00
Total Revenues	<u>28,700,000.00</u>	<u>28,700,000.00</u>	<u>25,860,319.51</u>	<u>(2,839,680.49)</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Debt Service - Principal on Long Term Debt	16,370,000.00	16,370,000.00	585,000.00	15,785,000.00
Debt Service - Interest on Long Term Debt	12,231,712.53	12,231,712.53	6,121,340.63	6,110,371.90
Debt Service - Bond Issuance Cost and Fees	10,000.00	10,000.00	3,000.00	7,000.00
Total Expenditures	<u>28,611,712.53</u>	<u>28,611,712.53</u>	<u>6,709,340.63</u>	<u>21,902,371.90</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>88,287.47</u>	<u>88,287.47</u>	<u>19,150,978.88</u>	<u>19,062,691.41</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	88,287.47	88,287.47	19,150,978.88	19,062,691.41
Fund Balance - September 1 (Beginning)	<u>9,918,395.79</u>	<u>9,918,395.79</u>	<u>9,918,395.79</u>	<u>0.00</u>
Fund Balance	<u>\$10,006,683.26</u>	<u>\$10,006,683.26</u>	<u>\$29,069,374.67</u>	<u>\$19,062,691.41</u>



# Debt Service Remaining Budget Analysis

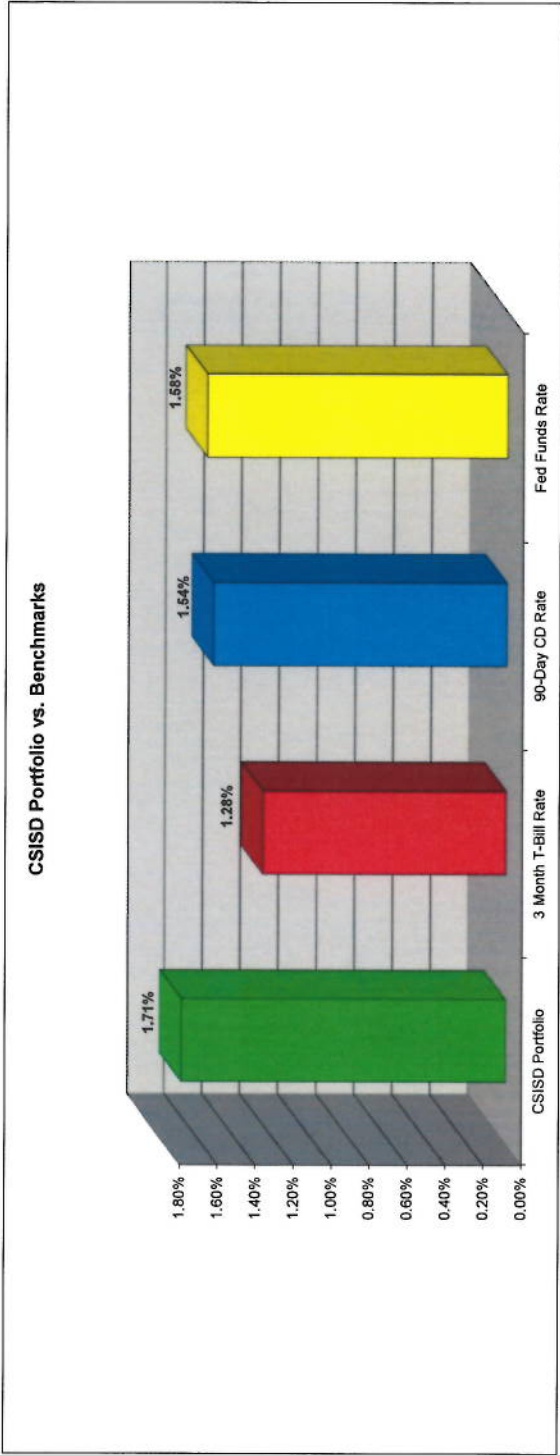
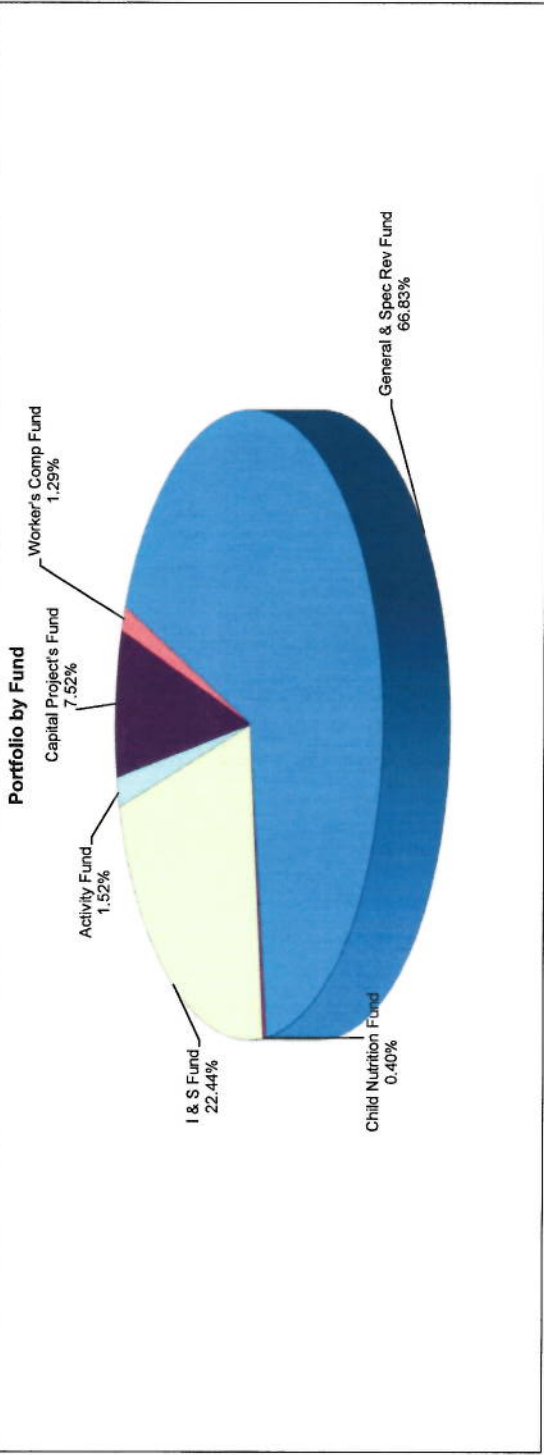






COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
MONTHLY INVESTMENT REPORT  
February 29, 2020

WAM	Eff. Yield	General & Spec Rev Fund	Child Nutrition Fund	I & S Fund	Activity Fund	Capital Project's Fund	Worker's Comp Fund	TOTAL	Fair Market Value																									
1	1.75%	44,989,233	521,304	7,403,814	1,971,667	6,704,547	1,672,166	\$63,262,731	63,262,731																									
<b>Investment Pools:</b>																																		
1	1.57%	8,791,029	-	4,185,358	-	-	-	12,976,387	12,976,387																									
1	1.73%	7,512,449	-	4,757,597	-	-	-	12,270,046	12,270,046																									
1	1.59%	4,117,438	1,059	2,855,139	-	-	974	6,774,609	6,774,609																									
1	1.76%	-	-	-	-	-	-	-	-																									
1	1.61%	10,524,030	-	4,513,675	-	1,006,281	-	16,043,987	16,043,987																									
1	1.77%	10,537,294	-	5,518,876	-	2,013,565	-	18,069,735	18,069,735																									
<b>Maturity</b>																																		
<b>Time Deposits (CD's)</b>																																		
		\$86,471,474	\$522,363	\$29,034,458	\$1,971,667	\$9,724,394	\$1,673,139	\$129,397,495	\$129,397,495																									
<b>Total Cash &amp; Investments</b>																																		
<p><b>Summary of Funds:</b></p> <table border="0"> <tr> <td>Operating Cash Accounts</td> <td>Total</td> <td>Percent of Portfolio</td> <td>Weighted Avg. Yield</td> <td>Weighted Avg. Mat.</td> </tr> <tr> <td>Money Market / Pooled Funds</td> <td>\$ 63,262,731</td> <td>48.89%</td> <td>1.75%</td> <td>Days 1.00</td> </tr> <tr> <td>Time Deposits (CD's)</td> <td>66,134,765</td> <td>51.11%</td> <td>1.66%</td> <td>Days 1.00</td> </tr> <tr> <td></td> <td>-</td> <td>0.00%</td> <td>0.00%</td> <td>Days 1.00</td> </tr> <tr> <td><b>CSISD Portfolio</b></td> <td><b>\$ 129,397,495</b></td> <td><b>100.00%</b></td> <td><b>1.71%</b></td> <td><b>Days 1.00</b></td> </tr> </table> <p>3 Month T-Bill Rate 1.280% 90-Day CD Rate 1.544% Fed Funds Rate 1.580%</p>										Operating Cash Accounts	Total	Percent of Portfolio	Weighted Avg. Yield	Weighted Avg. Mat.	Money Market / Pooled Funds	\$ 63,262,731	48.89%	1.75%	Days 1.00	Time Deposits (CD's)	66,134,765	51.11%	1.66%	Days 1.00		-	0.00%	0.00%	Days 1.00	<b>CSISD Portfolio</b>	<b>\$ 129,397,495</b>	<b>100.00%</b>	<b>1.71%</b>	<b>Days 1.00</b>
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**College Station Independent School District**  
**Combined Statement of Revenues and Expenditures**  
**District Activity Funds**  
**For the Period September 1, 2019 -February 29, 2020**

Location	Balance 09/01/19	Receipts	Expenses	Balance 12/31/19
A & M Consolidated High School	\$ 432,910.01	\$ 173,423.89	\$ 86,737.21	\$ 519,596.69
College View High School	47,887.86	6,331.97	12,952.45	41,267.38
College Station High School	275,993.83	178,962.54	86,953.69	368,002.68
College Station Middle School	59,494.49	55,834.80	46,395.34	68,933.95
A & M Middle School	99,643.10	71,090.64	37,160.25	133,573.49
Wellborn Middle School	4,883.42	36,800.54	24,295.83	17,388.13
South Knoll Elementary School	39,644.46	9,960.36	13,344.30	36,260.52
College Hills Elementary School	23,860.34	15,809.12	29,458.25	10,211.21
Southwood Valley Elementary School	19,390.87	9,510.29	21,214.29	7,686.87
Rock Prairie Elementary School	22,460.02	11,583.96	11,600.49	22,443.49
Pebble Creek Elementary School	36,719.92	110,841.65	26,052.38	121,509.19
Forest Ridge Elementary School	42,909.38	30,559.46	28,270.89	45,197.95
Creek View Elementary School	32,479.71	19,584.97	13,512.03	38,552.65
Greens Prairie Elementary School	61,577.81	69,041.03	43,828.63	86,790.21
Spring Creek Elementary School	15,058.85	9,704.95	15,633.09	9,130.71
River Bend Elementary School	1,000.00	12,831.85	5,265.75	8,566.10
Oakwood Intermediate School	54,834.51	39,263.21	54,608.07	39,489.65
Cypress Grove Intermediate School	54,021.06	48,746.19	43,975.90	58,791.35
Pecan Trail Intermediate School	44,877.43	46,626.16	41,552.67	49,950.92
<b>Subtotal-Campus Funds</b>	<b>1,369,647.07</b>	<b>956,507.58</b>	<b>642,811.51</b>	<b>1,683,343.14</b>
District-Wide Activity Fund	35,609.77	17,770.72	5,389.41	47,991.08
Barbara Bush Parent Center	52,221.58	265.00	4,840.80	47,645.78
Athletics	237,477.70	123,919.18	124,785.79	236,611.09
<b>Grand Totals</b>	<b>\$ 1,694,956.12</b>	<b>\$ 1,098,462.48</b>	<b>\$ 777,827.51</b>	<b>\$ 2,015,591.09</b>

COLLEGE STATION ISD  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
March 31, 2020

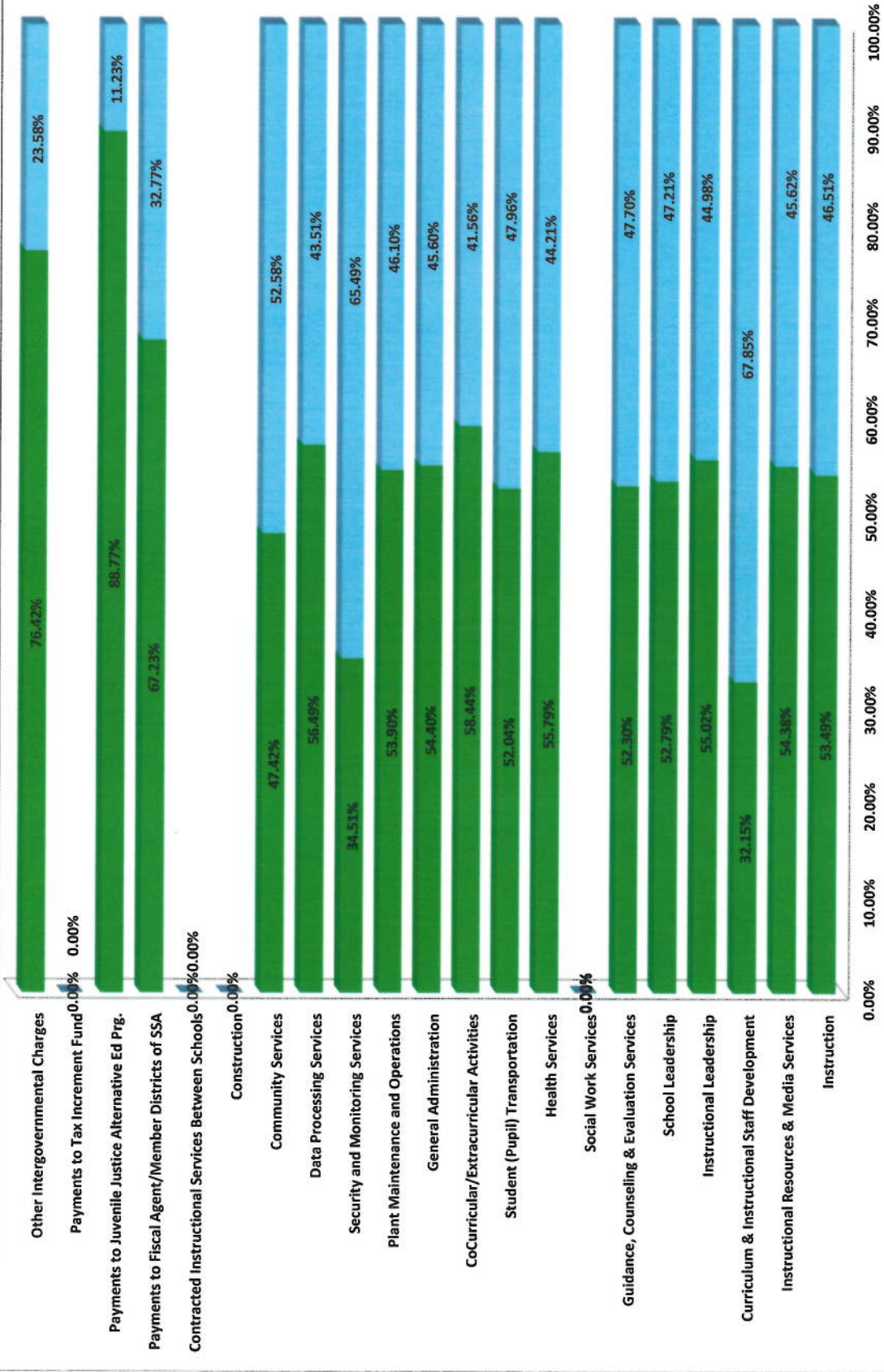
	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$76,608,742.51	\$557,162.68	\$29,243,653.40	\$106,409,558.59
Property Taxes	1,414,458.54	0.00	433,859.87	1,848,318.41
Allowance for Uncollectible Taxes (Credit)	(13,575.15)	0.00	(4,209.99)	(17,785.14)
Due from Other Governments	458,972.00	190,196.67	0.00	649,168.67
Due from Other Funds	319,937.42	0.00	0.00	319,937.42
Other Receivables	166,940.71	0.00	0.00	166,940.71
Deferred Expenditures	0.00	0.00	0.00	0.00
Prepaid Expenditures	20,000.00	0.00	0.00	20,000.00
Inventories	177,201.04	266,131.48	0.00	443,332.52
<b>Total Assets</b>	<b>\$79,152,677.07</b>	<b>\$1,013,490.83</b>	<b>\$29,673,303.28</b>	<b>\$109,839,471.18</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	\$79,905.39	\$0.00	\$0.00	\$79,905.39
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	6,271,887.86	0.00	0.00	6,271,887.86
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
<b>Total Liabilities</b>	<b>\$6,351,793.25</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,351,793.25</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue-Property taxes	1,343,939.94	0.00	416,788.66	1,760,728.60
Unavailable Revenue-Other Resources	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>	<b>1,343,939.94</b>	<b>0.00</b>	<b>416,788.66</b>	<b>1,760,728.60</b>
<b>Fund Balances:</b>				
<b>Non-Spendable:</b>				
Investments in Inventory	\$177,201.04	\$266,131.48	\$0.00	\$443,332.52
Prepaid Items	20,000.00	0.00	0.00	20,000.00
Outstanding Encumbrances	0.00	0.00	0.00	0.00
<b>Restricted:</b>				
Reported in the Food Service Fund	0.00	747,359.35	0.00	747,359.35
Reported in the Debt Service Fund	0.00	0.00	29,256,514.62	29,256,514.62
<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	53,759,742.84	0.00	0.00	53,759,742.84
<b>Total Fund Balances</b>	<b>71,456,943.88</b>	<b>1,013,490.83</b>	<b>29,256,514.62</b>	<b>101,726,949.33</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$79,152,677.07</b>	<b>\$1,013,490.83</b>	<b>\$29,673,303.28</b>	<b>\$109,839,471.18</b>



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
MARCH 1 - MARCH 31, 2020

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$105,344,712.00	\$105,344,712.00	\$93,550,603.78	(\$11,794,108.22)
State Program Revenues	10,799,183.00	10,972,294.94	3,859,328.94	(\$7,112,966.00)
Federal Program Revenues	2,300,000.00	2,300,000.00	2,029,442.92	(\$270,557.08)
Total Revenues	<u>118,443,895.00</u>	<u>118,617,006.94</u>	<u>99,439,375.64</u>	<u>(19,177,631.30)</u>
<b>EXPENDITURES:</b>				
Current:				
Instruction	72,886,635.57	73,504,864.55	39,319,825.36	34,075,987.95
Instructional Resources & Media Services	970,807.98	970,006.50	527,537.41	428,094.71
Curriculum & Instructional Staff Development	954,058.70	967,421.87	311,023.08	639,469.53
Instructional Leadership	2,049,045.86	2,073,751.86	1,140,945.09	929,992.67
School Leadership	6,997,566.86	6,999,066.86	3,695,141.83	3,296,792.12
Guidance, Counseling & Evaluation Services	4,438,395.71	4,528,335.71	2,368,131.20	2,154,036.74
Social Work Services	0.00	0.00	0.00	0.00
Health Services	1,701,289.06	1,701,608.06	949,387.51	667,388.86
Student (Pupil) Transportation	4,332,615.88	4,332,615.88	2,254,850.40	2,068,116.24
School Nutrition	0.00	0.00	0.00	0.00
CoCurricular/Extracurricular Activities	5,068,320.82	5,088,343.32	2,973,655.37	1,947,207.91
General Administration	3,430,770.33	3,328,270.33	1,810,480.08	1,499,847.11
Plant Maintenance and Operations	13,797,907.52	13,797,907.52	7,437,445.16	6,105,833.46
Security and Monitoring Services	929,256.70	949,756.70	327,765.55	591,111.15
Data Processing Services	2,837,066.34	2,836,527.50	1,602,482.77	1,197,055.46
Community Services	154,371.34	154,971.34	73,487.78	80,809.33
Construction	0.00	0.00	0.00	0.00
Contracted Instructional Services Between Schools	0.00	0.00	0.00	0.00
Payments to Fiscal Agent/Member Districts of SSA	105,000.00	105,000.00	70,591.75	34,408.25
Payments to Juvenile Justice Alternative Ed Prg.	13,500.00	13,500.00	11,983.56	1,516.44
Payments to Tax Increment Fund	0.00	0.00	0.00	0.00
Other Intergovernmental Charges	1,162,000.00	1,237,000.00	945,343.11	(22,816.86)
Total Expenditures	<u>121,828,608.67</u>	<u>122,588,948.00</u>	<u>65,820,077.01</u>	<u>55,694,851.07</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,384,713.67)</u>	<u>(3,971,941.06)</u>	<u>33,619,298.63</u>	<u>36,517,219.77</u>
<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
Tax Refund (Uses)	0.00	0.00	0.00	0.00
Transfer In	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	<u>(3,384,713.67)</u>	<u>(3,971,941.06)</u>	<u>33,619,298.63</u>	<u>36,517,219.77</u>
Fund Balance - September 1 (Beginning)	<u>37,839,074.25</u>	<u>37,839,074.25</u>	<u>37,837,645.25</u>	<u>0.00</u>
Fund Balance	<u>\$34,454,360.58</u>	<u>\$33,867,133.19</u>	<u>\$71,456,943.88</u>	<u>\$36,517,219.77</u>

# General Fund Remaining Budget Analysis

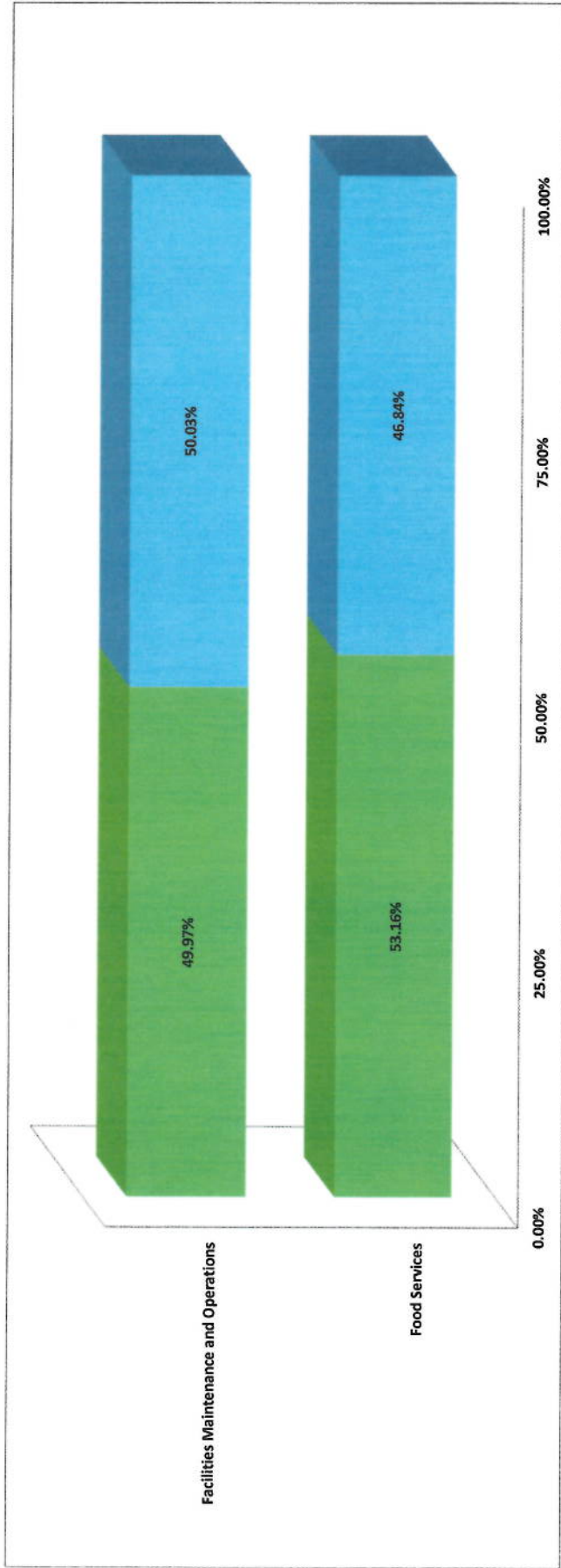


COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM  
MARCH 1 - MARCH 31, 2020

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$3,292,256.05	\$3,292,256.05	\$1,871,601.35	(\$1,420,654.70)
State Program Revenues	30,000.00	30,000.00	0.00	(\$30,000.00)
Federal Program Revenues	3,592,250.63	3,592,250.63	2,233,460.98	(\$1,358,789.65)
Total Revenues	<u>6,914,506.68</u>	<u>6,914,506.68</u>	<u>4,105,062.33</u>	<u>(\$2,809,444.35)</u>
<b>EXPENDITURES:</b>				
Current:				
Food Services	6,822,876.68	6,822,876.68	3,627,367.27	3,195,509.41
Facilities Maintenance and Operations	91,630.00	91,630.00	45,787.51	45,842.49
Total Expenditures	<u>6,914,506.68</u>	<u>6,914,506.68</u>	<u>3,673,154.78</u>	<u>\$3,241,351.90</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>0.00</u>	<u>431,907.55</u>	<u>431,907.55</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>431,907.55</u>	<u>431,907.55</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>\$1,013,490.83</u></u>	<u><u>\$431,907.55</u></u>



# Child Nutrition Remaining Budget Analysis

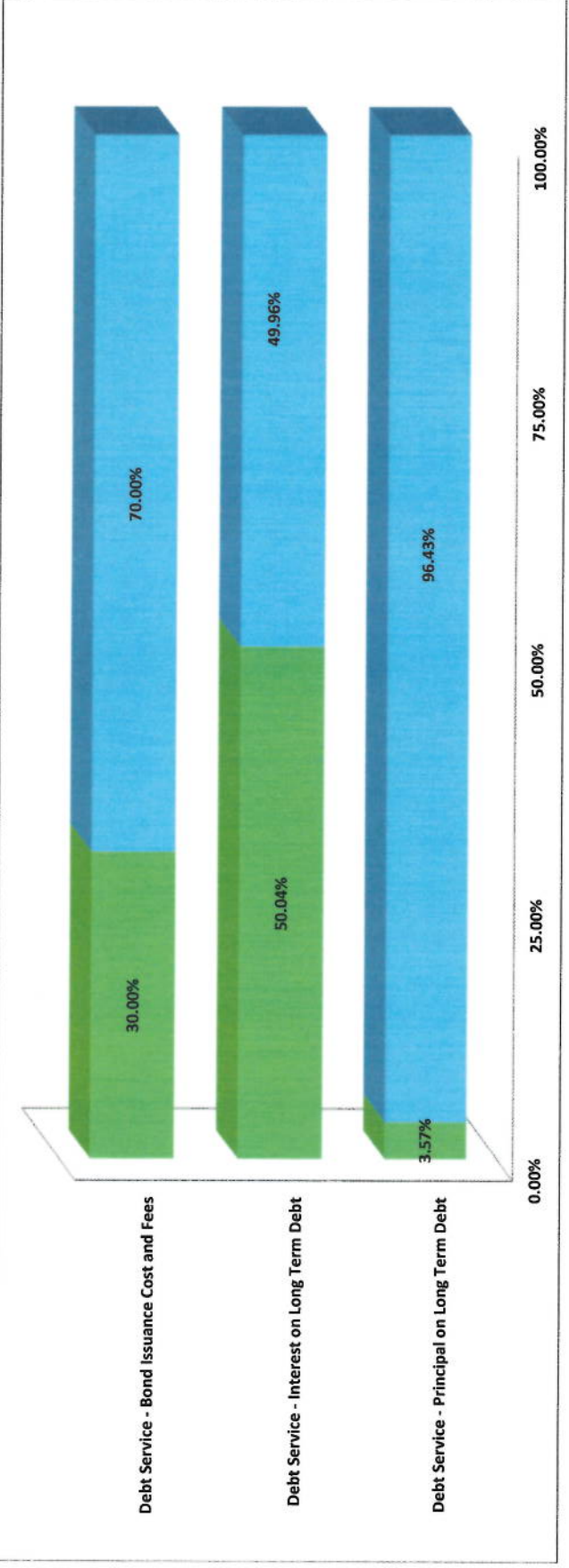




COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - DEBT SERVICE FUND  
MARCH 1 - MARCH 31, 2020

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive or (Negative)
	Original	Final		
<b>REVENUES:</b>				
Total Local and Intermediate Sources	\$28,700,000.00	\$28,700,000.00	\$25,812,767.46	(\$2,887,232.54)
State Program Revenues	\$0.00	\$0.00	\$234,692.00	\$234,692.00
Total Revenues	<u>28,700,000.00</u>	<u>28,700,000.00</u>	<u>26,047,459.46</u>	<u>(2,652,540.54)</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Debt Service - Principal on Long Term Debt	16,370,000.00	16,370,000.00	585,000.00	15,785,000.00
Debt Service - Interest on Long Term Debt	12,231,712.53	12,231,712.53	6,121,340.63	6,110,371.90
Debt Service - Bond Issuance Cost and Fees	10,000.00	10,000.00	3,000.00	7,000.00
Total Expenditures	<u>28,611,712.53</u>	<u>28,611,712.53</u>	<u>6,709,340.63</u>	<u>21,902,371.90</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>88,287.47</u>	<u>88,287.47</u>	<u>19,338,118.83</u>	<u>19,249,831.36</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	88,287.47	88,287.47	19,338,118.83	19,249,831.36
Fund Balance - September 1 (Beginning)	<u>9,918,395.79</u>	<u>9,918,395.79</u>	<u>9,918,395.79</u>	<u>0.00</u>
Fund Balance	<u>\$10,006,683.26</u>	<u>\$10,006,683.26</u>	<u>\$29,256,514.62</u>	<u>\$19,249,831.36</u>

# Debt Service Remaining Budget Analysis



**College Station Independent School District  
Tax Collection Report  
As of March 31, 2020**

Tax Year:	2019	2018	2017	2016	2015	2014 & Prior	Total: All Years
Tax Levy Beginning of Year	\$ 132,244,380	\$ 851,146	\$ 300,229	\$ 122,443	\$ 98,839	\$ 377,611	\$ 133,994,647
Changes & Adjustments for Year	(674,723)	(867,943)	(376,687)	11,722	18,254	21,713	(1,867,664)
<b>Adjusted Tax Levy</b>	<b>\$ 131,569,657</b>	<b>\$ (16,797)</b>	<b>\$ (76,458)</b>	<b>\$ 134,165</b>	<b>\$ 117,093</b>	<b>\$ 399,323</b>	<b>\$ 132,126,983</b>
Tax Only Amount Paid	\$ 118,207,422	\$ (289,133)	\$ (203,783)	\$ 32,335	\$ 39,836	\$ 44,279	\$ 117,830,956
<b>Unpaid Tax</b>	<b>\$ 13,362,235</b>	<b>\$ 272,336.37</b>	<b>\$ 127,324.66</b>	<b>\$ 101,830.15</b>	<b>\$ 77,256.79</b>	<b>\$ 355,044</b>	<b>\$ 14,296,028</b>
Tax Only Amount Paid Penalties & Interest Paid	\$ 118,207,422 176,588	\$ (289,133) 61,324	\$ (203,783) 16,486	\$ 32,335 5,818	\$ 39,836 5,174	\$ 44,279 12,000	\$ 117,830,956 277,390
Payments Retained by District	118,384,009	\$ (227,809)	\$ (187,296)	\$ 38,153	\$ 45,010	\$ 56,279	\$ 118,108,346
Attorney Fees Collected	352	\$ 52,532	\$ 9,627	\$ 2,696	\$ 2,128	\$ 3,639	70,974
Property Tax Revenue Budgeted							
<b>Total Payments Percentage</b>							\$ 131,417,000 89.66%
Current Year Adjusted Levy							
<b>Total Payments Percentage</b>							\$ 131,569,657 89.56%

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
MONTHLY INVESTMENT REPORT  
March 31, 2020

WAM	Eff. Yield	General & Spec Rev Fund	Child Nutrition Fund	I & S Fund	Activity Fund	Capital Project's Fund	Worker's Comp Fund	TOTAL	Fair Market Value
1	1.75%	36,474,121	520,173	7,575,042	1,979,284	6,688,520	1,650,670	\$54,887,810	54,887,810
<b>Investment Pools:</b>									
1	1.11%	8,799,269	-	4,189,281	-	-	-	12,988,549	12,988,549
1	1.50%	7,521,986	-	4,763,636	-	-	-	12,285,622	12,285,622
1	1.00%	4,120,947	1,060	2,657,402	-	-	974	6,780,383	6,780,383
1	1.34%	-	-	-	-	-	-	-	-
1	1.04%	10,533,313	-	4,517,656	-	1,007,169	-	16,058,138	16,058,138
1	1.47%	10,550,393	-	5,525,736	-	2,016,068	-	18,092,198	18,092,198
<b>Time Deposits (CD's)</b>									
<b>Maturity</b>									
<b>Total Cash &amp; Investments</b>									
		\$78,000,029	\$521,232	\$29,228,753	\$1,979,284	\$9,711,757	\$1,651,645	\$121,092,701	\$121,092,701

Summary of Funds:		Weighted Avg. Mat.	
Total	Percent of Portfolio	Weighted Avg. Yield	Days
\$ 54,887,810	45.33%	1.75%	Days
66,204,890	54.67%	1.25%	Days
-	0.00%	0.00%	Days
<b>\$ 121,092,701</b>	<b>100.00%</b>	<b>1.48%</b>	<b>Days</b>

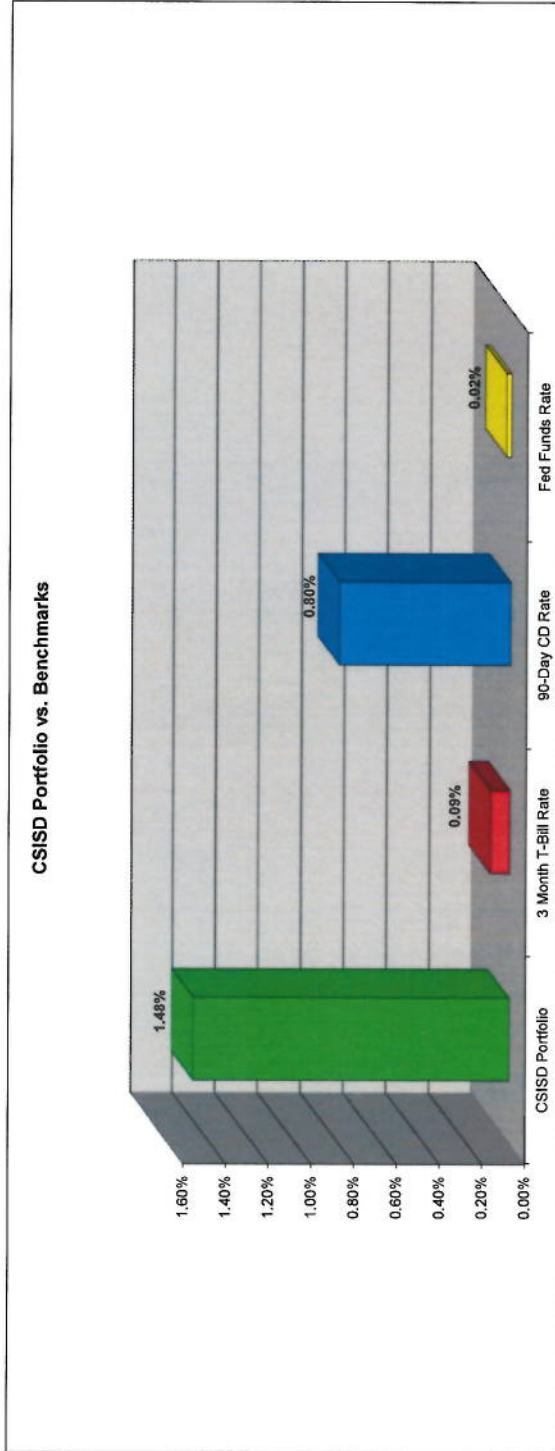
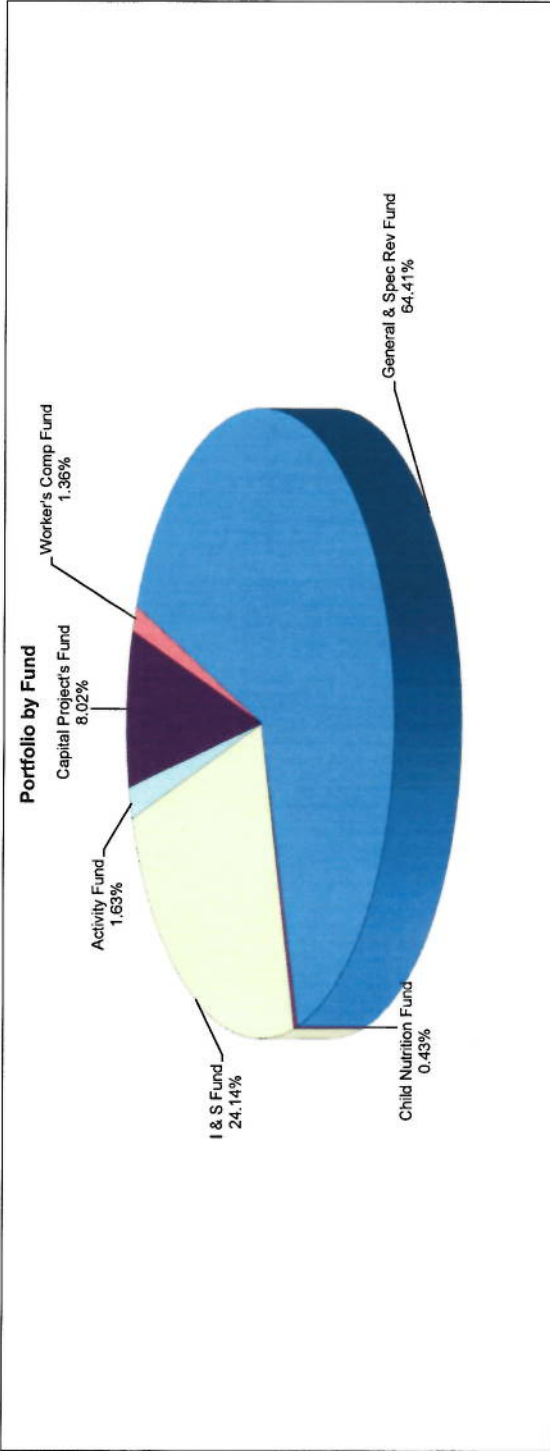
  

CSISD Portfolio	
3 Month T-Bill Rate	0.090%
90-Day CD Rate	0.800%
Fed Funds Rate	0.020%

FMV to Cost	100.00%





**College Station Independent School District**  
**Combined Statement of Revenues and Expenditures**  
**District Activity Funds**  
**For the Period September 1, 2019 -March 31, 2020**

Location	Balance 09/01/19	Receipts	Expenses	Balance 03/31/20
A & M Consolidated High School	\$ 432,910.01	\$ 201,966.89	\$ 101,355.39	\$ 533,521.51
College View High School	47,887.86	8,207.97	13,186.60	42,909.23
College Station High School	275,993.83	203,962.49	122,859.70	357,096.62
College Station Middle School	59,494.49	56,044.80	46,395.34	69,143.95
A & M Middle School	99,643.10	72,168.64	38,811.60	133,000.14
Wellborn Middle School	4,883.42	36,921.54	25,220.66	16,584.30
South Knoll Elementary School	39,644.46	9,960.36	13,421.76	36,183.06
College Hills Elementary School	23,860.34	15,809.12	32,688.02	6,981.44
Southwood Valley Elementary School	19,390.87	9,510.29	22,429.45	6,471.71
Rock Prairie Elementary School	22,460.02	11,583.96	14,134.02	19,909.96
Pebble Creek Elementary School	36,719.92	111,301.65	28,603.48	119,418.09
Forest Ridge Elementary School	42,909.38	30,559.46	30,518.33	42,950.51
Creek View Elementary School	32,479.71	19,584.97	18,209.64	33,855.04
Greens Prairie Elementary School	61,577.81	69,538.54	45,310.46	85,805.89
Spring Creek Elementary School	15,058.85	25,039.55	21,180.87	18,917.53
River Bend Elementary School	1,000.00	12,831.85	5,266.05	8,565.80
Oakwood Intermediate School	54,834.51	42,682.58	60,724.07	36,793.02
Cypress Grove Intermediate School	54,021.06	51,867.31	47,857.68	58,030.69
Pecan Trail Intermediate School	44,877.43	49,938.92	43,677.30	51,139.05
<b>Subtotal-Campus Funds</b>	<b>1,369,647.07</b>	<b>1,039,480.89</b>	<b>731,850.42</b>	<b>1,677,277.54</b>
District-Wide Activity Fund	35,609.77	17,770.72	5,589.41	47,791.08
Barbara Bush Parent Center	52,221.58	265.00	4,840.80	47,645.78
Athletics	237,477.70	127,860.18	140,019.85	225,318.03
<b>Grand Totals</b>	<b>\$ 1,694,956.12</b>	<b>\$ 1,185,376.79</b>	<b>\$ 882,300.48</b>	<b>\$ 1,998,032.43</b>