

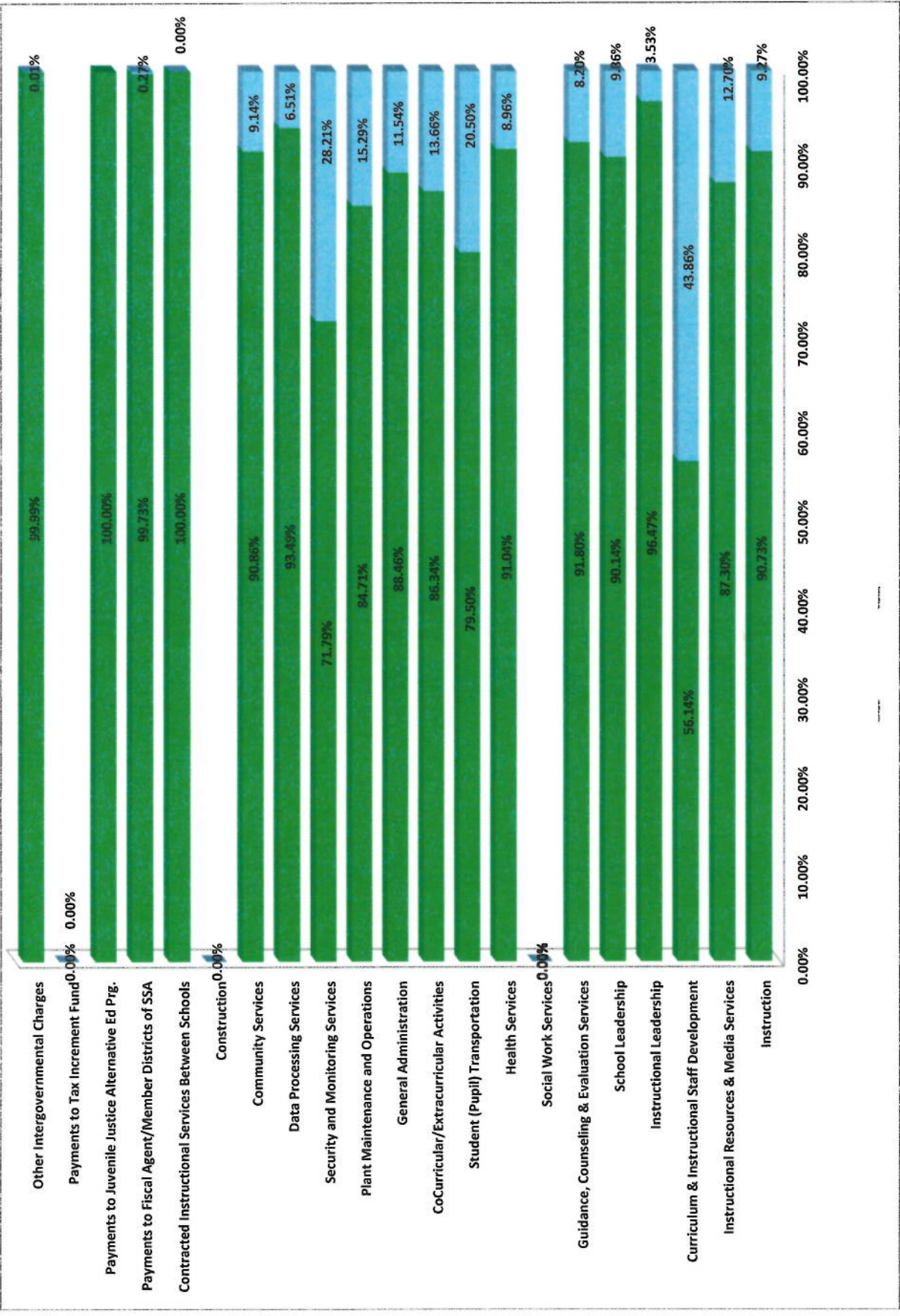
COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
July 31, 2020

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$51,031,219.87	383,784.51	\$31,974,654.63	\$83,389,659.01
Property Taxes	1,397,907.89	0.00	432,019.02	1,829,926.91
Allowance for Uncollectible Taxes (Credit)	(13,575.15)	0.00	(4,209.99)	(17,785.14)
Due from Other Governments	458,972.00	79,350.91	0.00	538,322.91
Due from Other Funds	1,162,292.44	0.00	0.00	1,162,292.44
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	259,193.03	220,804.78	0.00	479,997.81
Total Assets	\$54,316,010.08	\$683,940.20	\$32,402,463.66	\$87,402,413.94
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	4,800.49	\$0.00	\$0.00	\$4,800.49
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	700,480.75	0.00	700,480.75
Due to Other Governments	0.00	0.00	0.00	0.00
Unearned Revenues	0.00	0.00	0.00	0.00
Total Liabilities	\$6,276,688.35	\$700,480.75	\$0.00	\$6,977,169.10
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue-Property taxes	1,343,939.94	0.00	416,788.66	1,760,728.60
Unavailable Revenue-Other Resources	54,225.00	0.00	0.00	54,225.00
Total Deferred Inflows of Resources	1,398,164.94	0.00	416,788.66	1,814,953.60
Fund Balances:				
Non-Spendable:				
Investments in Inventory	\$259,193.03	220,804.78	\$0.00	479,997.81
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	(237,345.33)	0.00	(237,345.33)
Reported in the Debt Service Fund	0.00	0.00	31,985,675.00	31,985,675.00
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	28,861,963.76	0.00	0.00	28,861,963.76
Total Fund Balances	46,641,156.79	(16,540.55)	31,985,675.00	78,610,291.24
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$54,316,010.08	\$683,940.20	\$32,402,463.66	\$87,402,413.94

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

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Encumbrances Outstanding	Variance With Final Budget Positive or (Negative)
	Original	Final			
REVENUES:					
Total Local and Intermediate Sources	\$105,344,712.00	\$105,421,441.12	\$103,518,495.91	\$0.00	(\$1,902,945.21)
State Program Revenues	10,799,183.00	10,972,294.94	12,634,539.33	0.00	\$1,662,244.39
Federal Program Revenues	2,300,000.00	2,300,000.00	2,108,198.10	0.00	(\$191,801.90)
Total Revenues	118,443,895.00	118,693,736.06	118,261,233.34	0.00	(432,502.72)
EXPENDITURES:					
Current:					
Instruction	72,886,635.57	73,466,094.70	66,657,723.82	461,787.92	6,346,582.96
Instructional Resources & Media Services	970,807.98	969,402.26	846,269.34	18,720.20	104,412.72
Curriculum & Instructional Staff Development	954,058.70	922,482.69	517,893.53	22,206.04	382,383.12
Instructional Leadership	2,049,045.86	2,070,899.77	1,997,776.48	5,100.62	68,022.67
School Leadership	6,997,566.86	7,012,977.95	6,321,457.02	18,709.18	672,811.75
Guidance, Counseling & Evaluation Services	4,438,395.71	4,544,245.06	4,171,534.08	17,132.28	355,578.70
Social Work Services	0.00	0.00	0.00	0.00	0.00
Health Services	1,701,289.06	1,704,927.34	1,552,143.71	938.79	151,844.84
Student (Pupil) Transportation	4,332,615.88	4,332,615.88	3,444,461.12	16,877.09	871,277.67
School Nutrition	0.00	0.00	0.00	0.00	0.00
CoCurricular/Extracurricular Activities	5,068,320.82	5,051,076.96	4,360,948.45	299,998.39	390,130.12
General Administration	3,430,770.33	3,328,270.33	2,944,084.66	12,114.79	372,070.88
Plant Maintenance and Operations	13,797,907.52	13,836,272.08	11,721,339.92	559,121.25	1,555,810.91
Security and Monitoring Services	929,256.70	940,269.70	675,042.76	34,500.00	230,726.94
Data Processing Services	2,837,066.34	2,836,527.50	2,652,004.84	157,901.78	26,620.88
Community Services	154,371.34	154,971.34	140,807.44	673.60	13,490.30
Construction	0.00	0.00	0.00	0.00	0.00
Contracted Instructional Services Between Schools	0.00	30,279.00	30,279.00	0.00	0.00
Payments to Fiscal Agent/Member Districts of SSA	105,000.00	145,000.00	144,606.00	0.00	394.00
Payments to Juvenile Justice Alternative Ed Prg.	13,500.00	21,000.00	19,532.77	0.00	1,467.23
Payments to Tax Increment Fund	0.00	0.00	0.00	0.00	0.00
Other Intergovernmental Charges	1,162,000.00	1,260,000.00	1,259,816.86	0.00	183.14
Total Expenditures	121,828,608.67	122,627,312.56	109,457,721.80	1,625,781.93	11,543,808.83
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,384,713.67)	(3,933,576.50)	8,803,511.54	1,625,781.93	11,111,306.11
OTHER FINANCING SOURCES (USES):					
Sale of Real and Personal Property	0.00	0.00	0.00	0.00	0.00
Capital Leases	0.00	0.00	0.00	0.00	0.00
Tax Refund (Uses)	0.00	0.00	0.00	0.00	0.00
Transfer In	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	(3,384,713.67)	(3,933,576.50)	8,803,511.54	1,625,781.93	11,111,306.11
Fund Balance - September 1 (Beginning)	37,839,074.25	37,839,074.25	37,837,645.25	0.00	0.00
Fund Balance	\$34,454,360.58	\$33,905,497.75	\$46,641,156.79	\$1,625,781.93	\$11,111,306.11

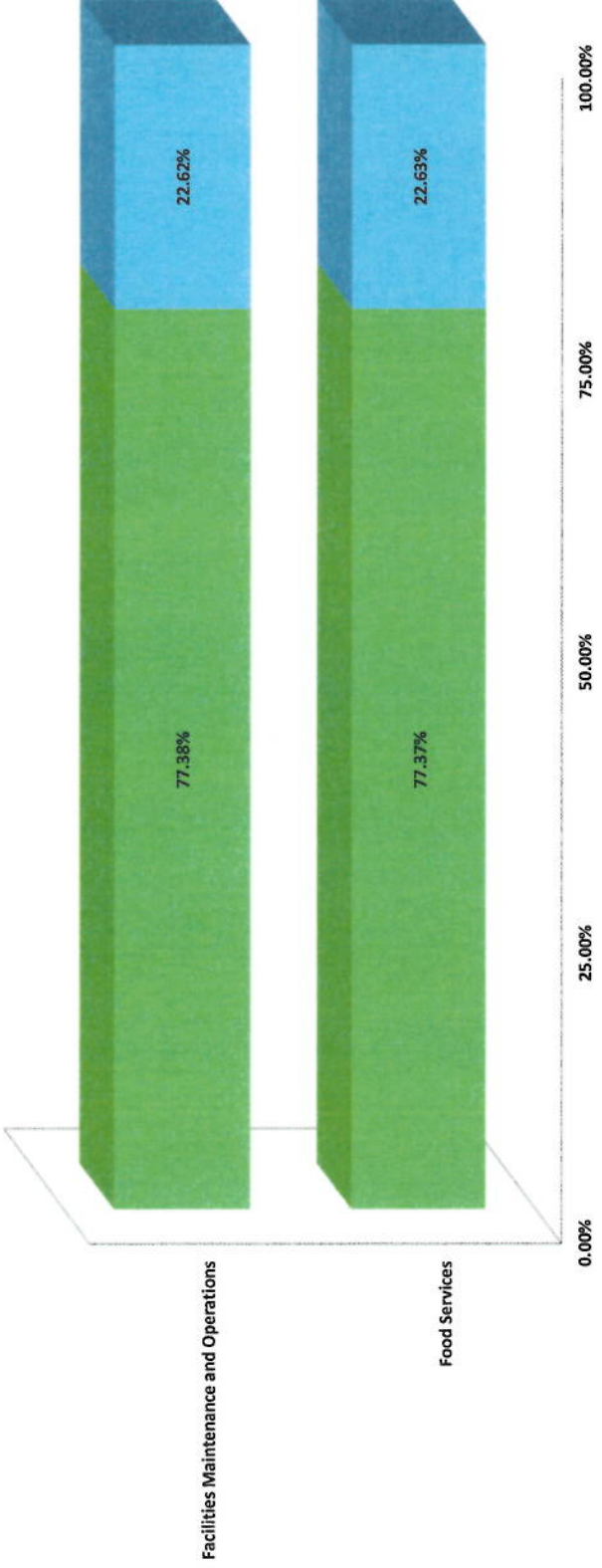
General Fund Remaining Budget Analysis



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

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Encumbrances Outstanding	Variance With Final Budget Positive or (Negative)
	Original	Final			
REVENUES:					
Total Local and Intermediate Sources	\$3,292,256.05	\$3,292,256.05	\$1,953,681.22	\$0.00	(\$1,338,574.83)
State Program Revenues	30,000.00	30,000.00	27,861.73	0.00	(\$2,138.27)
Federal Program Revenues	3,592,250.63	3,592,250.63	2,770,324.53	0.00	(\$821,926.10)
Total Revenues	<u>6,914,506.68</u>	<u>6,914,506.68</u>	<u>4,751,867.48</u>	<u>0.00</u>	<u>(\$2,162,639.20)</u>
EXPENDITURES:					
Current:					
Food Services	6,822,876.68	6,822,876.68	5,279,086.89	54,145.09	1,489,644.70
Facilities Maintenance and Operations	91,630.00	91,630.00	70,904.42	0.00	20,725.58
Total Expenditures	<u>6,914,506.68</u>	<u>6,914,506.68</u>	<u>5,349,991.31</u>	<u>54,145.09</u>	<u>\$1,510,370.28</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>0.00</u>	<u>(598,123.83)</u>	<u>(54,145.09)</u>	<u>(598,123.83)</u>
OTHER FINANCING SOURCES (USES):					
Transfer In	<u>0.00</u>	<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>	<u>0.00</u>
Net Change in Fund Balances	<u>0.00</u>	<u>0.00</u>	<u>(598,123.83)</u>	<u>(54,145.09)</u>	<u>(598,123.83)</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>(\$16,540.55)</u>	<u>(\$54,145.09)</u>	<u>(\$598,123.83)</u>

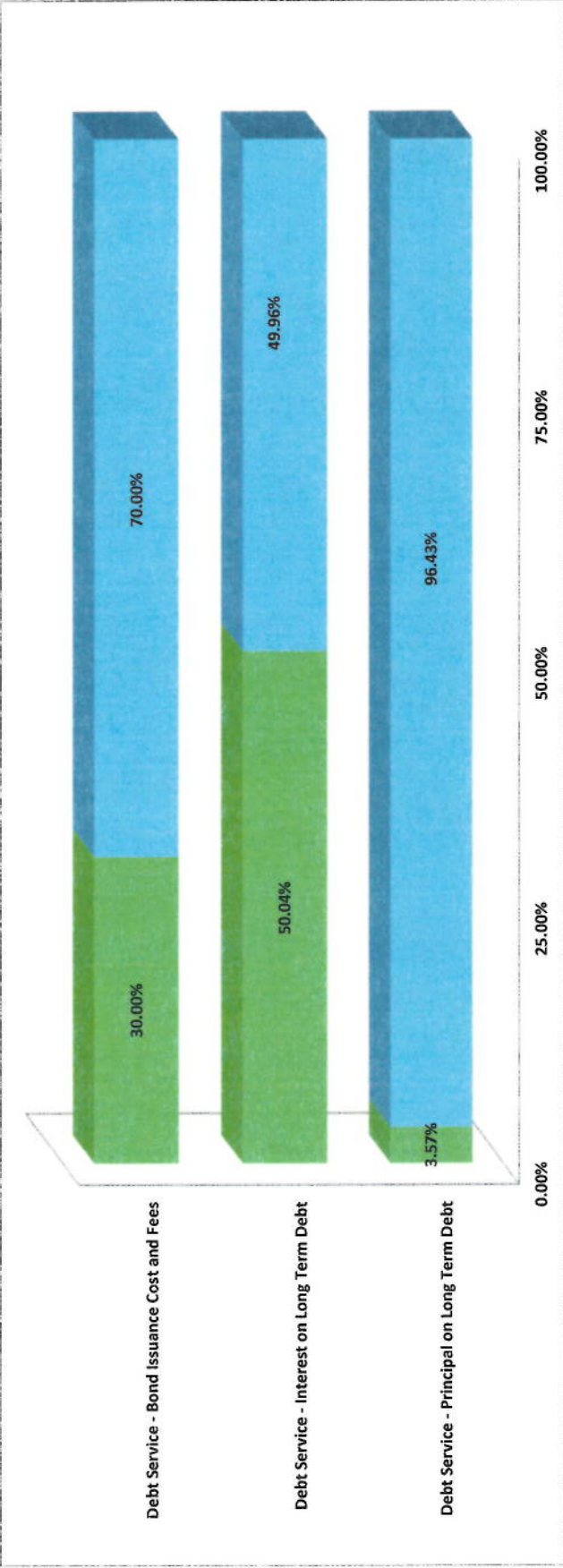
Child Nutrition Remaining Budget Analysis



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

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Encumbrances Outstanding	Variance With Final Budget Positive or (Negative)
	Original	Final			
REVENUES:					
Total Local and Intermediate Sources	\$28,700,000.00	\$28,700,000.00	\$28,525,369.84	\$0.00	(\$174,630.16)
State Program Revenues	\$0.00	\$0.00	\$251,250.00	\$0.00	\$251,250.00
Total Revenues	28,700,000.00	28,700,000.00	28,776,619.84	0.00	76,619.84
EXPENDITURES:					
Debt Service:					
Debt Service - Principal on Long Term Debt	16,370,000.00	16,370,000.00	585,000.00	0.00	15,785,000.00
Debt Service - Interest on Long Term Debt	12,231,712.53	12,231,712.53	6,121,340.63	0.00	6,110,371.90
Debt Service - Bond Issuance Cost and Fees	10,000.00	10,000.00	3,000.00	0.00	7,000.00
Total Expenditures	28,611,712.53	28,611,712.53	6,709,340.63	0.00	21,902,371.90
Excess (Deficiency) of Revenues Over (Under) Expenditures	88,287.47	88,287.47	22,067,279.21	0.00	21,978,991.74
OTHER FINANCING SOURCES (USES):					
Capital Related Debt Issued (Regular Bonds)	0.00	0.00	0.00	0.00	0.00
Premium or Discount on Issuance of Bonds	0.00	0.00	0.00	0.00	0.00
Capital Debt Refund	0.00	0.00	0.00	0.00	0.00
Other(Uses)	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	88,287.47	88,287.47	22,067,279.21	0.00	21,978,991.74
Fund Balance - September 1 (Beginning)	9,918,395.79	9,918,395.79	9,918,395.79	0.00	0.00
Fund Balance	\$10,006,683.26	\$10,006,683.26	\$31,985,675.00	\$0.00	\$21,978,991.74

Debt Service Remaining Budget Analysis



**College Station Independent School District
Tax Collection Report
As of July 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	(938,638)	(1,218,167)	(447,293)	11,542	18,254	21,713	(2,552,589)
Adjusted Tax Levy	\$ 131,305,742	\$ (367,021)	\$ (147,064)	\$ 133,984	\$ 117,093	\$ 399,323	\$ 131,442,058
Tax Only Amount Paid	\$ 130,550,854	\$ (568,645)	\$ (260,577)	\$ 34,856	\$ 41,653	\$ 47,590	\$ 129,845,731
Unpaid Tax	\$ 754,888	\$ 201,623.83	\$ 113,513.38	\$ 99,127.86	\$ 75,439.64	\$ 351,734	\$ 1,596,326
Tax Only Amount Paid Penalties & Interest Paid	\$ 130,550,854	\$ (568,645)	\$ (260,577)	\$ 34,856	\$ 41,653	\$ 47,590	\$ 129,845,731
	418,299	82,263	21,799	7,153	6,340	15,364	551,217
Payments Retained by District	130,969,153	\$ (486,382)	\$ (238,778)	\$ 42,009	\$ 47,993	\$ 62,953	\$ 130,396,949
Attorney Fees Collected	113,691	\$ 66,906	\$ 12,381	\$ 3,274	\$ 2,576	\$ 4,633	203,461
Property Tax Revenue Budgeted							
Total Payments Percentage							\$ 131,417,000 98.80%
Current Year Adjusted Levy							
Total Payments Percentage							\$ 131,305,742 98.89%

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
MONTHLY INVESTMENT REPORT
July 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	0.25%	10,682,500	380,928	10,284,224	1,755,286	4,444,657	1,739,332	\$29,286,927	29,286,927
Investment Pools:									
1	0.15%	8,808,152	-	4,193,510	-	-	-	13,001,662	13,001,662
1	0.37%	7,539,507	-	4,774,732	-	-	-	12,314,240	12,314,240
1	0.21%	4,124,891	1,061	2,659,945	-	-	976	6,786,873	6,786,873
1	0.42%	-	-	-	-	-	-	-	-
1	0.26%	10,546,162	-	4,523,167	-	1,006,397	-	16,077,726	16,077,726
1	0.45%	10,575,863	-	5,539,076	-	2,020,935	-	18,135,873	18,135,873
Maturity									
Total Cash & Investments									
		\$52,277,074	\$381,989	\$31,974,655	\$1,755,286	\$7,473,990	\$1,740,308	\$95,603,301	\$95,603,301

Summary of Funds:		Weighted Avg. Mat.	
Total	Percent of Portfolio	Weighted Avg. Yield	Days
\$ 29,286,927	30.63%	0.25%	Days
66,316,374	69.37%	0.31%	Days
-	0.00%	0.00%	Days
\$ 95,603,301	100.00%	0.29%	Days

CSISD Portfolio	
3 Month T-Bill Rate	0.090%
90-Day CD Rate	0.550%
Fed Funds Rate	0.080%

Summary of Funds:	
Operating Cash Accounts	
Money Market / Pooled Funds	
Time Deposits (CD's)	
FMV to Cost	100.00%

