

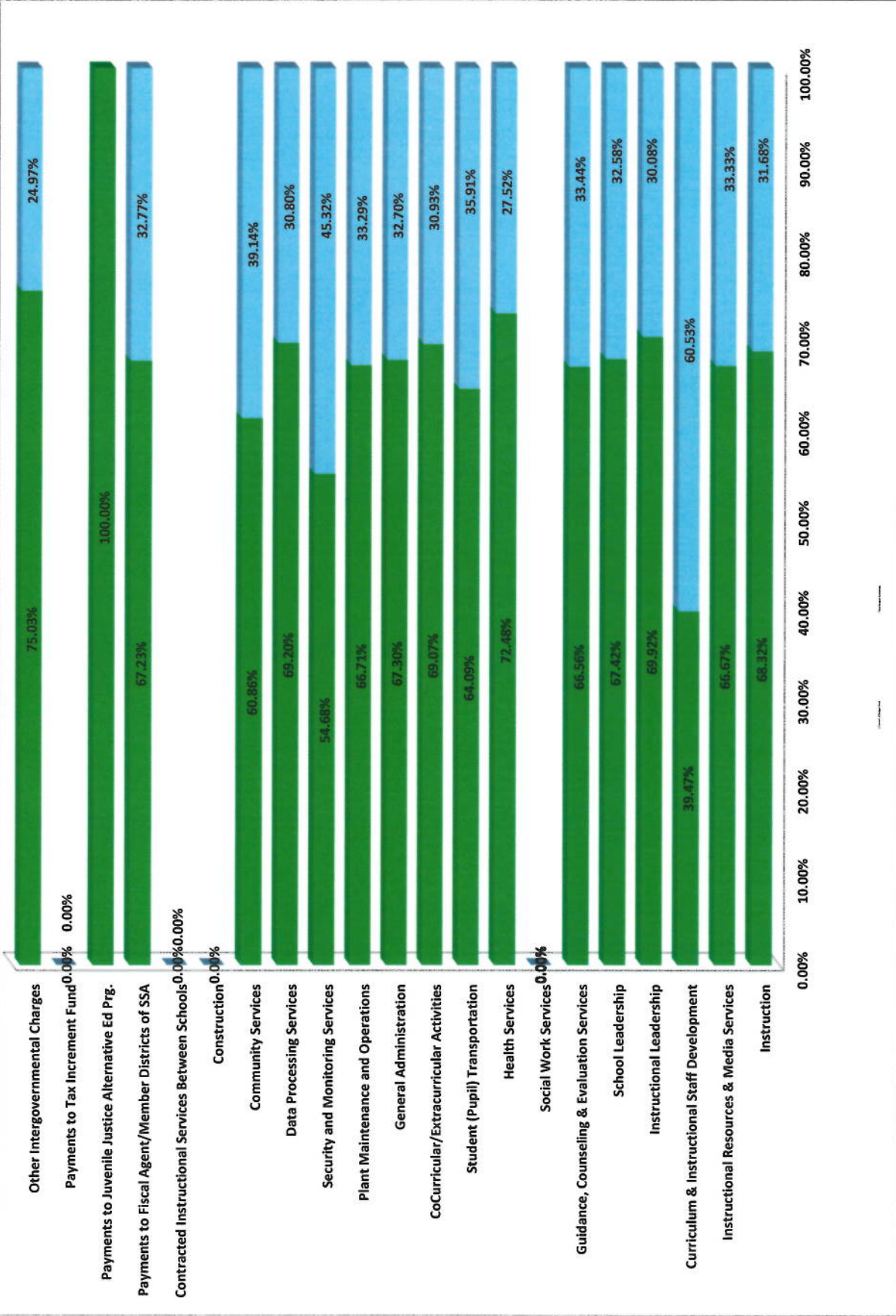
COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
May 31, 2020

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$61,606,876.34	-\$67,531.83	\$29,718,138.44	\$91,257,482.95
Property Taxes	1,446,464.53	0.00	445,679.39	1,892,143.92
Allowance for Uncollectible Taxes (Credit)	(13,575.15)	0.00	(4,209.99)	(17,785.14)
Due from Other Governments	458,972.00	155,453.04	0.00	614,425.04
Due from Other Funds	338,367.75	0.00	0.00	338,367.75
Other Receivables	344,898.34	0.00	0.00	344,898.34
Deferred Expenditures	0.00	0.00	0.00	0.00
Prepaid Expenditures	20,000.00	0.00	0.00	20,000.00
Inventories	185,642.19	255,032.43	0.00	440,674.62
Total Assets	\$64,387,646.00	\$342,953.64	\$30,159,607.84	\$94,890,207.48
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
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
Total Liabilities	\$6,271,887.86	\$0.00	\$0.00	\$6,271,887.86
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	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	1,343,939.94	0.00	416,788.66	1,760,728.60
Fund Balances:				
Non-Spendable:				
Investments in Inventory	\$185,642.19	\$255,032.43	\$0.00	\$440,674.62
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	87,921.21	0.00	87,921.21
Reported in the Debt Service Fund	0.00	0.00	29,742,819.18	29,742,819.18
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	39,066,176.01	0.00	0.00	39,066,176.01
Total Fund Balances	56,771,818.20	342,953.64	29,742,819.18	86,857,591.02
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$64,387,646.00	\$342,953.64	\$30,159,607.84	\$94,890,207.48

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
MAY 1 - MAY 30, 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	\$105,344,712.00	\$95,404,822.74	\$0.00	(\$9,939,889.26)
State Program Revenues	10,799,183.00	10,972,294.94	4,473,993.94	0.00	(\$6,498,301.00)
Federal Program Revenues	2,300,000.00	2,300,000.00	2,079,260.76	0.00	(\$220,739.24)
Total Revenues	118,443,895.00	118,617,006.94	101,958,077.44	0.00	(16,658,929.50)
EXPENDITURES:					
Current:					
Instruction	72,886,635.57	73,479,318.70	50,200,780.03	169,857.12	23,108,681.55
Instructional Resources & Media Services	970,807.98	970,006.50	646,730.94	31,316.80	291,958.76
Curriculum & Instructional Staff Development	954,058.70	954,405.60	376,749.87	50,888.45	526,767.28
Instructional Leadership	2,049,045.86	2,073,751.86	1,449,893.53	21,348.21	602,510.12
School Leadership	6,997,566.86	6,999,066.86	4,718,983.23	9,860.33	2,270,223.30
Guidance, Counseling & Evaluation Services	4,438,395.71	4,541,397.83	3,022,571.91	1,636.21	1,517,189.71
Social Work Services	0.00	0.00	0.00	0.00	0.00
Health Services	1,701,289.06	1,701,608.06	1,233,397.32	15,365.58	452,845.16
Student (Pupil) Transportation	4,332,615.88	4,332,615.88	2,776,685.13	22,452.14	1,533,478.61
School Nutrition	0.00	0.00	0.00	0.00	0.00
CoCurricular/Extracurricular Activities	5,068,320.82	5,098,574.32	3,521,546.93	364,260.95	1,212,766.44
General Administration	3,430,770.33	3,328,270.33	2,239,848.81	30,213.22	1,058,208.30
Plant Maintenance and Operations	13,797,907.52	13,797,907.52	9,204,224.70	291,483.57	4,302,199.25
Security and Monitoring Services	929,256.70	939,525.70	513,699.19	34,740.00	391,086.51
Data Processing Services	2,837,066.34	2,836,527.50	1,962,779.95	107,574.73	766,172.82
Community Services	154,371.34	154,971.34	94,322.78	15,254.06	45,394.50
Construction	0.00	0.00	0.00	0.00	0.00
Contracted Instructional Services Between Schools	0.00	0.00	30,279.00	0.00	(30,279.00)
Payments to Fiscal Agent/Member Districts of SSA	105,000.00	105,000.00	70,591.75	0.00	34,408.25
Payments to Juvenile Justice Alternative Ed Prg.	13,500.00	16,000.00	15,476.31	4,056.46	(3,532.77)
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	945,343.11	314,473.75	183.14
Total Expenditures	121,828,608.67	122,588,948.00	83,023,904.49	1,484,781.58	38,080,261.93
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,384,713.67)	(3,971,941.06)	18,934,172.95	1,484,781.58	21,421,332.43
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)	(3,971,941.06)	18,934,172.95	1,484,781.58	21,421,332.43
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	\$33,867,133.19	\$56,771,818.20	\$1,484,781.58	\$21,421,332.43

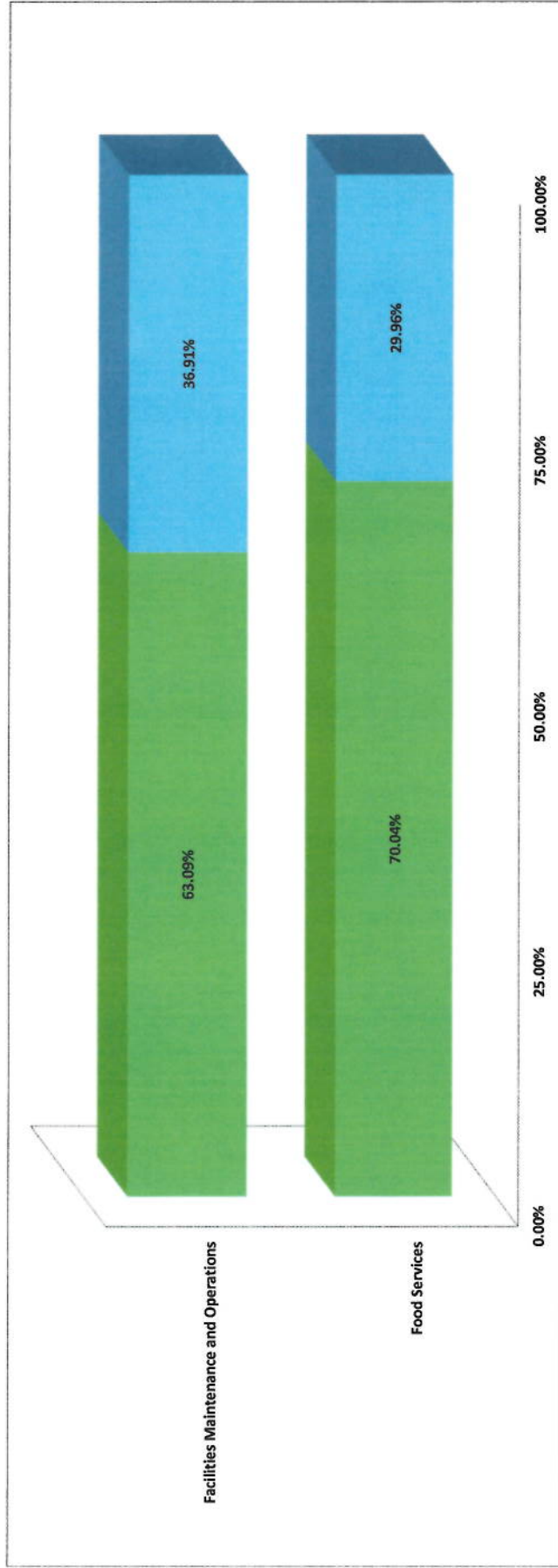
General Fund Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
MAY 1 - MAY 30, 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	\$1,957,903.76	\$0.00	(\$1,334,352.29)
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	2,612,337.94	0.00	(\$979,912.69)
Total Revenues	<u>6,914,506.68</u>	<u>6,914,506.68</u>	<u>4,598,103.43</u>	<u>0.00</u>	<u>(\$2,316,403.25)</u>
EXPENDITURES:					
Current:					
Food Services	6,822,876.68	6,822,876.68	4,778,922.37	2,053.04	2,041,901.27
Facilities Maintenance and Operations	91,630.00	91,630.00	57,810.70	0.00	33,819.30
Total Expenditures	<u>6,914,506.68</u>	<u>6,914,506.68</u>	<u>4,836,733.07</u>	<u>2,053.04</u>	<u>\$2,075,720.57</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>0.00</u>	<u>(238,629.64)</u>	<u>(2,053.04)</u>	<u>(238,629.64)</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>(238,629.64)</u>	<u>(2,053.04)</u>	<u>(238,629.64)</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>\$342,953.64</u>	<u>(\$2,053.04)</u>	<u>(\$238,629.64)</u>

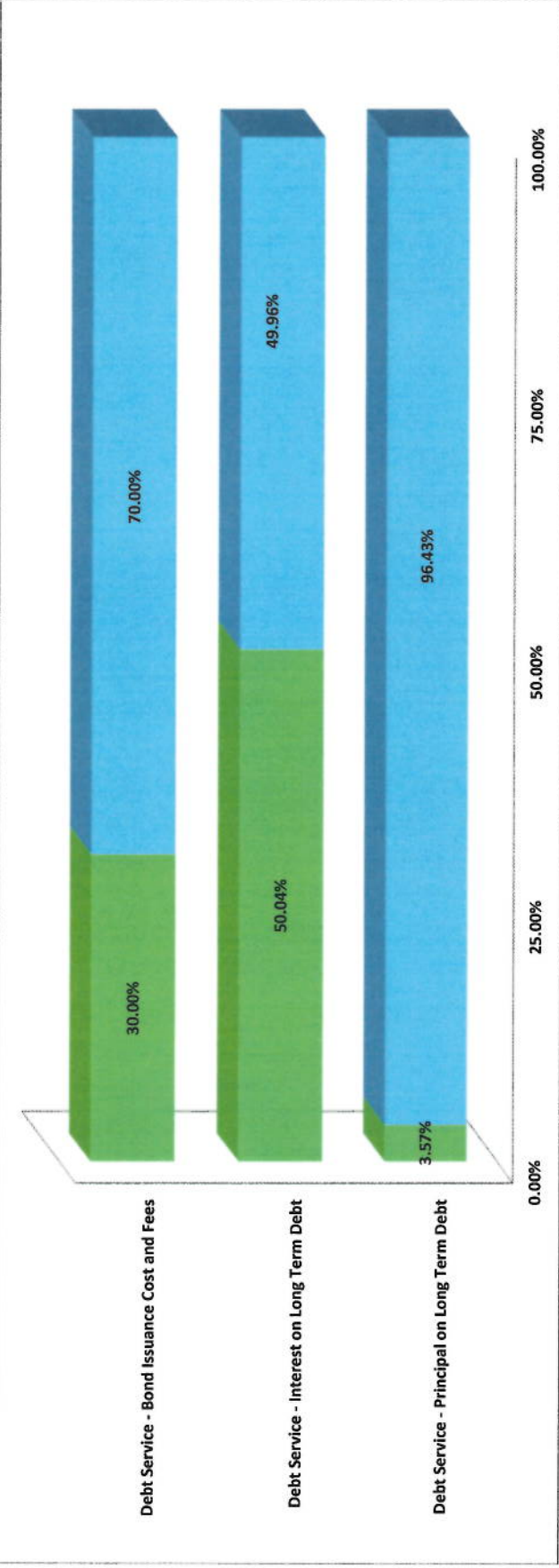
Child Nutrition Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
MAY 1 - MAY 30, 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	\$26,299,072.02	\$0.00	(\$2,400,927.98)
State Program Revenues	\$0.00	\$0.00	\$234,692.00	\$0.00	\$234,692.00
Total Revenues	<u>28,700,000.00</u>	<u>28,700,000.00</u>	<u>26,533,764.02</u>	<u>0.00</u>	<u>(2,166,235.98)</u>
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	<u>28,611,712.53</u>	<u>28,611,712.53</u>	<u>6,709,340.63</u>	<u>0.00</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>19,824,423.39</u>	<u>0.00</u>	<u>19,736,135.92</u>
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)	<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	88,287.47	88,287.47	19,824,423.39	0.00	19,736,135.92
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>	<u>0.00</u>
Fund Balance	<u>\$10,006,683.26</u>	<u>\$10,006,683.26</u>	<u>\$29,742,819.18</u>	<u>\$0.00</u>	<u>\$19,736,135.92</u>

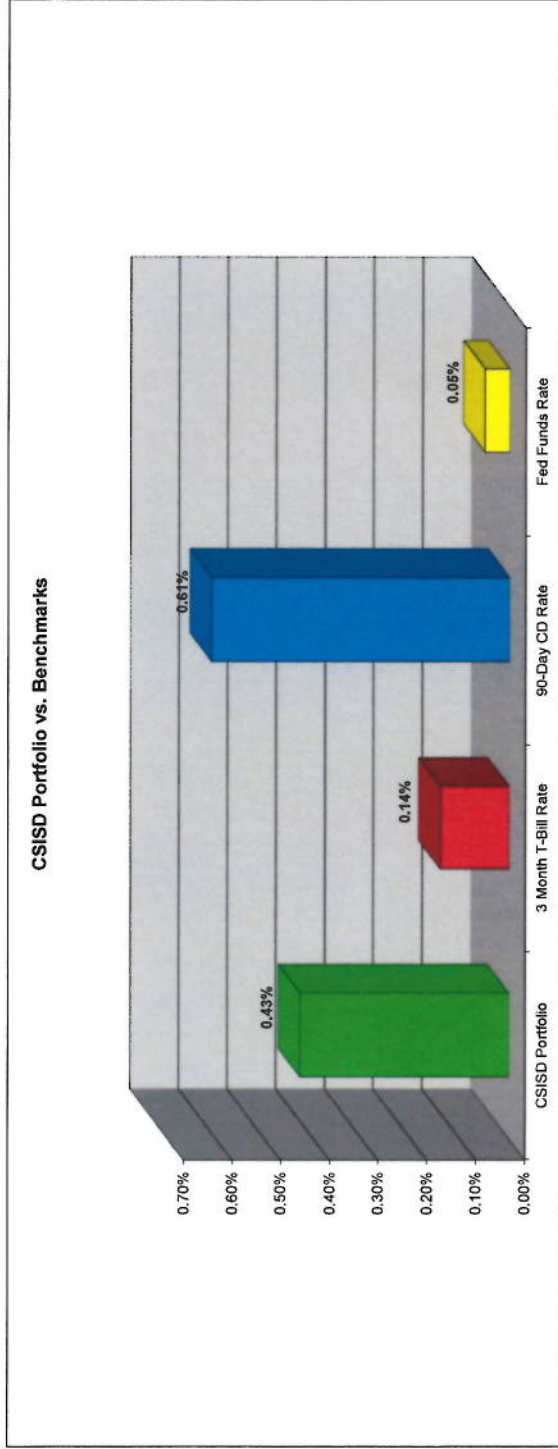
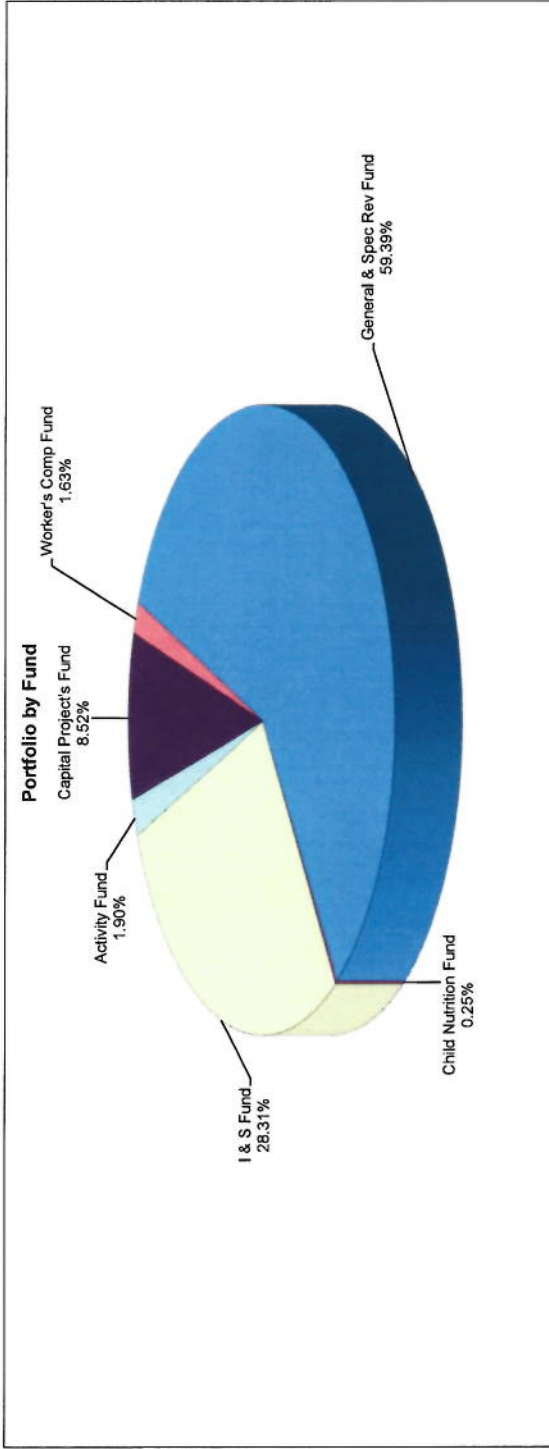
Debt Service Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
MONTHLY INVESTMENT REPORT
May 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%	20,759,252	258,065	8,038,938	1,997,648	5,916,315	1,706,671	\$38,676,898	38,676,898
Investment Pools:									
1	0.31%	8,805,636	-	4,192,312	-	-	-	12,997,948	12,997,948
1	0.78%	7,533,688	-	4,771,047	-	-	-	12,304,736	12,304,736
1	0.27%	4,123,429	1,060	2,659,002	-	-	975	6,784,466	6,784,466
1	0.75%	-	-	-	-	-	-	-	-
1	0.37%	10,541,172	-	4,521,027	-	1,007,920	-	16,070,119	16,070,119
1	0.76%	10,566,681	-	5,534,267	-	2,019,181	-	18,120,128	18,120,128
Time Deposits (CD's)									
Maturity									
Total Cash & Investments									
		\$62,329,867	\$259,125	\$29,716,593	\$1,997,648	\$8,943,416	\$1,707,646	\$104,954,294	\$104,954,294
Summary of Funds:									
Operating Cash Accounts									
Money Market / Pooled Funds									
Time Deposits (CD's)									
CSISD Portfolio									
		Total	Percent of Portfolio	Weighted Avg. Yield	Weighted Avg. Mat.				
		\$ 38,676,898	36.86%	0.25%	1.00				
		66,277,397	63.15%	0.53%	1.00				
		-	0.00%	0.00%	1.00				
		\$ 104,954,294	100.00%	0.43%	1.00				
		3 Month T-Bill Rate		0.140%					
		90-Day CD Rate		0.610%					
		Fed Funds Rate		0.050%					
					FMV to Cost				
					100.00%				

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
 Graphic Presentation of the District's Portfolio
 May 31, 2020



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

Location	Balance 09/01/19	Receipts	Expenses	Balance 05/31/20
A & M Consolidated High School	\$ 432,910.01	\$ 213,184.60	\$ 105,132.14	\$ 540,962.47
College View High School	47,887.86	8,934.97	13,297.85	43,524.98
College Station High School	275,993.83	233,076.50	128,939.04	380,131.29
College Station Middle School	59,494.49	60,355.01	49,696.96	70,152.54
A & M Middle School	99,643.10	72,905.94	42,089.39	130,459.65
Wellborn Middle School	4,883.42	37,454.54	26,942.14	15,395.82
South Knoll Elementary School	39,644.46	9,960.36	13,534.71	36,070.11
College Hills Elementary School	23,860.34	35,893.24	33,174.39	26,579.19
Southwood Valley Elementary School	19,390.87	17,309.17	23,396.28	13,303.76
Rock Prairie Elementary School	22,460.02	20,765.69	19,730.71	23,495.00
Pebble Creek Elementary School	36,719.92	114,308.47	31,887.31	119,141.08
Forest Ridge Elementary School	42,909.38	30,559.46	34,156.48	39,312.36
Creek View Elementary School	32,479.71	19,584.97	19,745.34	32,319.34
Greens Prairie Elementary School	61,577.81	69,809.69	45,788.36	85,599.14
Spring Creek Elementary School	15,058.85	25,039.55	22,728.30	17,370.10
River Bend Elementary School	1,000.00	38,096.85	6,774.58	32,322.27
Oakwood Intermediate School	54,834.51	46,021.39	62,388.25	38,467.65
Cypress Grove Intermediate School	54,021.06	52,910.05	57,735.06	49,196.05
Pecan Trail Intermediate School	44,877.43	50,115.91	55,306.86	39,686.48
Subtotal-Campus Funds	1,369,647.07	1,156,286.36	792,444.15	1,733,489.28
District-Wide Activity Fund	35,609.77	17,770.72	11,881.71	41,498.78
Barbara Bush Parent Center	52,221.58	265.00	4,840.80	47,645.78
Athletics	237,477.70	136,107.49	147,315.38	226,269.81
Grand Totals	\$ 1,694,956.12	\$ 1,310,429.57	\$ 956,482.04	\$ 2,048,903.65