

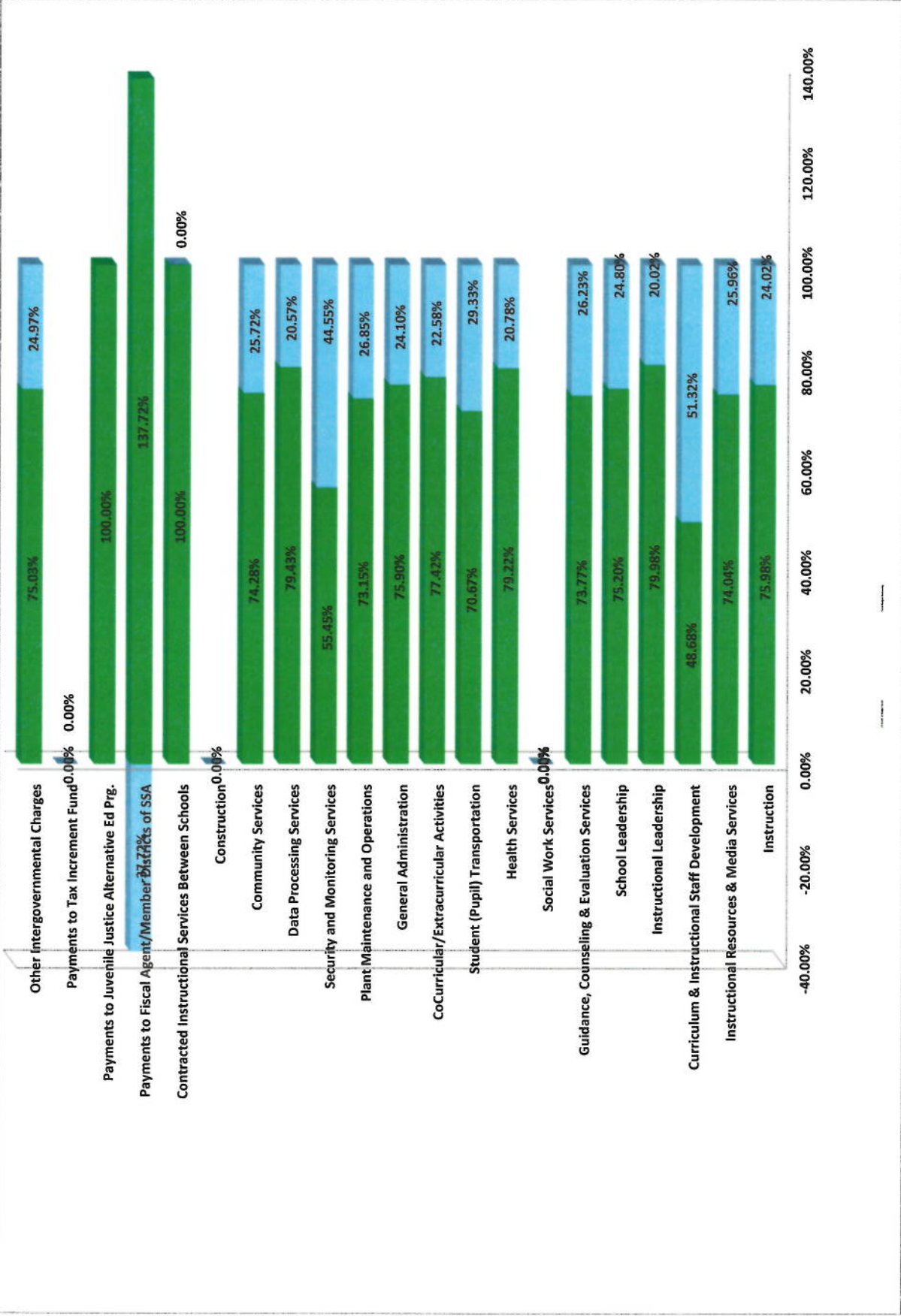
COLLEGE STATION ISD  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2020

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$57,875,475.22	(216,190.08)	\$31,090,833.70	\$88,750,118.84
Property Taxes	2,495,521.88	0.00	736,687.76	3,232,209.64
Allowance for Uncollectible Taxes (Credit)	(13,575.15)	0.00	(4,209.99)	(17,785.14)
Due from Other Governments	458,972.00	78,635.68	0.00	537,607.68
Due from Other Funds	458,472.80	0.00	0.00	458,472.80
Other Receivables	149,413.93	0.00	0.00	149,413.93
Deferred Expenditures	0.00	0.00	0.00	0.00
Prepaid Expenditures	20,000.00	0.00	0.00	20,000.00
Inventories	246,170.43	239,827.66	0.00	485,998.09
<b>Total Assets</b>	<b>\$61,690,451.11</b>	<b>\$102,273.26</b>	<b>\$31,823,311.47</b>	<b>\$93,616,035.84</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	\$61,793.09	\$0.00	\$0.00	\$61,793.09
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>\$6,333,680.95</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,333,680.95</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	43,500.00	0.00	0.00	43,500.00
<b>Total Deferred Inflows of Resources</b>	<b>1,387,439.94</b>	<b>0.00</b>	<b>416,788.66</b>	<b>1,804,228.60</b>
<b>Fund Balances:</b>				
<b>Non-Spendable:</b>				
Investments in Inventory	\$246,170.43	239,827.66	\$0.00	485,998.09
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	(137,554.40)	0.00	(137,554.40)
Reported in the Debt Service Fund	0.00	0.00	31,406,522.81	31,406,522.81
<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	36,203,159.79	0.00	0.00	36,203,159.79
<b>Total Fund Balances</b>	<b>53,969,330.22</b>	<b>102,273.26</b>	<b>31,406,522.81</b>	<b>85,478,126.29</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$61,690,451.11</b>	<b>\$102,273.26</b>	<b>\$31,823,311.47</b>	<b>\$93,616,035.84</b>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
JUNE 1 - JUNE 30, 2020

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Encumbrances Outstanding	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	\$101,426,071.94	\$0.00	(\$3,918,640.06)
State Program Revenues	10,799,183.00	10,972,294.94	4,867,708.94	0.00	(\$6,104,586.00)
Federal Program Revenues	2,300,000.00	2,300,000.00	2,106,928.11	0.00	(\$193,071.89)
<b>Total Revenues</b>	<b>118,443,895.00</b>	<b>118,617,006.94</b>	<b>108,400,708.99</b>	<b>0.00</b>	<b>(10,216,297.95)</b>
<b>EXPENDITURES:</b>					
Current:					
Instruction	72,886,635.57	73,483,280.74	55,832,027.89	436,058.69	17,215,194.16
Instructional Resources & Media Services	970,807.98	970,006.50	718,148.93	20,087.42	231,770.15
Curriculum & Instructional Staff Development	954,058.70	927,935.27	451,688.88	26,836.47	449,409.92
Instructional Leadership	2,049,045.86	2,073,751.86	1,658,633.47	12,469.03	402,649.36
School Leadership	6,997,566.86	7,000,566.86	5,264,627.50	24,274.78	1,711,664.58
Guidance, Counseling & Evaluation Services	4,438,395.71	4,540,944.83	3,349,855.49	14,973.14	1,176,116.20
Social Work Services	0.00	0.00	0.00	0.00	0.00
Health Services	1,701,289.06	1,701,574.06	1,347,925.46	9,098.06	344,550.54
Student (Pupil) Transportation	4,332,615.88	4,332,615.88	3,061,828.23	17,605.77	1,253,181.88
School Nutrition	0.00	0.00	0.00	0.00	0.00
CoCurricular/Extracurricular Activities	5,068,320.82	5,085,156.61	3,936,678.21	331,856.13	816,622.27
General Administration	3,430,770.33	3,328,270.33	2,526,196.03	22,203.02	779,871.28
Plant Maintenance and Operations	13,797,907.52	13,797,907.52	10,092,687.63	588,225.57	3,116,994.32
Security and Monitoring Services	929,256.70	939,159.70	520,774.26	35,460.00	382,925.44
Data Processing Services	2,837,066.34	2,836,527.50	2,253,079.09	120,196.69	463,251.72
Community Services	154,371.34	154,971.34	115,112.07	6,307.42	33,551.85
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	105,000.00	144,606.00	0.00	(39,606.00)
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	945,343.11	314,473.75	183.14
<b>Total Expenditures</b>	<b>121,828,608.67</b>	<b>122,588,948.00</b>	<b>92,269,024.02</b>	<b>1,980,125.94</b>	<b>28,339,798.04</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,384,713.67)	(3,971,941.06)	16,131,684.97	1,980,125.94	18,123,500.09
<b>OTHER FINANCING SOURCES (USES):</b>					
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
<b>Total Other Financing Sources (Uses)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Change in Fund Balances</b>	<b>(3,384,713.67)</b>	<b>(3,971,941.06)</b>	<b>16,131,684.97</b>	<b>1,980,125.94</b>	<b>18,123,500.09</b>
Fund Balance - September 1 (Beginning)	37,839,074.25	37,839,074.25	37,837,645.25	0.00	0.00
<b>Fund Balance</b>	<b>\$34,454,360.58</b>	<b>\$33,867,133.19</b>	<b>\$53,969,330.22</b>	<b>\$1,980,125.94</b>	<b>\$18,123,500.09</b>

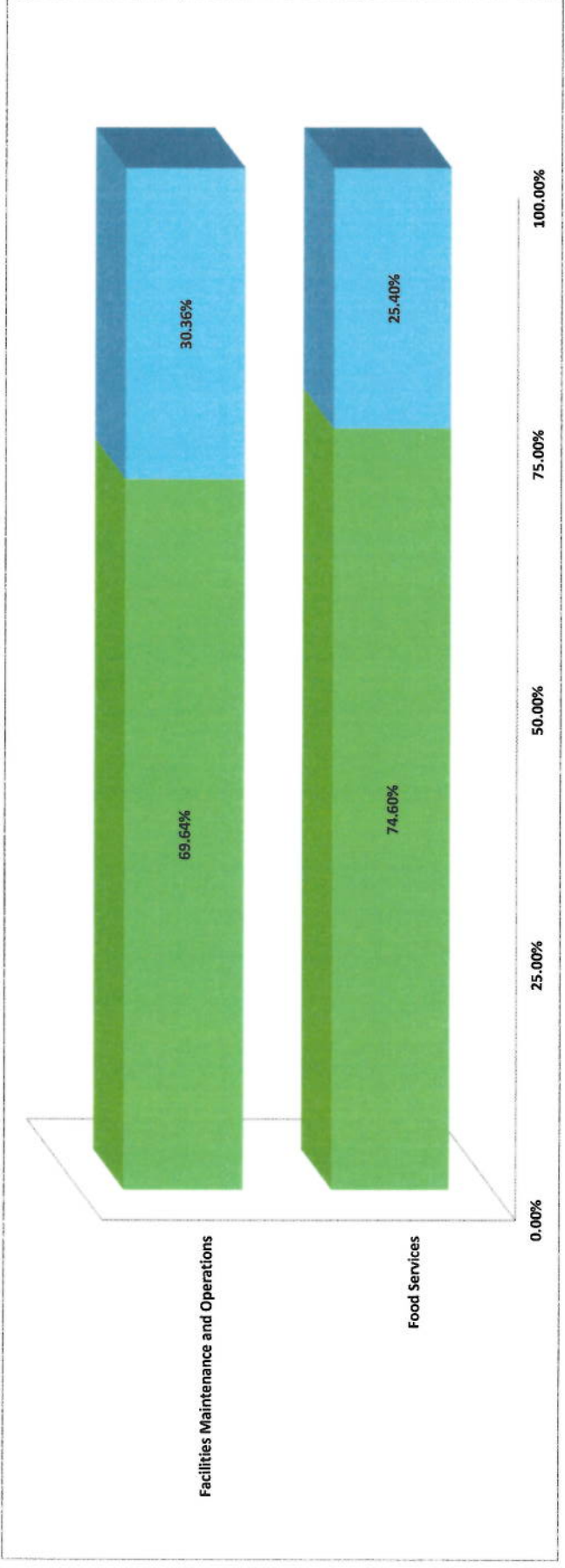
# General Fund Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM  
JUNE 1 - JUNE 30, 2020

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Encumbrances Outstanding	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	\$1,955,774.34	\$0.00	(\$1,336,481.71)
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	2,690,973.62	0.00	(\$901,277.01)
Total Revenues	<u>6,914,506.68</u>	<u>6,914,506.68</u>	<u>4,674,609.69</u>	<u>0.00</u>	<u>(\$2,239,896.99)</u>
<b>EXPENDITURES:</b>					
Current:					
Food Services	6,822,876.68	6,822,876.68	5,090,108.94	2,053.04	1,730,714.70
Facilities Maintenance and Operations	91,630.00	91,630.00	63,810.77	0.00	27,819.23
Total Expenditures	<u>6,914,506.68</u>	<u>6,914,506.68</u>	<u>5,153,919.71</u>	<u>2,053.04</u>	<u>\$1,758,533.93</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>0.00</u>	<u>(479,310.02)</u>	<u>(2,053.04)</u>	<u>(479,310.02)</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>	<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>(479,310.02)</u>	<u>(2,053.04)</u>	<u>(479,310.02)</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>\$102,273.26</u>	<u>(\$2,053.04)</u>	<u>(\$479,310.02)</u>

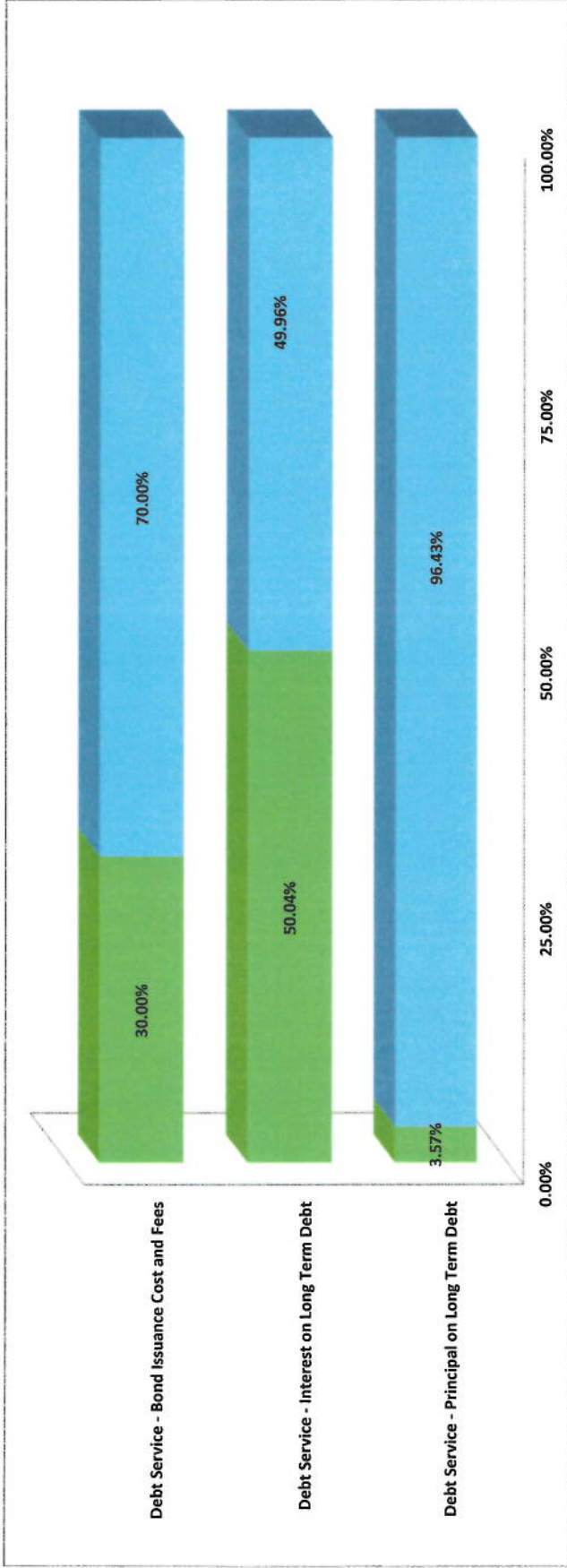
# Child Nutrition Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - DEBT SERVICE FUND  
JUNE 1 - JUNE 30, 2020

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Encumbrances Outstanding	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	\$27,946,217.65	\$0.00	(\$753,782.35)
State Program Revenues	\$0.00	\$0.00	\$251,250.00	\$0.00	\$251,250.00
<b>Total Revenues</b>	<b>28,700,000.00</b>	<b>28,700,000.00</b>	<b>28,197,467.65</b>	<b>0.00</b>	<b>(502,532.35)</b>
<b>EXPENDITURES:</b>					
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
<b>Total Expenditures</b>	<b>28,611,712.53</b>	<b>28,611,712.53</b>	<b>6,709,340.63</b>	<b>0.00</b>	<b>21,902,371.90</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	88,287.47	88,287.47	21,488,127.02	0.00	21,399,839.55
<b>OTHER FINANCING SOURCES (USES):</b>					
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
<b>Total Other Financing Sources (Uses)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Net Change in Fund Balances	88,287.47	88,287.47	21,488,127.02	0.00	21,399,839.55
Fund Balance - September 1 (Beginning)	9,918,395.79	9,918,395.79	9,918,395.79	0.00	0.00
<b>Fund Balance</b>	<b>\$10,006,683.26</b>	<b>\$10,006,683.26</b>	<b>\$31,406,522.81</b>	<b>\$0.00</b>	<b>\$21,399,839.55</b>

# Debt Service Remaining Budget Analysis



**College Station Independent School District  
Tax Collection Report  
As of June 30, 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	(938,598)	(1,218,167)	(447,293)	11,542	18,254	21,713	(2,552,549)
<b>Adjusted Tax Levy</b>	<b>\$ 131,305,782</b>	<b>\$ (367,021)</b>	<b>\$ (147,064)</b>	<b>\$ 133,984</b>	<b>\$ 117,093</b>	<b>\$ 399,323</b>	<b>\$ 131,442,098</b>
Tax Only Amount Paid	\$ 127,952,381	\$ (463,777)	\$ (264,449)	\$ 33,041	\$ 40,461	\$ 47,322	\$ 127,344,979
Unpaid Tax	\$ 3,353,401	\$ 96,756,09	\$ 117,385.20	\$ 100,943.22	\$ 76,631.56	\$ 352,002	\$ 4,097,119
<b>Tax Only Amount Paid Penalties &amp; Interest Paid</b>	<b>\$ 127,952,381 283,334</b>	<b>\$ (463,777) 77,811</b>	<b>\$ (264,449) 20,207</b>	<b>\$ 33,041 6,181</b>	<b>\$ 40,461 5,554</b>	<b>\$ 47,322 15,124</b>	<b>\$ 127,344,979 408,211</b>
<b>Payments Retained by District</b>	<b>128,235,715</b>	<b>\$ (385,966)</b>	<b>\$ (244,242)</b>	<b>\$ 39,222</b>	<b>\$ 46,015</b>	<b>\$ 62,446</b>	<b>\$ 127,753,190</b>
Attorney Fees Collected	352	\$ 63,961	\$ 11,562	\$ 2,856	\$ 2,279	\$ 4,558	85,568
Property Tax Revenue Budgeted							
<b>Total Payments Percentage</b>							<b>\$ 131,417,000 96.90%</b>
Current Year Adjusted Levy							
<b>Total Payments Percentage</b>							<b>\$ 131,305,782 96.98%</b>



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
MONTHLY INVESTMENT REPORT  
June 30, 2020

WAM	Eff. Yield	General & Spec Rev Fund	Child Nutrition Fund	I & S Fund	Activity Fund	Capital Project's Fund	Workers's Comp Fund	TOTAL	Fair Market Value
1	0.25%	16,961,247	360,383	9,406,018	1,975,817	5,512,114	1,719,130	\$35,934,711	35,934,711
<b>Investment Pools:</b>									
1	0.19%	8,807,024	-	4,192,973	-	-	-	12,999,997	12,999,997
1	0.55%	7,537,151	-	4,773,240	-	-	-	12,310,391	12,310,391
1	0.22%	4,124,162	1,061	2,659,475	-	-	975	6,785,673	6,785,673
1	0.52%	-	-	-	-	-	-	-	-
1	0.31%	10,543,869	-	4,522,184	-	1,008,178	-	16,074,231	16,074,231
1	0.59%	10,571,791	-	5,536,943	-	2,020,157	-	18,128,891	18,128,891
<b>Maturity</b>									
<b>Time Deposits (CD's)</b>									
		\$58,545,244	\$381,444	\$31,090,834	\$1,375,817	\$8,540,450	\$1,720,106	\$102,233,894	\$102,233,894
<b>Total Cash &amp; Investments</b>									
<b>Summary of Funds:</b>									
		<b>Total</b>	<b>Percent of Portfolio</b>	<b>Weighted Avg. Yield</b>	<b>Weighted Avg. Mat.</b>				
		\$ 35,934,711	35.15%	0.25%	Days 1.00		FMV to Cost 100.00%		
		66,299,184	64.85%	0.40%	Days 1.00				
		-	0.00%	0.00%	Days 1.00				
		\$ 102,233,894	100.00%	0.35%	Days 1.00				
<b>CSISD Portfolio</b>									
		3 Month T-Bill Rate		0.140%					
		90-Day CD Rate		0.610%					
		Fed Funds Rate		0.080%					

