

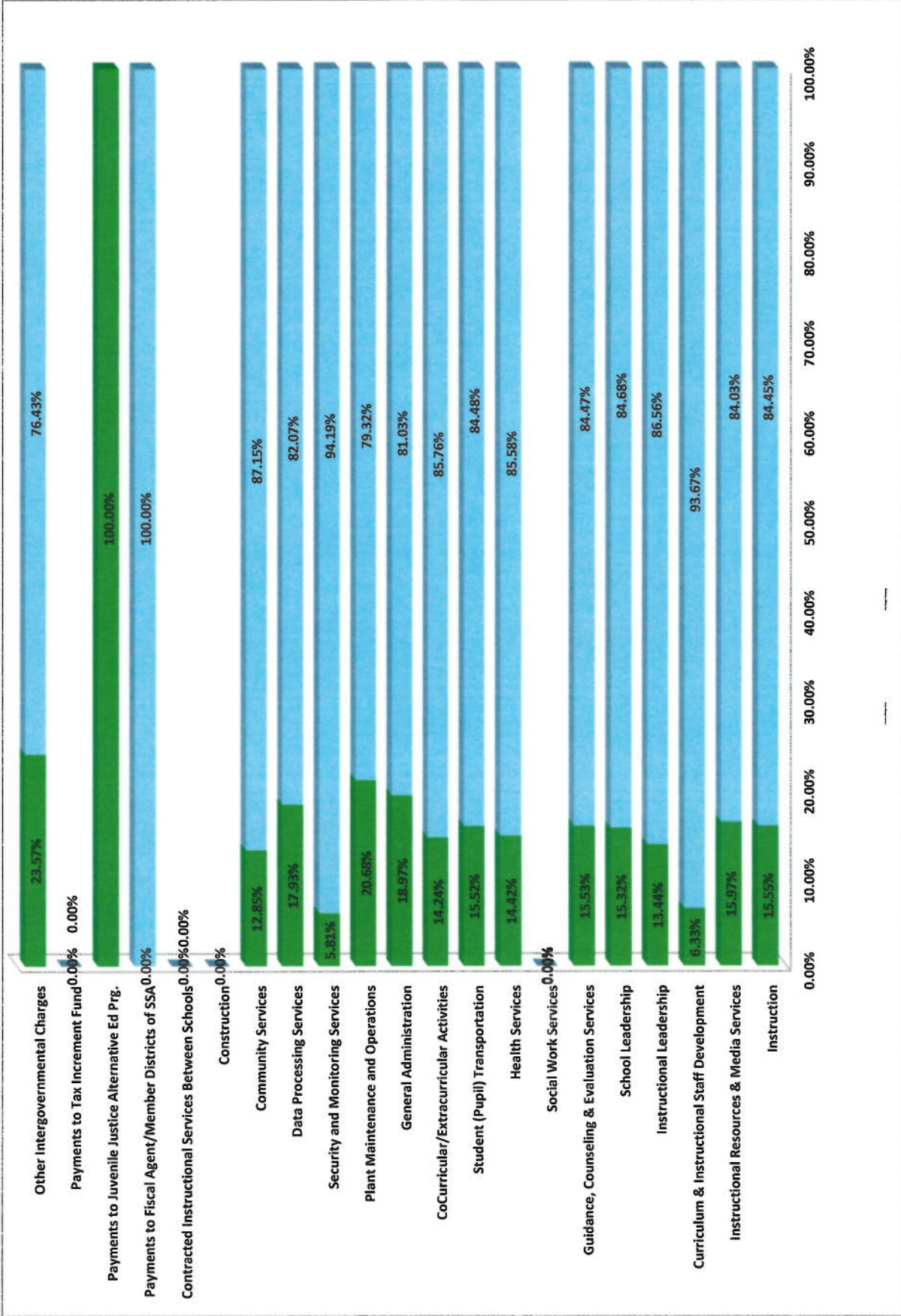
COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
October 31, 2020

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$25,627,532.62	712,351.52	\$10,709,550.72	\$37,049,434.86
Property Taxes	1,796,153.63	0.00	509,151.79	2,305,305.42
Allowance for Uncollectible Taxes (Credit)	(11,093.41)	0.00	(3,220.30)	(14,313.71)
Due from Other Governments	433,373.97	290,698.97	0.00	724,072.94
Due from Other Funds	1,454,697.75	345,562.92	0.00	1,800,260.67
Other Receivables	27,329.66	0.00	0.00	27,329.66
Deferred Expenditures	0.00	0.00	0.00	0.00
Prepaid Expenditures	123,950.00	0.00	0.00	123,950.00
Inventories	254,008.54	235,555.87	0.00	489,564.41
Total Assets	\$29,705,952.76	\$1,584,169.28	\$11,215,482.21	\$42,505,604.25
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	916,147.82	\$0.00	\$0.00	\$916,147.82
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	6,205,637.15	0.00	0.00	6,205,637.15
Due to Other Funds	0.00	1,292,041.67	0.00	1,292,041.67
Due to Other Governments	300,433.00	0.00	0.00	300,433.00
Unearned Revenues	0.00	0.00	0.00	0.00
Total Liabilities	\$7,422,217.97	\$1,292,041.67	\$0.00	\$8,714,259.64
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue-Property taxes	1,098,248.48	0.00	318,809.27	1,417,057.75
Unavailable Revenue-Other Resources	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	1,098,248.48	0.00	318,809.27	1,417,057.75
Fund Balances:				
Non-Spendable:				
Investments in Inventory	\$254,008.54	235,555.87	\$0.00	489,564.41
Prepaid Items	123,950.00	0.00	0.00	123,950.00
Outstanding Encumbrances	0.00	0.00	0.00	0.00
Restricted:				
Reported in the Food Service Fund	0.00	56,571.74	0.00	56,571.74
Reported in the Debt Service Fund	0.00	0.00	10,896,672.94	10,896,672.94
Committed:				
Construction	8,000,000.00	0.00	0.00	8,000,000.00
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	6,307,527.77	0.00	0.00	6,307,527.77
Total Fund Balances	21,185,486.31	292,127.61	10,896,672.94	32,374,286.86
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$29,705,952.76	\$1,584,169.28	\$11,215,482.21	\$42,505,604.25

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1 - OCTOBER 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	\$105,566,712.00	\$105,566,712.00	\$2,927,848.93	\$0.00	(\$102,638,863.07)
State Program Revenues	15,216,734.00	15,216,734.00	2,212,694.00	0.00	(\$13,004,040.00)
Federal Program Revenues	2,300,000.00	2,300,000.00	137,662.65	0.00	(\$2,162,337.35)
Total Revenues	123,083,446.00	123,083,446.00	5,278,205.58	0.00	(117,805,240.42)
EXPENDITURES:					
Current:					
Instruction	75,195,467.79	75,201,397.79	11,695,851.49	325,683.58	63,179,862.72
Instructional Resources & Media Services	963,733.16	963,733.16	153,868.67	34,481.10	775,383.39
Curriculum & Instructional Staff Development	818,683.70	818,683.70	51,799.82	24,171.23	742,712.65
Instructional Leadership	2,559,327.69	2,559,327.69	344,048.12	6,685.23	2,208,594.34
School Leadership	6,994,031.56	6,989,031.56	1,070,394.75	11,223.83	5,907,412.98
Guidance, Counseling & Evaluation Services	4,733,119.65	4,733,119.65	735,071.58	13,723.51	3,984,324.56
Social Work Services	0.00	0.00	0.00	0.00	0.00
Health Services	1,759,674.66	1,759,674.66	253,761.54	11,159.69	1,494,753.43
Student (Pupil) Transportation	4,349,465.32	4,349,465.32	674,964.25	23,349.17	3,651,151.90
School Nutrition	0.00	0.00	0.00	0.00	0.00
CoCurricular/Extracurricular Activities	5,380,249.46	5,379,319.46	766,047.70	254,713.96	4,358,557.80
General Administration	3,488,810.07	3,488,810.07	661,816.40	44,702.48	2,782,291.19
Plant Maintenance and Operations	13,964,348.32	13,964,348.32	2,887,747.06	194,065.22	10,882,536.04
Security and Monitoring Services	966,232.33	966,232.33	56,136.05	7,099.48	902,996.80
Data Processing Services	2,993,427.41	2,993,427.41	536,773.16	104,901.82	2,351,752.43
Community Services	151,184.15	151,184.15	19,426.56	1,556.99	130,200.60
Construction	0.00	0.00	0.00	0.00	0.00
Contracted Instructional Services Between Schools	0.00	0.00	0.00	0.00	0.00
Payments to Fiscal Agent/Member Districts of SSA	105,000.00	105,000.00	0.00	0.00	105,000.00
Payments to Juvenile Justice Alternative Ed Prg.	16,000.00	16,000.00	707.91	0.00	15,292.09
Payments to Tax Increment Fund	0.00	0.00	0.00	0.00	0.00
Other Intergovernmental Charges	1,334,000.00	1,334,000.00	314,473.75	0.00	1,019,526.25
Total Expenditures	125,772,755.27	125,772,755.27	20,222,888.81	1,057,517.29	104,492,349.17
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,689,309.27)	(2,689,309.27)	(14,944,683.23)	1,057,517.29	(13,312,891.25)
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	(2,689,309.27)	(2,689,309.27)	(14,944,683.23)	1,057,517.29	(13,312,891.25)
Fund Balance - September 1 (Beginning)	36,130,169.54	36,130,169.54	36,130,169.54	0.00	0.00
Fund Balance	\$33,440,860.27	\$33,440,860.27	\$21,185,486.31	\$1,057,517.29	(\$13,312,891.25)

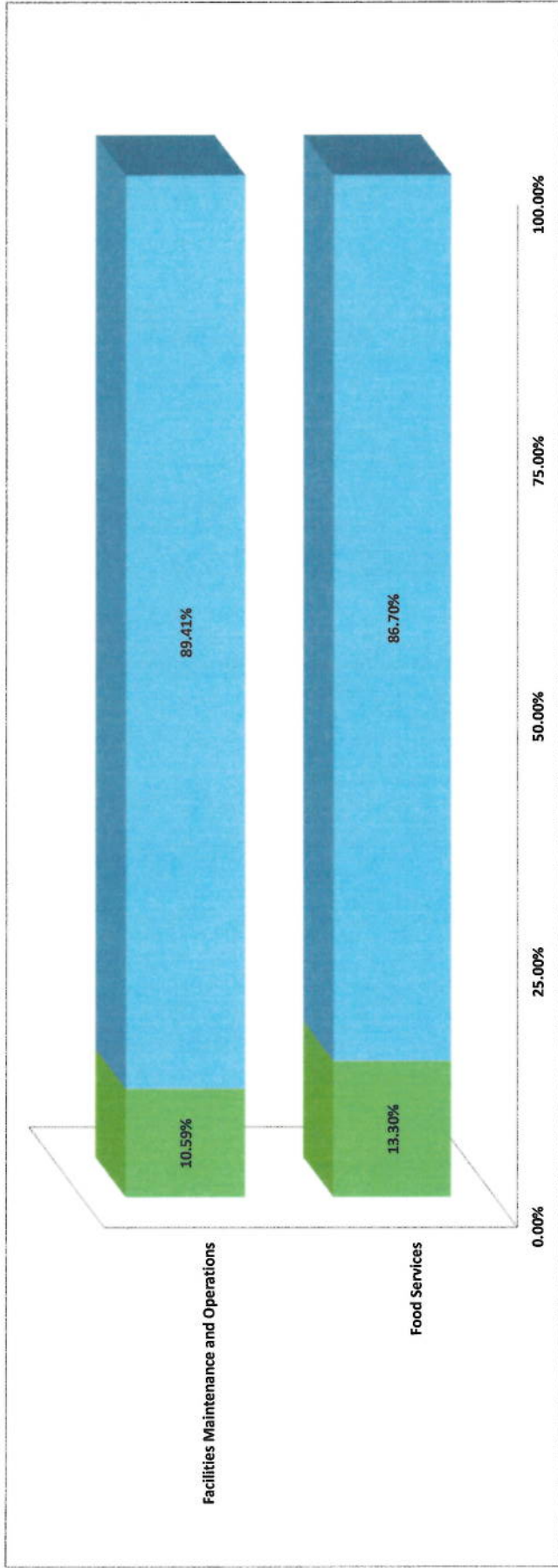
General Fund Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - OCTOBER 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	\$2,943,946.00	\$2,943,946.00	\$665,309.36	\$0.00	(\$2,278,636.64)
State Program Revenues	30,000.00	30,000.00	0.00	0.00	(\$30,000.00)
Federal Program Revenues	4,183,431.00	4,183,431.00	544,744.99	0.00	(\$3,638,686.01)
Total Revenues	7,157,377.00	7,157,377.00	1,210,054.35	0.00	(\$5,947,322.65)
EXPENDITURES:					
Current:					
Food Services	7,062,531.00	7,062,531.00	939,276.25	45,813.89	6,077,440.86
Facilities Maintenance and Operations	94,846.00	94,846.00	10,039.63	0.00	84,806.37
Total Expenditures	7,157,377.00	7,157,377.00	949,315.88	45,813.89	\$6,162,247.23
Excess (Deficiency) of Revenues Over (Under) Expenditures	0.00	0.00	260,738.47	(45,813.89)	260,738.47
OTHER FINANCING SOURCES (USES):					
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	0.00	0.00	260,738.47	(45,813.89)	260,738.47
Fund Balance - September 1 (Beginning)	31,389.14	31,389.14	31,389.14		0.00
Fund Balance	<u>\$31,389.14</u>	<u>\$31,389.14</u>	<u>\$292,127.61</u>	<u>(\$45,813.89)</u>	<u>\$260,738.47</u>

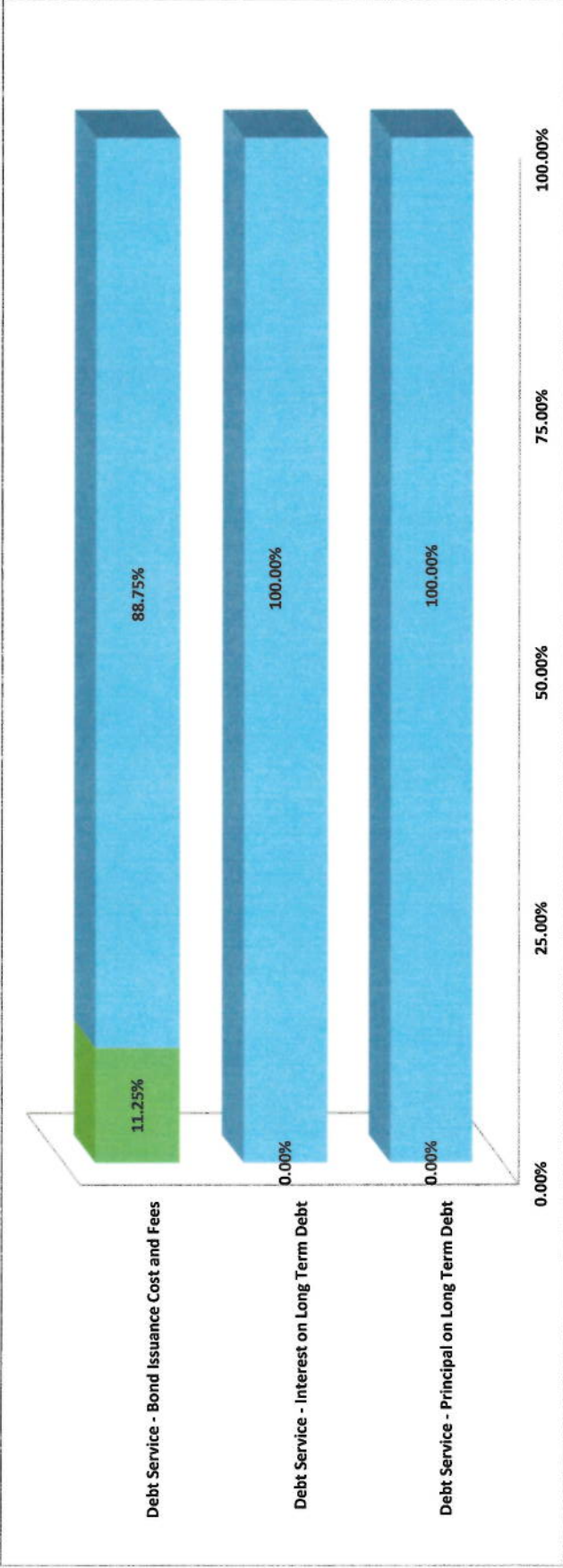
Child Nutrition Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - OCTOBER 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	\$28,825,094.00	\$28,825,094.00	\$757,034.20	\$0.00	(\$28,068,059.80)
State Program Revenues	\$226,000.00	\$226,000.00	\$0.00	\$0.00	(\$226,000.00)
Total Revenues	<u>29,051,094.00</u>	<u>29,051,094.00</u>	<u>757,034.20</u>	<u>0.00</u>	<u>(28,294,059.80)</u>
EXPENDITURES:					
Debt Service:					
Debt Service - Principal on Long Term Debt	17,500,000.00	17,500,000.00	0.00	0.00	17,500,000.00
Debt Service - Interest on Long Term Debt	11,543,094.00	12,231,712.53	0.00	0.00	12,231,712.53
Debt Service - Bond Issuance Cost and Fees	8,000.00	8,000.00	900.00	0.00	7,100.00
Total Expenditures	<u>29,051,094.00</u>	<u>29,739,712.53</u>	<u>900.00</u>	<u>0.00</u>	<u>29,738,812.53</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>(688,618.53)</u>	<u>756,134.20</u>	<u>0.00</u>	<u>1,444,752.73</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	<u>0.00</u>	<u>(688,618.53)</u>	<u>756,134.20</u>	<u>0.00</u>	<u>1,444,752.73</u>
Fund Balance - September 1 (Beginning)	<u>10,140,538.74</u>	<u>10,140,538.74</u>	<u>10,140,538.74</u>	<u>0.00</u>	<u>0.00</u>
Fund Balance	<u>\$10,140,538.74</u>	<u>\$9,451,920.21</u>	<u>\$10,896,672.94</u>	<u>\$0.00</u>	<u>\$1,444,752.73</u>

Debt Service Remaining Budget Analysis



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

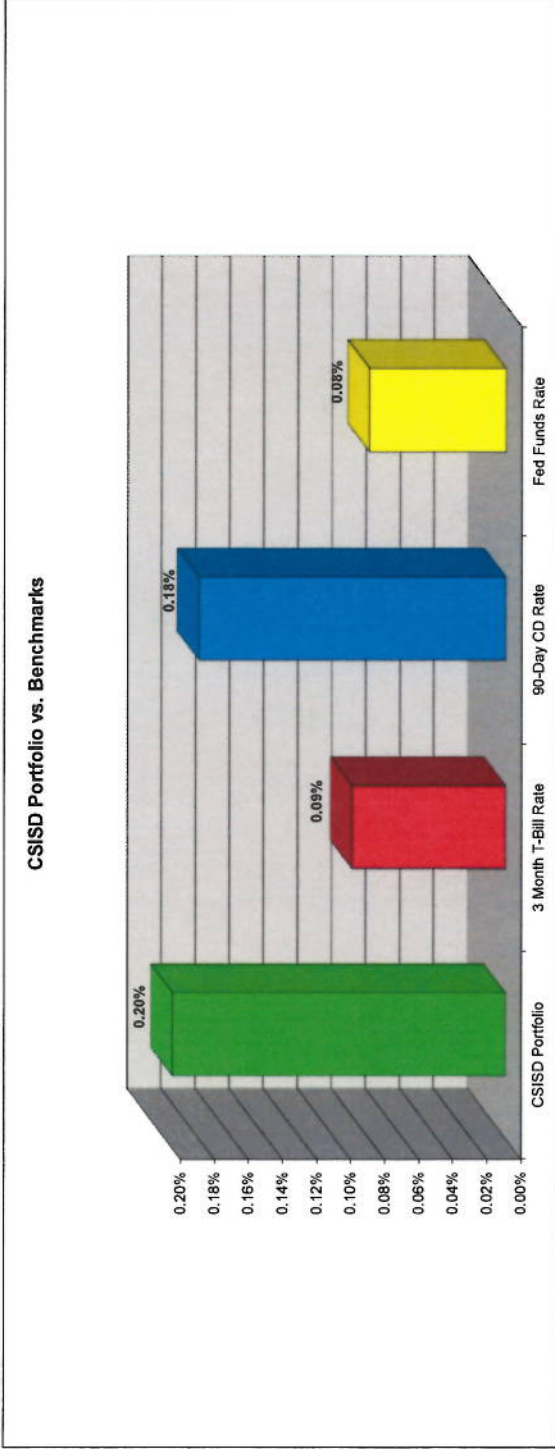
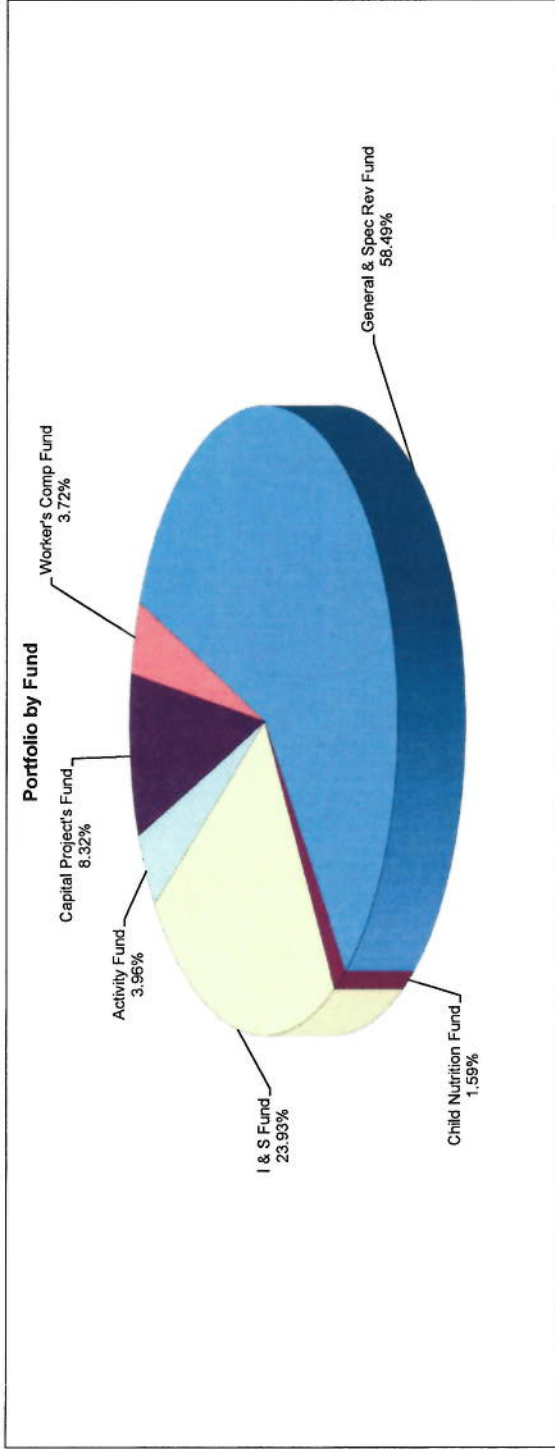
Tax Year:	2020	2019	2018	2017	2016	2015 & Prior	Total All Years
Tax Levy Beginning of Year	\$ 133,537,704	\$ 571,860	\$ 189,881	\$ 113,165	\$ 98,485	\$ 426,339	\$ 134,937,434
Changes & Adjustments for Year	(2,022)	(8,354)	(4,585)	(142,478)	(181)	0	(157,620)
Adjusted Tax Levy	\$ 133,535,682	\$ 563,505	\$ 185,296	\$ (29,313)	\$ 98,304	\$ 426,339	\$ 134,779,815
Tax Only Amount Paid	\$ 3,573,708	\$ 67,715	\$ 15,173	\$ (137,547)	\$ 1,149	\$ 1,368	\$ 3,521,567
Unpaid Tax	\$ 129,961,974	\$ 495,790	\$ 170,122.93	\$ 108,233.85	\$ 97,155.55	\$ 424,971	\$ 131,258,247
Tax Only Amount Paid	\$ 3,573,708	\$ 67,715	\$ 15,173	\$ (137,547)	\$ 1,149	\$ 1,368	\$ 3,521,567
Penalties & Interest Paid	29	16,511	6,104	1,766	651	1,554	26,616
Payments Retained by District	3,573,737	84,226	\$ 21,278	\$ (135,781)	\$ 1,800	\$ 2,922	\$ 3,548,183
Attorney Fees Collected	-	14,472	3,661	783	270	438	19,624
Property Tax Revenue Budgeted							
Total Payments Percentage							\$ 132,464,094 2.66%
Current Year Adjusted Levy							
Total Payments Percentage							\$ 133,535,682 2.64%

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
MONTHLY INVESTMENT REPORT
October 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%	13,064,165	710,007	3,515,426	1,770,004	690,593	1,661,704	\$21,411,890	21,411,890
Investment Pools:									
1	0.08%	2,309,349	-	1,193,837	-	-	-	3,503,185	3,503,185
1	0.15%	2,542,267	-	1,775,784	-	-	-	4,318,051	4,318,051
1	0.13%	1,125,794	1,061	1,160,414	-	-	976	2,288,245	2,288,245
1	0.23%	-	-	-	-	-	-	-	-
1	0.13%	2,548,255	-	1,023,627	-	1,008,788	-	4,580,670	4,580,670
1	0.18%	4,580,426	-	2,040,462	-	2,022,200	-	8,643,089	8,643,089
Time Deposits (CD's)									
Maturity									
Total Cash & Investments									
		\$26,170,256	\$711,068	\$10,709,551	\$1,770,004	\$3,721,570	\$1,662,680	\$44,745,130	\$44,745,130

Summary of Funds:		Weighted Avg. Mat.	
Operating Cash Accounts	Total	Percent of Portfolio	Weighted Avg. Mat.
Money Market / Pooled Funds	\$ 21,411,890	47.85%	1.00 Days
Time Deposits (CD's)	23,333,240	52.15%	1.00 Days
	-	0.00%	1.00 Days
CSISD Portfolio	\$ 44,745,130	100.00%	1.00 Days

CSISD Portfolio	
3 Month T-Bill Rate	0.090%
90-Day CD Rate	0.180%
Fed Funds Rate	0.080%



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

Location	Balance 09/01/20	Receipts	Expenses	Balance 10/31/20
A & M Consolidated High School	\$ 430,464.61	\$ 80,211.11	\$ 88,125.16	\$ 422,550.56
College View High School	34,006.48	2,753.00	916.87	35,842.61
College Station High School	355,663.00	27,853.06	53,733.60	329,782.46
College Station Middle School	62,765.07	14,015.74	2,016.69	74,764.12
A & M Middle School	114,683.57	11,029.80	7,403.47	118,309.90
Wellborn Middle School	16,722.31	20,006.01	13,940.77	22,787.55
South Knoll Elementary School	33,550.71	3,643.00	1,293.70	35,900.01
College Hills Elementary School	23,646.61	3,497.00	872.71	26,270.90
Southwood Valley Elementary School	12,082.10	2,722.00	1,040.41	13,763.69
Rock Prairie Elementary School	22,354.72	2,626.67	528.75	24,452.64
Pebble Creek Elementary School	53,826.99	5,885.98	7,206.65	52,506.32
Forest Ridge Elementary School	29,765.05	4,754.80	0.00	34,519.85
Creek View Elementary School	29,028.37	2,601.00	1,875.80	29,753.57
Greens Prairie Elementary School	74,847.15	6,660.75	2,217.90	79,290.00
Spring Creek Elementary School	15,151.01	12,838.44	6,777.00	21,212.45
River Bend Elementary School	4,075.89	9,991.54	0.00	14,067.43
Oakwood Intermediate School	48,770.74	4,355.70	1,042.96	52,083.48
Cypress Grove Intermediate School	49,613.57	4,645.35	993.50	53,265.42
Pecan Trail Intermediate School	39,967.19	2,785.85	3,468.04	39,285.00
Subtotal-Campus Funds	1,450,985.14	222,876.80	193,453.98	1,480,407.96
District-Wide Activity Fund	15,858.14	0.00	0.00	15,858.14
Barbara Bush Parent Center	47,488.55	0.00	0.00	47,488.55
Athletics	243,676.80	17,572.63	12,199.71	249,049.72
Grand Totals	\$ 1,758,008.63	\$ 240,449.43	\$ 205,653.69	\$ 1,792,804.37