

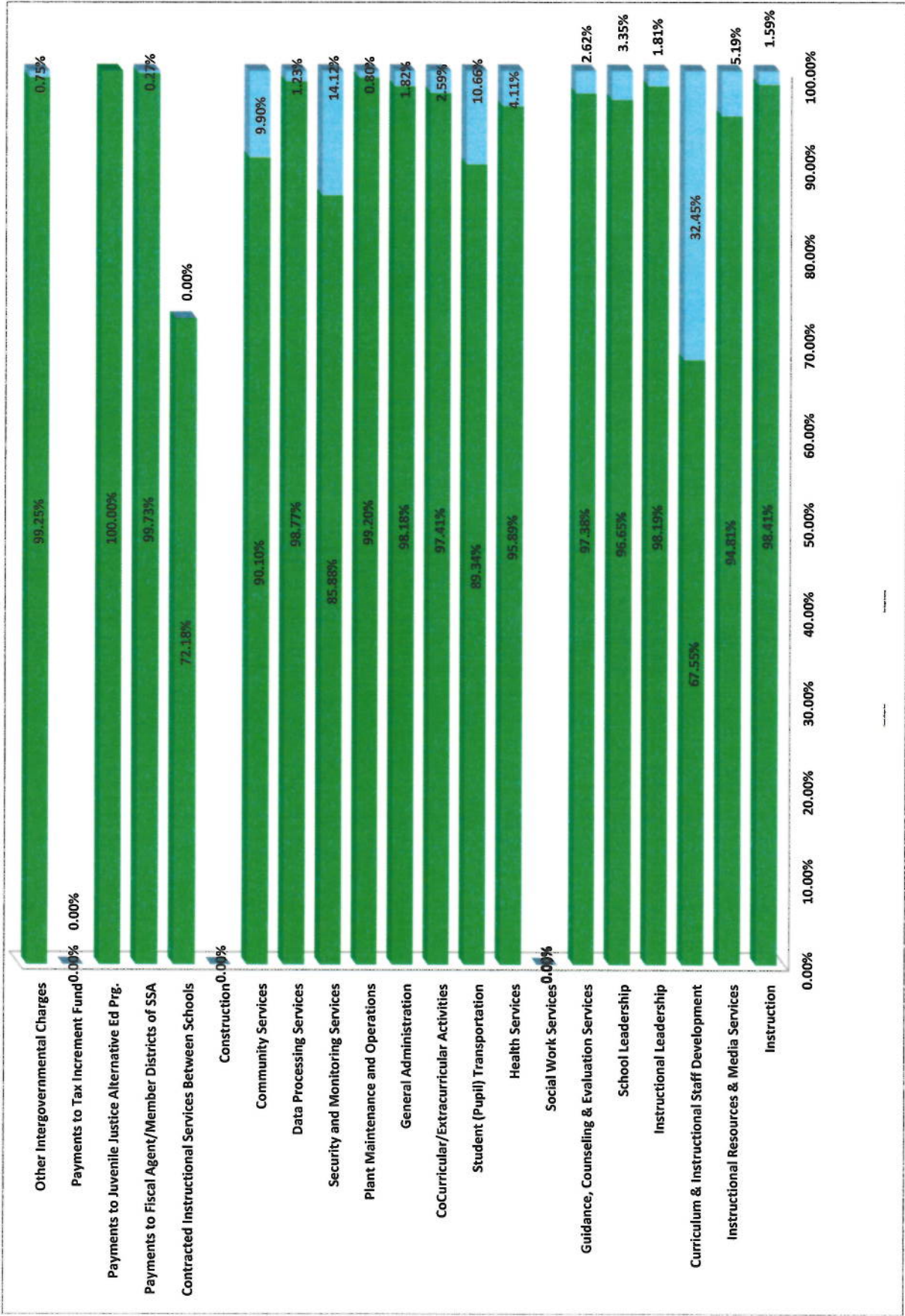
COLLEGE STATION ISD  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
August 31, 2020

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$42,338,303.88	393,544.84	\$10,128,659.64	\$52,860,508.36
Property Taxes	1,396,847.72	0.00	431,879.84	1,828,727.56
Allowance for Uncollectible Taxes (Credit)	(13,575.15)	0.00	(4,209.99)	(17,785.14)
Due from Other Governments	458,972.00	99,699.70	0.00	558,671.70
Due from Other Funds	1,836,155.55	345,562.92	0.00	2,181,718.47
Other Receivables	118,171.86	14.15	997.91	119,183.92
Deferred Expenditures	0.00	0.00	0.00	0.00
Prepaid Expenditures	20,000.00	0.00	0.00	20,000.00
Inventories	221,002.51	266,840.35	0.00	487,842.86
<b>Total Assets</b>	<b>\$46,375,878.37</b>	<b>\$1,105,661.96</b>	<b>\$10,557,327.40</b>	<b>\$58,038,867.73</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	2,417,939.74	\$97,655.64	\$0.00	\$2,515,595.38
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	739,540.39	0.00	739,540.39
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>\$8,623,576.89</b>	<b>\$837,196.03</b>	<b>\$0.00</b>	<b>\$9,460,772.92</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue-Property taxes	1,399,964.94	0.00	416,788.66	1,816,753.60
Unavailable Revenue-Other Resources	0.00	237,076.79	0.00	237,076.79
<b>Total Deferred Inflows of Resources</b>	<b>1,399,964.94</b>	<b>237,076.79</b>	<b>416,788.66</b>	<b>2,053,830.39</b>
<b>Fund Balances:</b>				
<b>Non-Spendable:</b>				
Investments in Inventory	\$221,002.51	266,840.35	\$0.00	487,842.86
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	(235,451.21)	0.00	(235,451.21)
Reported in the Debt Service Fund	0.00	0.00	10,140,538.74	10,140,538.74
<b>Committed:</b>				
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
<b>Unreserved and Undesignated:</b>				
Reported in the General Fund	21,611,334.03	0.00	0.00	21,611,334.03
<b>Total Fund Balances</b>	<b>36,352,336.54</b>	<b>31,389.14</b>	<b>10,140,538.74</b>	<b>46,524,264.42</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$46,375,878.37</b>	<b>\$1,105,661.96</b>	<b>\$10,557,327.40</b>	<b>\$58,038,867.73</b>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
SEPTEMBER 1 - AUGUST 31, 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	\$105,633,076.56	\$104,681,846.35	\$0.00	(\$951,230.21)
State Program Revenues	10,799,183.00	14,526,424.66	14,774,063.65	0.00	\$247,638.99
Federal Program Revenues	2,300,000.00	2,300,000.00	2,186,035.88	0.00	(\$113,964.12)
<b>Total Revenues</b>	<b>118,443,895.00</b>	<b>122,459,501.22</b>	<b>121,641,945.88</b>	<b>0.00</b>	<b>(817,555.34)</b>
<b>EXPENDITURES:</b>					
<b>Current:</b>					
Instruction	72,886,635.57	74,379,191.44	73,197,755.95	0.00	1,181,435.49
Instructional Resources & Media Services	970,807.98	976,755.93	926,076.42	0.00	50,679.51
Curriculum & Instructional Staff Development	954,058.70	882,442.10	596,104.22	0.00	286,337.88
Instructional Leadership	2,049,045.86	2,203,281.18	2,163,469.43	0.00	39,811.75
School Leadership	6,997,566.86	7,115,471.64	6,877,322.45	0.00	238,149.19
Guidance, Counseling & Evaluation Services	4,438,395.71	4,642,847.91	4,521,429.77	0.00	121,418.14
Social Work Services	0.00	0.00	0.00	0.00	0.00
Health Services	1,701,289.06	1,834,051.85	1,758,704.80	0.00	75,347.05
Student (Pupil) Transportation	4,332,615.88	4,271,167.09	3,815,819.39	0.00	455,347.70
School Nutrition	0.00	0.00	0.00	0.00	0.00
CoCurricular/Extracurricular Activities	5,068,320.82	5,230,725.99	5,095,445.36	0.00	135,280.63
General Administration	3,430,770.33	3,383,395.12	3,321,846.49	0.00	61,548.63
Plant Maintenance and Operations	13,797,907.52	13,873,184.93	13,762,086.68	0.00	111,098.25
Security and Monitoring Services	929,256.70	942,120.03	809,081.60	0.00	133,038.43
Data Processing Services	2,837,066.34	2,932,569.82	2,896,468.05	0.00	36,101.77
Community Services	154,371.34	157,958.25	142,326.94	0.00	15,631.31
Construction	0.00	0.00	0.00	0.00	0.00
Contracted Instructional Services Between Schools	0.00	1,230,279.00	888,040.00	0.00	342,239.00
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	1,250,575.27	0.00	9,424.73
<b>Total Expenditures</b>	<b>121,828,608.67</b>	<b>125,481,442.28</b>	<b>122,186,691.59</b>	<b>0.00</b>	<b>3,294,750.69</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,384,713.67)	(3,021,941.06)	(544,745.71)	0.00	2,477,195.35
<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	(950,000.00)	(940,563.00)	0.00	(9,437.00)
Transfer In	0.00	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>	<b>0.00</b>	<b>(950,000.00)</b>	<b>(940,563.00)</b>	<b>0.00</b>	<b>(9,437.00)</b>
<b>Net Change in Fund Balances</b>	<b>(3,384,713.67)</b>	<b>(3,971,941.06)</b>	<b>(1,485,308.71)</b>	<b>0.00</b>	<b>2,467,758.35</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>\$36,352,336.54</b>	<b>\$0.00</b>	<b>\$2,467,758.35</b>

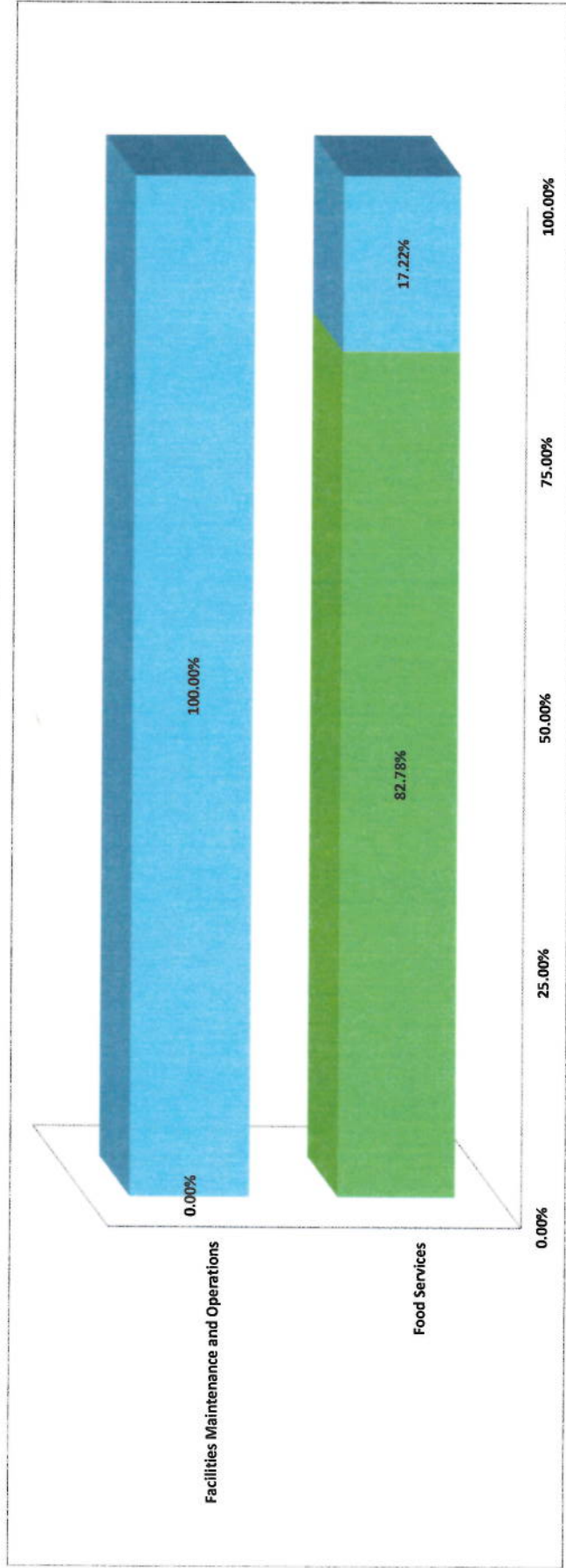
# General Fund Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM  
SEPTEMBER 1 - AUGUST 31, 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	\$1,801,844.93	\$0.00	(\$1,490,411.12)
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	3,267,751.86	0.00	(\$324,498.77)
Total Revenues	<u>6,914,506.68</u>	<u>6,914,506.68</u>	<u>5,097,458.52</u>	<u>0.00</u>	<u>(\$1,817,048.16)</u>
<b>EXPENDITURES:</b>					
Current:					
Food Services	6,822,876.68	6,822,876.68	5,647,652.66	62,355.45	1,112,868.57
Facilities Maintenance and Operations	91,630.00	91,630.00	0.00	0.00	91,630.00
Total Expenditures	<u>6,914,506.68</u>	<u>6,914,506.68</u>	<u>5,647,652.66</u>	<u>62,355.45</u>	<u>\$1,204,498.57</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>0.00</u>	<u>(550,194.14)</u>	<u>(62,355.45)</u>	<u>(550,194.14)</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>(550,194.14)</u>	<u>(62,355.45)</u>	<u>(550,194.14)</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>\$31,389.14</u>	<u>(\$62,355.45)</u>	<u>(\$550,194.14)</u>

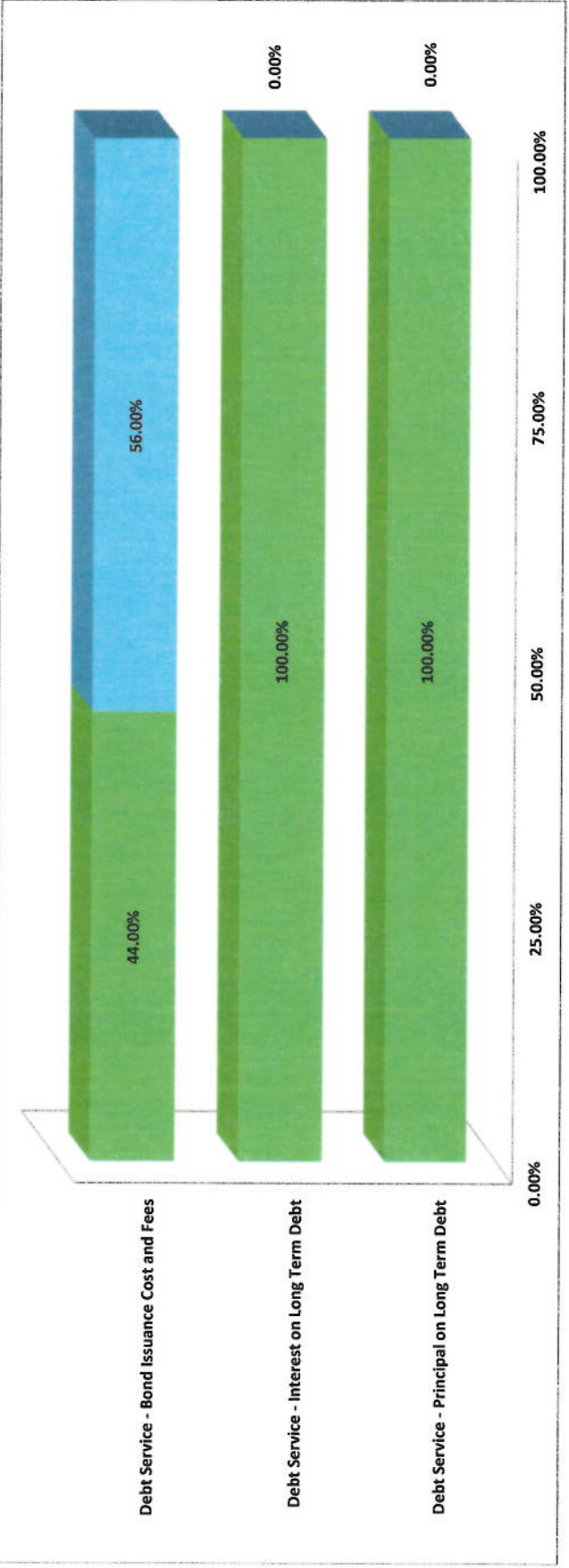
# Child Nutrition Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - DEBT SERVICE FUND  
SEPTEMBER 1 - AUGUST 31, 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	\$28,760,000.00	\$28,883,536.81	\$0.00	\$123,536.81
State Program Revenues	\$0.00	\$250,000.00	\$251,250.00	\$0.00	\$1,250.00
Total Revenues	<u>28,700,000.00</u>	<u>29,010,000.00</u>	<u>29,134,786.81</u>	<u>0.00</u>	<u>124,786.81</u>
<b>EXPENDITURES:</b>					
Debt Service:					
Debt Service - Principal on Long Term Debt	16,370,000.00	16,370,000.00	16,370,000.00	0.00	0.00
Debt Service - Interest on Long Term Debt	12,231,712.53	12,231,712.53	12,231,712.52	0.00	0.01
Debt Service - Bond Issuance Cost and Fees	10,000.00	10,000.00	4,400.00	0.00	5,600.00
Total Expenditures	<u>28,611,712.53</u>	<u>28,611,712.53</u>	<u>28,606,112.52</u>	<u>0.00</u>	<u>5,600.01</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>88,287.47</u>	<u>398,287.47</u>	<u>528,674.29</u>	<u>0.00</u>	<u>130,386.82</u>
<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	310,000.00	(306,531.34)	0.00	0.00
Total Other Financing Sources (Uses)	<u>0.00</u>	<u>310,000.00</u>	<u>(306,531.34)</u>	<u>0.00</u>	<u>0.00</u>
Net Change in Fund Balances	<u>88,287.47</u>	<u>708,287.47</u>	<u>222,142.95</u>	<u>0.00</u>	<u>130,386.82</u>
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>\$10,626,683.26</u>	<u>\$10,140,538.74</u>	<u>\$0.00</u>	<u>\$130,386.82</u>

# Debt Service Remaining Budget Analysis



COLLEGE STATION ISD  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
September 30, 2020

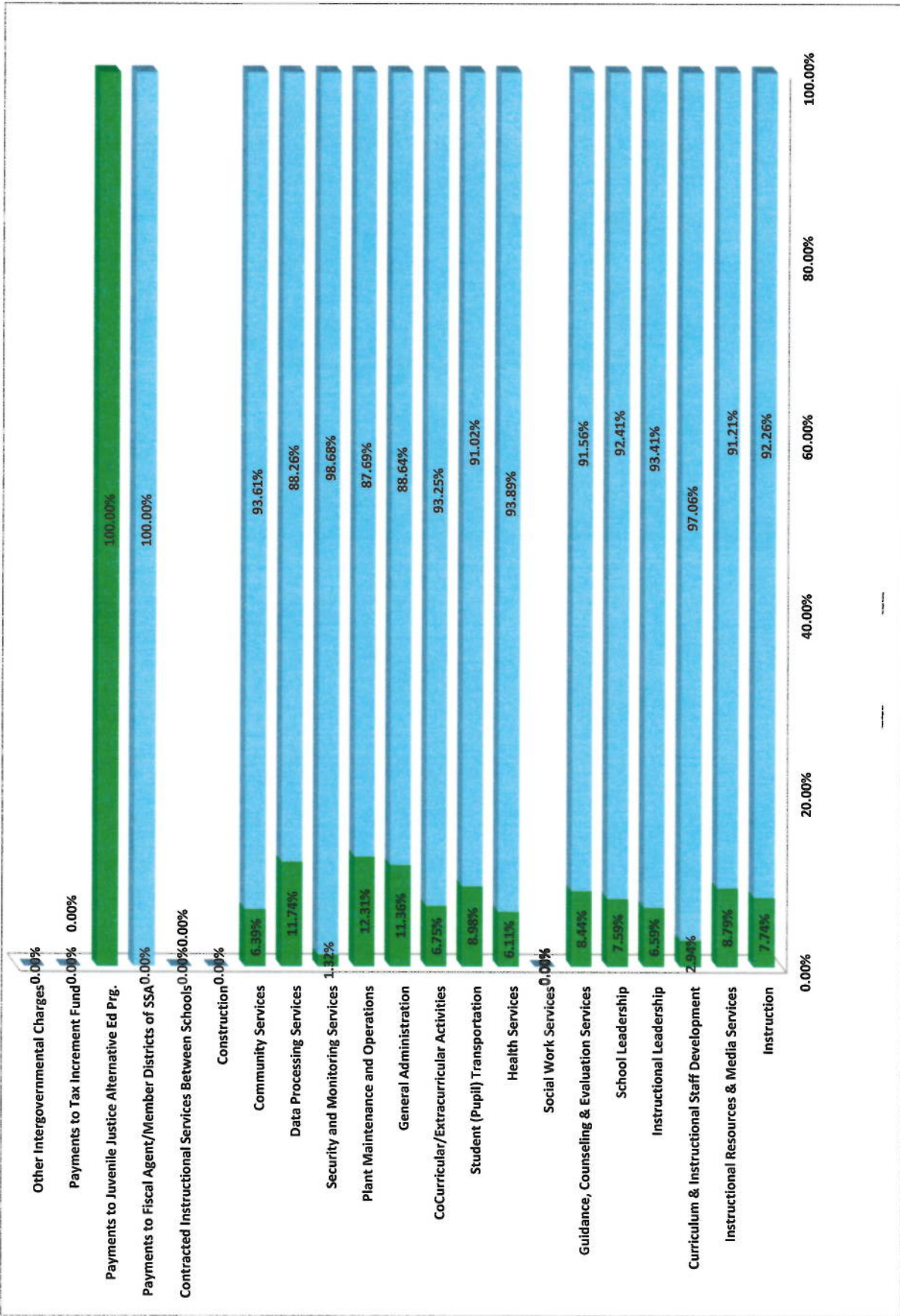
	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$32,049,504.85	453,582.88	\$10,154,081.26	\$42,657,168.99
Property Taxes	1,359,302.05	0.00	421,464.05	1,780,766.10
Allowance for Uncollectible Taxes (Credit)	(13,575.15)	0.00	(4,209.99)	(17,785.14)
Due from Other Governments	458,972.00	255,128.44	0.00	714,100.44
Due from Other Funds	1,194,596.98	345,562.92	0.00	1,540,159.90
Other Receivables	89,750.35	14.15	997.91	90,762.41
Deferred Expenditures	0.00	0.00	0.00	0.00
Prepaid Expenditures	20,000.00	0.00	0.00	20,000.00
Inventories	238,628.73	257,576.92	0.00	496,205.65
<b>Total Assets</b>	<b>\$35,397,179.81</b>	<b>\$1,311,865.31</b>	<b>\$10,572,333.23</b>	<b>\$47,281,378.35</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	914,508.94	\$0.00	\$0.00	\$914,508.94
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	1,015,506.34	0.00	1,015,506.34
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>\$7,120,146.09</b>	<b>\$1,015,506.34</b>	<b>\$0.00</b>	<b>\$8,135,652.43</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	\$238,628.73	257,576.92	\$0.00	496,205.65
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	38,782.05	0.00	38,782.05
Reported in the Debt Service Fund	0.00	0.00	10,155,544.57	10,155,544.57
<b>Committed:</b>				
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
<b>Unreserved and Undesignated:</b>				
Reported in the General Fund	12,174,465.05	0.00	0.00	12,174,465.05
<b>Total Fund Balances</b>	<b>26,933,093.78</b>	<b>296,358.97</b>	<b>10,155,544.57</b>	<b>37,384,997.32</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$35,397,179.81</b>	<b>\$1,311,865.31</b>	<b>\$10,572,333.23</b>	<b>\$47,281,378.35</b>



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
SEPTEMBER 1 - SEPTEMBER 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	\$105,566,712.00	\$105,566,712.00	\$127,613.90	\$0.00	(\$105,439,098.10)
State Program Revenues	15,216,734.00	15,216,734.00	1,098,317.00	0.00	(\$14,118,417.00)
Federal Program Revenues	2,300,000.00	2,300,000.00	47,839.85	0.00	(\$2,252,160.15)
<b>Total Revenues</b>	<b>123,083,446.00</b>	<b>123,083,446.00</b>	<b>1,273,770.75</b>	<b>0.00</b>	<b>(121,809,675.25)</b>
<b>EXPENDITURES:</b>					
<b>Current:</b>					
Instruction	75,195,467.79	75,195,467.79	5,820,788.98	237,331.07	69,137,347.74
Instructional Resources & Media Services	963,733.16	963,733.16	84,758.62	16,127.33	862,847.21
Curriculum & Instructional Staff Development	818,683.70	818,683.70	24,061.28	24,595.59	770,026.83
Instructional Leadership	2,559,327.69	2,559,327.69	168,714.49	10,957.28	2,379,655.92
School Leadership	6,994,031.56	6,994,031.56	530,558.92	20,619.26	6,442,853.38
Guidance, Counseling & Evaluation Services	4,733,119.65	4,733,119.65	399,499.81	6,409.87	4,327,209.97
Social Work Services	0.00	0.00	0.00	0.00	0.00
Health Services	1,759,674.66	1,759,674.66	107,599.57	14,795.30	1,637,279.79
Student (Pupil) Transportation	4,349,465.32	4,349,465.32	390,537.50	24,787.64	3,934,140.18
School Nutrition	0.00	0.00	0.00	0.00	0.00
CoCurricular/Extracurricular Activities	5,380,249.46	5,380,249.46	363,269.04	233,648.27	4,783,332.15
General Administration	3,488,810.07	3,488,810.07	396,439.14	49,818.03	3,042,552.90
Plant Maintenance and Operations	13,964,348.32	13,964,348.32	1,718,394.63	217,259.50	12,028,694.19
Security and Monitoring Services	966,232.33	966,232.33	12,788.12	28,000.00	925,444.21
Data Processing Services	2,993,427.41	2,993,427.41	351,465.48	50,501.73	2,591,460.20
Community Services	151,184.15	151,184.15	9,664.18	915.20	140,604.77
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	0.00	0.00	16,000.00
Payments to Tax Increment Fund	1,334,000.00	1,334,000.00	314,473.75	0.00	1,019,526.25
Other Intergovernmental Charges	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>	<b>125,772,755.27</b>	<b>125,772,755.27</b>	<b>10,693,013.51</b>	<b>935,766.07</b>	<b>114,143,975.69</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,689,309.27)	(2,689,309.27)	(9,419,242.76)	935,766.07	(7,665,699.56)
<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>(2,689,309.27)</b>	<b>(2,689,309.27)</b>	<b>(9,419,242.76)</b>	<b>935,766.07</b>	<b>(7,665,699.56)</b>
Fund Balance - September 1 (Beginning)	36,352,336.54	36,352,336.54	36,352,336.54	0.00	0.00
<b>Fund Balance</b>	<b>\$33,663,027.27</b>	<b>\$33,663,027.27</b>	<b>\$26,933,093.78</b>	<b>\$935,766.07</b>	<b>(\$7,665,699.56)</b>

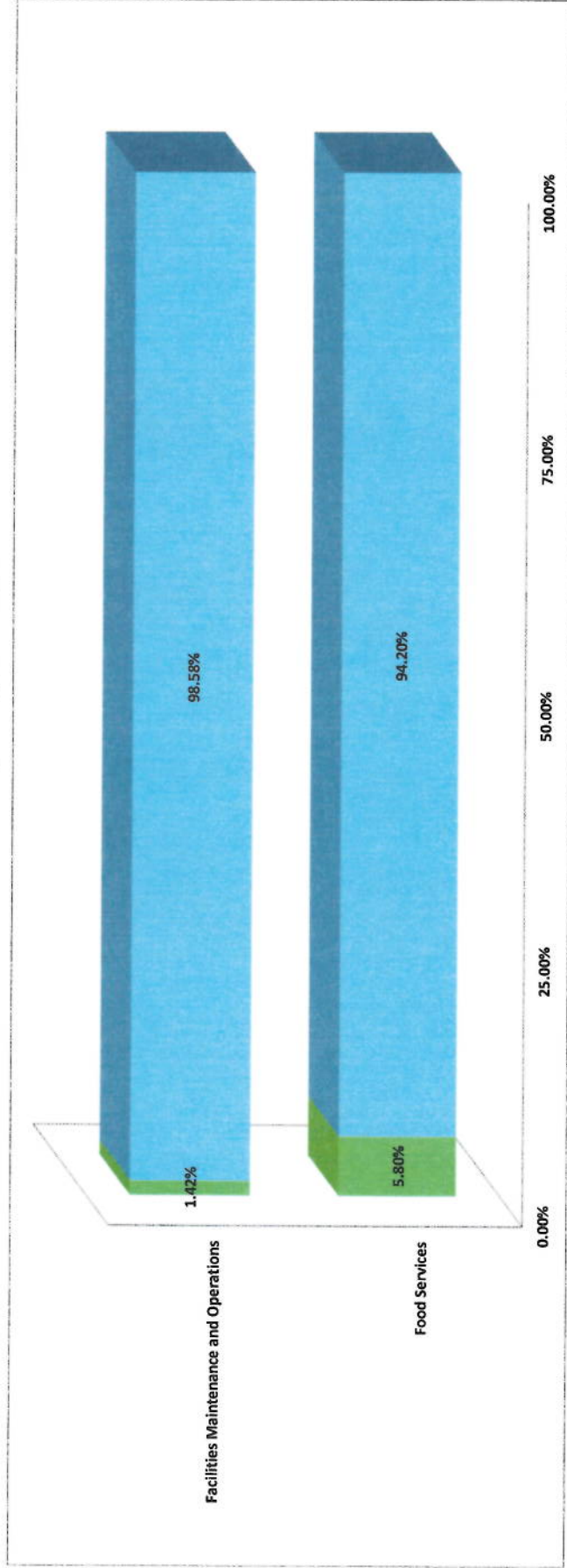
# General Fund Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM  
SEPTEMBER 1 - SEPTEMBER 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	\$2,943,946.00	\$2,943,946.00	\$420,920.32	\$0.00	(\$2,523,025.68)
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	255,128.44	0.00	(\$3,928,302.56)
Total Revenues	<u>7,157,377.00</u>	<u>7,157,377.00</u>	<u>676,048.76</u>	<u>0.00</u>	<u>(\$6,481,328.24)</u>
<b>EXPENDITURES:</b>					
Current:					
Food Services	7,062,531.00	7,062,531.00	409,734.38	45,813.89	6,606,982.73
Facilities Maintenance and Operations	94,846.00	94,846.00	1,344.55	0.00	93,501.45
Total Expenditures	<u>7,157,377.00</u>	<u>7,157,377.00</u>	<u>411,078.93</u>	<u>45,813.89</u>	<u>\$6,700,484.18</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>0.00</u>	<u>264,969.83</u>	<u>(45,813.89)</u>	<u>264,969.83</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>264,969.83</u>	<u>(45,813.89)</u>	<u>264,969.83</u>
Fund Balance - September 1 (Beginning)	<u>31,389.14</u>	<u>31,389.14</u>	<u>31,389.14</u>		<u>0.00</u>
Fund Balance	<u>\$31,389.14</u>	<u>\$31,389.14</u>	<u>\$296,358.97</u>	<u>(45,813.89)</u>	<u>\$264,969.83</u>

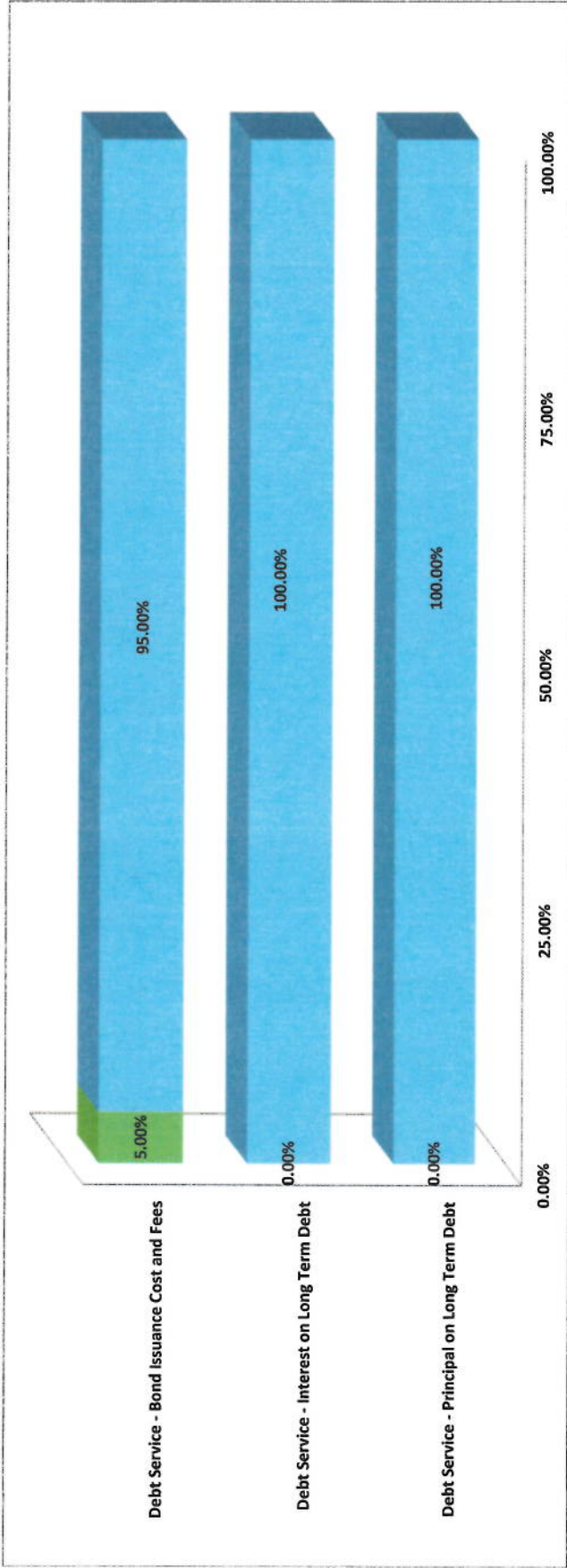
# Child Nutrition Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - DEBT SERVICE FUND  
SEPTEMBER 1 - SEPTEMBER 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	\$28,825,094.00	\$28,825,094.00	\$15,405.83	\$0.00	(\$28,809,688.17)
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>15,405.83</u>	<u>0.00</u>	<u>(29,035,688.17)</u>
<b>EXPENDITURES:</b>					
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	400.00	0.00	7,600.00
Total Expenditures	<u>29,051,094.00</u>	<u>29,739,712.53</u>	<u>400.00</u>	<u>0.00</u>	<u>29,739,312.53</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>(688,618.53)</u>	<u>15,005.83</u>	<u>0.00</u>	<u>703,624.36</u>
<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
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>15,005.83</u>	<u>0.00</u>	<u>703,624.36</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>\$10,155,544.57</u>	<u>\$0.00</u>	<u>\$703,624.36</u>

# Debt Service Remaining Budget Analysis



**College Station Independent School District  
Tax Collection Report  
As of September 30, 2020**

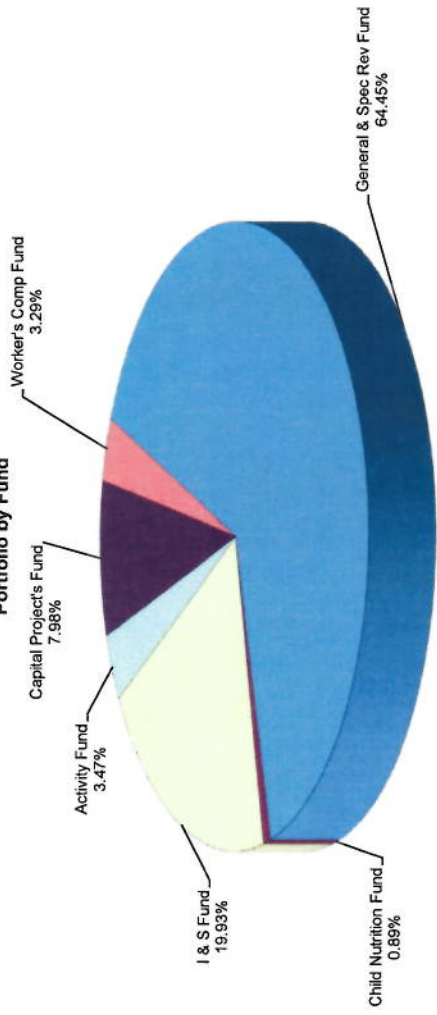
Tax Year:	2020	2019	2018	2017	2016	2015 & Prior	Total All Years
Tax Levy Beginning of Year	\$ 133,537,704	\$ 571,860	\$ 189,881	\$ 113,165	\$ 98,485	\$ 426,339	\$ 134,937,434
Changes & Adjustments for Year		(2,066)	(466)	-	-	0	(2,532)
<b>Adjusted Tax Levy</b>	<b>\$ 133,537,704</b>	<b>\$ 569,793</b>	<b>\$ 189,415</b>	<b>\$ 113,165</b>	<b>\$ 98,485</b>	<b>\$ 426,339</b>	<b>\$ 134,934,902</b>
Tax Only Amount Paid	\$ -	\$ 36,479	\$ 10,380	\$ 1,267	\$ 596	\$ 836	\$ 49,558
Percentage of Taxes Paid	0.00%	6.40%	5.48%	1.12%	0.61%	0.20%	0.04%
<b>Unpaid Tax</b>	<b>\$ 133,537,704</b>	<b>\$ 533,314</b>	<b>\$ 179,035.19</b>	<b>\$ 111,897.71</b>	<b>\$ 97,889.36</b>	<b>\$ 425,503</b>	<b>\$ 134,885,344</b>
<b>Tax Only Amount Paid</b>	<b>\$ -</b>	<b>\$ 36,479</b>	<b>\$ 10,380</b>	<b>\$ 1,267</b>	<b>\$ 596</b>	<b>\$ 836</b>	<b>\$ 49,558</b>
Penalties & Interest Paid	-	9,060	3,579	538	336	913	14,426
<b>Payments Retained by District</b>	<b>-</b>	<b>\$ 45,539</b>	<b>\$ 13,959</b>	<b>\$ 1,806</b>	<b>\$ 931</b>	<b>\$ 1,749</b>	<b>\$ 63,984</b>
Attorney Fees Collected	-	8,084	2,187	269	139	262	10,942
Property Tax Revenue Budgeted							
<b>Total Payments Percentage</b>							<b>\$ 132,464,094</b> <b>0.04%</b>
Current Year Adjusted Levy							
<b>Total Payments Percentage</b>							<b>\$ 133,537,704</b> <b>0.04%</b>

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

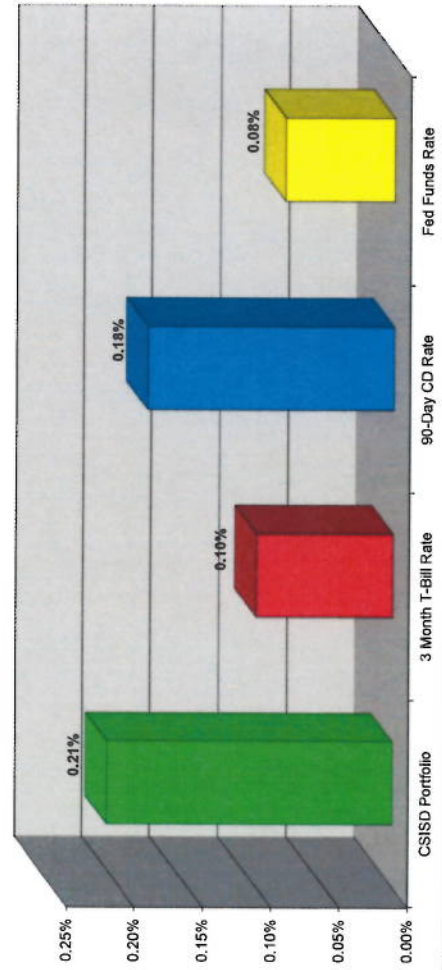
WAM	Eff. Yield	General & Spec Rev Fund	Child Nutrition Fund	I & S Fund	Activity Fund	Capital Project's Fund	Worker's Comp Fund	TOTAL	Fair Market Value
1	0.25%	13,734,644	451,884	2,961,222	1,766,467	1,037,666	1,673,733	\$21,825,616	21,825,616
<b>Investment Pools:</b>									
1	0.09%	5,309,189	-	1,193,754	-	-	-	6,502,943	6,502,943
1	0.21%	5,541,934	-	1,775,551	-	-	-	7,317,485	7,317,485
1	0.15%	1,125,666	1,061	1,160,283	-	-	976	2,287,986	2,287,986
1	0.26%	-	-	-	-	-	-	-	-
1	0.14%	2,547,976	-	1,023,515	-	1,008,677	-	4,580,168	4,580,168
1	0.25%	4,579,739	-	2,040,156	-	2,021,897	-	8,641,792	8,641,792
<b>Maturity</b>									
<b>Time Deposits (CD's)</b>									
		\$32,839,149	\$452,945	\$10,154,481	\$1,766,467	\$4,068,240	\$1,674,708	\$50,955,990	\$50,955,990
<b>Total Cash &amp; Investments</b>									
<b>Summary of Funds:</b>									
Operating Cash Accounts									
Money Market / Pooled Funds									
Time Deposits (CD's)									
<b>CSISD Portfolio</b>									
		Total	Percent of Portfolio	Weighted Avg. Yield	Weighted Avg. Mat.				
		\$ 21,825,616	42.44%	0.25%	Days				
		29,330,374	57.56%	0.18%	Days				
		-	0.00%	0.00%	Days				
		\$ 50,955,990	100.00%	0.21%	Days				
		3 Month T-Bill Rate		0.100%					
		90-Day CD Rate		0.180%					
		Fed Funds Rate		0.080%					
					FMV to Cost		100.00%		



**Portfolio by Fund**



**CSISD Portfolio vs. Benchmarks**



**College Station Independent School District**  
**Combined Statement of Revenues and Expenditures**  
**District Activity Funds**  
For the Period September 1, 2020 - September 30, 2020

Location	Balance 09/01/20	Receipts	Expenses	Balance 09/30/20
A & M Consolidated High School	\$ 430,464.61	\$ 62,798.00	\$ 65,699.29	\$ 427,563.32
College View High School	34,006.48	2,669.00	573.40	36,102.08
College Station High School	355,663.00	12,637.58	42,376.12	325,924.46
College Station Middle School	62,765.07	3,762.51	1,295.00	65,232.58
A & M Middle School	114,683.57	9,055.30	1,752.26	121,986.61
Wellborn Middle School	16,722.31	5,148.04	13,652.80	8,217.55
South Knoll Elementary School	33,550.71	3,633.00	211.80	36,971.91
College Hills Elementary School	23,646.61	2,997.00	792.25	25,851.36
Southwood Valley Elementary School	12,082.10	2,722.00	830.71	13,973.39
Rock Prairie Elementary School	22,354.72	2,610.67	414.75	24,550.64
Pebble Creek Elementary School	53,826.99	5,651.00	7,206.65	52,271.34
Forest Ridge Elementary School	29,765.05	4,254.25	0.00	34,019.30
Creek View Elementary School	29,028.37	2,601.00	954.60	30,674.77
Greens Prairie Elementary School	74,847.15	2,914.11	1,155.00	76,606.26
Spring Creek Elementary School	15,151.01	12,047.12	6,528.00	20,670.13
River Bend Elementary School	4,075.89	1,540.00	0.00	5,615.89
Oakwood Intermediate School	48,770.74	3,198.00	404.21	51,564.53
Cypress Grove Intermediate School	49,613.57	4,500.00	96.65	54,016.92
Pecan Trail Intermediate School	39,967.19	2,648.00	2,249.07	40,366.12
<b>Subtotal-Campus Funds</b>	<b>1,450,985.14</b>	<b>147,386.58</b>	<b>146,192.56</b>	<b>1,452,179.16</b>
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	11,125.63	1,741.25	253,061.18
<b>Grand Totals</b>	<b>\$ 1,758,008.63</b>	<b>\$ 158,512.21</b>	<b>\$ 147,933.81</b>	<b>\$ 1,768,587.03</b>