

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
BUDGET AMENDMENT 2020-2021
August 17, 2021

	Original Budget	Amended Budget	Operating Amendment Increase/Decrease	New Amended Budget	ESSER II Adjustments	Final Amended Budget	Reference Notes
REVENUES:							
Total Local and Intermediate Sources	105,666,712	106,426,712	-	106,426,712	-	106,426,712	
State Program Revenues	15,216,734	15,216,734	2,045,000	17,261,734	-	17,261,734	(1), (7)
Federal Program Revenues	2,300,000	2,300,000	-	2,300,000	350,000	2,650,000	(2)
Total Revenues	123,083,446	123,943,446	2,045,000	125,988,446	350,000	126,338,446	
EXPENDITURES:							
Current:							
11 Instruction	75,195,468	75,397,939	120,627	75,518,566	(773,000)	74,745,566	(3), (4), (7)
12 Instructional Resources & Media Services	963,733	1,169,722	-	1,169,722	-	1,169,722	
13 Curriculum & Instructional Staff Development	818,684	748,278	(20,911)	727,367	-	727,367	(7)
21 Instructional Leadership	2,559,328	2,303,558	5,090	2,308,648	(178,000)	2,130,648	(4), (7)
23 School Leadership	6,994,032	6,992,536	50,967	7,043,503	-	7,043,503	(7)
31 Guidance, Counseling & Evaluation Services	4,733,120	4,853,217	(120,000)	4,733,217	-	4,733,217	(3), (7)
32 Social Work Services	-	-	-	-	-	-	
33 Health Services	1,759,675	1,761,324	10,000	1,771,324	-	1,771,324	(3), (7)
34 Student (Pupil) Transportation	4,349,465	4,284,465	(250,000)	4,034,465	-	4,034,465	(3)
35 School Nutrition	-	-	-	-	-	-	
36 Co-Curricular/Extracurricular Activities	5,380,249	5,172,595	(200,000)	4,972,595	-	4,972,595	(3), (7)
41 General Administration	3,468,810	3,528,215	100,000	3,628,215	-	3,628,215	(3), (7)
51 Plant Maintenance and Operations	13,964,348	14,106,943	750,000	14,856,943	(307,000)	14,549,943	(3), (4)
52 Security and Monitoring Services	966,232	953,225	1,773	954,998	-	954,998	(7)
53 Data Processing Services	2,993,427	3,030,927	5,000	3,035,927	(178,500)	2,859,427	(3), (4)
61 Community Services	151,184	150,434	(500)	149,934	-	149,934	(7)
81 Construction	-	-	-	-	-	-	
91 Contracted Instructional Services Between Schools	-	-	1,900,000	1,900,000	1,950,000	3,850,000	(5)
93 Payments to Fiscal Agent/Member Districts of SSA	105,000	139,000	-	139,000	-	139,000	
95 Payments to Juvenile Justice Alternative Ed Prg.	16,000	16,000	-	16,000	-	16,000	
97 Payments to Tax Increment Fund	-	-	-	-	-	-	
99 Intergovernmental Charges	1,334,000	1,164,000	-	1,164,000	-	1,164,000	
Total Expenditures	125,772,755	125,772,376	2,352,046	128,124,424	515,500	128,639,924	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,689,309)	(1,828,932)	(307,046)	(2,135,978)	(165,500)	(2,301,478)	
OTHER FINANCING SOURCES (USES):							
Capital Leases	-	-	-	-	-	-	
Other Sources	-	-	565,000	565,000	-	565,000	(6)
Transfer In	-	-	-	-	-	-	
Other (Uses)	-	(863,255)	(20,000)	(883,255)	-	(883,255)	(7)
Total Other Financing Sources (Uses)	-	(863,255)	545,000	(318,255)	-	(318,255)	
Net Change in Fund Balances	(2,689,309)	(2,692,187)	237,954	(2,454,233)	(165,500)	(2,619,733)	
Fund Balance - September 1 (Beginning)	36,130,171	36,130,171	-	36,130,171	-	36,130,171	
Fund Balance	33,440,862	33,437,984	33,675,938	33,675,938	33,675,938	33,510,438	

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| (1) | Amend Available School Fund revenue for change in per capita rate |
| (2) | Amend federal revenue to allow for indirect costs |
| (3) | Function amendments to align with current operations |
| (4) | Amendment reclassifying expenditures for PPRP |
| (5) | Amendment for recapture created by per capita rate change as well as ESSER II supplanting of state funding |
| (6) | Amendment for insurance recoveries from winter storm and hail |
| (7) | Amend to cover additional expenses by function |

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION SERVICES
BUDGET AMENDMENT 2020-2021
AUGUST 17, 2021

	Original Budget	Amended Budget	Increase (Decrease)	New Amended Budget	Reference Notes
REVENUES:					
Total Local and Intermediate Sources	\$2,943,946	\$2,943,946		\$2,943,946	
State Program Revenues	\$30,000	\$30,000		\$30,000	
Federal Program Revenues	\$4,183,431	\$4,183,431		\$4,183,431	
Total Revenues	\$7,157,377	\$7,157,377	\$0	\$7,157,377	
EXPENDITURES:					
Current:					
Food Services	\$7,062,531	\$7,062,531		\$7,062,531	
Facilities Maintenance and Operations	\$94,846	\$94,846		\$94,846	
Total Expenditures	\$7,157,377	\$7,157,377	\$0	\$7,157,377	
OTHER FINANCING SOURCES (USES):					
Transfer In from General Fund	\$0	\$0	\$0	\$0	
Net Change in Fund Balances	\$0	\$0	\$0	\$0	
Fund Balance - September 1 (Beginning)	\$31,389	\$31,389		\$31,389	
Fund Balance	\$31,389	\$31,389	\$0	\$31,389	

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE
BUDGET AMENDMENT 2020-2021
AUGUST 17, 2021

	Original Budget	Amended Budget	Increase (Decrease)	New Amended Budget	Reference Notes
REVENUES:					
Total Local and Intermediate Sources	\$28,825,094	\$28,955,094		\$28,955,094	
State Program Revenues	\$226,000	\$226,000		\$226,000	
Total Revenues	\$29,051,094	\$29,181,094	\$0	\$29,181,094	(1)
EXPENDITURES:					
Current:					
Debt Services - Principal on long-term debt	\$17,500,000	\$17,500,000		\$17,500,000	
Debt Services - Interest on long-term debt	\$11,543,094	\$11,543,094		\$11,543,094	
Debt Service - Bond Issuance Cost and Fees	\$8,000	\$170,432		\$170,432	
Contracted Instructional Services Between Schools					
Payments to Tax Increment Fund					
Total Expenditures	\$29,051,094	\$29,213,526	\$0	\$29,213,526	
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$0	-\$32,432	\$0	-\$32,432	
OTHER FINANCING SOURCES (USES):					
Capital Related Debt Issued (Regular Bonds)	\$0	\$10,930,000		\$10,930,000	
Premium or Discount on Issuance of Bonds	\$0	\$1,152,728		\$1,152,728	
Capital Debt Refund	\$0	\$0		\$0	
Other (Uses)	\$0	-\$12,050,296		-\$12,050,296	(1)
Total Other Financing Sources (Uses)	\$0	\$32,432	\$0	\$32,432	
Net Change in Fund Balances	\$0	\$0	\$0	\$0	
Fund Balance - September 1 (Beginning)	\$10,140,539	\$10,140,539		\$10,140,539	
Fund Balance	\$10,140,539	\$10,140,539	\$0	\$10,140,539	

(1) Move Agreed Judgments to appropriate account