

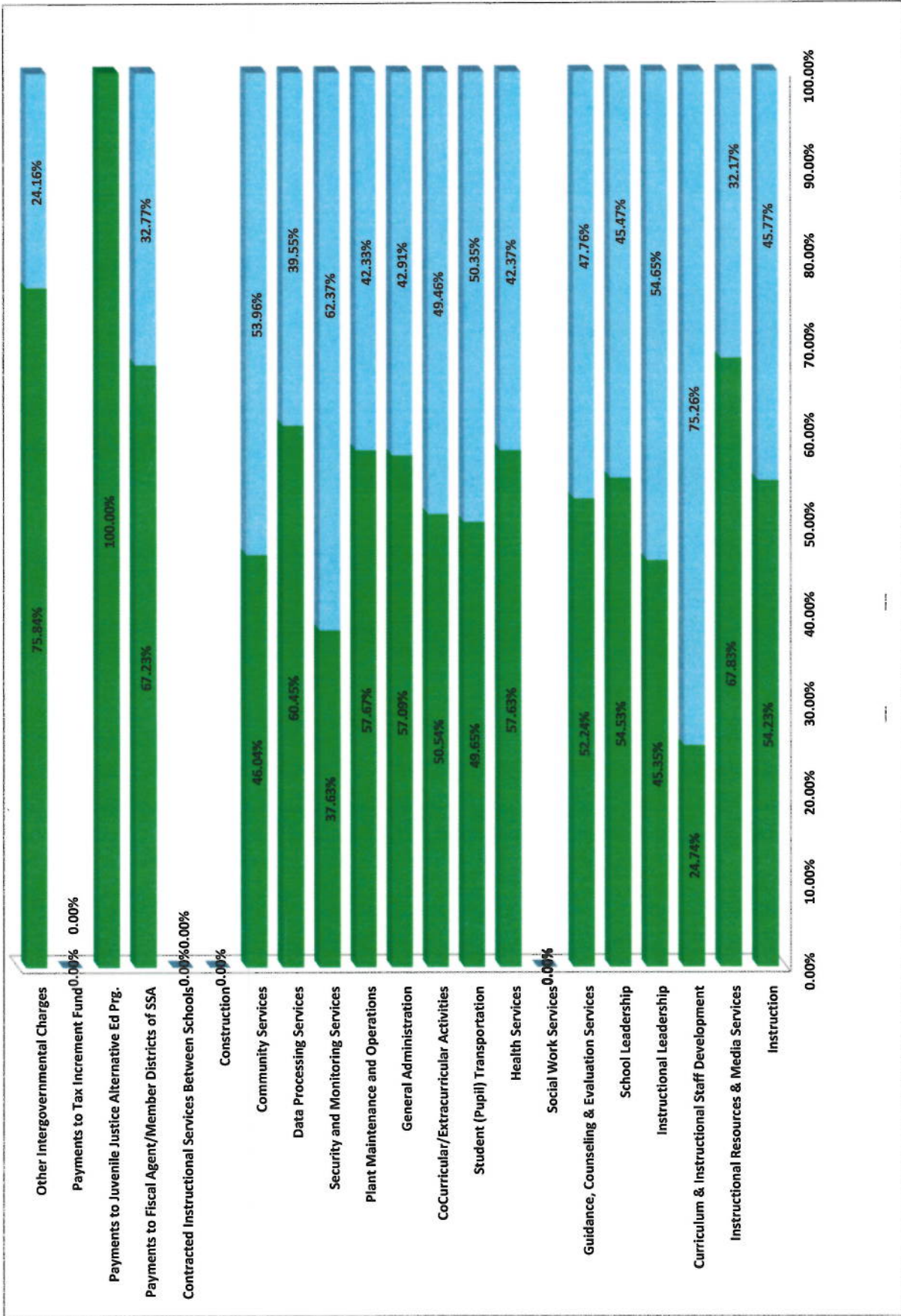
COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
March 31, 2021

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 74,886,728	\$ 829,803	\$ 30,440,925	\$ 106,157,456
Property Taxes	1,109,342	-	322,030	1,431,371
Allowance for Uncollectible Taxes (Credit)	(11,093)	-	(3,220)	(14,314)
Due from Other Governments	326,698	705,058	-	1,031,756
Due from Other Funds	1,241,726	-	-	1,241,726
Other Receivables	3,068	-	-	3,068
Deferred Expenditures	-	-	-	-
Prepaid Expenditures	20,000	-	-	20,000
Inventories	230,366	245,500	-	475,866
Total Assets	\$ 77,806,834	\$ 1,780,361	\$ 30,759,735	\$ 110,346,929
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 912,064	\$ -	\$ -	\$ 912,064
Interest Payable-Current	-	-	-	-
Payroll Deductions and Withholdings Payable	32,573	-	-	32,573
Accrued Wages Payable	6,205,637	-	-	6,205,637
Due to Other Funds	-	1,061,728	-	1,061,728
Due to Other Governments	300,433	-	-	300,433
Unearned Revenues	-	-	-	-
Total Liabilities	\$ 7,450,708	\$ 1,061,728	\$ -	\$ 8,512,435
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue-Property taxes	1,098,248	-	318,809	1,417,058
Unavailable Revenue-Other Resources	-	-	-	-
Total Deferred Inflows of Resources	\$ 1,098,248	\$ -	\$ 318,809	\$ 1,417,058
Fund Balances:				
Non-Spendable:				
Investments in Inventory	\$ 230,366	\$ 245,500	\$ -	\$ 475,866
Prepaid Items	20,000	-	-	20,000
Outstanding Encumbrances	-	-	-	-
Restricted:				
Reported in the Food Service Fund	-	473,133	-	473,133
Reported in the Debt Service Fund	-	-	30,440,925	30,440,925
Committed:				
Construction	8,000,000	-	-	8,000,000
Self Insurance	-	-	-	-
Other Land	4,000,000	-	-	4,000,000
Assigned Other	2,500,000	-	-	2,500,000
Unreserved and Undesignated:				
Reported in the General Fund	54,507,512	-	-	54,507,512
Total Fund Balances	\$ 69,257,878	\$ 718,633	\$ 30,440,925	\$ 100,417,436
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 77,806,834	\$ 1,780,361	\$ 30,759,735	\$ 110,346,930

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1 - MARCH 31, 2021

	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	\$ 105,566,712	\$ 95,280,942	\$ -	\$ (10,285,770)
State Program Revenues	15,216,734	15,216,734	4,335,120	-	(10,881,614)
Federal Program Revenues	2,300,000	2,300,000	1,756,689	-	(543,311)
Total Revenues	\$ 123,083,446	\$ 123,083,446	\$ 101,372,751	\$ -	\$ (21,710,695)
EXPENDITURES:					
Current:					
Instruction	\$ 75,195,468	\$ 75,200,538	\$ 40,784,648	\$ 171,681	\$ 34,244,209
Instructional Resources & Media Services	963,733	966,233	655,363	24,025	286,845
Curriculum & Instructional Staff Development	818,684	825,839	204,335	15,731	605,772
Instructional Leadership	2,559,328	2,563,428	1,162,567	8,494	1,392,367
School Leadership	6,994,032	6,981,532	3,807,315	6,048	3,168,170
Guidance, Counseling & Evaluation Services	4,733,120	4,745,099	2,478,841	19,107	2,247,151
Social Work Services	-	-	-	-	-
Health Services	1,759,675	1,759,675	1,014,176	2,715	742,784
Student (Pupil) Transportation	4,349,465	4,349,465	2,159,539	2,878	2,187,048
School Nutrition	-	-	-	-	-
CoCurricular/Extracurricular Activities	5,380,249	5,371,944	2,714,937	184,036	2,472,971
General Administration	3,488,810	3,488,810	1,991,588	18,732	1,478,490
Plant Maintenance and Operations	13,964,348	14,134,348	8,151,291	280,044	5,703,014
Security and Monitoring Services	966,232	961,232	361,748	-	599,484
Data Processing Services	2,993,427	2,988,427	1,806,576	35,831	1,146,021
Community Services	151,184	151,184	89,599	-	81,585
Construction	-	-	-	-	-
Contracted Instructional Services Between Schools	-	-	-	-	-
Payments to Fiscal Agent/Member Districts of SSA	105,000	105,000	70,592	-	34,408
Payments to Juvenile Justice Alternative Ed Prg	16,000	16,000	3,068	-	12,932
Payments to Tax Increment Fund	-	-	-	-	-
Other Intergovernmental Charges	1,334,000	1,164,000	882,833	278,254	2,913
Total Expenditures	\$ 125,772,755	\$ 125,772,755	\$ 68,319,015	\$ 1,047,576	\$ 56,406,165
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (2,689,309)	\$ (2,689,309)	\$ 33,053,736	\$ (1,047,576)	\$ (34,695,470)
OTHER FINANCING SOURCES (USES):					
Sale of Real and Personal Property	-	-	-	-	-
Capital Leases	-	-	-	-	-
Tax Refund (Uses)	-	-	-	-	-
Transfer In	-	-	73,971	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 73,971	\$ -	\$ -
Net Change in Fund Balances	\$ (2,689,309)	\$ (2,689,309)	\$ 33,127,707	\$ (1,047,576)	\$ (34,695,470)
Fund Balance - September 1 (Beginning)	\$ 36,130,171	\$ 36,130,171	\$ 36,130,171	\$ -	\$ -
Fund Balance	\$ 33,440,862	\$ 33,440,862	\$ 69,257,878	\$ (1,047,576)	\$ (34,695,470)

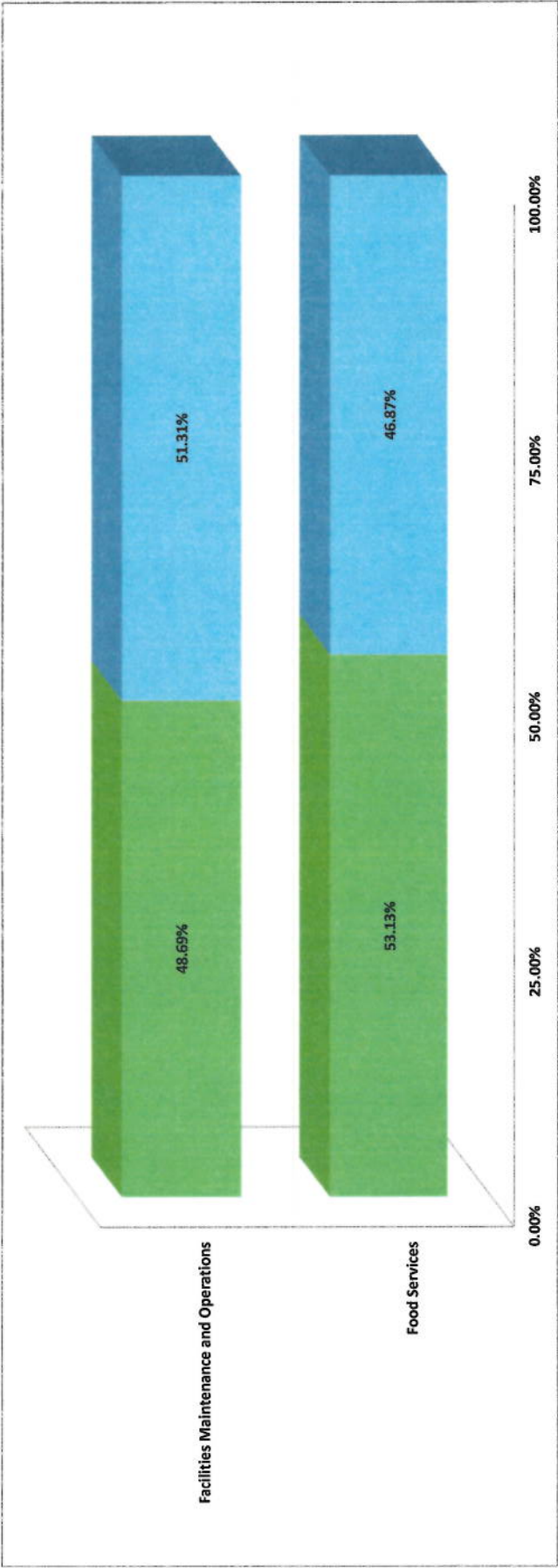
General Fund Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - MARCH 31, 2021

	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	\$ 2,943,946	\$ 1,039,313	\$ -	\$ (1,904,633)
State Program Revenues	30,000	30,000	-	-	(30,000)
Federal Program Revenues	4,183,431	4,183,431	3,446,717	-	(736,714)
Total Revenues	\$ 7,157,377	\$ 7,157,377	\$ 4,486,030	\$ -	\$ (2,671,347)
EXPENDITURES:					
Current:					
Food Services	\$ 7,062,531	\$ 7,062,531	\$ 3,752,602	\$ 2,655	\$ 3,307,274
Facilities Maintenance and Operations	94,846	94,846	46,184	-	48,662
Total Expenditures	\$ 7,157,377	\$ 7,157,377	\$ 3,798,786	\$ 2,655	\$ 3,355,936
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ 687,244	\$ (2,655)	\$ 687,244
OTHER FINANCING SOURCES (USES):					
Transfer In	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ -	\$ -	\$ 687,244	\$ (2,655)	\$ 687,244
Fund Balance - September 1 (Beginning)	\$ 31,389	\$ 31,389	\$ 31,389		\$ -
Fund Balance	\$ 31,389	\$ 31,389	\$ 718,633	\$ (2,655)	\$ 687,244

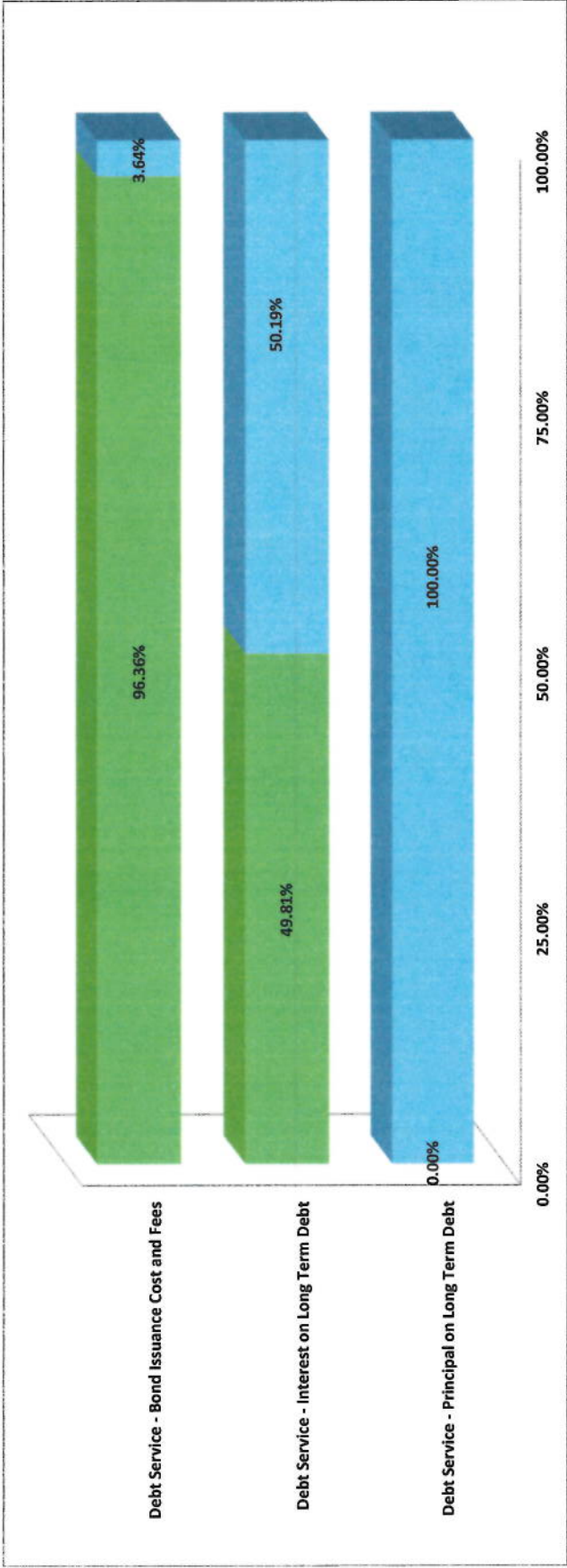
Child Nutrition Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - MARCH 31, 2021

	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	\$ 28,825,094	\$ 25,840,663	\$ -	\$ (2,984,431)
State Program Revenues	226,000	226,000	211,206	-	(14,794)
Total Revenues	\$ 29,051,094	\$ 29,051,094	\$ 26,051,869	\$ -	\$ (2,999,225)
EXPENDITURES:					
Debt Service:					
Debt Service - Principal on Long Term Debt	\$ 17,500,000	\$ 17,500,000	\$ -	\$ -	\$ 17,500,000
Debt Service - Interest on Long Term Debt	11,543,094	11,543,094	5,749,683	-	5,793,411
Debt Service - Bond Issuance Cost and Fees	8,000	170,432	164,232	500	6,200
Total Expenditures	\$ 29,051,094	\$ 29,213,526	\$ 5,913,914	\$ 500	\$ 23,299,611
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ (162,432)	\$ 20,137,955	\$ (500)	\$ 20,300,387
OTHER FINANCING SOURCES (USES):					
Capital Related Debt Issued (Regular Bonds)	\$ -	\$ (10,930,000)	\$ (10,930,000)	\$ -	\$ -
Premium or Discount on Issuance of Bonds	-	(1,152,728)	(1,152,728)	-	-
Capital Debt Refund	-	-	-	-	-
Other(Uses)	-	11,920,296	11,920,296	-	-
Total Other Financing Sources (Uses)	\$ -	\$ (162,432)	\$ (162,432)	\$ -	\$ -
Net Change in Fund Balances	\$ -	\$ -	\$ 20,300,387	\$ (500)	\$ 20,300,387
Fund Balance - September 1 (Beginning)	\$ 10,140,539	\$ 10,140,539	\$ 10,140,539	\$ -	\$ -
Fund Balance	\$ 10,140,539	\$ 10,140,539	\$ 30,440,925	\$ (500)	\$ 20,300,387

Debt Service Remaining Budget Analysis



**College Station Independent School District
 Combined Statement of Revenues and Expenditures
 District Activity Funds**

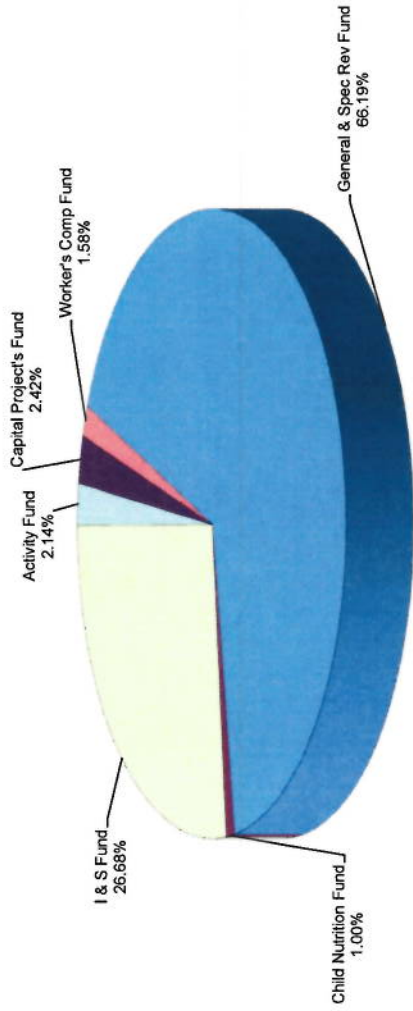
For the Period September 1, 2020 -MARCH 31, 2021

Location	Balance 09/01/20	Receipts	Expenses	Balance 03/31/21
A & M Consolidated High School	\$ 430,465	\$ 173,937	\$ 82,791	\$ 521,611
College View High School	34,006	6,793	5,837	34,962
College Station High School	355,663	161,240	65,313	451,590
College Station Middle School	62,765	11,915	5,185	69,495
A & M Middle School	114,684	23,004	25,035	112,653
Wellborn Middle School	16,722	28,183	23,482	21,423
South Knoll Elementary School	33,551	11,692	11,149	34,094
College Hills Elementary School	23,647	10,813	8,939	25,521
Southwood Valley Elementary School	12,082	23,917	3,959	32,040
Rock Prairie Elementary School	22,355	11,210	10,726	22,839
Pebble Creek Elementary School	53,827	18,421	15,552	56,696
Forest Ridge Elementary School	29,765	15,962	2,956	42,771
Creek View Elementary School	29,028	15,619	7,468	37,179
Greens Prairie Elementary School	74,847	15,341	10,355	79,833
Spring Creek Elementary School	15,151	20,086	6,458	28,779
River Bend Elementary School	4,076	16,295	14,257	6,114
Oakwood Intermediate School	48,771	10,461	8,296	50,936
Cypress Grove Intermediate School	49,614	9,848	9,655	49,807
Pecan Trail Intermediate School	39,967	11,775	11,518	40,224
Subtotal-Campus Funds	\$ 1,450,985	\$ 596,512	\$ 328,931	\$ 1,718,566
District-Wide Activity Fund	\$ 15,858	\$ -	\$ 26	\$ 15,832
Barbara Bush Parent Center	47,489	-	-	47,489
Athletics	243,677	48,168	73,895	217,950
Grand Totals	\$ 1,758,009	\$ 644,680	\$ 402,852	\$ 1,999,837

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
MONTHLY INVESTMENT REPORT
March 31, 2021

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%	36,976,225	1,141,604	24,473,575	2,434,898	2,754,803	1,799,920	\$69,560,025	69,560,025																										
		Investment Pools:																																	
1	0.01%	4,809,886	-	1,044,053	-	-	-	5,853,939	5,853,939																										
1	0.00%	7,044,231	-	1,426,509	-	-	-	8,470,740	8,470,740																										
1	0.02%	7,001,599	1,061	1,010,734	-	-	976	8,014,370	8,014,370																										
1	0.09%	-	-	-	-	-	-	-	-																										
1	0.04%	6,049,376	-	823,909	-	-	-	6,873,285	6,873,285																										
1	0.11%	13,584,789	-	1,641,397	-	-	-	15,226,186	15,226,186																										
Maturity																																			
Time Deposits (CD's)																																			
		\$75,466,106	\$1,142,665	\$30,420,177	\$2,434,898	\$2,754,803	\$1,799,896	\$114,018,545	\$114,018,545																										
Total Cash & Investments																																			
<p>Summary of Funds:</p> <table> <tr> <td>Operating Cash Accounts</td> <td>Total</td> <td>Percent of Portfolio</td> <td>Weighted Avg. Yield</td> </tr> <tr> <td>Money Market / Pooled Funds</td> <td>\$ 69,560,025</td> <td>61.03%</td> <td>0.25%</td> </tr> <tr> <td>Time Deposits (CD's)</td> <td>44,438,520</td> <td>38.97%</td> <td>0.05%</td> </tr> <tr> <td></td> <td>-</td> <td>0.00%</td> <td>0.00%</td> </tr> <tr> <td>CSISD Portfolio</td> <td>\$ 114,018,545</td> <td>100.00%</td> <td>0.17%</td> </tr> </table> <table> <tr> <td>3 Month T-Bill Rate</td> <td>0.020%</td> </tr> <tr> <td>90-Day CD Rate</td> <td>0.160%</td> </tr> <tr> <td>Fed Funds Rate</td> <td>0.070%</td> </tr> </table>										Operating Cash Accounts	Total	Percent of Portfolio	Weighted Avg. Yield	Money Market / Pooled Funds	\$ 69,560,025	61.03%	0.25%	Time Deposits (CD's)	44,438,520	38.97%	0.05%		-	0.00%	0.00%	CSISD Portfolio	\$ 114,018,545	100.00%	0.17%	3 Month T-Bill Rate	0.020%	90-Day CD Rate	0.160%	Fed Funds Rate	0.070%
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Portfolio by Fund



CSISD Portfolio vs. Benchmarks

