

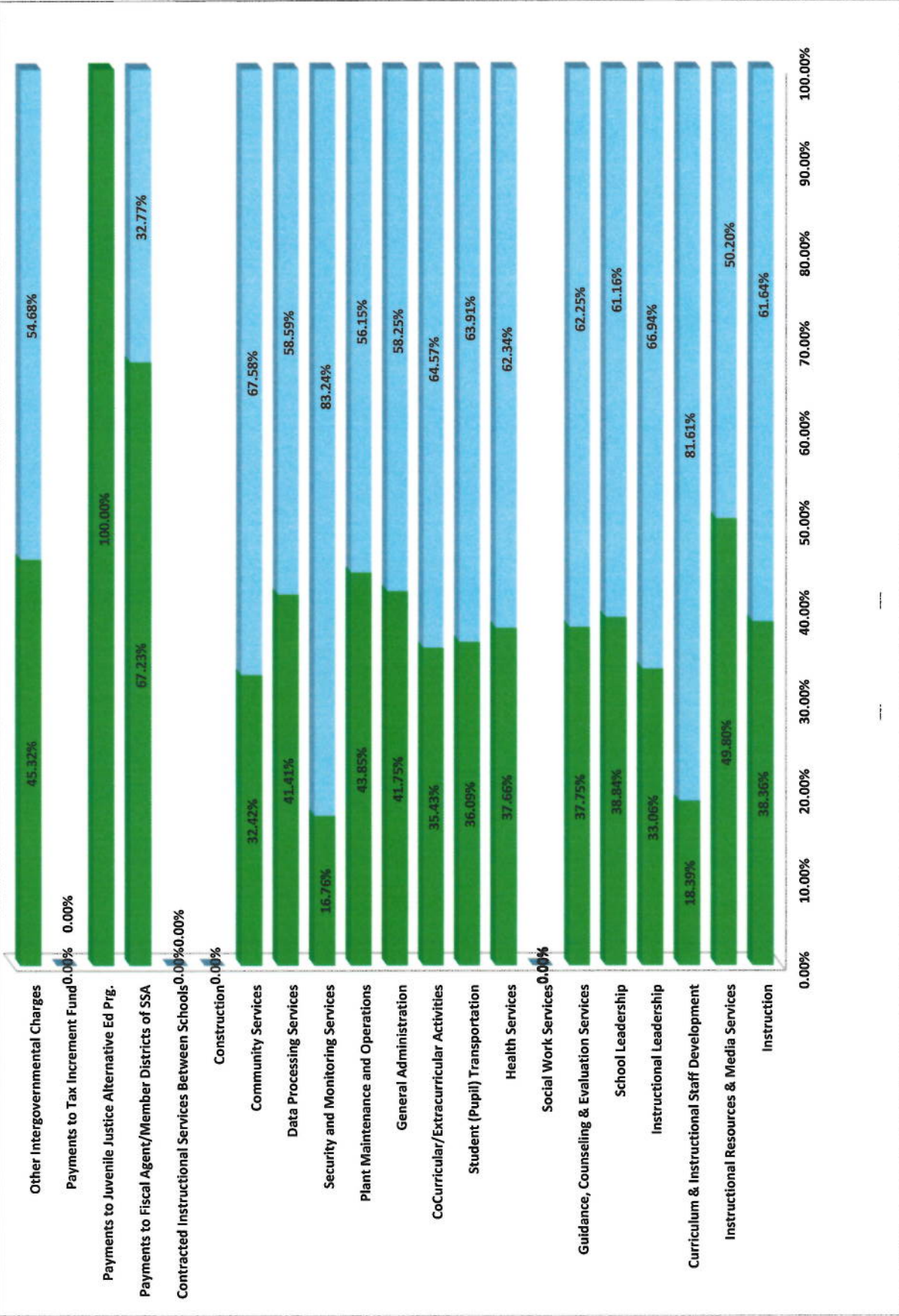
COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
January 31, 2021

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 76,847,055	\$ 1,640,523	\$ 32,363,576	\$ 110,851,154
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	623,879	-	950,577
Due from Other Funds	2,260,088	-	-	2,260,088
Other Receivables	60	-	-	60
Deferred Expenditures	-	-	-	-
Prepaid Expenditures	123,950	-	-	123,950
Inventories	283,828	246,753	-	530,581
Total Assets	\$ 80,939,927	\$ 2,511,155	\$ 32,682,385	\$ 116,133,468
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 917,381	\$ -	\$ -	\$ 917,381
Interest Payable-Current	-	-	-	-
Payroll Deductions and Withholdings Payable	22,552	-	-	22,552
Accrued Wages Payable	6,205,637	-	-	6,205,637
Due to Other Funds	-	2,061,728	-	2,061,728
Due to Other Governments	300,433	-	-	300,433
Unearned Revenues	-	-	-	-
Total Liabilities	\$ 7,446,002	\$ 2,061,728	\$ -	\$ 9,507,730
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	\$ 283,828	\$ 246,753	\$ -	\$ 530,581
Prepaid Items	123,950	-	-	123,950
Outstanding Encumbrances	-	-	-	-
Restricted:				
Reported in the Food Service Fund	-	202,674	-	202,674
Reported in the Debt Service Fund	-	-	32,363,576	32,363,576
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	57,487,898	-	-	57,487,898
Total Fund Balances	\$ 72,395,676	\$ 449,427	\$ 32,363,576	\$ 105,208,679
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 80,939,927	\$ 2,511,155	\$ 32,682,385	\$ 116,133,467

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1 - JANUARY 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	\$ 81,127,253	\$ -	\$ (24,439,459)
State Program Revenues	15,216,734	15,216,734	3,434,749	-	(11,781,985)
Federal Program Revenues	2,300,000	2,300,000	369,747	-	(1,930,253)
Total Revenues	\$ 123,083,446	\$ 123,083,446	\$ 84,931,749	\$ -	\$ (38,151,697)
EXPENDITURES:					
Current:					
Instruction	\$ 75,195,468	\$ 75,205,193	\$ 28,845,297	\$ 172,918	\$ 46,186,978
Instructional Resources & Media Services	963,733	963,733	479,902	13,696	470,135
Curriculum & Instructional Staff Development	818,684	822,889	151,314	14,112	657,463
Instructional Leadership	2,559,328	2,563,328	847,518	9,423	1,706,387
School Leadership	6,994,032	6,989,032	2,714,802	9,580	4,264,650
Guidance, Counseling & Evaluation Services	4,733,120	4,731,120	1,785,765	4,152	2,941,203
Social Work Services	-	-	-	-	-
Health Services	1,759,675	1,759,675	682,678	6,957	1,080,040
Student (Pupil) Transportation	4,349,465	4,349,465	1,569,615	42,540	2,737,310
School Nutrition	-	-	-	-	-
CoCurricular/Extracurricular Activities	5,380,249	5,379,319	1,905,974	251,026	3,222,319
General Administration	3,488,810	3,488,810	1,456,428	33,159	1,999,223
Plant Maintenance and Operations	13,964,348	13,964,348	6,122,699	179,399	7,662,250
Security and Monitoring Services	966,232	961,232	161,144	2,405	797,683
Data Processing Services	2,993,427	2,988,427	1,237,501	72,929	1,677,997
Community Services	151,184	151,184	49,020	875	101,289
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	1,416	-	14,584
Payments to Tax Increment Fund	-	-	-	-	-
Other Intergovernmental Charges	1,334,000	1,334,000	604,579	556,509	172,912
Total Expenditures	\$ 125,772,755	\$ 125,772,755	\$ 48,666,244	\$ 1,369,680	\$ 75,738,831
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (2,689,309)	\$ (2,689,309)	\$ 36,265,505	\$ (1,369,680)	\$ (37,585,134)
OTHER FINANCING SOURCES (USES):					
Sale of Real and Personal Property	-	-	-	-	-
Capital Leases	-	-	-	-	-
Tax Refund (Uses)	-	-	-	-	-
Transfer In	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ (2,689,309)	\$ (2,689,309)	\$ 36,265,505	\$ (1,369,680)	\$ (37,585,134)
Fund Balance - September 1 (Beginning)	\$ 36,130,171	\$ 36,130,171	\$ 36,130,171	\$ -	\$ -
Fund Balance	\$ 33,440,862	\$ 33,440,862	\$ 72,395,676	\$ (1,369,680)	\$ (37,585,134)

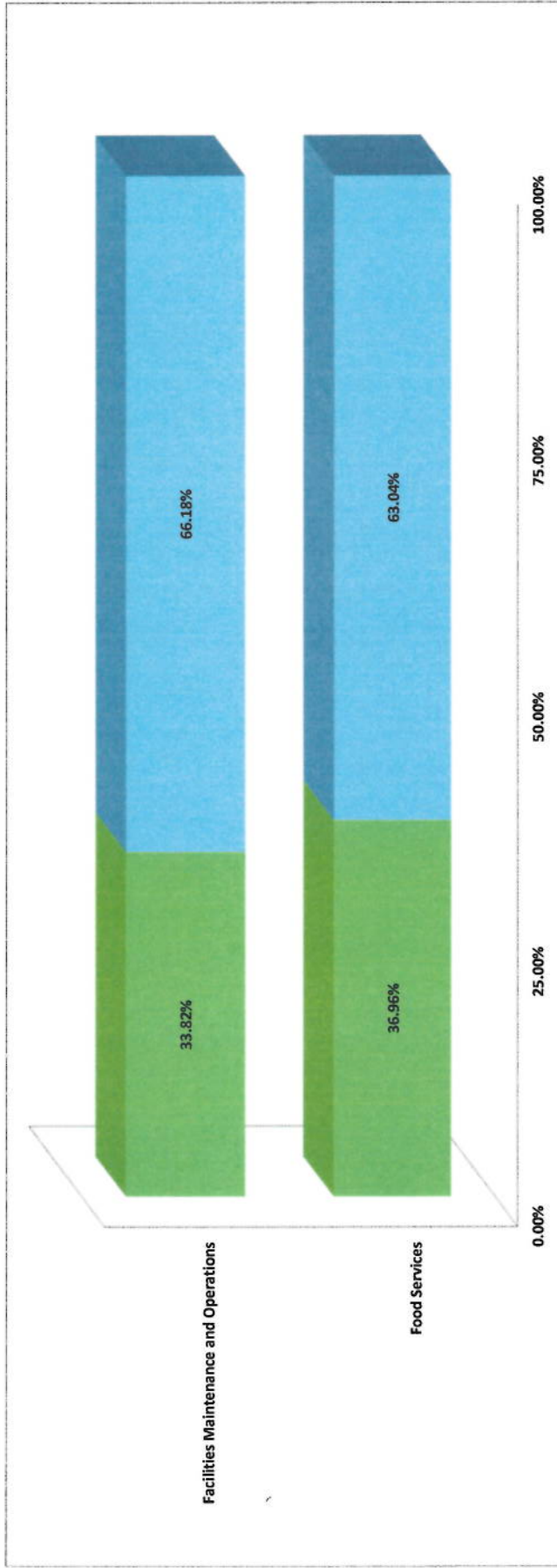
General Fund Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - JANUARY 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	\$ 893,893	\$ -	\$ (2,050,053)
State Program Revenues	30,000	30,000	-	-	(30,000)
Federal Program Revenues	4,183,431	4,183,431	2,166,679	-	(2,016,752)
Total Revenues	\$ 7,157,377	\$ 7,157,377	\$ 3,060,572	\$ -	\$ (4,096,805)
EXPENDITURES:					
Current:					
Food Services	\$ 7,062,531	\$ 7,062,531	\$ 2,610,456	\$ 111,847	\$ 4,340,228
Facilities Maintenance and Operations	94,846	94,846	32,078	-	62,768
Total Expenditures	\$ 7,157,377	\$ 7,157,377	\$ 2,642,534	\$ 111,847	\$ 4,402,996
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ 418,038	\$ (111,847)	\$ 418,038
OTHER FINANCING SOURCES (USES):					
Transfer In	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ -	\$ -	\$ 418,038	\$ (111,847)	\$ 418,038
Fund Balance - September 1 (Beginning)	\$ 31,389	\$ 31,389	\$ 31,389		\$ -
Fund Balance	\$ 31,389	\$ 31,389	\$ 449,427	\$ (111,847)	\$ 418,038

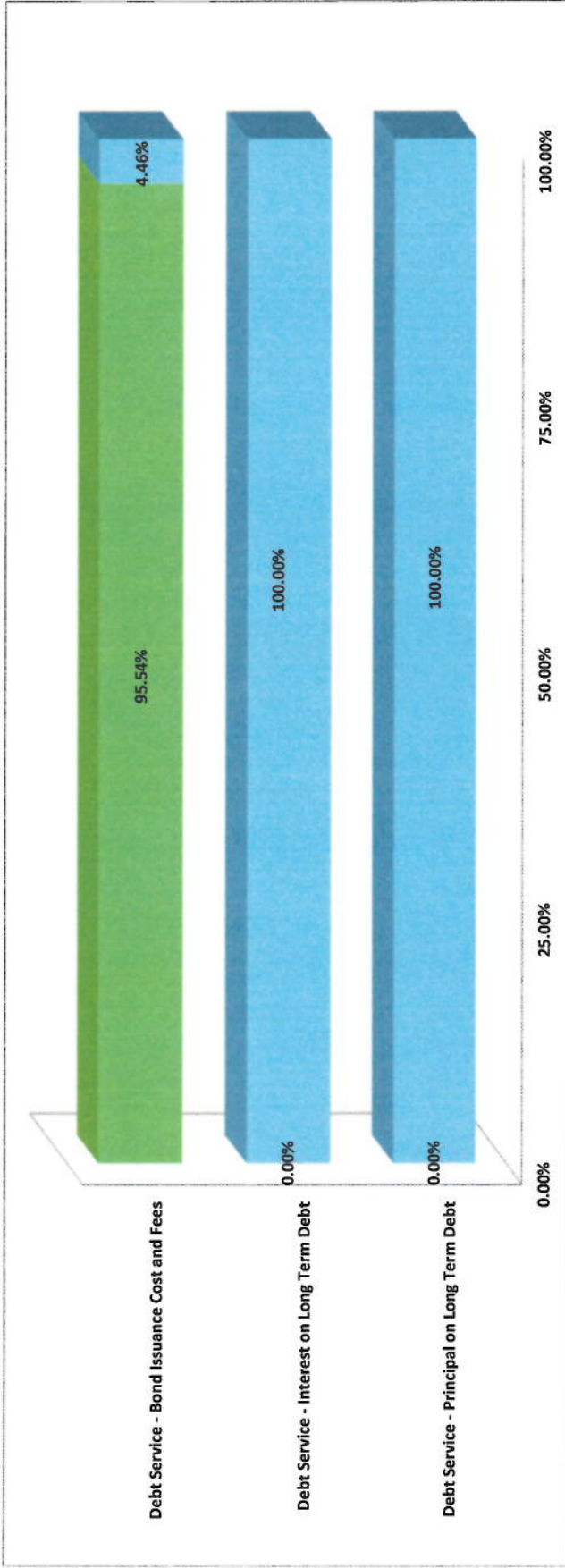
Child Nutrition Remaining Budget Analysis



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

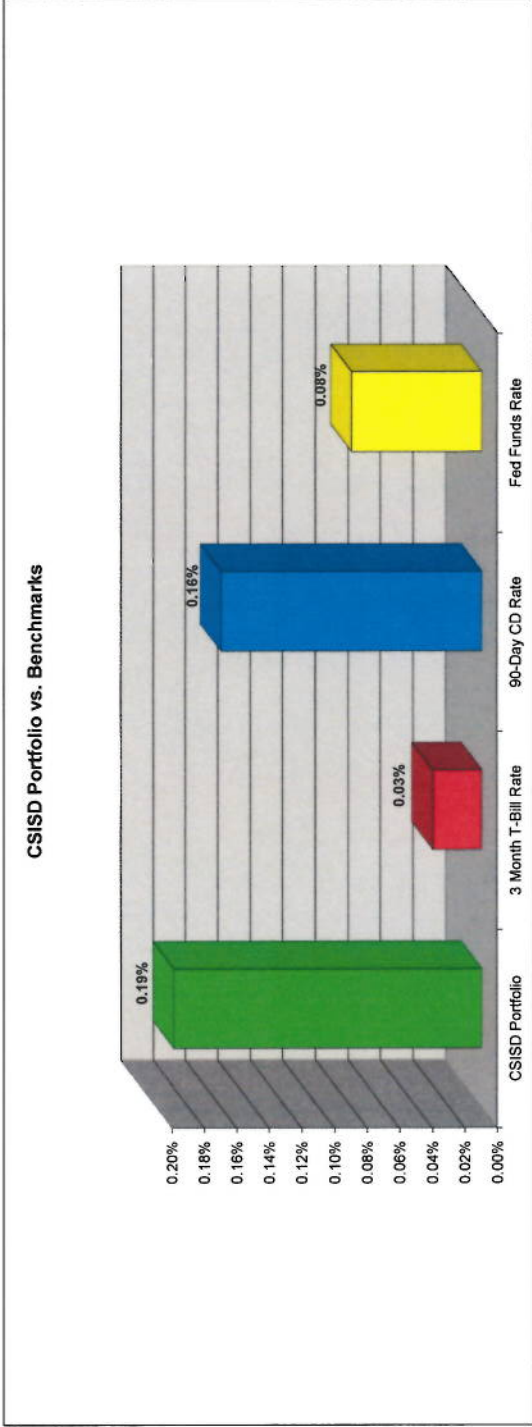
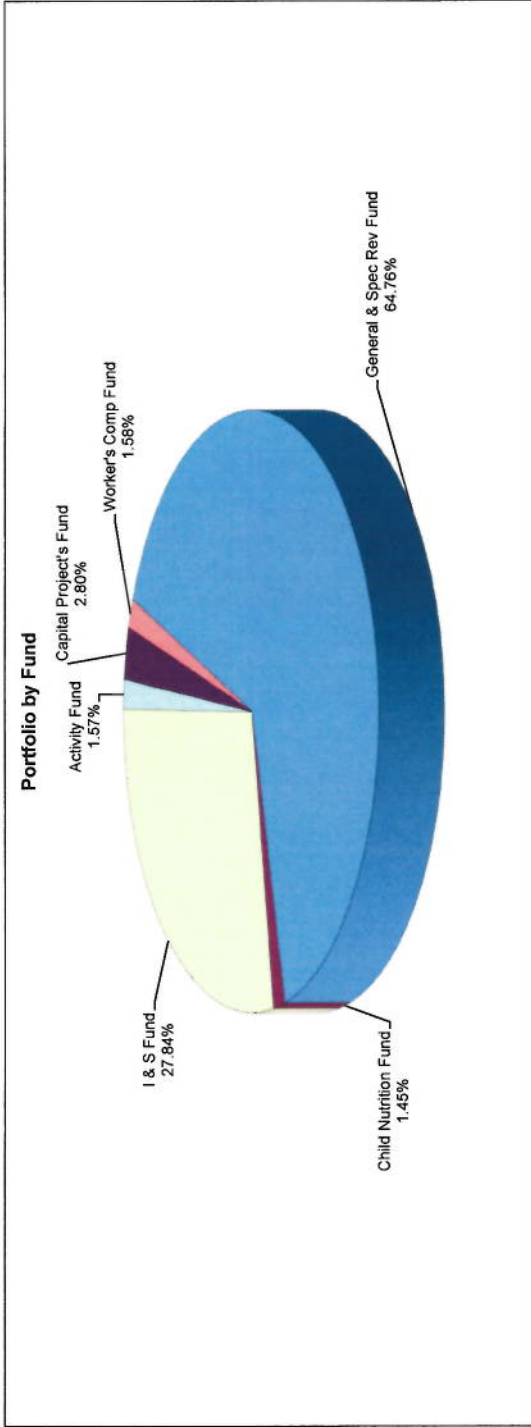
	Budgeted Amounts		Actual Amounts (GAAP Basis)	Encumbrances Outstanding	Variance With Final Budget Positive or (Negative)
	Original	Final			
REVENUES:					
Total Local and Intermediate Sources	\$ 28,825,094	\$ 28,825,094	\$ 22,012,231	\$ -	\$ (6,812,863)
State Program Revenues	226,000	226,000	211,206	-	(14,794)
Total Revenues	\$ 29,051,094	\$ 29,051,094	\$ 22,223,437	\$ -	\$ (6,827,657)
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	-	-	11,543,094
Debt Service - Bond Issuance Cost and Fees	8,000	170,432	162,832	500	7,600
Total Expenditures	\$ 29,051,094	\$ 29,213,526	\$ 162,832	\$ 500	\$ 29,050,694
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ (162,432)	\$ 22,060,605	\$ (500)	\$ 22,223,037
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	\$ -	\$ -	\$ 22,223,037	\$ (500)	\$ 22,223,037
Fund Balance - September 1 (Beginning)	\$ 10,140,539	\$ 10,140,539	\$ 10,140,539	\$ -	\$ -
Fund Balance	\$ 10,140,539	\$ 10,140,539	\$ 32,363,576	\$ (500)	\$ 22,223,037

Debt Service Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
MONTHLY INVESTMENT REPORT
January 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%	34,817,052	1,639,461	25,570,760	1,782,672	3,169,074	1,783,646	\$68,761,665	68,761,665
		Investment Pools:							
1	0.05%	4,809,733	-	1,044,020	-	-	-	5,853,753	5,853,753
1	0.12%	7,043,200	-	1,426,300	-	-	-	8,469,500	8,469,500
1	0.08%	7,001,256	1,061	1,010,684	-	-	976	8,013,977	8,013,977
1	0.12%	-	-	-	-	-	-	-	-
1	0.07%	6,048,941	-	823,850	-	-	-	6,872,791	6,872,791
1	0.12%	13,582,441	-	1,641,113	-	-	-	15,223,553	15,223,553
		Time Deposits (CD's)							
		Maturity							
Total Cash & Investments		\$73,302,623	\$1,640,523	\$31,516,727	\$1,782,672	\$3,168,074	\$1,784,622	\$113,195,239	\$113,195,239
Summary of Funds:		Total	Percent of Portfolio	Weighted Avg. Yield	Weighted Avg. Mat.				
Operating Cash Accounts		\$ 68,761,665	60.75%	0.25%	Days 1.00				
Money Market / Pooled Funds		44,433,574	39.25%	0.10%	Days 1.00				
Time Deposits (CD's)		-	0.00%	0.00%	Days 1.00				
CSISD Portfolio		\$ 113,195,239	100.00%	0.19%	Days 1.00				
		3 Month T-Bill Rate		0.030%					
		90-Day CD Rate		0.160%					
		Fed Funds Rate		0.080%					
					FMV to Cost				
					100.00%				



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

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

Location	Balance 09/01/20	Receipts	Expenses	Balance 01/31/21
A & M Consolidated High School	\$ 430,465	\$ 87,711	\$ 57,798	\$ 460,378
College View High School	34,006	6,374	5,231	35,149
College Station High School	355,663	63,832	45,585	373,910
College Station Middle School	62,765	10,420	(4,264)	77,449
A & M Middle School	114,684	19,720	18,153	116,251
Wellborn Middle School	16,722	26,671	22,241	21,152
South Knoll Elementary School	33,551	10,412	3,357	40,606
College Hills Elementary School	23,647	4,164	3,488	24,323
Southwood Valley Elementary School	12,082	3,758	210	15,630
Rock Prairie Elementary School	22,355	4,179	3,395	23,139
Pebble Creek Elementary School	53,827	16,287	6,724	63,390
Forest Ridge Elementary School	29,765	6,857	-	36,622
Creek View Elementary School	29,028	15,119	3,927	40,220
Greens Prairie Elementary School	74,847	13,319	3,512	84,654
Spring Creek Elementary School	15,151	18,076	5,922	27,305
River Bend Elementary School	4,076	10,939	8,857	6,158
Oakwood Intermediate School	48,771	9,070	7,557	50,284
Cypress Grove Intermediate School	49,614	9,325	9,185	49,754
Pecan Trail Intermediate School	39,967	11,564	7,692	43,839
Subtotal-Campus Funds	\$ 1,450,985	\$ 347,797	\$ 208,570	\$ 1,590,212
District-Wide Activity Fund	\$ 15,858	\$ -	\$ -	\$ 15,858
Barbara Bush Parent Center	47,489	-	-	47,489
Athletics	243,677	26,117	59,726	210,068
Grand Totals	\$ 1,758,009	\$ 373,914	\$ 268,296	\$ 1,863,627

