

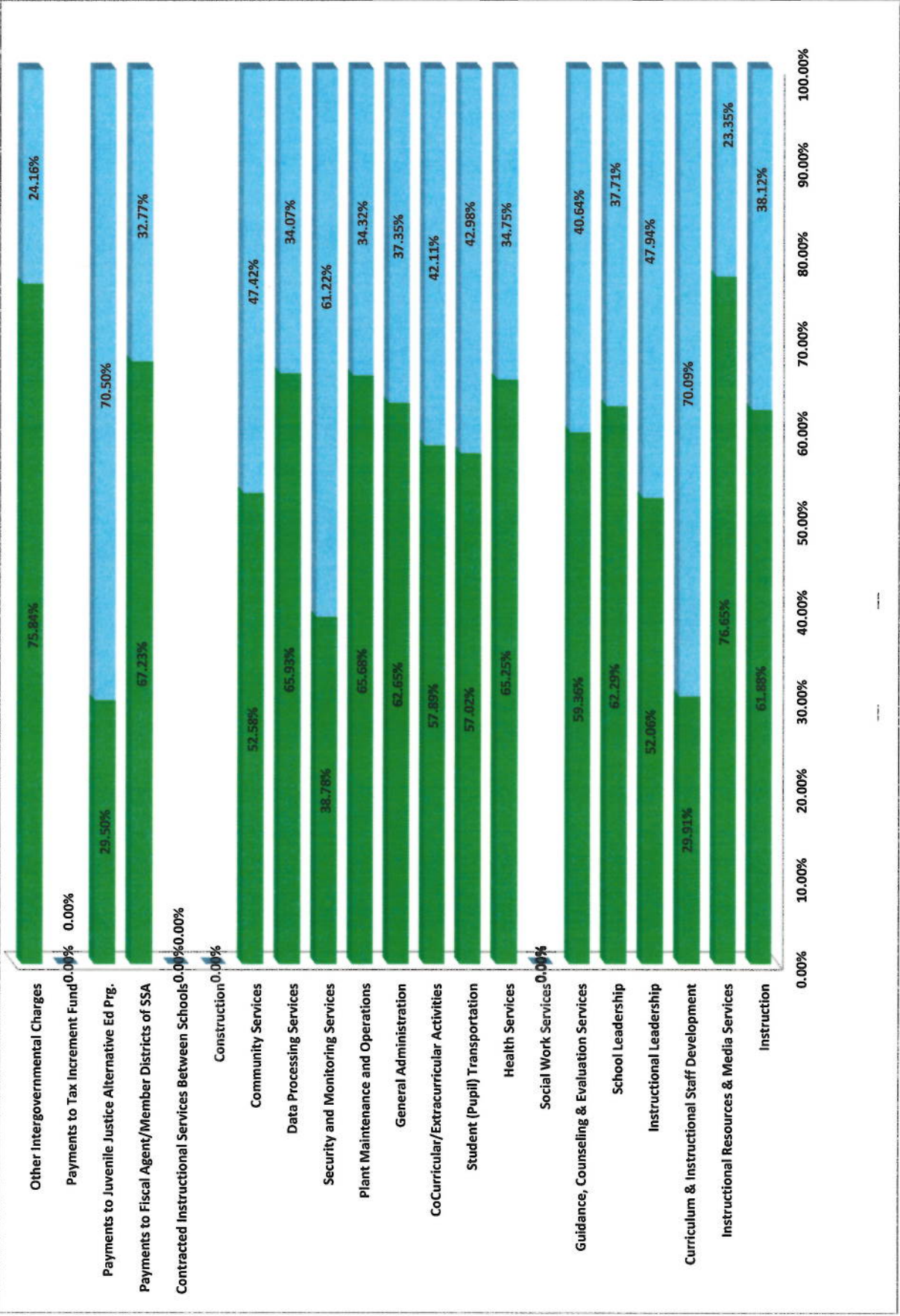
COLLEGE STATION ISD  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
April 30, 2021

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 68,049,096	\$ 993,338	\$ 30,705,181	\$ 99,747,614
Property Taxes	1,190,087	-	343,794	1,533,881
Allowance for Uncollectible Taxes (Credit)	(11,093)	-	(3,220)	(14,314)
Due from Other Governments	326,698	817,184	-	1,143,882
Due from Other Funds	1,247,375	-	-	1,247,375
Other Receivables	26,868	-	-	26,868
Deferred Expenditures	-	-	-	-
Prepaid Expenditures	20,000	-	-	20,000
Inventories	213,812	158,252	-	372,064
<b>Total Assets</b>	<b>\$ 71,062,843</b>	<b>\$ 1,968,774</b>	<b>\$ 31,045,754</b>	<b>\$ 104,077,371</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 1,829,277	\$ -	\$ -	\$ 1,829,277
Interest Payable-Current	-	-	-	-
Payroll Deductions and Withholdings Payable	31,707	-	-	31,707
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	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 8,367,054</b>	<b>\$ 1,061,728</b>	<b>\$ -</b>	<b>\$ 9,428,782</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue-Property taxes	1,098,248	-	318,809	1,417,058
Unavailable Revenue-Other Resources	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>\$ 1,098,248</b>	<b>\$ -</b>	<b>\$ 318,809</b>	<b>\$ 1,417,058</b>
<b>Fund Balances:</b>				
<b>Non-Spendable:</b>				
Investments in Inventory	\$ 213,812	\$ 126,692	\$ -	\$ 340,504
Prepaid Items	20,000	-	-	20,000
Outstanding Encumbrances	-	-	-	-
<b>Restricted:</b>				
Reported in the Food Service Fund	-	780,354	-	780,354
Reported in the Debt Service Fund	-	-	30,726,945	30,726,945
<b>Committed:</b>				
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
<b>Unreserved and Undesignated:</b>				
Reported in the General Fund	46,863,728	-	-	46,863,728
<b>Total Fund Balances</b>	<b>\$ 61,597,541</b>	<b>\$ 907,046</b>	<b>\$ 30,726,945</b>	<b>\$ 93,231,531</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 71,062,843</b>	<b>\$ 1,968,774</b>	<b>\$ 31,045,754</b>	<b>\$ 104,077,371</b>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
SEPTEMBER 1 - APRIL 30, 2021

	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	\$ 105,566,712	\$ 96,452,603	\$ -	\$ (9,114,109)
State Program Revenues	15,216,734	15,216,734	4,718,223	-	(10,498,511)
Federal Program Revenues	2,300,000	2,300,000	1,832,199	-	(467,801)
<b>Total Revenues</b>	<b>\$ 123,083,446</b>	<b>\$ 123,083,446</b>	<b>\$ 103,003,025</b>	<b>\$ -</b>	<b>\$ (20,080,421)</b>
<b>EXPENDITURES:</b>					
<b>Current:</b>					
Instruction	\$ 75,195,468	\$ 75,273,144	\$ 46,577,044	\$ 261,698	\$ 28,434,401
Instructional Resources & Media Services	963,733	961,485	737,010	34,415	190,060
Curriculum & Instructional Staff Development	818,684	822,097	245,927	24,801	551,369
Instructional Leadership	2,559,328	2,558,428	1,331,852	10,204	1,216,372
School Leadership	6,994,032	6,988,783	4,353,098	7,756	2,627,929
Guidance, Counseling & Evaluation Services	4,733,120	4,753,949	2,821,990	8,136	1,923,824
Social Work Services	-	-	-	-	-
Health Services	1,759,675	1,762,176	1,149,755	5,213	607,207
Student (Pupil) Transportation	4,349,465	4,349,465	2,479,898	74,091	1,795,476
School Nutrition	-	-	-	-	-
CoCurricular/Extracurricular Activities	5,380,249	5,294,728	3,064,978	323,807	1,905,943
General Administration	3,488,810	3,528,215	2,210,466	43,996	1,273,754
Plant Maintenance and Operations	13,964,348	14,094,943	9,257,083	707,302	4,130,559
Security and Monitoring Services	966,232	960,732	372,602	165,667	422,464
Data Processing Services	2,993,427	2,988,427	1,970,292	122,913	895,222
Community Services	151,184	151,184	79,486	477	71,221
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	4,719	-	11,281
Payments to Tax Increment Fund	-	-	-	-	-
Other Intergovernmental Charges	1,334,000	1,164,000	882,833	278,254	2,913
<b>Total Expenditures</b>	<b>\$ 125,772,755</b>	<b>\$ 125,772,755</b>	<b>\$ 77,609,625</b>	<b>\$ 2,068,730</b>	<b>\$ 46,094,401</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ (2,689,309)</b>	<b>\$ (2,689,309)</b>	<b>\$ 25,393,400</b>	<b>\$ (2,068,730)</b>	<b>\$ (26,013,980)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Sale of Real and Personal Property	-	-	-	-	-
Capital Leases	-	-	-	-	-
Tax Refund (Uses)	-	-	-	-	-
Transfer In	-	-	73,971	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 73,971</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balances</b>	<b>\$ (2,689,309)</b>	<b>\$ (2,689,309)</b>	<b>\$ 25,467,371</b>	<b>\$ (2,068,730)</b>	<b>\$ (26,013,980)</b>
<b>Fund Balance - September 1 (Beginning)</b>	<b>\$ 36,130,170</b>	<b>\$ 36,130,170</b>	<b>\$ 36,130,170</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance</b>	<b>\$ 33,440,860</b>	<b>\$ 33,440,860</b>	<b>\$ 61,597,541</b>	<b>\$ (2,068,730)</b>	<b>\$ (26,013,980)</b>

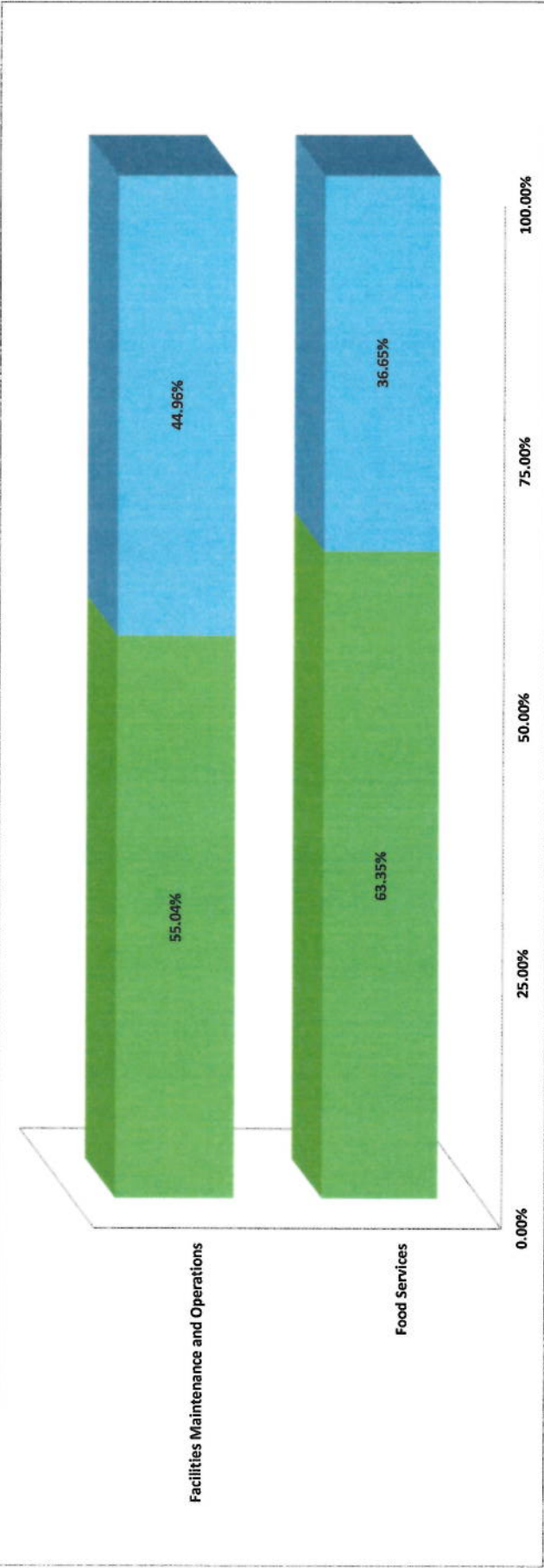
# General Fund Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM  
SEPTEMBER 1 - APRIL 30, 2021

	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	\$ 2,943,946	\$ 1,109,342	\$ -	\$ (1,834,604)
State Program Revenues	30,000	30,000	29,748	-	(252)
Federal Program Revenues	4,183,431	4,183,431	4,262,818	-	79,387
<b>Total Revenues</b>	<b>\$ 7,157,377</b>	<b>\$ 7,157,377</b>	<b>\$ 5,401,908</b>	<b>\$ -</b>	<b>\$ (1,755,469)</b>
<b>EXPENDITURES:</b>					
Current:					
Food Services	\$ 7,062,531	\$ 7,062,531	\$ 4,474,046	\$ 133,544	\$ 2,454,941
Facilities Maintenance and Operations	94,846	94,846	52,206	-	42,640
<b>Total Expenditures</b>	<b>\$ 7,157,377</b>	<b>\$ 7,157,377</b>	<b>\$ 4,526,252</b>	<b>\$ 133,544</b>	<b>\$ 2,497,582</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ 875,657	\$ (133,544)	\$ 875,657
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfer In	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Change in Fund Balances	\$ -	\$ -	\$ 875,657	\$ (133,544)	\$ 875,657
Fund Balance - September 1 (Beginning)	\$ 31,389	\$ 31,389	\$ 31,389		\$ -
<b>Fund Balance</b>	<b>\$ 31,389</b>	<b>\$ 31,389</b>	<b>\$ 907,046</b>	<b>\$ (133,544)</b>	<b>\$ 875,657</b>

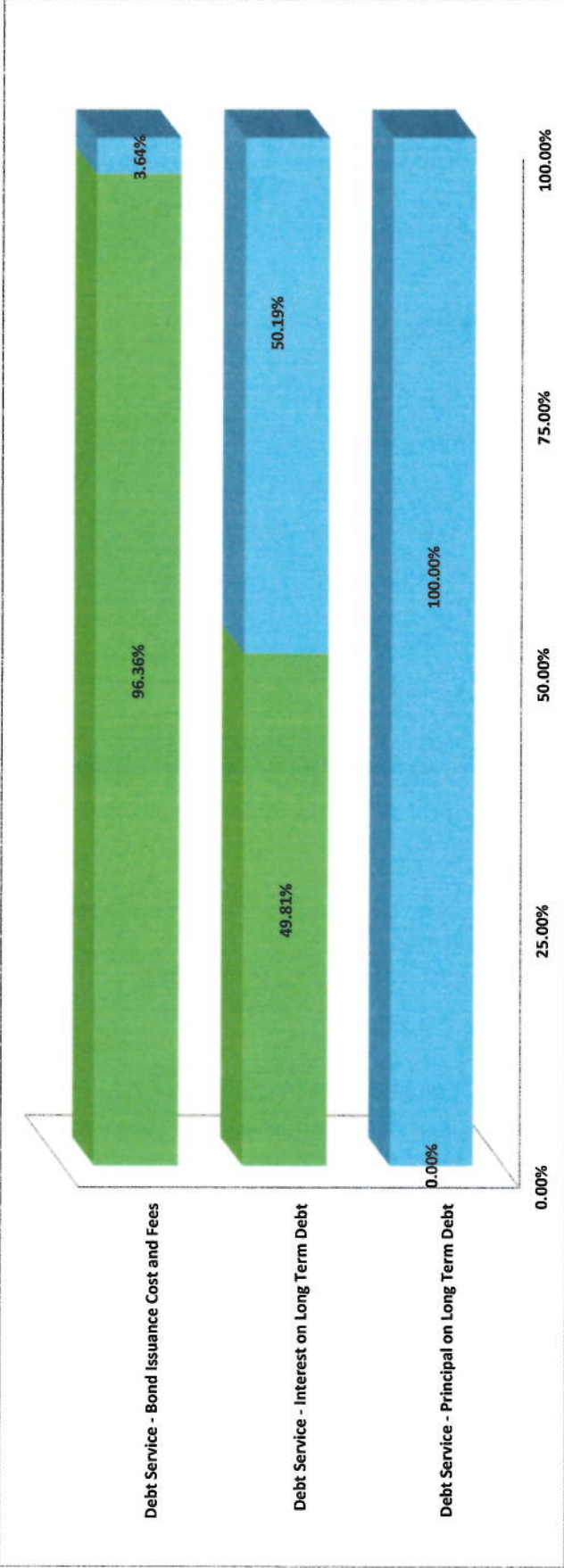
# Child Nutrition Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - DEBT SERVICE FUND  
SEPTEMBER 1 - APRIL 30, 2021

	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	\$ 28,825,094	\$ 26,126,683	\$ -	\$ (2,698,411)
State Program Revenues	226,000	226,000	211,206	-	(14,794)
<b>Total Revenues</b>	<b>\$ 29,051,094</b>	<b>\$ 29,051,094</b>	<b>\$ 26,337,889</b>	<b>\$ -</b>	<b>\$ (2,713,205)</b>
<b>EXPENDITURES:</b>					
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	-	6,200
<b>Total Expenditures</b>	<b>\$ 29,051,094</b>	<b>\$ 29,213,526</b>	<b>\$ 5,913,914</b>	<b>\$ -</b>	<b>\$ 23,299,611</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ (162,432)	\$ 20,423,975	\$ -	\$ 20,586,406
<b>OTHER FINANCING SOURCES (USES):</b>					
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	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ (162,432)</b>	<b>\$ (162,432)</b>	<b>\$ -</b>	<b>\$ -</b>
Net Change in Fund Balances	\$ -	\$ -	\$ 20,586,406	\$ -	\$ 20,586,406
Fund Balance - September 1 (Beginning)	\$ 10,140,539	\$ 10,140,539	\$ 10,140,539	\$ -	\$ -
<b>Fund Balance</b>	<b>\$ 10,140,539</b>	<b>\$ 10,140,539</b>	<b>\$ 30,726,945</b>	<b>\$ -</b>	<b>\$ 20,586,406</b>

# Debt Service Remaining Budget Analysis



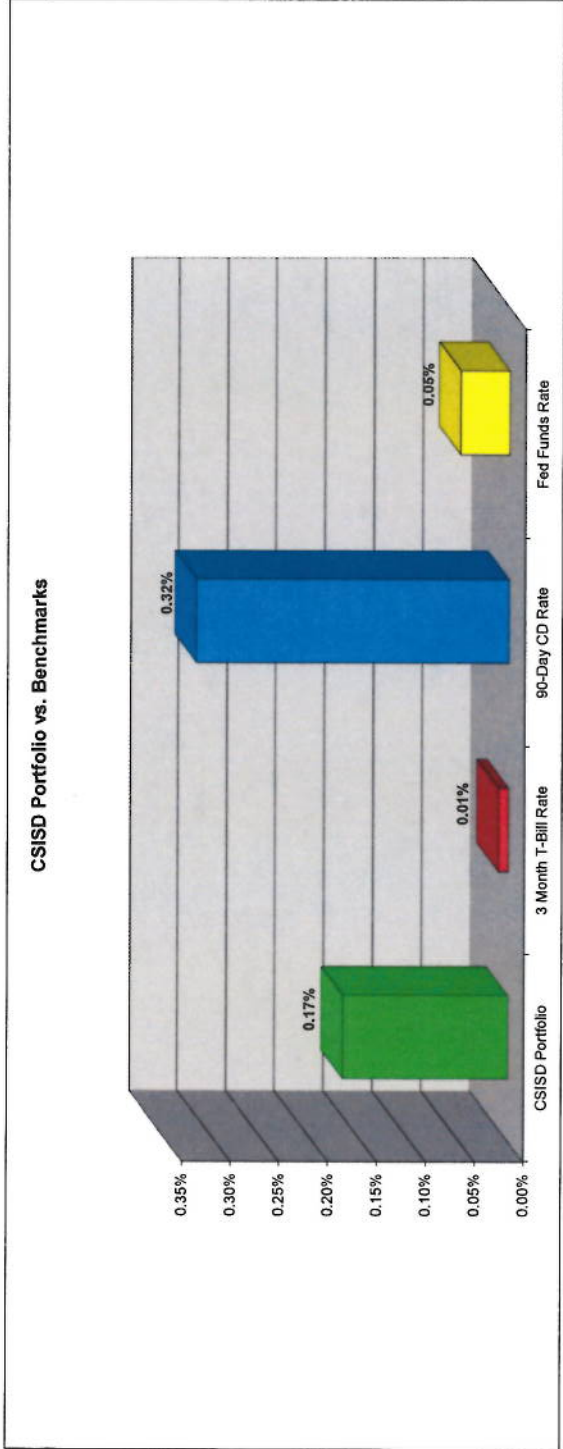
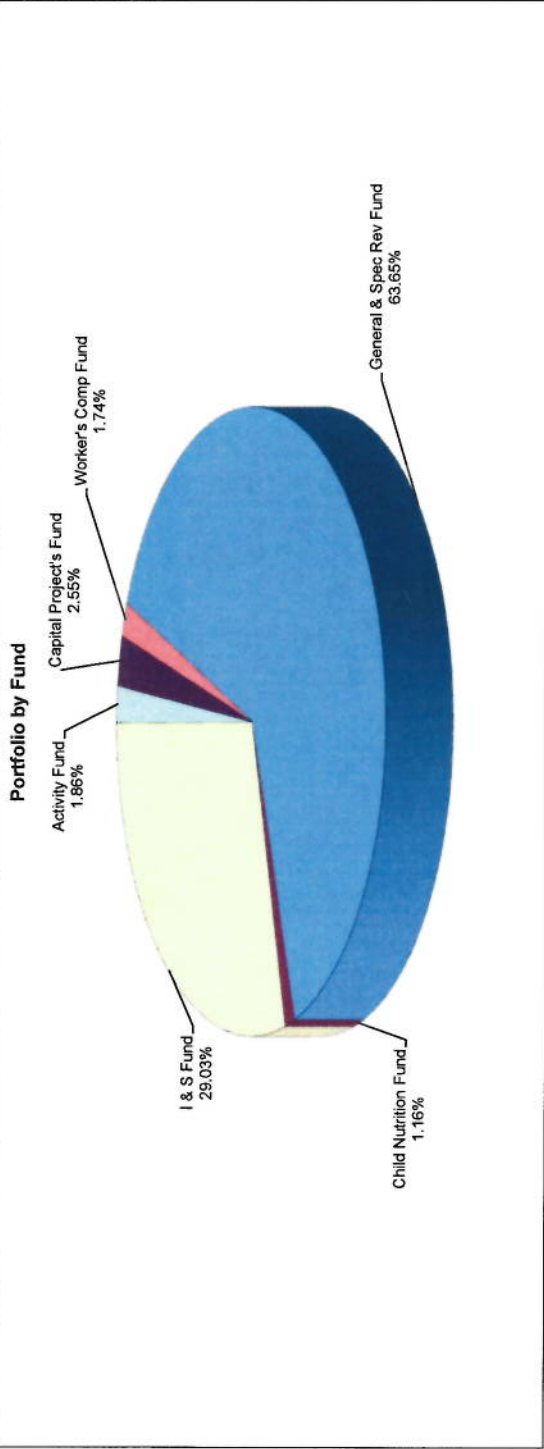
**College Station Independent School District  
 Combined Statement of Revenues and Expenditures  
 District Activity Funds**

**For the Period September 1, 2020 - April 30, 2021**

Location	Balance 09/01/20	Receipts	Expenses	Balance 04/30/21
A & M Consolidated High School	\$ 418,356	\$ 186,338	\$ 87,204	\$ 517,491
College View High School	34,145	9,763	6,822	37,086
College Station High School	315,617	182,805	76,534	421,887
College Station Middle School	63,439	12,900	4,466	71,873
A & M Middle School	115,286	24,504	27,179	112,611
Wellborn Middle School	6,158	43,674	24,769	25,062
South Knoll Elementary School	31,890	11,721	11,525	32,086
College Hills Elementary School	24,269	11,176	11,271	24,174
Southwood Valley Elementary School	12,012	23,917	4,198	31,731
Rock Prairie Elementary School	22,333	12,095	11,826	22,602
Pebble Creek Elementary School	46,110	26,941	17,380	55,672
Forest Ridge Elementary School	31,520	24,152	7,072	48,600
Creek View Elementary School	27,497	18,119	14,178	31,438
Greens Prairie Elementary School	74,039	21,449	10,907	84,582
Spring Creek Elementary School	8,845	20,174	12,222	16,796
River Bend Elementary School	6,300	35,849	14,257	27,892
Oakwood Intermediate School	47,694	12,580	12,971	47,303
Cypress Grove Intermediate School	48,430	9,925	10,168	48,187
Pecan Trail Intermediate School	37,755	24,367	11,558	50,564
<b>Subtotal-Campus Funds</b>	<b>\$ 1,371,696</b>	<b>\$ 712,449</b>	<b>\$ 376,507</b>	<b>\$ 1,707,638</b>
District-Wide Activity Fund	\$ 11,899	\$ -	\$ 26	\$ 11,873
Barbara Bush Parent Center	57,794	-	-	57,794
Athletics	235,076	78,964	79,927	234,114
<b>Grand Totals</b>	<b>\$ 1,676,465</b>	<b>\$ 791,413</b>	<b>\$ 456,459</b>	<b>\$ 2,011,419</b>







**College Station Independent School District**  
**Tax Collection Report**  
**As of April 30, 2021**

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	(234,524)	(191,709)	(56,818)	(112,233)	5,832	0	(589,452)
<b>Adjusted Tax Levy</b>	<b>\$ 133,303,180</b>	<b>\$ 380,151</b>	<b>\$ 133,063</b>	<b>\$ 932</b>	<b>\$ 104,317</b>	<b>\$ 426,339</b>	<b>\$ 134,347,982</b>
Tax Only Amount Paid	\$ 121,594,049	\$ 112,912	\$ (16,018)	\$ (112,633)	\$ 26,142	\$ 43,348	\$ 121,647,800
Unpaid Tax	\$ 11,709,131	\$ 267,239	\$ 149,080.78	\$ 113,565.44	\$ 78,174.44	\$ 382,991	\$ 12,700,182
Tax Only Amount Paid Penalties & Interest Paid	\$ 121,594,049 195,440	\$ 112,912 54,633	\$ (16,018) 16,594	\$ (112,633) 7,411	\$ 26,142 10,649	\$ 43,348 42,800	\$ 121,647,800 327,528
Payments Retained by District	121,789,489	167,545	577	(105,222)	36,792	86,148	121,975,329
Attorney Fees Collected	-	44,351	9,232	3,276	4,267	12,912	74,038
Property Tax Revenue Budgeted							
<b>Total Payments Percentage</b>							\$ 132,464,094 <b>91.83%</b>
Current Year Adjusted Levy							
<b>Total Payments Percentage</b>							\$ 133,303,180 <b>91.26%</b>