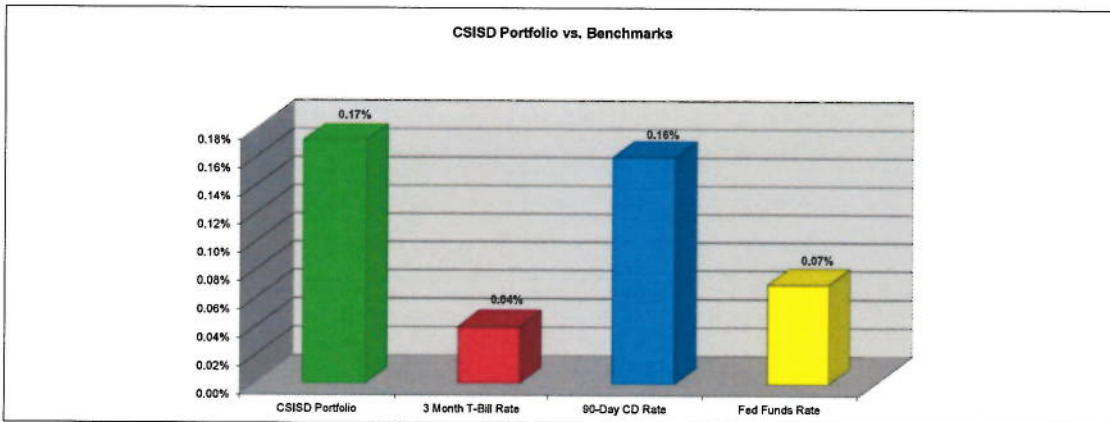
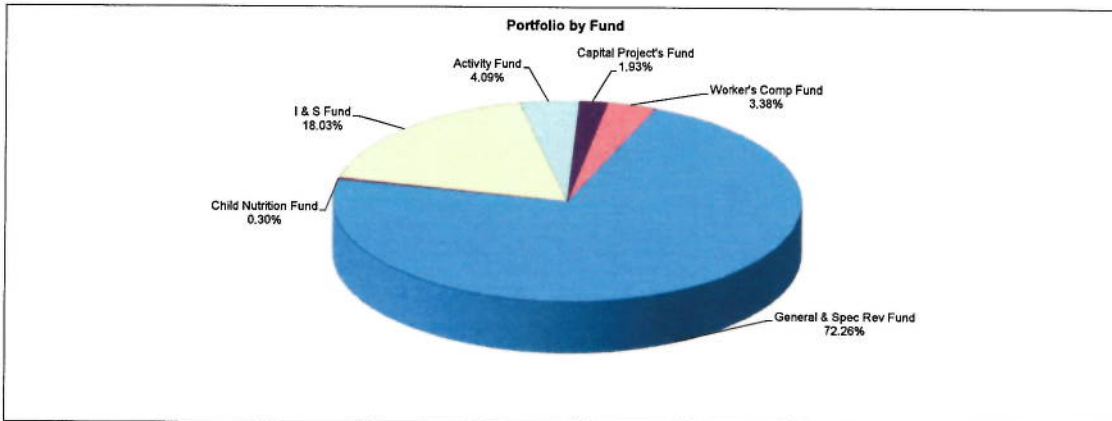


COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
Graphic Presentation of the District's Portfolio
August 31, 2021



COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
August 31, 2021

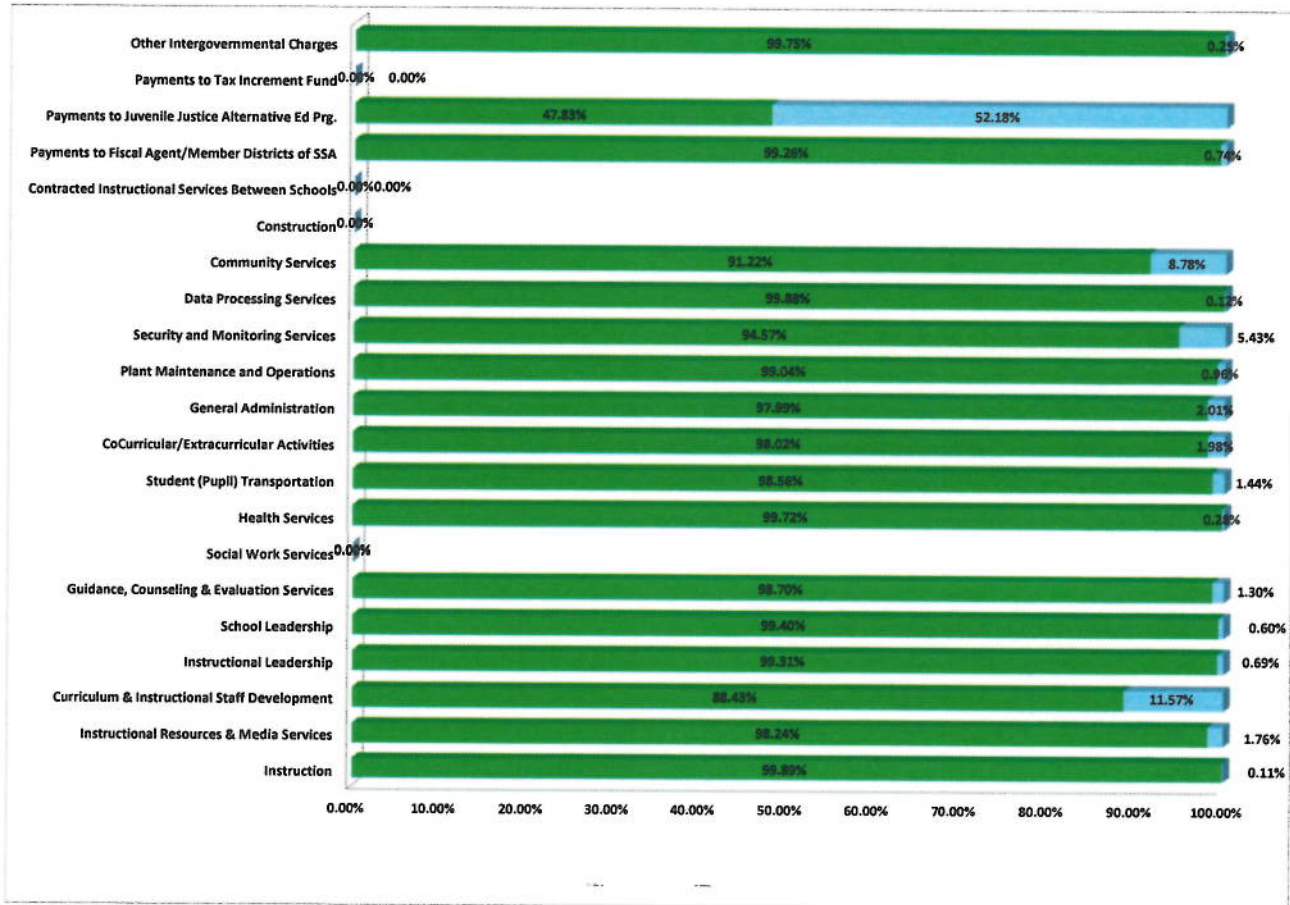
	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 43,882,220	\$ 338,044	\$ 10,163,565	\$ 54,383,829
Property Taxes	1,109,342	-	322,030	1,431,372
Allowance for Uncollectible Taxes (Credit)	(11,093)	-	(3,220)	(14,314)
Due from Other Governments	1,055,287	454,660	-	1,509,947
Due from Other Funds	268,228	-	-	268,228
Other Receivables	85,808	251	-	86,059
Deferred Expenditures	-	-	-	-
Prepaid Expenditures	20,000	-	-	20,000
Inventories	235,251	204,872	-	440,123
Total Assets	\$ 46,645,043	\$ 997,827	\$ 10,482,375	\$ 58,125,244
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 263,878	\$ 108,414	\$ -	\$ 372,292
Interest Payable-Current	-	-	-	-
Payroll Deductions and Withholdings Payable	-	-	-	-
Accrued Wages Payable	6,205,637	-	-	6,205,637
Due to Other Funds	-	-	-	-
Due to Other Governments	300,433	-	-	300,433
Unearned Revenues	856,360	-	-	856,360
Total Liabilities	\$ 7,626,308	\$ 108,414	\$ -	\$ 7,734,722
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	\$ 235,251	\$ 204,872	\$ -	\$ 440,123
Prepaid Items	20,000	-	-	20,000
Outstanding Encumbrances	-	-	-	-
Restricted:				
Reported in the Food Service Fund	-	684,541	-	684,541
Reported in the Debt Service Fund	-	-	10,163,566	10,163,566
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	23,165,235	-	-	23,165,235
Total Fund Balances	\$ 37,920,486	\$ 889,413	\$ 10,163,566	\$ 48,973,465
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 46,645,043	\$ 997,827	\$ 10,482,375	\$ 58,125,244

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

	Budgeted Amounts		Actual Amounts	Encumbrances	TOTAL	Variance With
	Original	Final	(GAAP Basis)	Outstanding	Actual/Encumbered	Final Budget Positive or (Negative)
REVENUES:						
Total Local and Intermediate Sources	\$ 105,566,712	\$ 108,426,712	\$ 106,160,423	\$ -	\$ 106,160,423	\$ (266,289)
State Program Revenues	15,216,734	17,374,688	17,807,683	-	17,807,683	432,995
Federal Program Revenues	2,300,000	2,650,000	2,142,579	-	2,142,579	(607,421)
Total Revenues	\$ 123,083,446	\$ 126,451,400	\$ 126,110,685	\$ -	\$ 126,110,686	\$ (340,715)
EXPENDITURES:						
Current:						
Instruction	\$ 75,195,468	\$ 74,746,882	\$ 74,666,983	\$ 49,885	\$ 74,716,868	\$ 30,114
Instructional Resources & Media Services	963,733	1,169,722	1,149,108	2,256	1,151,364	18,358
Curriculum & Instructional Staff Development	818,684	727,468	643,318	2,262	645,580	81,888
Instructional Leadership	2,559,328	2,130,438	2,115,761	197	2,115,958	14,480
School Leadership	6,994,032	7,103,503	7,061,231	2,808	7,064,039	39,464
Guidance, Counseling & Evaluation Services	4,733,120	4,709,699	4,648,363	1,165	4,649,528	60,171
Social Work Services	-	-	-	-	-	-
Health Services	1,759,875	1,768,322	1,763,432	184	1,763,616	-4,706
Student (Pupil) Transportation	4,349,465	4,034,465	3,976,561	461	3,977,022	57,443
School Nutrition	-	-	-	-	-	-
CoCurricular/Extracurricular Activities	5,380,249	4,956,764	4,858,470	95,026	4,953,496	3,268
General Administration	3,488,810	3,622,215	3,549,234	55	3,549,289	72,926
Plant Maintenance and Operations	13,964,348	14,549,943	14,409,664	80,337	14,490,001	59,942
Security and Monitoring Services	966,232	954,997	903,106	-	903,106	51,891
Data Processing Services	2,993,427	2,859,427	2,856,011	-	2,856,011	3,416
Community Services	151,184	149,934	136,763	-	136,763	13,171
Construction	-	-	-	-	-	-
Contracted Instructional Services Between Schools	-	3,850,000	-	2,626,267	2,626,267	1,223,733
Payments to Fiscal Agent/Member Districts of SSA	105,000	139,000	137,976	-	137,976	1,024
Payments to Juvenile Justice Alternative Ed Prg.	16,000	16,000	7,652	-	7,652	8,348
Payments to Tax Incremental Fund	-	-	-	-	-	-
Other Intergovernmental Charges	1,334,000	1,164,000	1,161,088	-	1,161,088	2,912
Total Expenditures	\$ 125,772,755	\$ 128,652,879	\$ 124,044,721	\$ 2,860,903	\$ 126,905,624	\$ 1,747,255
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (2,689,309)	\$ (2,201,479)	\$ 2,065,964	\$ (2,860,903)	\$ (794,939)	\$ (2,087,970)
OTHER FINANCING SOURCES (USES):						
Other Resources	\$ -	\$ 553,000	\$ 695,883	\$ -	\$ 695,883	\$ -
Capital Leases	-	-	-	-	-	-
Other (Uses)	-	(971,255)	(971,532)	-	(971,532)	277
Transfer In:	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ (418,255)	\$ (275,649)	\$ -	\$ (275,649)	\$ 277
Net Change in Fund Balances	\$ (2,689,309)	\$ (2,619,734)	\$ 1,790,315	\$ (2,860,903)	\$ (1,070,588)	\$ (2,087,693)
Fund Balance - September 1 (Beginning)	\$ 36,130,171	\$ 36,130,171	\$ 36,130,171	\$ -	\$ 36,130,171	\$ -
Fund Balance	\$ 33,440,862	\$ 33,510,437	\$ 37,920,486	\$ (2,860,903)	\$ 35,059,583	\$ (2,087,693)

This report does not represent the affect of ESSER II funds

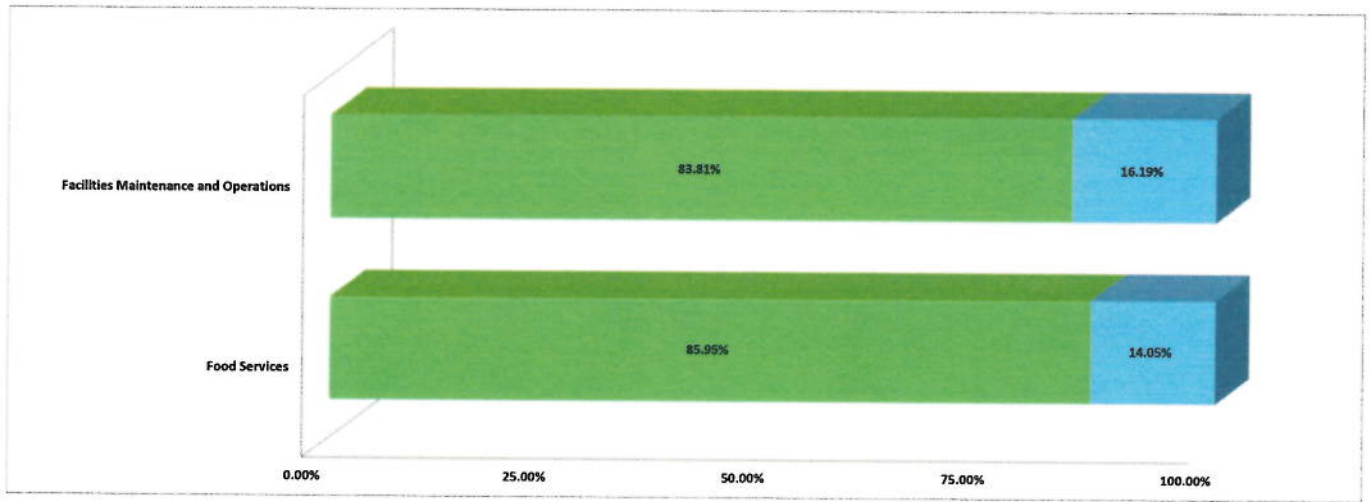
General Fund Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - AUGUST 31, 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	\$ 1,431,536	\$ -	\$ (1,512,410)
State Program Revenues	30,000	30,000	29,748	-	(252)
Federal Program Revenues	4,183,431	4,183,431	5,542,978	-	1,359,547
Total Revenues	\$ 7,157,377	\$ 7,157,377	\$ 7,004,262	\$ -	\$ (153,115)
EXPENDITURES:					
Current:					
Food Services	\$ 7,062,531	\$ 7,062,531	\$ 6,070,008	\$ 503	\$ 992,020
Facilities Maintenance and Operations	94,846	94,846	79,486	-	15,360
Total Expenditures	\$ 7,157,377	\$ 7,157,377	\$ 6,149,494	\$ 503	\$ 1,007,380
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ 854,768	\$ (503)	\$ 854,265
OTHER FINANCING SOURCES (USES):					
Transfer In	-	-	3,254	-	3,254
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 3,254	\$ -	\$ 3,254
Net Change in Fund Balances	\$ -	\$ -	\$ 858,023	\$ (503)	\$ 858,023
Fund Balance - September 1 (Beginning)	\$ 31,390	\$ 31,390	\$ 31,390		\$ -
Fund Balance	\$ 31,390	\$ 31,390	\$ 889,413	\$ (503)	\$ 858,023

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, 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	\$ 28,955,094	\$ 28,724,396	\$ -	\$ (230,698)
State Program Revenues	226,000	226,000	211,206	-	(14,794)
Total Revenues	\$ 29,051,094	\$ 29,181,094	\$ 28,935,602	\$ -	\$ (245,492)
EXPENDITURES:					
Debt Service:					
Debt Service - Principal on Long Term Debt	\$ 17,500,000	\$ 17,500,000	\$ 17,178,640	\$ -	\$ 321,360
Debt Service - Interest on Long Term Debt	11,543,094	11,543,094	11,601,801	-	(58,707)
Debt Service - Bond Issuance Cost and Fees	8,000	170,432	165,448	-	4,986
Total Expenditures	\$ 29,051,094	\$ 29,213,526	\$ 28,945,887	\$ -	\$ 267,639
Excess (Deficiency) of Revenues Over (Under) Expenditures:	\$ -	\$ (32,432)	\$ (10,285)	\$ -	\$ 22,147
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)	-	(0)
Capital Debt Refund	-	-	-	-	-
Other(Uses)	-	12,050,296	12,049,415	-	-
Total Other Financing Sources (Uses)	\$ -	\$ (32,432)	\$ (33,313)	\$ -	\$ (0)
Net Change in Fund Balances	\$ -	\$ -	\$ 23,028	\$ -	\$ 22,147
Fund Balance - September 1 (Beginning)	\$ 10,140,538	\$ 10,140,538	\$ 10,140,538	\$ -	\$ -
Fund Balance:	\$ 10,140,538	\$ 10,140,538	\$ 10,183,566	\$ -	\$ (23,028)

Debt Service Remaining Budget Analysis



