

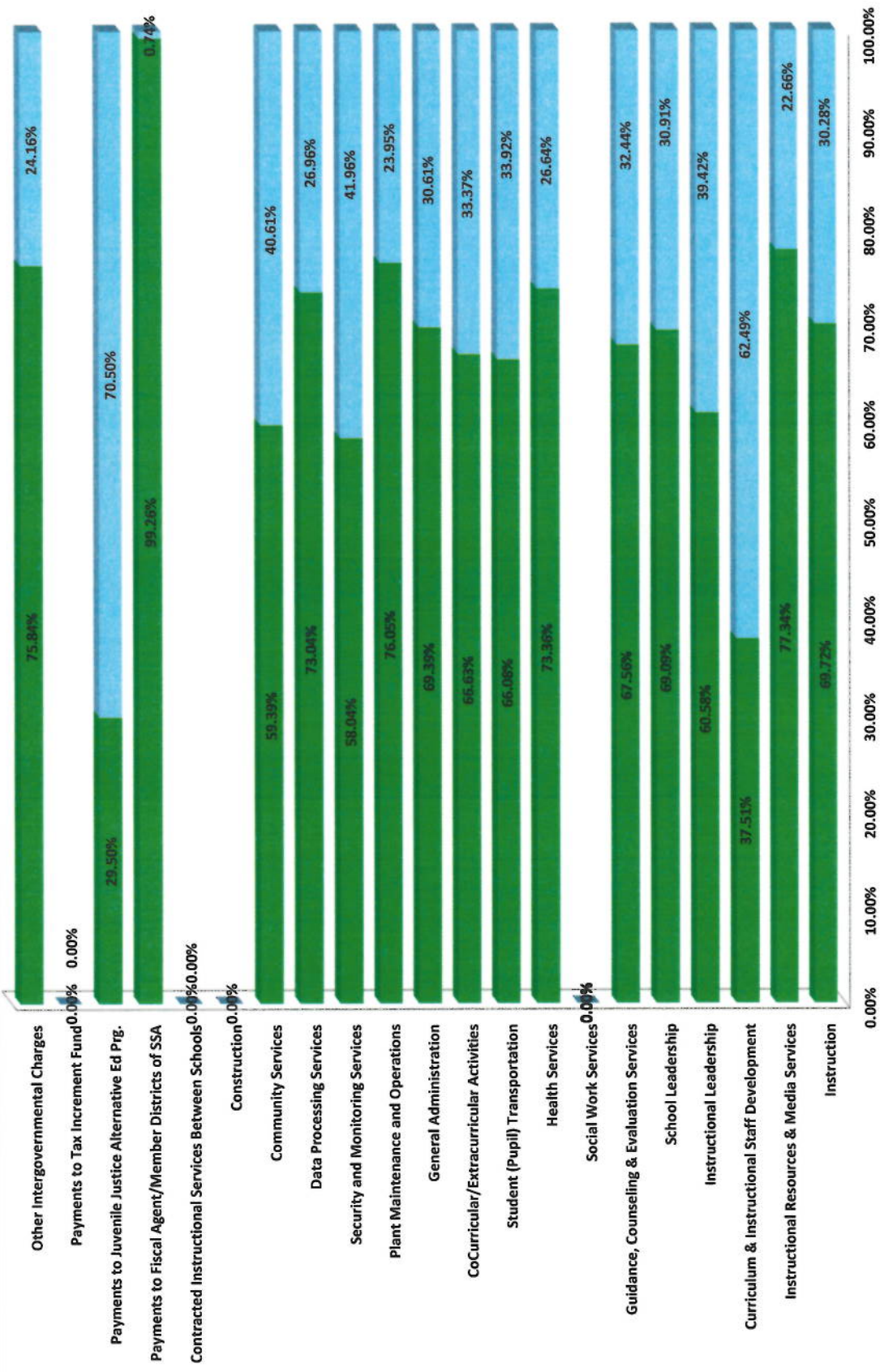
COLLEGE STATION ISD  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
May 31, 2021

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 60,060,189	\$ 211,487	\$ 30,919,257	\$ 91,190,933
Property Taxes	1,212,846	-	350,195	1,563,041
Allowance for Uncollectible Taxes (Credit)	(11,093)	-	(3,220)	(14,314)
Due from Other Governments	433,374	715,286	-	1,148,660
Due from Other Funds	201,407	-	-	201,407
Other Receivables	26,868	-	-	26,868
Deferred Expenditures	-	-	-	-
Prepaid Expenditures	20,000	-	-	20,000
Inventories	194,948	83,553	-	278,501
<b>Total Assets</b>	<b>\$ 62,138,539</b>	<b>\$ 1,010,327</b>	<b>\$ 31,266,231</b>	<b>\$ 94,415,097</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 916,287	\$ -	\$ -	\$ 916,287
Interest Payable-Current	-	-	-	-
Payroll Deductions and Withholdings Payable	30,240	-	-	30,240
Accrued Wages Payable	6,205,637	-	-	6,205,637
Due to Other Funds	-	-	-	-
Due to Other Governments	300,433	-	-	300,433
Unearned Revenues	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 7,452,597</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,452,597</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	\$ 194,948	\$ 83,553	\$ -	\$ 278,501
Prepaid Items	20,000	-	-	20,000
Outstanding Encumbrances	-	-	-	-
<b>Restricted:</b>				
Reported in the Food Service Fund	-	926,773	-	926,773
Reported in the Debt Service Fund	-	-	30,947,422	30,947,422
<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	38,872,746	-	-	38,872,746
<b>Total Fund Balances</b>	<b>\$ 53,587,694</b>	<b>\$ 1,010,327</b>	<b>\$ 30,947,422</b>	<b>\$ 85,545,442</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 62,138,539</b>	<b>\$ 1,010,327</b>	<b>\$ 31,266,231</b>	<b>\$ 94,415,097</b>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
SEPTEMBER 1 - MAY 31, 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	\$ 97,339,388	\$ -	\$ (8,227,324)
State Program Revenues	15,216,734	15,216,734	5,905,156	-	(9,311,578)
Federal Program Revenues	2,300,000	2,300,000	1,972,444	-	(327,556)
<b>Total Revenues</b>	<b>\$ 123,083,446</b>	<b>\$ 123,083,446</b>	<b>\$ 105,216,988</b>	<b>\$ -</b>	<b>\$ (17,866,458)</b>
<b>EXPENDITURES:</b>					
<b>Current:</b>					
Instruction	\$ 75,195,468	\$ 75,253,176	\$ 52,464,800	\$ 347,435	\$ 22,440,940
Instructional Resources & Media Services	963,733	1,076,485	832,543	22,781	221,161
Curriculum & Instructional Staff Development	818,684	800,441	300,230	41,132	459,078
Instructional Leadership	2,559,328	2,566,053	1,554,602	25,409	986,041
School Leadership	6,994,032	6,988,783	4,828,470	16,924	2,143,389
Guidance, Counseling & Evaluation Services	4,733,120	4,703,949	3,178,195	6,890	1,518,864
Social Work Services	-	-	-	-	-
Health Services	1,759,675	1,762,175	1,292,700	6,843	462,632
Student (Pupil) Transportation	4,349,465	4,284,465	2,831,356	27,386	1,425,723
School Nutrition	-	-	-	-	-
CoCurricular/Extracurricular Activities	5,380,249	5,294,728	3,527,689	275,201	1,491,839
General Administration	3,488,810	3,528,215	2,448,095	68,816	1,011,304
Plant Maintenance and Operations	13,964,348	14,094,943	10,718,958	331,105	3,044,880
Security and Monitoring Services	966,232	960,732	557,615	15,000	388,117
Data Processing Services	2,993,427	2,966,427	2,182,865	94,934	710,628
Community Services	151,184	151,184	89,790	9,409	51,985
Construction	-	-	-	-	-
Contracted Instructional Services Between Schools	-	-	-	-	-
Payments to Fiscal Agent/Member Districts of SSA	105,000	139,000	137,976	-	1,024
Payments to Juvenile Justice Alternative Ed Prg.	16,000	16,000	4,719	2,292	8,988
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>\$ 87,833,435</b>	<b>\$ 1,569,813</b>	<b>\$ 36,369,508</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ (2,689,309)</b>	<b>\$ (2,689,309)</b>	<b>\$ 17,383,553</b>	<b>\$ (1,569,813)</b>	<b>\$ (18,503,050)</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>\$ 17,457,524</b>	<b>\$ (1,569,813)</b>	<b>\$ (18,503,050)</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>\$ 53,587,694</b>	<b>\$ (1,569,813)</b>	<b>\$ (18,503,050)</b>

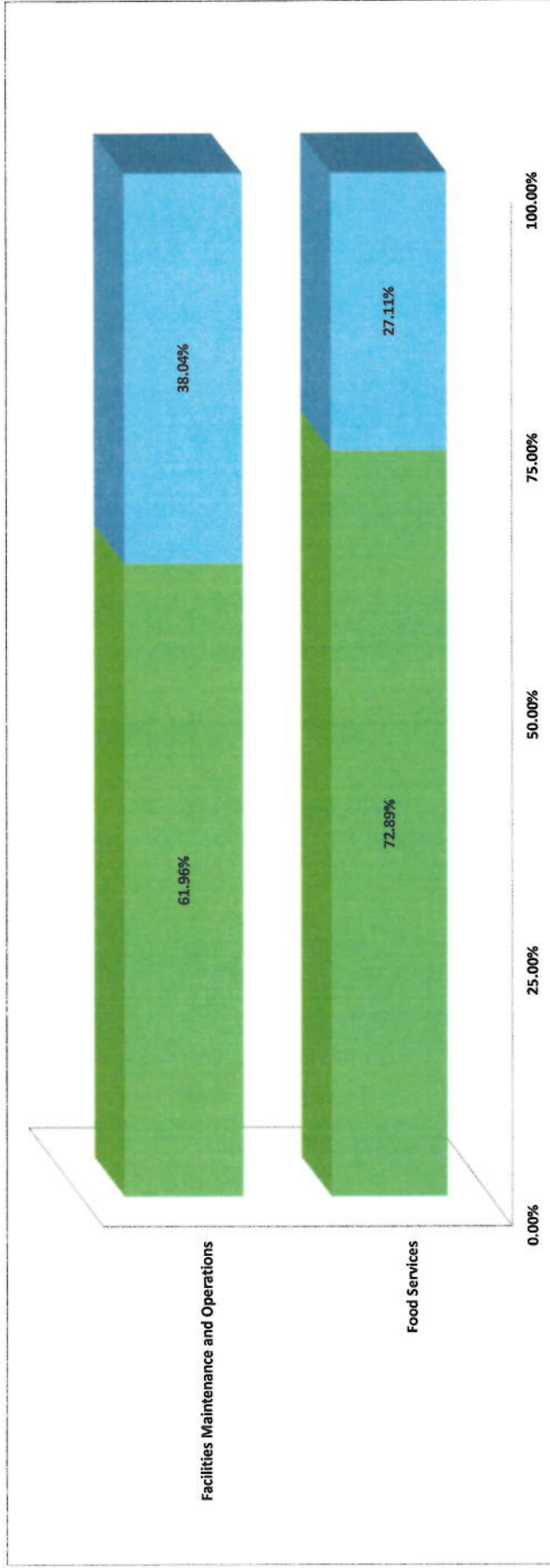
# General Fund Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM  
SEPTEMBER 1 - MAY 31, 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	\$ 1,178,972	\$ -	\$ (1,764,974)
State Program Revenues	30,000	30,000	29,748	-	(252)
Federal Program Revenues	4,183,431	4,183,431	4,977,022	-	793,591
<b>Total Revenues</b>	<b>\$ 7,157,377</b>	<b>\$ 7,157,377</b>	<b>\$ 6,185,742</b>	<b>\$ -</b>	<b>\$ (971,635)</b>
<b>EXPENDITURES:</b>					
Current:					
Food Services	\$ 7,062,531	\$ 7,062,531	\$ 5,148,036	\$ 63,659	\$ 1,850,936
Facilities Maintenance and Operations	94,846	94,846	58,768	-	36,078
<b>Total Expenditures</b>	<b>\$ 7,157,377</b>	<b>\$ 7,157,377</b>	<b>\$ 5,206,804</b>	<b>\$ 63,659</b>	<b>\$ 1,886,914</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ 978,938	\$ (63,659)	\$ 978,938
<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>
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 978,938</b>	<b>\$ (63,659)</b>	<b>\$ 978,938</b>
Fund Balance - September 1 (Beginning)	\$ 31,389	\$ 31,389	\$ 31,389		\$ -
<b>Fund Balance</b>	<b>\$ 31,389</b>	<b>\$ 31,389</b>	<b>\$ 1,010,327</b>	<b>\$ (63,659)</b>	<b>\$ 978,938</b>

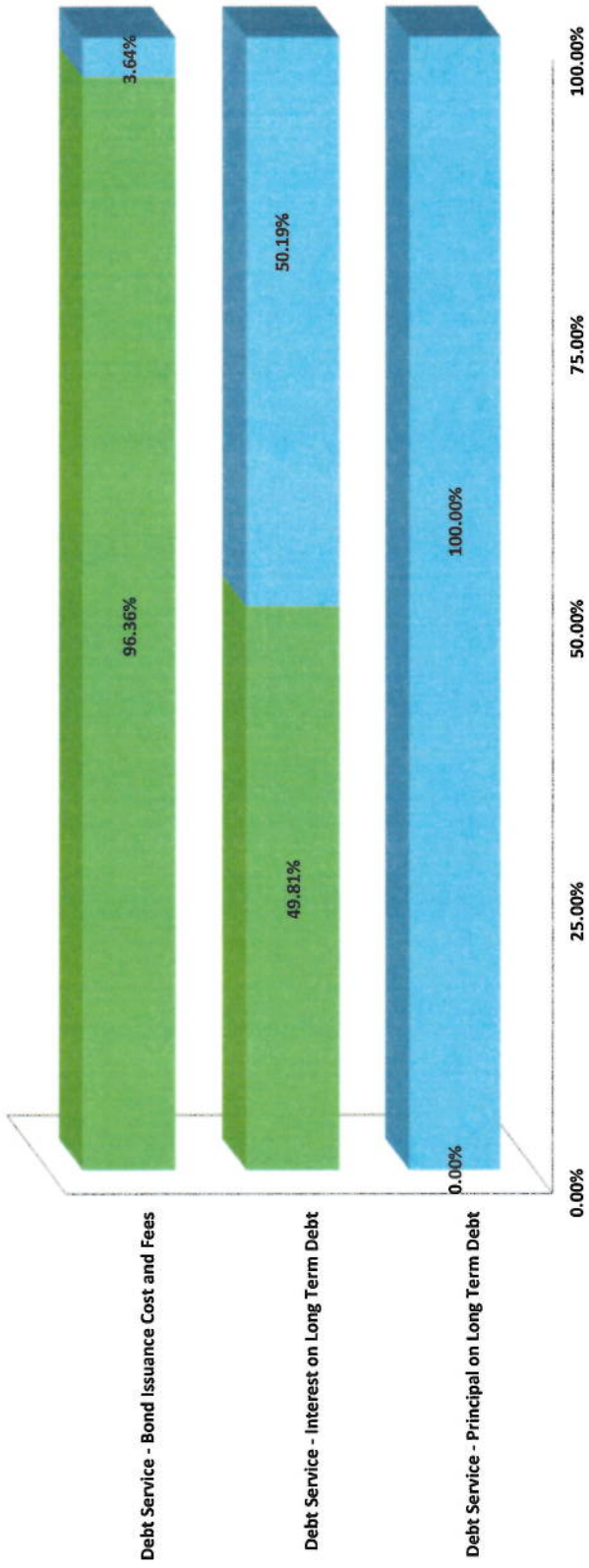
# Child Nutrition Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - DEBT SERVICE FUND  
SEPTEMBER 1 - MAY 31, 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	\$28,825,094.00	\$ 26,347,160	\$ -	\$ (2,477,934)
State Program Revenues	226,000	\$226,000.00	211,206	-	(14,794)
<b>Total Revenues</b>	<b>\$ 29,051,094</b>	<b>\$ 29,051,094</b>	<b>\$ 26,558,366</b>	<b>\$ -</b>	<b>\$ (2,492,728)</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)	\$ 20,644,451	\$ -	\$ 20,806,883
<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	\$ -	\$ -	\$ 20,806,883	\$ -	\$ 20,806,883
Fund Balance - September 1 (Beginning)	\$ 10,140,539	\$ 10,140,539	\$ 10,140,539	\$ -	\$ -
Fund Balance	\$ 10,140,539	\$ 10,140,539	\$ 30,947,422	\$ -	\$ 20,806,883

# Debt Service Remaining Budget Analysis





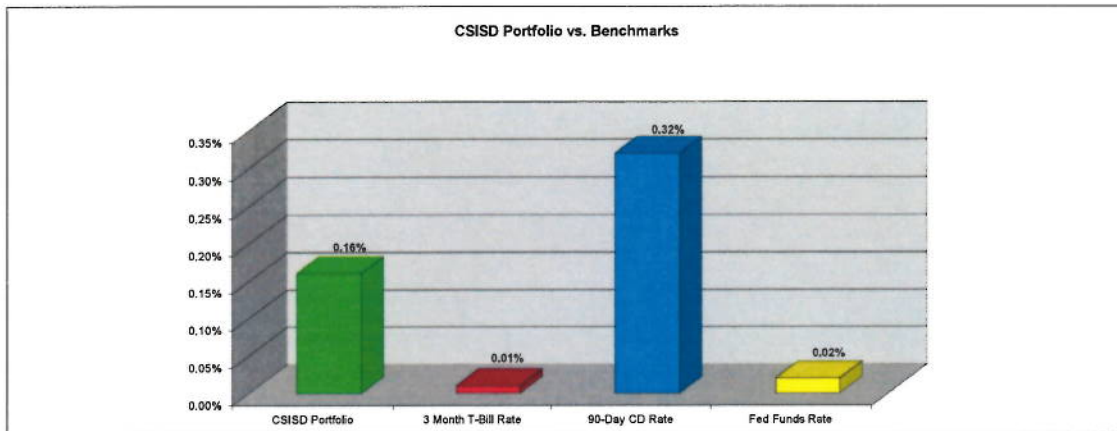
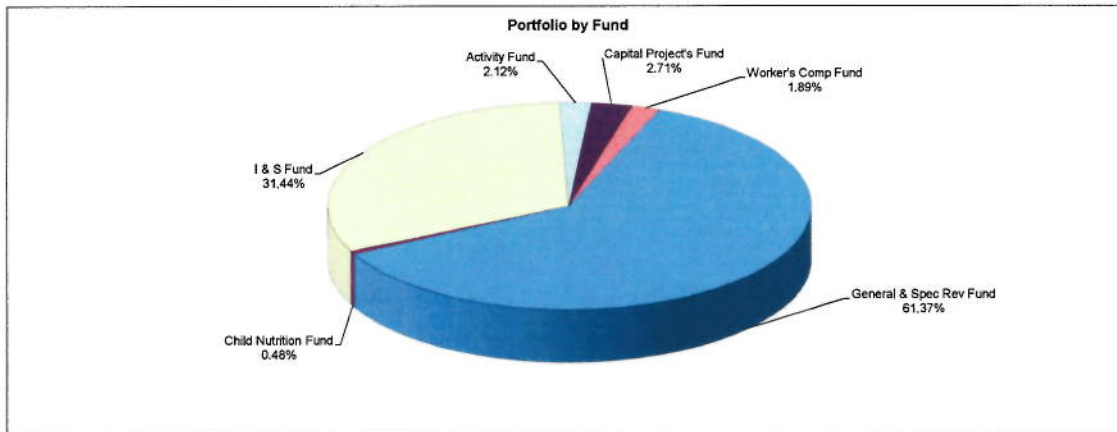
COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
MONTHLY INVESTMENT REPORT  
May 31, 2021

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	BB&T Operating Accounts	0.25%	21,858,383	467,254	24,972,133	2,081,261	2,664,994	1,859,410	\$53,903,434	53,903,434
	<b>Investment Pools:</b>									
1	First Public - Government Overnight Fund	0.01%	4,809,930	-	1,044,063	-	-	-	5,853,993	5,853,993
1	First Public - Corporate Overnight Fund	0.08%	7,045,232	-	1,426,712	-	-	-	8,471,943	8,471,943
1	TexPool	0.01%	7,001,737	1,061	1,010,754	-	-	976	8,014,527	8,014,527
1	TexPool Prime	0.08%	-	-	-	-	-	-	-	-
1	Texas CLASS Government	0.05%	6,049,873	-	823,977	-	-	-	6,873,850	6,873,850
1	Texas CLASS	0.08%	13,586,631	-	1,641,619	-	-	-	15,228,251	15,228,251
Maturity	Time Deposits (CD's)								-	-
<b>Total Cash &amp; Investments</b>			<b>\$60,351,786</b>	<b>\$468,315</b>	<b>\$30,919,257</b>	<b>\$2,081,261</b>	<b>\$2,664,994</b>	<b>\$1,860,386</b>	<b>\$98,345,998</b>	<b>\$98,345,998</b>

Summary of Funds:		Total	Percent of Portfolio	Weighted Avg. Yield	Weighted Avg. Mat.	FMV to Cost
Operating Cash Accounts		\$ 53,903,434	54.81%	0.25%	Days 1.00	100.00%
Money Market / Pooled Funds		44,442,564	45.19%	0.05%	Days 1.00	
Time Deposits (CD's)		-	0.00%	0.00%	Days 1.00	
<b>CSISD Portfolio</b>		<b>\$ 98,345,998</b>	<b>100.00%</b>	<b>0.16%</b>	<b>Days 1.00</b>	
				3 Month T-Bill Rate	0.010%	
				90-Day CD Rate	0.320%	
				Fed Funds Rate	0.020%	



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





**College Station Independent School District**  
**Combined Statement of Revenues and Expenditures**  
**District Activity Funds**  
For the Period September 1, 2020 - May 31, 2021

Location	Balance 09/01/20	Receipts	Expenses	Balance 05/31/21
A & M Consolidated High School	\$ 418,356	\$ 222,741	\$ 128,393	\$ 512,704
College View High School	34,145	12,313	8,856	37,602
College Station High School	315,617	195,008	103,894	406,731
College Station Middle School	63,439	14,092	5,633	71,898
A & M Middle School	115,286	29,088	32,918	111,456
Wellborn Middle School	6,158	61,452	32,681	34,929
South Knoll Elementary School	31,890	11,824	11,525	32,189
College Hills Elementary School	24,269	16,903	19,469	21,702
Southwood Valley Elementary School	12,012	35,356	5,285	42,083
Rock Prairie Elementary School	22,333	12,095	12,809	21,619
Pebble Creek Elementary School	46,110	27,978	22,293	51,796
Forest Ridge Elementary School	31,520	32,207	18,798	44,930
Creek View Elementary School	27,497	18,977	16,068	30,406
Greens Prairie Elementary School	74,039	86,914	15,951	145,002
Spring Creek Elementary School	8,845	38,873	14,468	33,250
River Bend Elementary School	6,300	38,481	16,145	28,636
Oakwood Intermediate School	47,694	17,590	16,163	49,122
Cypress Grove Intermediate School	48,430	17,400	16,907	48,922
Pecan Trail Intermediate School	37,755	27,010	15,622	49,142
<b>Subtotal-Campus Funds</b>	<b>\$ 1,371,696</b>	<b>\$ 916,301</b>	<b>\$ 513,878</b>	<b>\$ 1,774,119</b>
District-Wide Activity Fund	\$ 11,899	\$ -	\$ 26	\$ 11,873
Barbara Bush Parent Center	57,794	-	-	57,794
Athletics	235,076	98,453	94,637	238,892
<b>Grand Totals</b>	<b>\$ 1,676,465</b>	<b>\$ 1,014,754</b>	<b>\$ 608,541</b>	<b>\$ 2,082,678</b>