

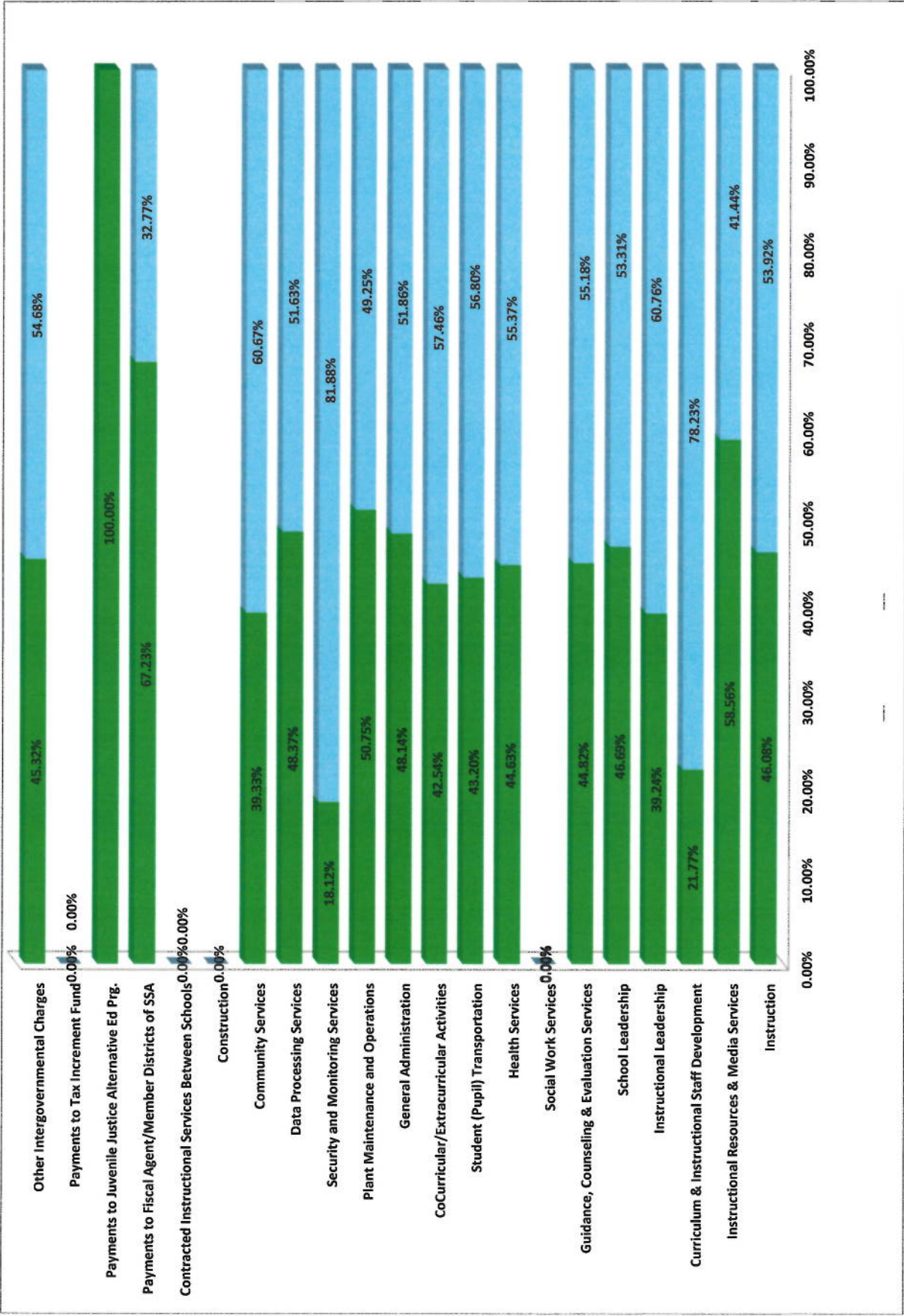
COLLEGE STATION ISD  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
February 28, 2021

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 80,811,410	\$ 1,863,816	\$ 30,142,290	\$ 112,817,516
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	577,145	-	903,843
Due from Other Funds	2,240,253	-	-	2,240,253
Other Receivables	3,068	-	-	3,068
Deferred Expenditures	-	-	-	-
Prepaid Expenditures	123,950	-	-	123,950
Inventories	223,737	244,430	-	468,168
<b>Total Assets</b>	<b>\$ 84,827,364</b>	<b>\$ 2,685,392</b>	<b>\$ 30,461,099</b>	<b>\$ 117,973,855</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 927,033	\$ -	\$ -	\$ 927,033
Interest Payable-Current	-	-	-	-
Payroll Deductions and Withholdings Payable	32,761	-	-	32,761
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	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 7,465,863</b>	<b>\$ 2,061,728</b>	<b>\$ -</b>	<b>\$ 9,527,591</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	\$ 223,737	\$ 244,430	\$ -	\$ 468,167
Prepaid Items	123,950	-	-	123,950
Outstanding Encumbrances	-	-	-	-
<b>Restricted:</b>				
Reported in the Food Service Fund	-	379,234	-	379,234
Reported in the Debt Service Fund	-	-	30,142,290	30,142,290
<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	61,415,565	-	-	61,415,565
<b>Total Fund Balances</b>	<b>\$ 76,263,252</b>	<b>\$ 623,664</b>	<b>\$ 30,142,290</b>	<b>\$ 107,029,205</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 84,827,364</b>	<b>\$ 2,685,392</b>	<b>\$ 30,461,099</b>	<b>\$ 117,973,854</b>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
SEPTEMBER 1 - FEBRUARY 28, 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	\$ 94,142,352	\$ -	\$ (11,424,360)
State Program Revenues	15,216,734	15,216,734	3,434,749	-	(11,781,985)
Federal Program Revenues	2,300,000	2,300,000	417,959	-	(1,882,041)
<b>Total Revenues</b>	<b>\$ 123,083,446</b>	<b>\$ 123,083,446</b>	<b>\$ 97,995,060</b>	<b>\$ -</b>	<b>\$ (25,088,386)</b>
<b>EXPENDITURES:</b>					
<b>Current:</b>					
Instruction	\$ 75,195,468	\$ 75,213,018	\$ 34,658,594	\$ 178,229	\$ 40,376,195
Instructional Resources & Media Services	963,733	963,733	564,329	16,269	383,135
Curriculum & Instructional Staff Development	818,684	822,889	179,164	15,518	628,207
Instructional Leadership	2,559,328	2,563,428	1,005,810	10,609	1,547,008
School Leadership	6,994,032	6,979,032	3,258,309	10,805	3,709,917
Guidance, Counseling & Evaluation Services	4,733,120	4,740,670	2,124,901	2,345	2,613,424
Social Work Services	-	-	-	-	-
Health Services	1,759,675	1,759,675	785,267	14,031	960,377
Student (Pupil) Transportation	4,349,465	4,349,465	1,878,794	19,994	2,450,678
School Nutrition	-	-	-	-	-
CoCurricular/Extracurricular Activities	5,380,249	5,371,945	2,285,051	241,507	2,845,387
General Administration	3,488,810	3,488,810	1,679,457	53,723	1,755,630
Plant Maintenance and Operations	13,964,348	13,964,348	7,086,476	240,950	6,636,921
Security and Monitoring Services	966,232	961,232	174,201	-	787,031
Data Processing Services	2,993,427	2,988,427	1,445,574	150,661	1,392,192
Community Services	151,184	151,184	59,464	38	91,682
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	1,652	12,932
Payments to Tax Increment Fund	-	-	-	-	-
Other Intergovernmental Charges	1,334,000	1,334,000	604,579	556,509	172,912
<b>Total Expenditures</b>	<b>\$ 125,772,755</b>	<b>\$ 125,772,855</b>	<b>\$ 57,861,979</b>	<b>\$ 1,512,840</b>	<b>\$ 66,398,036</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (2,689,309)	\$ (2,689,409)	\$ 40,133,081	\$ (1,512,840)	\$ (41,309,650)
<b>OTHER FINANCING SOURCES (USES):</b>					
Sale of Real and Personal Property	-	-	-	-	-
Capital Leases	-	-	-	-	-
Tax Refund (Uses)	-	-	-	-	-
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>\$ (2,689,309)</b>	<b>\$ (2,689,409)</b>	<b>\$ 40,133,081</b>	<b>\$ (1,512,840)</b>	<b>\$ (41,309,650)</b>
Fund Balance - September 1 (Beginning)	\$ 36,130,171	\$ 36,130,171	\$ 36,130,171	\$ -	\$ -
<b>Fund Balance</b>	<b>\$ 33,440,862</b>	<b>\$ 33,440,762</b>	<b>\$ 76,263,252</b>	<b>\$ (1,512,840)</b>	<b>\$ (41,309,650)</b>

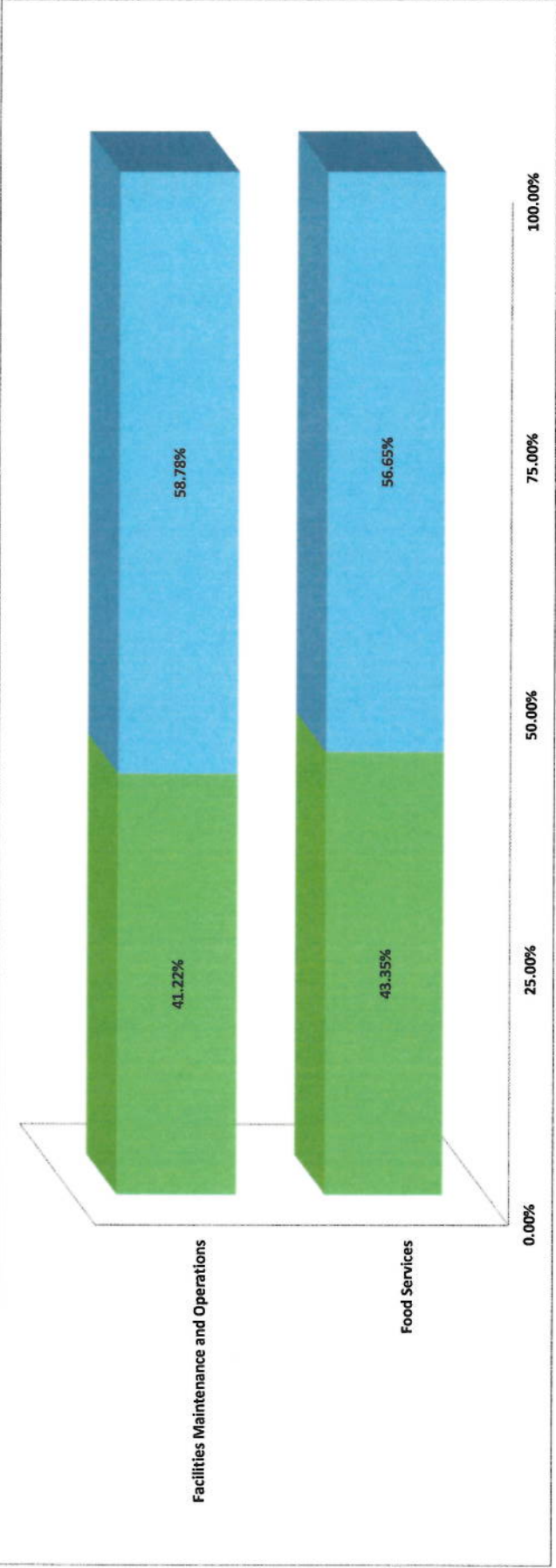
# General Fund Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM  
SEPTEMBER 1 - FEBRUARY 28, 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	\$ 950,425	\$ -	\$ (1,993,522)
State Program Revenues	30,000	30,000	-	-	(30,000)
Federal Program Revenues	4,183,431	4,183,431	2,742,741	-	(1,440,690)
<b>Total Revenues</b>	<b>\$ 7,157,377</b>	<b>\$ 7,157,377</b>	<b>\$ 3,693,166</b>	<b>\$ -</b>	<b>\$ (3,464,211)</b>
<b>EXPENDITURES:</b>					
Current:					
Food Services	\$ 7,062,531	\$ 7,062,531	\$ 3,061,791	\$ 207,179	\$ 3,793,561
Facilities Maintenance and Operations	94,846	94,846	39,100	-	55,746
<b>Total Expenditures</b>	<b>\$ 7,157,377</b>	<b>\$ 7,157,377</b>	<b>\$ 3,100,891</b>	<b>\$ 207,179</b>	<b>\$ 3,849,307</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ 592,275	\$ (207,179)	\$ 592,275
<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>\$ 592,275</b>	<b>\$ (207,179)</b>	<b>\$ 592,275</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>\$ 623,664</b>	<b>\$ (207,179)</b>	<b>\$ 592,275</b>

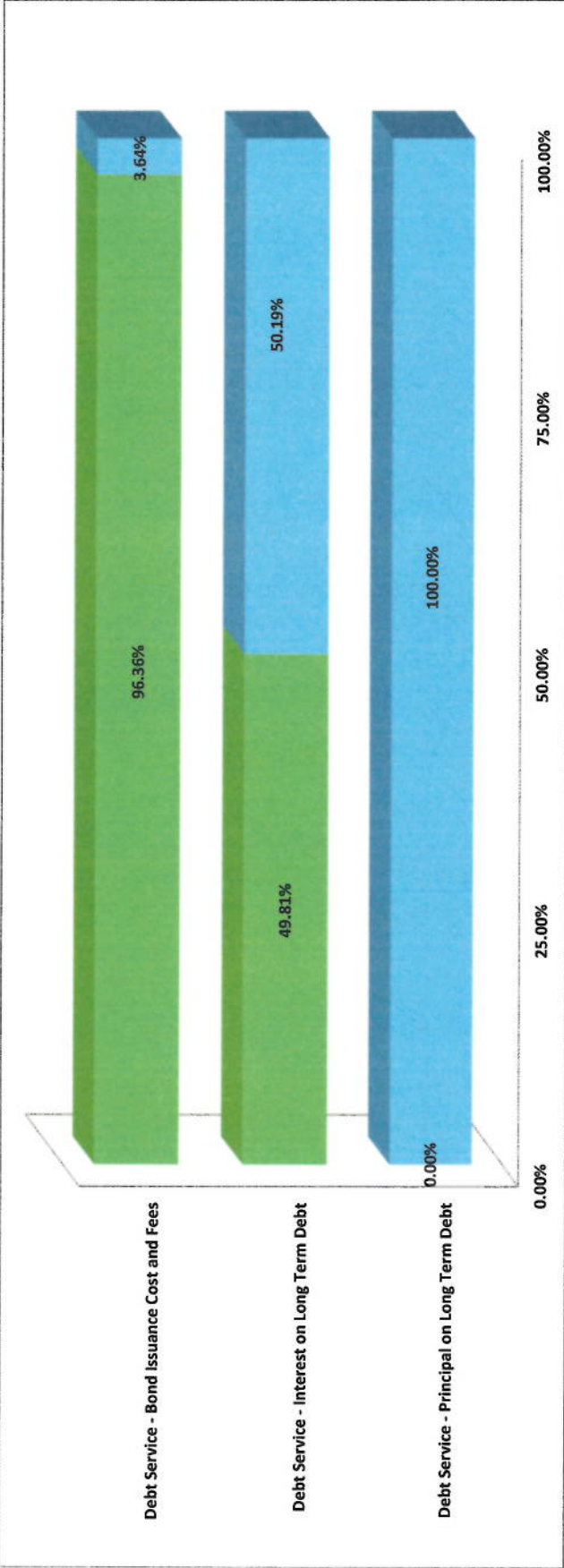
# Child Nutrition Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - DEBT SERVICE FUND  
SEPTEMBER 1 - FEBRUARY 28, 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	\$ 25,542,027	\$ -	\$ (3,283,067)
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>\$ 25,753,233</b>	<b>\$ -</b>	<b>\$ (3,297,861)</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	500	6,200
<b>Total Expenditures</b>	<b>\$ 29,051,094</b>	<b>\$ 29,213,526</b>	<b>\$ 5,913,914</b>	<b>\$ 500</b>	<b>\$ 23,299,611</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ (162,432)	\$ 19,839,319	\$ (500)	\$ 20,001,751
<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	\$ -	\$ -	\$ 20,001,751	\$ (500)	\$ 20,001,751
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>\$ 30,142,290</b>	<b>\$ (500)</b>	<b>\$ 20,001,751</b>

# Debt Service Remaining Budget Analysis

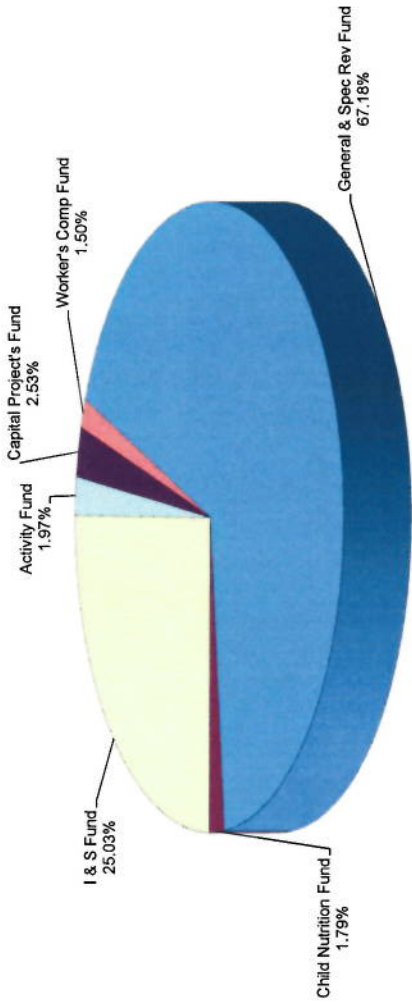


COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
MONTHLY INVESTMENT REPORT  
February 28, 2021

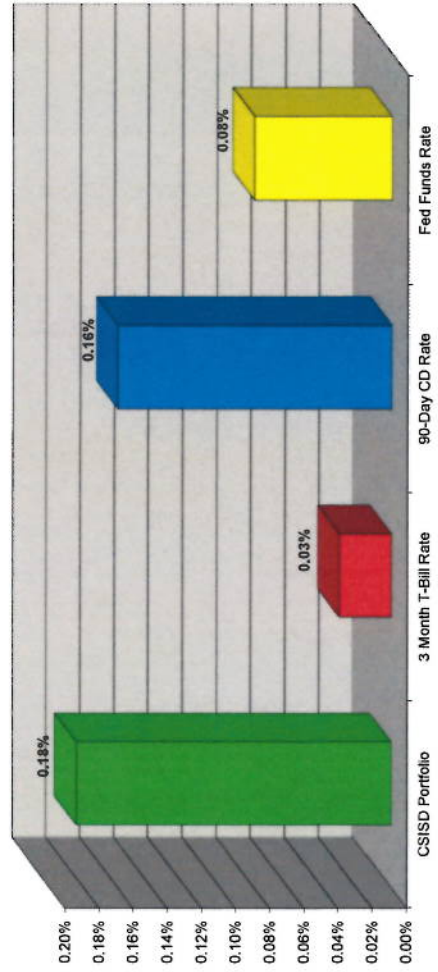
WAM	Eff. Yield	General & Spec Rev Fund	Child Nutrition Fund	I & S Fund	Activity Fund	Capital Project's Fund	Worker's Comp Fund	TOTAL	Fair Market Value
1	0.25%	42,343,704	2,148,620	24,172,059	2,374,425	3,039,393	1,803,779	\$75,881,980	75,881,980
<b>Investment Pools:</b>									
1	0.03%	4,809,831	-	1,044,041	-	-	-	5,853,873	5,853,873
1	0.09%	7,043,699	-	1,426,401	-	-	-	8,470,101	8,470,101
1	0.04%	7,001,488	1,061	1,010,718	-	-	976	8,014,242	8,014,242
1	0.10%	-	-	-	-	-	-	-	-
1	0.05%	6,049,184	-	823,883	-	-	-	6,873,066	6,873,066
1	0.10%	13,583,577	-	1,641,250	-	-	-	15,224,827	15,224,827
<b>Maturity</b>									
<b>Time Deposits (CD's)</b>									
		\$80,831,482	\$2,149,681	\$30,118,352	\$2,374,425	\$3,039,393	\$1,804,755	\$120,318,088	\$120,318,088
<b>Total Cash &amp; Investments</b>									
<b>Summary of Funds:</b>									
		<b>Total</b>	<b>Percent of Portfolio</b>	<b>Weighted Avg. Yield</b>	<b>Weighted Avg. Mat.</b>				
		\$ 75,881,980	63.07%	0.25%	1.00				
		44,436,108	36.93%	0.07%	1.00				
		-	0.00%	0.00%	1.00				
		<b>\$ 120,318,088</b>	<b>100.00%</b>	<b>0.18%</b>	<b>1.00</b>				
				3 Month T-Bill Rate	0.030%				
				90-Day CD Rate	0.160%				
				Fed Funds Rate	0.080%				
						FMV to Cost		100.00%	



**Portfolio by Fund**



**CSISD Portfolio vs. Benchmarks**



**College Station Independent School District**  
**Combined Statement of Revenues and Expenditures**  
**District Activity Funds**  
**For the Period September 1, 2020 - February 28, 2021**

Location	Balance 09/01/20	Receipts	Expenses	Balance 02/28/21
A & M Consolidated High School	\$ 430,465	\$ 126,652	\$ 61,875	\$ 495,242
College View High School	34,006	6,749	5,460	35,296
College Station High School	355,663	115,040	52,458	418,245
College Station Middle School	62,765	11,115	(4,264)	78,144
A & M Middle School	114,684	22,939	20,742	116,881
Wellborn Middle School	16,722	26,952	22,908	20,766
South Knoll Elementary School	33,551	11,576	10,512	34,615
College Hills Elementary School	23,647	4,601	5,707	22,541
Southwood Valley Elementary School	12,082	23,717	2,171	33,628
Rock Prairie Elementary School	22,355	4,179	3,658	22,876
Pebble Creek Elementary School	53,827	16,330	9,102	61,054
Forest Ridge Elementary School	29,765	7,232	-	36,997
Creek View Elementary School	29,028	15,119	4,768	39,379
Greens Prairie Elementary School	74,847	15,013	5,824	84,037
Spring Creek Elementary School	15,151	19,933	5,922	29,162
River Bend Elementary School	4,076	10,939	8,857	6,158
Oakwood Intermediate School	48,771	10,191	8,107	50,855
Cypress Grove Intermediate School	49,614	9,779	9,516	49,876
Pecan Trail Intermediate School	39,967	11,582	9,918	41,631
<b>Subtotal-Campus Funds</b>	<b>\$ 1,450,985</b>	<b>\$ 469,638</b>	<b>\$ 243,242</b>	<b>\$ 1,677,382</b>
District-Wide Activity Fund	\$ 15,858	\$ -	\$ 26	\$ 15,832
Barbara Bush Parent Center	47,489	-	-	47,489
Athletics	243,677	36,837	63,208	217,306
<b>Grand Totals</b>	<b>\$ 1,758,009</b>	<b>\$ 506,475</b>	<b>\$ 306,475</b>	<b>\$ 1,958,008</b>

