

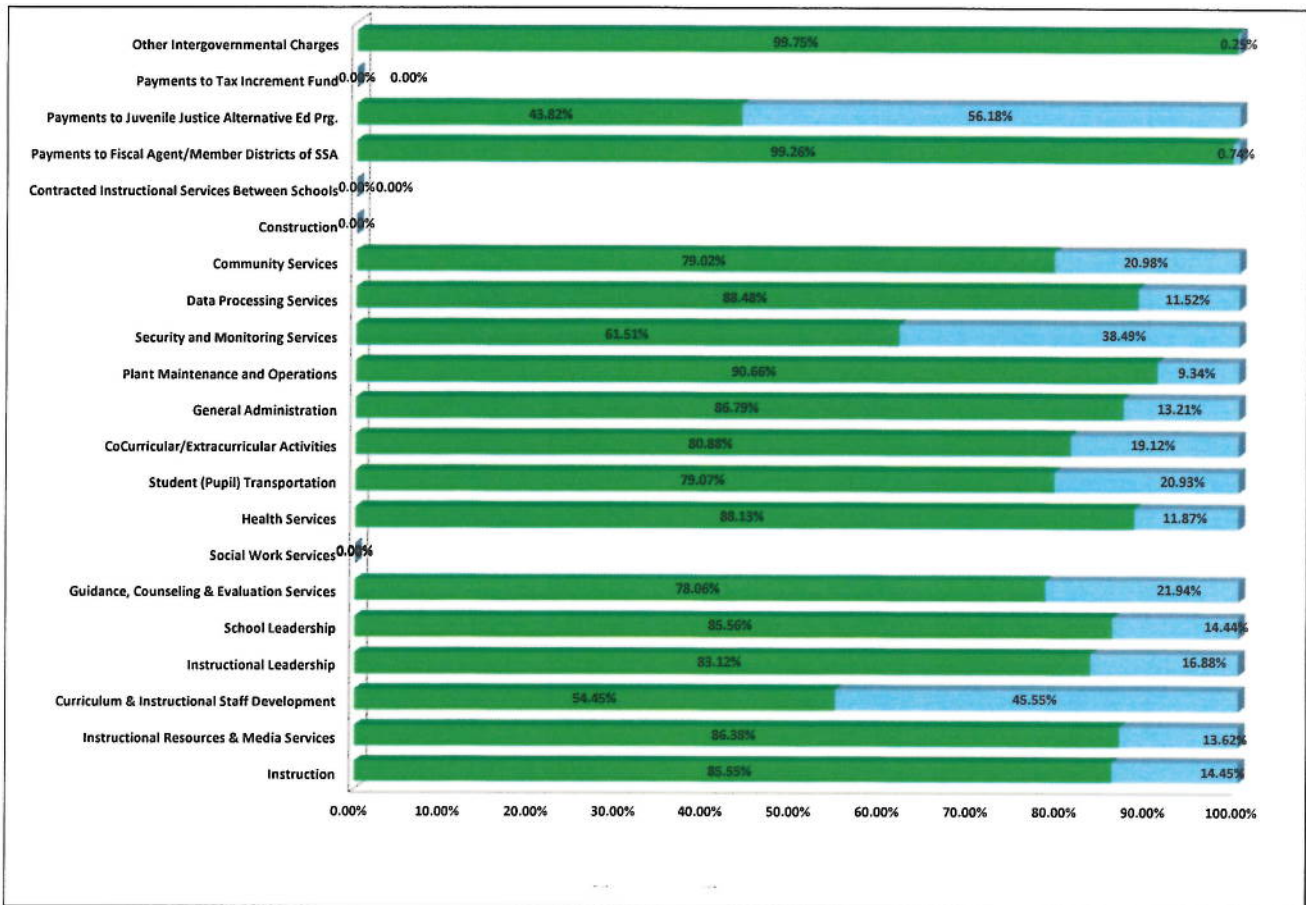
COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
July 31, 2021

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 50,150,540	\$ 536,258	\$ 32,065,081	\$ 82,751,879
Property Taxes	1,193,807	-	344,970	1,538,777
Allowance for Uncollectible Taxes (Credit)	(11,093)	-	(3,220)	(14,314)
Due from Other Governments	433,374	30,949	-	464,323
Due from Other Funds	187,896	-	-	187,896
Other Receivables	102,581	-	-	102,581
Deferred Expenditures	-	-	-	-
Prepaid Expenditures	20,000	-	-	20,000
Inventories	234,772	92,297	-	327,070
Total Assets	\$ 52,311,877	\$ 659,504	\$ 32,406,830	\$ 85,378,211
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 6,351	\$ -	\$ -	\$ 6,351
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	-	-	-	-
Total Liabilities	\$ 6,512,421	\$ -	\$ -	\$ 6,512,421
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	\$ 234,772	\$ 92,297	\$ -	\$ 327,070
Prepaid Items	20,000	-	-	20,000
Outstanding Encumbrances	-	-	-	-
Restricted:				
Reported in the Food Service Fund	-	567,207	-	567,207
Reported in the Debt Service Fund	-	-	32,088,021	32,088,021
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	29,946,435	-	-	29,946,435
Total Fund Balances	\$ 44,701,207	\$ 659,504	\$ 32,088,021	\$ 77,448,732
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 52,311,877	\$ 659,504	\$ 32,406,830	\$ 85,378,211

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
SEPTEMBER 1 - JULY 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	\$ 106,426,712	\$ 105,765,230	\$ -	\$ (661,482)
State Program Revenues	15,216,734	15,216,734	8,279,795	-	(8,936,939)
Federal Program Revenues	2,300,000	2,300,000	2,142,579	-	(157,421)
Total Revenues	\$ 123,083,446	\$ 123,943,446	\$ 116,187,604	\$ -	\$ (7,755,842)
EXPENDITURES:					
Current:					
Instruction	\$ 75,195,468	\$ 75,397,939	\$ 84,501,063	\$ 478,909	\$ 10,417,968
Instructional Resources & Media Services	963,733	1,189,722	1,010,353	7,772	151,598
Curriculum & Instructional Staff Development	818,684	748,278	407,455	64,816	276,007
Instructional Leadership	2,559,328	2,303,558	1,914,633	10,906	378,019
School Leadership	6,994,032	6,992,536	5,983,065	20,404	989,067
Guidance, Counseling & Evaluation Services	4,733,120	4,853,217	3,788,608	1,771	1,062,838
Social Work Services	-	-	-	-	-
Health Services	1,759,675	1,761,324	1,552,276	3,082	205,966
Student (Pupil) Transportation	4,349,465	4,284,465	3,387,737	11,511	865,217
School Nutrition	-	-	-	-	-
CoCurricular/Extracurricular Activities	5,380,249	5,172,595	4,183,352	338,634	652,609
General Administration	3,488,810	3,528,215	3,062,094	10,023	456,097
Plant Maintenance and Operations	13,964,348	14,108,943	12,788,835	478,147	839,961
Security and Monitoring Services	966,232	953,225	586,368	146,086	220,772
Data Processing Services	2,993,427	3,030,927	2,681,700	34,480	314,748
Community Services	151,184	150,434	118,867	2,187	29,380
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	7,012	640	8,348
Payments to Tax Increment Fund	-	-	-	-	-
Other Intergovernmental Charges	1,334,000	1,154,000	1,181,088	-	2,913
Total Expenditures	\$ 125,772,755	\$ 125,772,378	\$ 107,272,480	\$ 1,607,369	\$ 16,892,529
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (2,689,309)	\$ (1,828,932)	\$ 8,915,124	\$ (1,607,369)	\$ (9,136,888)
OTHER FINANCING SOURCES (USES):					
Other Sources	-	-	73,971	-	(73,971)
Extraordinary Items	-	(445,000)	-	-	(445,000)
Tax Refund (Uses)	-	(415,000)	(414,803)	-	(197)
Transfer In (Out)	-	(3,255)	(3,255)	-	-
Total Other Financing Sources (Uses)	\$ -	\$ (863,255)	\$ (344,087)	\$ -	\$ (519,168)
Net Change in Fund Balances	\$ (2,689,309)	\$ (2,692,187)	\$ 8,571,037	\$ (1,607,369)	\$ (9,655,856)
Fund Balance - September 1 (Beginning)	\$ 38,130,170	\$ 36,130,170	\$ 36,130,170	\$ -	\$ -
Fund Balance	\$ 33,440,860	\$ 33,437,983	\$ 44,701,207	\$ (1,607,369)	\$ (9,655,856)

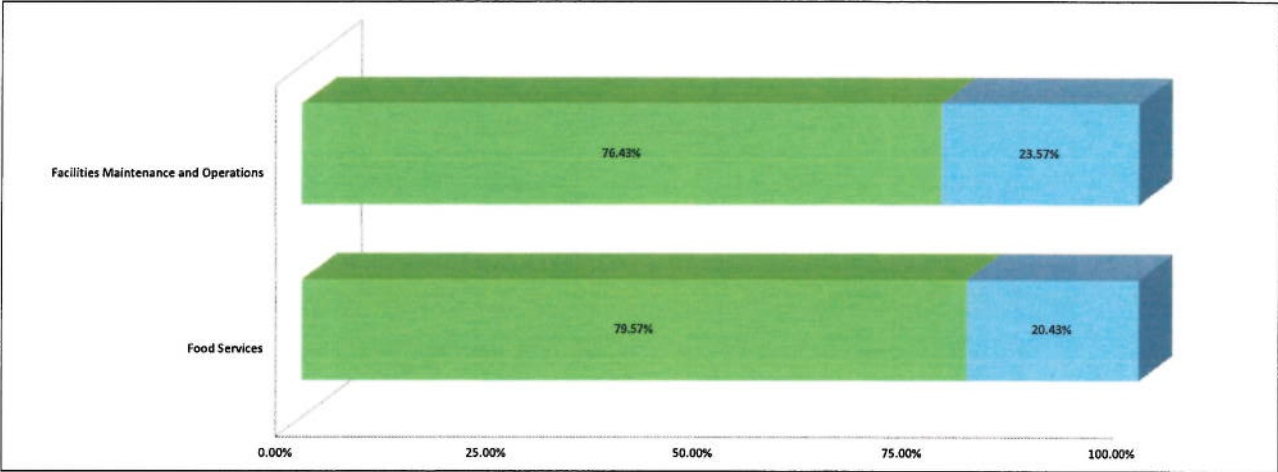
General Fund Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
SEPTEMBER 1 - JULY 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	\$ 1,197,640	\$ -	\$ (1,746,306)
State Program Revenues	30,000	30,000	29,748	-	(252)
Federal Program Revenues	4,183,431	4,183,431	5,089,401	-	905,970
Total Revenues	\$ 7,157,377	\$ 7,157,377	\$ 6,316,789	\$ -	\$ (840,588)
EXPENDITURES:					
Current:					
Food Services	\$ 7,062,531	\$ 7,062,531	\$ 5,619,441	\$ 17,872	\$ 1,425,218
Facilities Maintenance and Operations	94,846	94,846	72,487	-	22,359
Total Expenditures	\$ 7,157,377	\$ 7,157,377	\$ 5,691,928	\$ 17,872	\$ 1,447,577
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ 624,860	\$ (17,872)	\$ 624,860
OTHER FINANCING SOURCES (USES):					
Transfer In	-	-	3,255	-	3,255
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 3,255	\$ -	\$ 3,255
Net Change in Fund Balances	\$ -	\$ -	\$ 628,115	\$ (17,872)	\$ 628,115
Fund Balance - September 1 (Beginning)	\$ 31,389	\$ 31,389	\$ 31,389		\$ -
Fund Balance	\$ 31,389	\$ 31,389	\$ 659,504	\$ (17,872)	\$ 628,115

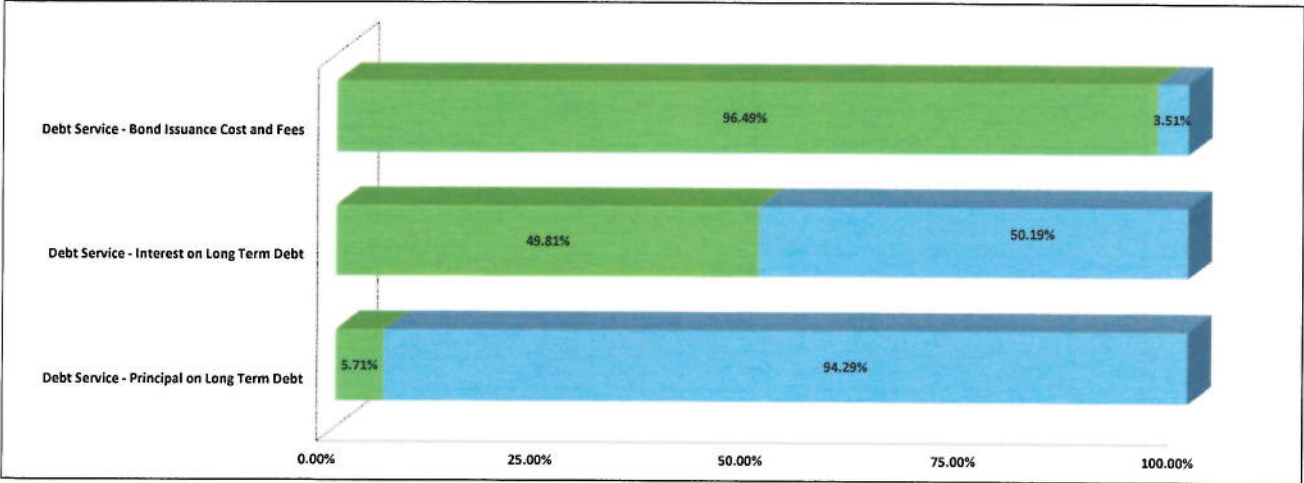
Child Nutrition Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
SEPTEMBER 1 - JULY 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	\$28,955,094.00	\$ 28,615,731	\$ -	\$ (339,363)
State Program Revenues	226,000	\$226,000.00	211,206	-	(14,794)
Total Revenues	\$ 29,051,094	\$ 29,181,094	\$ 28,826,937	\$ -	\$ (354,157)
EXPENDITURES:					
Debt Service:					
Debt Service - Principal on Long Term Debt	\$ 17,500,000	\$ 17,500,000	\$ 998,640	\$ -	\$ 16,501,360
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	164,446	-	5,986
Total Expenditures	\$ 29,051,094	\$ 29,213,526	\$ 6,912,768	\$ -	\$ 22,300,757
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ (32,432)	\$ 21,914,169	\$ -	\$ 21,946,601
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)	-	12,050,296	12,049,415	-	-
Total Other Financing Sources (Uses)	\$ -	\$ (32,432)	\$ (33,313)	\$ -	\$ -
Net Change in Fund Balances	\$ -	\$ -	\$ 21,947,482	\$ -	\$ 21,946,601
Fund Balance - September 1 (Beginning)	\$ 10,140,539	\$ 10,140,539	\$ 10,140,539	\$ -	\$ -
Fund Balance	\$ 10,140,539	\$ 10,140,539	\$ 32,088,021	\$ -	\$ 21,946,601

Debt Service Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
MONTHLY INVESTMENT REPORT
July 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%	11,854,292	535,197	26,117,523	1,778,374	1,579,930	1,896,034	\$43,561,349	43,561,349
	Investment Pools:									
1	First Public - Government Overnight Fund	0.01%	7,046,174	-	1,426,903	-	-	-	8,473,076	8,473,076
1	First Public - Corporate Overnight Fund	0.08%	4,809,971	-	1,044,072	-	-	-	5,854,043	5,854,043
1	TexPool	0.02%	7,001,924	1,061	1,010,781	-	-	976	8,014,742	8,014,742
1	TexPool Prime	0.06%	-	-	-	-	-	-	-	-
1	Texas CLASS Government	0.02%	6,050,156	-	824,015	-	-	-	6,874,171	6,874,171
1	Texas CLASS	0.07%	13,568,023	-	1,641,787	-	-	-	15,229,811	15,229,811
	Time Deposits (CD's)									
	Maturity									
	Total Cash & Investments		\$50,150,540	\$536,258	\$32,065,081	\$1,778,374	\$1,579,930	\$1,897,010	\$88,007,192	\$88,007,192

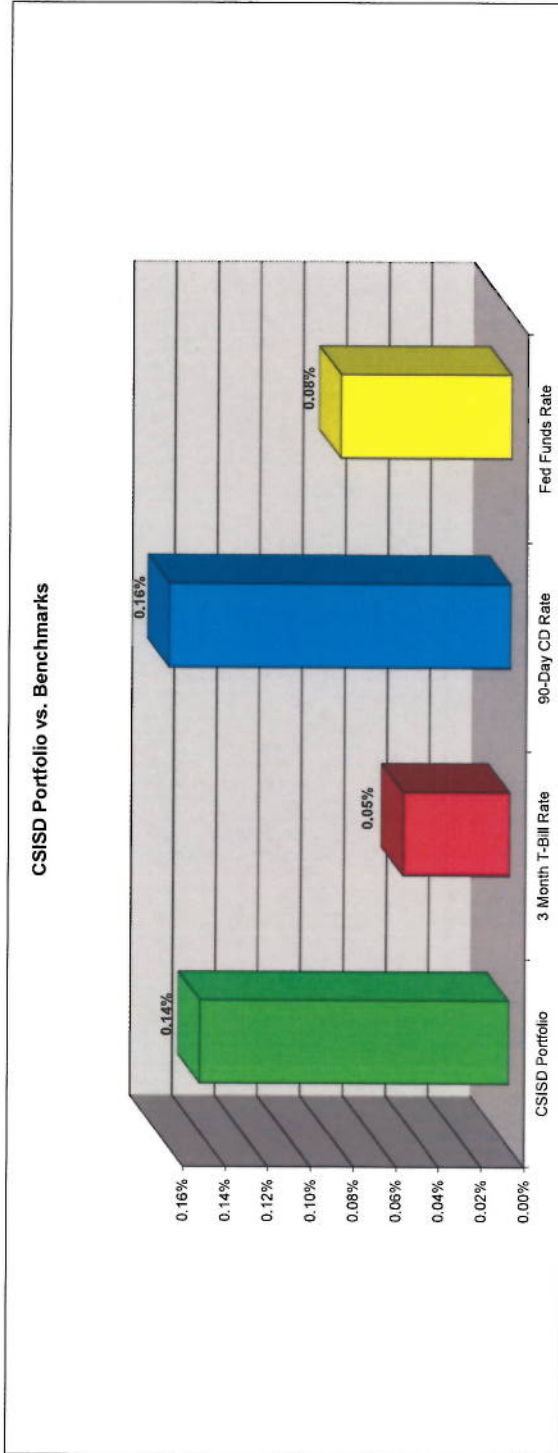
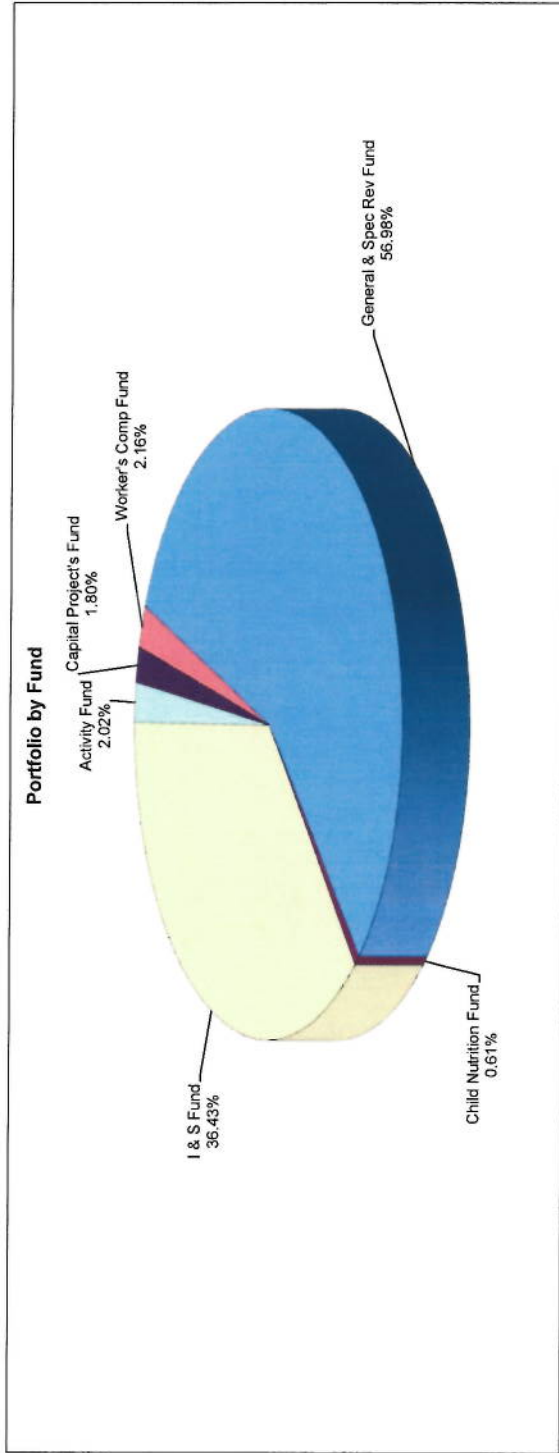
Summary of Funds:

	Total	Percent of Portfolio	Weighted Avg. Yield	Weighted Avg. Mat.
Operating Cash Accounts	\$ 43,561,349	49.50%	0.25%	Days 1.00
Money Market / Pooled Funds	44,445,843	50.50%	0.04%	Days 1.00
Time Deposits (CD's)	-	0.00%	0.00%	Days 1.00
CSISD Portfolio	\$ 88,007,192	100.00%	0.14%	Days 1.00

3 Month T-Bill Rate 0.050%
90-Day CD Rate 0.160%
Fed Funds Rate 0.080%

FMV to Cost	100.00%
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COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
 Graphic Presentation of the District's Portfolio
 July 31, 2021



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

Location	Balance 09/01/20	Receipts	Expenses	Balance 07/31/21
A & M Consolidated High School	\$ 418,356	\$ 230,449	\$ 263,333	\$ 385,473
College View High School	34,145	12,463	10,011	36,596
College Station High School	315,617	216,953	243,013	289,557
College Station Middle School	63,439	17,951	17,005	64,385
A & M Middle School	115,286	42,033	43,323	113,997
Wellborn Middle School	6,158	91,861	58,581	39,438
South Knoll Elementary School	31,890	12,650	12,156	32,385
College Hills Elementary School	24,269	25,293	22,290	27,272
Southwood Valley Elementary School	12,012	38,190	35,338	14,864
Rock Prairie Elementary School	22,333	13,772	18,214	17,891
Pebble Creek Elementary School	46,110	29,225	25,830	49,505
Forest Ridge Elementary School	31,520	32,207	25,094	38,633
Creek View Elementary School	27,497	18,977	17,039	29,435
Greens Prairie Elementary School	74,039	88,072	18,165	143,946
Spring Creek Elementary School	8,845	74,760	55,562	28,043
River Bend Elementary School	6,300	38,896	20,197	24,999
Oakwood Intermediate School	47,694	17,554	16,618	48,631
Cypress Grove Intermediate School	48,430	20,407	21,464	47,373
Pecan Trail Intermediate School	37,755	25,453	21,429	41,779
Subtotal-Campus Funds	\$ 1,371,696	\$ 1,047,168	\$ 944,664	\$ 1,474,200
District-Wide Activity Fund	\$ 11,899	\$ -	\$ 26	\$ 11,873
Barbara Bush Parent Center	57,794	-	-	57,794
Athletics	235,076	102,495	104,203	233,369
Grand Totals	\$ 1,676,465	\$ 1,149,663	\$ 1,048,893	\$ 1,777,235