

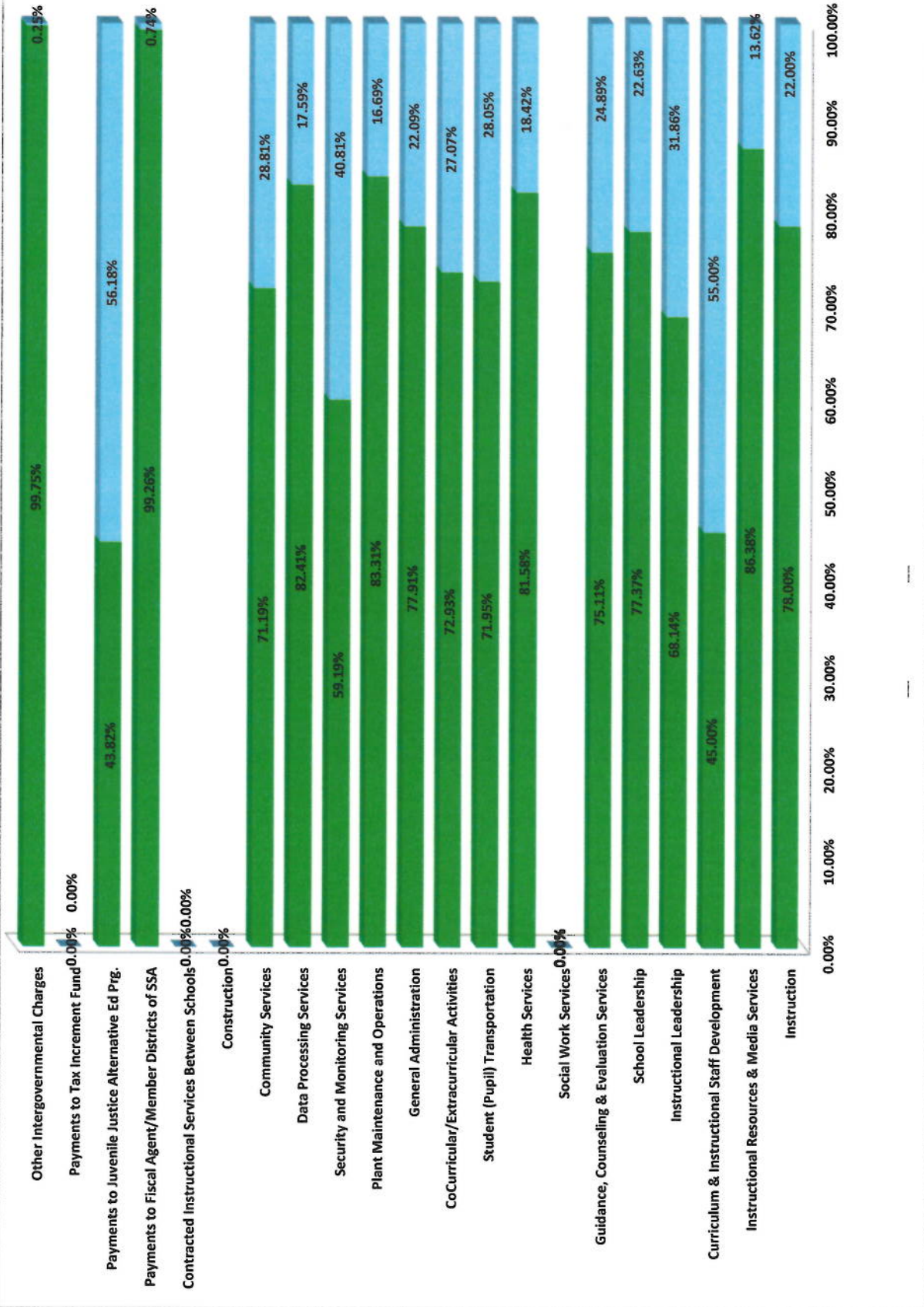
COLLEGE STATION ISD  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2021

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 58,168,462	\$ 593,567	\$ 32,343,649	\$ 91,105,678
Property Taxes	2,616,200	-	732,124	3,348,323
Allowance for Uncollectible Taxes (Credit)	(11,093)	-	(3,220)	(14,314)
Due from Other Governments	433,374	83,595	-	516,969
Due from Other Funds	327,727	-	-	327,727
Other Receivables	58,160	-	-	58,160
Deferred Expenditures	-	-	-	-
Prepaid Expenditures	20,000	-	-	20,000
Inventories	199,048	91,683	-	290,731
<b>Total Assets</b>	<b>\$ 61,811,877</b>	<b>\$ 768,845</b>	<b>\$ 33,072,552</b>	<b>\$ 95,653,274</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 1,887,515	\$ -	\$ -	\$ 1,887,515
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	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 8,393,585</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,393,585</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	\$ 199,048	\$ 91,683	\$ -	\$ 290,731
Prepaid Items	20,000	-	-	20,000
Outstanding Encumbrances	-	-	-	-
<b>Restricted:</b>				
Reported in the Food Service Fund	-	677,162	-	677,162
Reported in the Debt Service Fund	-	-	32,753,743	32,753,743
<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	37,600,996	-	-	37,600,996
<b>Total Fund Balances</b>	<b>\$ 52,320,044</b>	<b>\$ 768,845</b>	<b>\$ 32,753,743</b>	<b>\$ 85,842,631</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 61,811,877</b>	<b>\$ 768,845</b>	<b>\$ 33,072,552</b>	<b>\$ 95,653,274</b>

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
SEPTEMBER 1 - JUNE 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	\$ 104,112,224	\$ -	\$ (1,454,488)
State Program Revenues	15,216,734	15,216,734	7,856,840	-	(7,359,894)
Federal Program Revenues	2,300,000	2,300,000	2,142,579	-	(157,421)
<b>Total Revenues</b>	<b>\$ 123,083,446</b>	<b>\$ 123,083,446</b>	<b>\$ 114,111,643</b>	<b>\$ -</b>	<b>\$ (8,971,803)</b>
<b>EXPENDITURES:</b>					
<b>Current:</b>					
Instruction	\$ 75,195,468	\$ 75,252,585	\$ 58,698,336	\$ 479,500	\$ 16,074,750
Instructional Resources & Media Services	963,733	1,076,485	929,851	10,469	136,164
Curriculum & Instructional Staff Development	818,684	801,030	360,445	38,818	401,767
Instructional Leadership	2,559,328	2,568,053	1,748,541	11,870	805,641
School Leadership	6,994,032	6,988,783	5,407,191	28,261	1,553,330
Guidance, Counseling & Evaluation Services	4,733,120	4,703,949	3,533,312	2,080	1,168,557
Social Work Services	-	-	-	-	-
Health Services	1,759,675	1,762,175	1,437,622	4,859	319,694
Student (Pupil) Transportation	4,349,465	4,284,465	3,082,839	46,548	1,155,077
School Nutrition	-	-	-	-	-
CoCurricular/Extracurricular Activities	5,380,249	5,294,728	3,861,435	330,442	1,102,851
General Administration	3,488,810	3,528,215	2,748,965	22,166	757,084
Plant Maintenance and Operations	13,964,348	14,094,943	11,742,017	456,023	1,896,903
Security and Monitoring Services	966,232	960,732	568,698	16,493	375,542
Data Processing Services	2,993,427	2,988,427	2,462,777	79,241	446,409
Community Services	151,184	151,184	107,635	3,590	39,959
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	-	8,988
Payments to Tax Increment Fund	-	-	-	-	-
Other Intergovernmental Charges	1,334,000	1,164,000	1,161,088	-	2,913
<b>Total Expenditures</b>	<b>\$ 125,772,755</b>	<b>\$ 125,772,755</b>	<b>\$ 97,995,740</b>	<b>\$ 1,530,362</b>	<b>\$ 26,246,653</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (2,689,309)	\$ (2,689,309)	\$ 16,115,903	\$ (1,530,362)	\$ (17,274,850)
<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>\$ 16,189,874</b>	<b>\$ (1,530,362)</b>	<b>\$ (17,274,850)</b>
Fund Balance - September 1 (Beginning)	\$ 36,130,170	\$ 36,130,170	\$ 36,130,170	\$ -	\$ -
<b>Fund Balance</b>	<b>\$ 33,440,860</b>	<b>\$ 33,440,860</b>	<b>\$ 52,320,044</b>	<b>\$ (1,530,362)</b>	<b>\$ (17,274,850)</b>

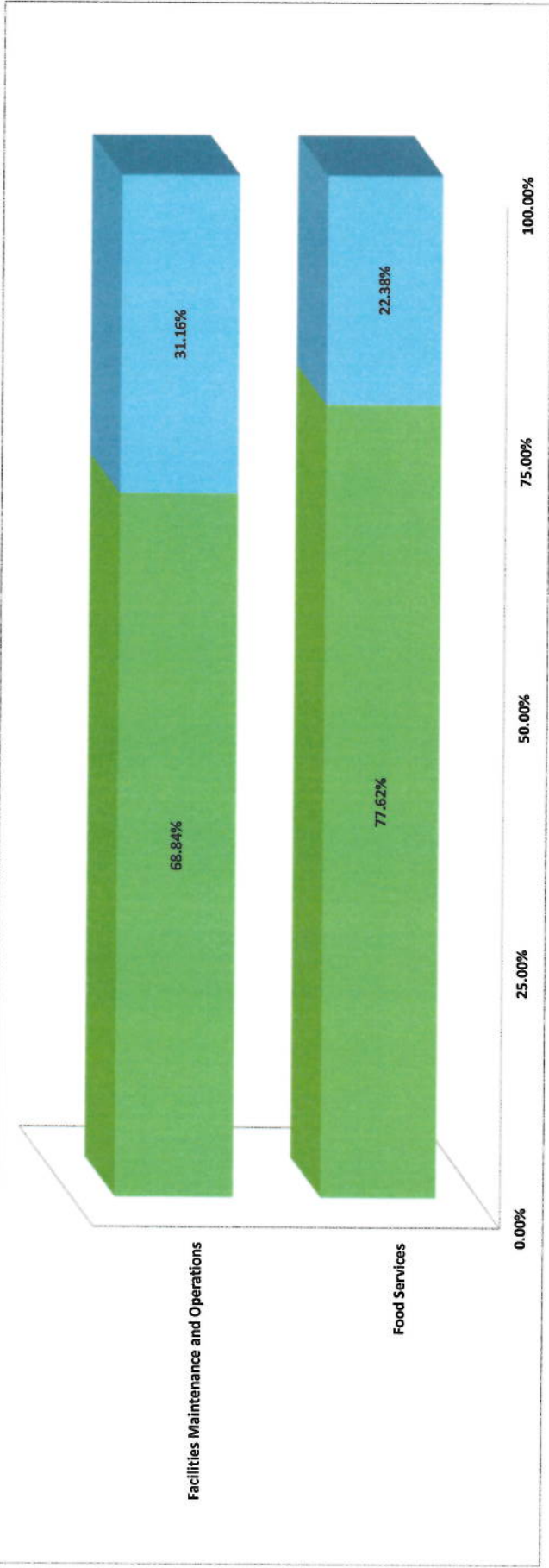
# General Fund Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM  
SEPTEMBER 1 - JUNE 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	\$ 1,195,541	\$ -	\$ (1,748,405)
State Program Revenues	30,000	30,000	29,748	-	(252)
Federal Program Revenues	4,183,431	4,183,431	5,059,534	-	876,103
<b>Total Revenues</b>	<b>\$ 7,157,377</b>	<b>\$ 7,157,377</b>	<b>\$ 6,284,823</b>	<b>\$ -</b>	<b>\$ (872,554)</b>
<b>EXPENDITURES:</b>					
Current:					
Food Services	\$ 7,062,531	\$ 7,062,531	\$ 5,482,075	\$ 17,872	\$ 1,562,584
Facilities Maintenance and Operations	94,846	94,846	65,292	-	29,554
<b>Total Expenditures</b>	<b>\$ 7,157,377</b>	<b>\$ 7,157,377</b>	<b>\$ 5,547,367</b>	<b>\$ 17,872</b>	<b>\$ 1,592,138</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ 737,456	\$ (17,872)	\$ 737,456
<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	\$ -	\$ -	\$ 737,456	\$ (17,872)	\$ 737,456
Fund Balance - September 1 (Beginning)	\$ 31,389	\$ 31,389	\$ 31,389		\$ -
<b>Fund Balance</b>	<b>\$ 31,389</b>	<b>\$ 31,389</b>	<b>\$ 768,845</b>	<b>\$ (17,872)</b>	<b>\$ 737,456</b>

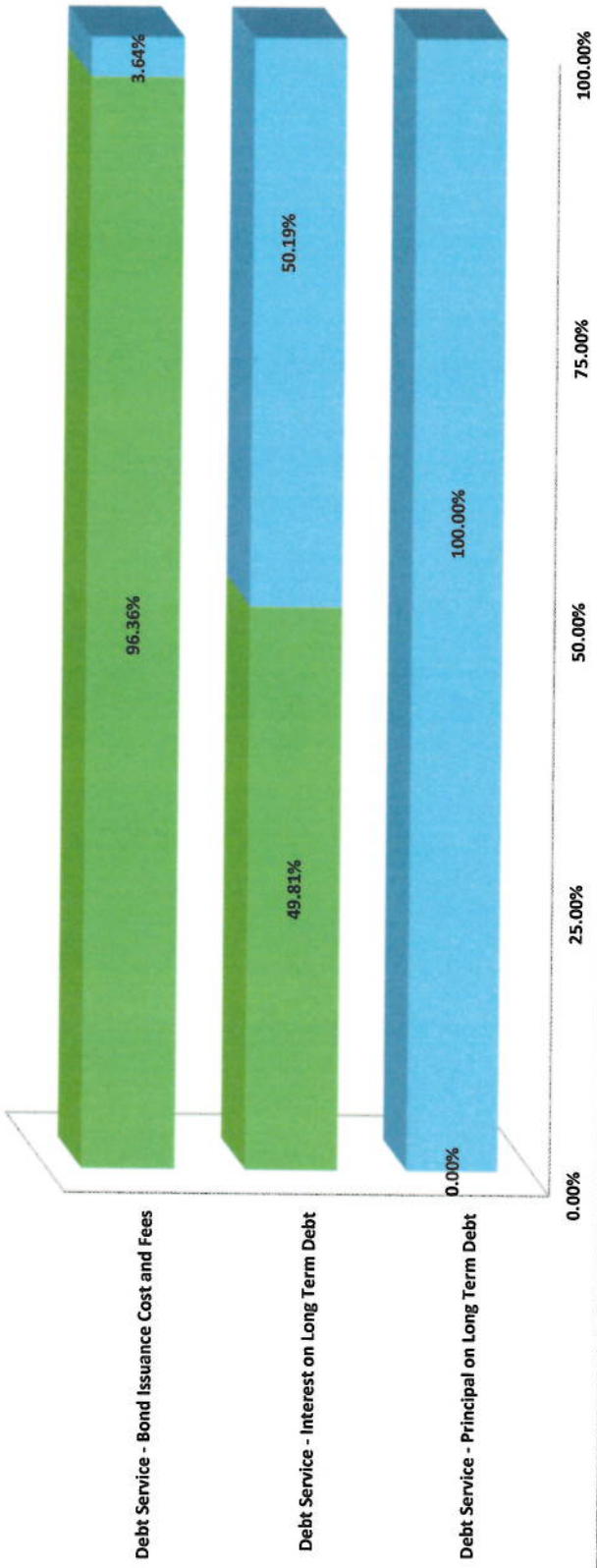
# Child Nutrition Remaining Budget Analysis



COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - DEBT SERVICE FUND  
SEPTEMBER 1 - JUNE 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	\$28,825,094.00	\$ 28,153,481	\$ -	\$ (671,613)
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>\$ 28,364,687</b>	<b>\$ -</b>	<b>\$ (686,407)</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)	\$ 22,450,772	\$ -	\$ 22,613,204
<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>
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,613,204</b>	<b>\$ -</b>	<b>\$ 22,613,204</b>
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>\$ 32,753,743</b>	<b>\$ -</b>	<b>\$ 22,613,204</b>

# Debt Service Remaining Budget Analysis







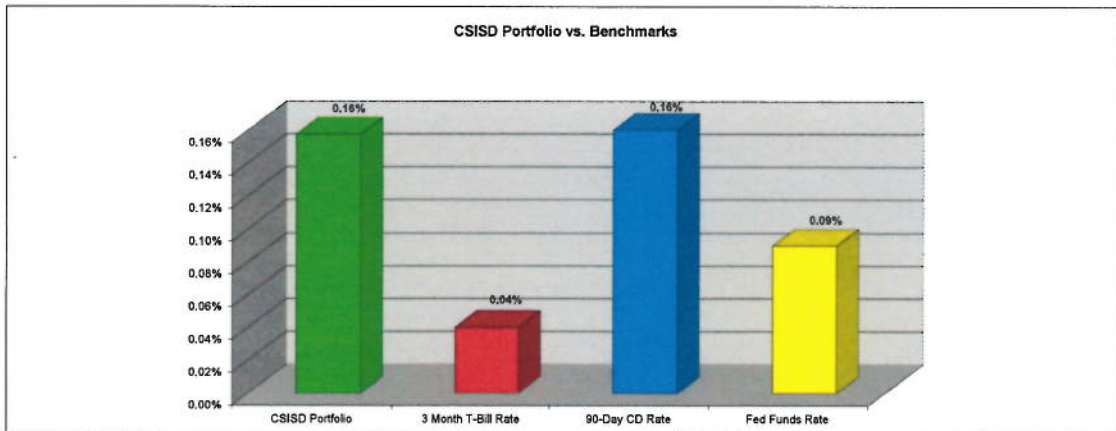
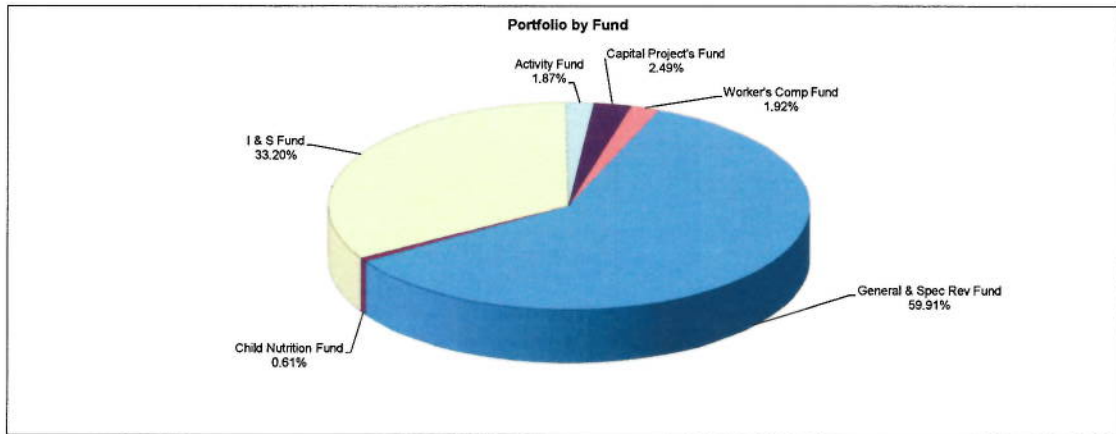
COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
 MONTHLY INVESTMENT REPORT  
 June 30, 2021

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%	19,869,075	593,567	26,396,314	1,821,977	2,426,940	1,872,959	\$52,980,831	52,980,831
	<b>Investment Pools:</b>									
1	First Public - Government Overnight Fund	0.01%	4,809,950	-	1,044,067	-	-	-	5,854,018	5,854,018
1	First Public - Corporate Overnight Fund	0.08%	7,045,667	-	1,426,800	-	-	-	8,472,467	8,472,467
1	TexPool	0.02%	7,001,812	1,061	1,010,764	-	-	976	8,014,613	8,014,613
1	TexPool Prime	0.07%	-	-	-	-	-	-	-	-
1	Texas CLASS Government	0.02%	6,050,054	-	824,001	-	-	-	6,874,055	6,874,055
1	Texas CLASS	0.07%	13,587,314	-	1,641,702	-	-	-	15,229,015	15,229,015
Maturity	Time Deposits (CD's)								-	-
									-	-
									-	-
<b>Total Cash &amp; Investments</b>			<b>\$58,363,872</b>	<b>\$594,628</b>	<b>\$32,343,649</b>	<b>\$1,821,977</b>	<b>\$2,426,940</b>	<b>\$1,873,934</b>	<b>\$97,425,000</b>	<b>\$97,425,000</b>

Summary of Funds:			Total	Percent of Portfolio	Weighted Avg. Yield	Weighted Avg. Mat.
Operating Cash Accounts	\$	52,980,831	54.38%	0.25%	Days 1.00	
Money Market / Pooled Funds	\$	44,444,168	45.62%	0.05%	Days 1.00	
Time Deposits (CD's)		-	0.00%	0.00%	Days 1.00	
<b>CSISD Portfolio</b>	<b>\$</b>	<b>97,425,000</b>	<b>100.00%</b>	<b>0.16%</b>	<b>Days 1.00</b>	
				3 Month T-Bill Rate	0.040%	
				90-Day CD Rate	0.160%	
				Fed Funds Rate	0.090%	

FMV to Cost	100.00%
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COLLEGE STATION INDEPENDENT SCHOOL DISTRICT  
Graphic Presentation of the District's Portfolio  
June 30, 2021



**College Station Independent School District**  
**Combined Statement of Revenues and Expenditures**  
**District Activity Funds**  
**For the Period September 1, 2020 - June 30, 2021**

Location	Balance 09/01/20	Receipts	Expenses	Balance 06/30/21
A & M Consolidated High School	\$ 418,356	\$ 224,138	\$ 258,203	\$ 384,291
College View High School	34,145	12,426	10,100	36,470
College Station High School	315,617	204,652	228,054	292,215
College Station Middle School	63,439	16,778	9,722	70,495
A & M Middle School	115,286	41,974	41,008	116,252
Wellborn Middle School	6,158	91,117	56,987	40,288
South Knoll Elementary School	31,890	12,650	11,552	32,989
College Hills Elementary School	24,269	25,293	22,439	27,123
Southwood Valley Elementary School	12,012	38,190	33,875	16,327
Rock Prairie Elementary School	22,333	13,772	18,118	17,987
Pebble Creek Elementary School	46,110	29,225	24,867	50,469
Forest Ridge Elementary School	31,520	32,207	24,490	39,238
Creek View Elementary School	27,497	18,977	17,024	29,450
Greens Prairie Elementary School	74,039	88,072	18,035	144,076
Spring Creek Elementary School	8,845	43,413	23,237	29,020
River Bend Elementary School	6,300	38,481	20,197	24,585
Oakwood Intermediate School	47,694	17,554	16,618	48,631
Cypress Grove Intermediate School	48,430	19,982	21,092	47,320
Pecan Trail Intermediate School	37,755	25,412	21,429	41,738
<b>Subtotal-Campus Funds</b>	<b>\$ 1,371,696</b>	<b>\$ 994,314</b>	<b>\$ 877,047</b>	<b>\$ 1,488,963</b>
District-Wide Activity Fund	\$ 11,899	\$ -	\$ 26	\$ 11,873
Barbara Bush Parent Center	57,794	-	-	57,794
Athletics	235,076	102,474	102,727	234,823
<b>Grand Totals</b>	<b>\$ 1,676,465</b>	<b>\$ 1,096,788</b>	<b>\$ 979,800</b>	<b>\$ 1,793,453</b>