

COLLEGE STATION ISD  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
November 30, 2011

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 36,947,201	\$ 422,064	\$ 7,719,455	\$ 45,088,720
Property Taxes- Current	2,171,231	0	726,668	2,897,899
Property Taxes - Delinquent	2,028,248	0	445,121	2,473,369
Allowance for Uncollectible Taxes (Credit)	(21,297)	0	(4,674)	(25,971)
Due from Other Governments	674,782	218,630	0	893,412
Due from Other Funds	0	0	0	0
Other Receivables	0	0	0	0
Deferred Expenditures	0	0	0	0
Inventories	74,567	177,009	0	251,576
<b>Total Assets</b>	<b>\$ 41,874,732</b>	<b>\$ 817,702</b>	<b>\$ 8,886,570</b>	<b>\$ 51,579,004</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ -	0	0	\$ -
Interest Payable-Current	0	0	53,957	53,957
Payroll Deductions and Withholdings Payable	36,810	0	0	36,810
Accrued Wages Payable	6,590,705	27,058	0	6,617,763
Due to Other Funds	0	0	0	0
Due to Other Governments	37,128	0	0	37,128
Deferred Revenues	2,032,391	39,220	440,447	2,512,058
<b>Total Liabilities</b>	<b>\$ 8,697,034</b>	<b>\$ 66,278</b>	<b>\$ 494,404</b>	<b>\$ 9,257,716</b>
<b>Fund Balances:</b>				
<b>Non-Spendable:</b>				
Investments in Inventory	\$ 74,729	\$ 163,954	\$ 0	\$ 238,683
Outstanding Encumbrances	0	0	0	0
<b>Restricted:</b>				
Reported in the Food Service Fund	0	587,470	0	587,470
Reported in the Debt Service Fund	0	0	8,392,166	8,392,166
<b>Committed:</b>				
Construction	13,000,000	0	0	13,000,000
Self Insurance	347,963	0	0	347,963
Other Land	4,000,000	0	0	4,000,000
<b>Unreserved and Undesignated:</b>				
Reported in the General Fund	15,755,006	0	0	15,755,006
<b>Total Fund Balances</b>	<b>\$ 33,177,698</b>	<b>\$ 751,424</b>	<b>\$ 8,392,166</b>	<b>\$ 42,321,288</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 41,874,732</b>	<b>\$ 817,702</b>	<b>\$ 8,886,570</b>	<b>\$ 51,579,004</b>

**College Station Independent School District**  
**Investment Summary**  
**As of 11/30/2011**

Fund/Type	Average Amount Invested	Interest Earned	Average Interest Rate
<b>TexPool</b>			
General Fund	100,136.94	8.87	
Debt Service	1,560,071.96	138.47	
Food Service Fund	355,632.42	31.53	
2007 Bond Construction Fund	297.65	0.00	
2010 Bond Construction Fund	4,003,300.87	355.39	
Workers Compensation Fund	921.75	0.00	
Pebble Creek Scholarship	3,401.72	0.30	
Total-Interest Earned		<b>534.56</b>	0.108%
<b>Lone Star</b>			
General Fund	10,102,398.65	945.97	
Debt Service	1,350,429.15	126.45	
2007 Bond construction Fund	272.07	0.03	
Total-Interest Earned		<b>1,072.45</b>	0.114%
<b>Citibank Texas, N.A.</b>			
All Funds	70,523,254.47	53,111.43	0.510%
Total-Interest Earned		<b>53,111.43</b>	
Grand Total-Interest Earned		<b>54,718.44</b>	

**College Station Independent School District  
TEXPOOL Investment Detail  
As of 11/30/2011**

<b>Fund/Type</b>	<b>Date</b>	<b>Transaction Type</b>	<b>Amount</b>	<b>Balance</b>
General Fund	November 1, 2011	Beginning Balance		100,136.64
	November 30, 2011	Interest Earned	8.87	100,145.51
		Ending Balance		<b>\$ 100,145.51</b>
Debt Service	November 1, 2011	Beginning Balance		1,560,067.34
	November 30, 2011	Interest Earned	138.47	1,560,205.81
		Ending Balance		<b>1,560,205.81</b>
Food Service Fund	November 1, 2011	Beginning Balance		355,631.37
	November 30, 2011	Interest Earned	31.53	355,662.90
		Ending Balance		<b>\$ 355,662.90</b>
2007 Bond Construction Fund	November 1, 2011	Beginning Balance		297.65
	November 30, 2011	Interest Earned	-	297.65
		Ending Balance		<b>297.65</b>
2010 Bond Construction Fund	November 1, 2011	Beginning Balance		4,003,289.02
	November 30, 2011	Interest Earned	355.39	4,003,644.41
		Ending Balance		<b>4,003,644.41</b>
Workers Compensation Fund	November 1, 2011	Beginning Balance		921.75
	November 30, 2011	Interest Earned	-	921.75
		Ending Balance		<b>\$ 921.75</b>
Pebble Creek Scholarship	November 1, 2011	Beginning Balance		3,401.71
	November 30, 2011	Interest Earned	0.30	3,402.01
		Ending Balance		<b>\$ 3,402.01</b>

Average Rate of Return            0.108%

**College Station Independent School District  
Lone Star Investment Detail  
Government Overnight Fund  
As of 11/30/2011**

<b>Fund/Type</b>	<b>Date</b>	<b>Transaction Type</b>	<b>Amount</b>	<b>Balance</b>
General Fund	November 1, 2011	Beginning Balance		10,104,286.86
	November 30, 2011	Interest Earned	945.97	10,105,232.83
		Ending Balance		<b><u>\$ 10,105,232.83</u></b>
Debt Service	November 1, 2011	Beginning Balance		1,350,681.55
	November 30, 2011	Interest Earned	126.45	1,350,808.00
		Ending Balance		<b><u>\$ 1,350,808.00</u></b>
2007 Bond Construction Fund	November 1, 2011	Beginning Balance		272.12
	November 30, 2011	Interest Earned	0.03	272.15
		Ending Balance		<b><u>\$ 272.15</u></b>

Average Rate of Return                      0.114%

**College Station Independent School District  
Tax Collection Report  
As of November 30, 2011**

Tax Year:	2011	2010	2009	2008	2007	2006 & Prior	Total All Years
Tax Levy Beginning of Year	\$ 82,419,498	\$ 636,290	\$ 447,222	\$ 297,515	\$ 263,509	\$ 818,138	\$ 84,882,172
Changes & Adjustments for Year	(42,802)	11,492	17,611	25,786	24,775	11,229	\$ 48,092
<b>Adjusted Tax Levy</b>	<b>\$ 82,376,696</b>	<b>\$ 647,782</b>	<b>\$ 464,833</b>	<b>\$ 323,301</b>	<b>\$ 288,284</b>	<b>\$ 829,368</b>	<b>\$ 84,930,264</b>
Tax Only Amount Paid	\$ 10,618,521	\$ 75,923	\$ 15,952	\$ 7,596	\$ 4,719	\$ 3,603	\$ 10,726,314
Percentage of Taxes Paid	12.89%	11.72%	3.43%	2.35%	1.64%	0.43%	12.63%
<b>Unpaid Tax</b>	<b>\$ 71,758,175</b>	<b>\$ 571,858.97</b>	<b>\$ 448,881.21</b>	<b>\$ 315,705.12</b>	<b>\$ 283,564.44</b>	<b>\$ 825,765</b>	<b>\$ 74,203,950</b>
Tax Only Amount Paid	\$ 10,618,521	\$ 75,923	\$ 15,952	\$ 7,596	\$ 4,719	\$ 3,603	\$ 10,726,314
Penalties & Interest Paid	21	15,746	9,127	3,063	2,425	3,040	33,422
<b>Payments Retained by District</b>	<b>\$ 10,618,542</b>	<b>\$ 91,670</b>	<b>\$ 25,079</b>	<b>\$ 10,658</b>	<b>\$ 7,144</b>	<b>\$ 6,642</b>	<b>\$ 10,759,736</b>
Attorney Fees Collected	\$ -	\$ 14,015	\$ 5,566	\$ 1,400	\$ 948	\$ 985	22,914
Property Tax Revenue Budgeted							
<b>Total Payments Percentage</b>							<b>\$ 82,342,261</b> <b>13.03%</b>
Current Year Adjusted Levy							
<b>Total Payments Percentage</b>							<b>\$ 82,376,696</b> <b>13.02%</b>

**College Station Independent School District  
 Combined Statement of Revenues and Expenditures  
 District Activity Funds**

For the Period September 1 - November 30, 2011

Location	Balance 09/01/11	Receipts	Expenses	Balance 11/30/11
A & M Consolidated High School	\$ 191,137.84	\$ 37,486.16	\$ 52,020.73	\$ 176,603.27
Timber Academy	5,387.40	0.00	0.00	5,387.40
College Station Middle School	33,144.33	3,560.01	8,860.28	27,844.06
A & M Middle School	13,570.01	9,406.17	2,604.09	20,372.09
South Knoll Elementary School	46,914.52	2,439.95	5,569.85	43,784.62
College Hills Elementary School	95.33	19,698.53	4,930.01	14,863.85
Southwood Valley Elementary School	3,714.56	6,758.53	7,924.93	2,548.16
Rock Prairie Elementary School	10,615.55	7,212.02	1,297.73	16,529.84
Pebble Creek Elementary School	63,100.67	22,107.29	18,197.95	67,010.01
Forest Ridge Elementary School	77,890.06	36,240.86	19,062.91	95,068.01
Creek View Elementary School	15,674.60	8,496.49	8,873.53	15,297.56
Oakwood Intermediate School	36,574.76	19,719.42	14,584.16	41,710.02
Cypress Grove Intermediate School	32,784.35	23,861.86	10,173.60	46,472.61
<b>Subtotal-Campus Funds</b>	<b>530,603.98</b>	<b>196,987.29</b>	<b>154,099.77</b>	<b>573,491.50</b>
District-Wide Activity Fund	12,404.23	265.00	902.50	11,766.73
Barbara Bush Parent Center	39,748.04	162.75	10,204.02	29,706.77
<b>Grand Totals</b>	<b>\$ 582,756.25</b>	<b>\$ 197,415.04</b>	<b>\$ 165,206.29</b>	<b>\$ 614,965.00</b>

**College Station Independent School District**  
**Budget Adjustment Statement**  
**Bond Funds**  
**For the 2012 Fiscal Year**

Project	Fund	Balance 09/01/11	Budget Decrease	Budget Increase	Budget FY12
A&M Consolidated High School Renovation (89)	6909	\$0.00	\$0.00	\$ 4,620,341.87	\$ 4,620,341.87
College Station High School (90)	6909	54,907,018.00	-8,449,488.89	0.00	46,457,529.11
Transportation Facility (91)	6909	0.00	0.00	11,852.00	11,852.00
Greens Prairie Elementary (92)	6909	0.00	0.00	897,737.13	897,737.13
Construction Department (50)	6909	361,623.94	0.00	2,160.00	363,783.94
<b>Grand Totals-6909 Fund</b>		<b>\$55,268,641.94</b>	<b>-\$8,449,488.89</b>	<b>\$5,532,091.00</b>	<b>\$52,351,244.05</b>

Project	Fund	Balance 09/01/11	Budget Decrease	Budget Increase	Budget FY12
A&M Consolidated High School Renovation (89)	6977	\$0.00	\$0.00	\$ 518,749.36	\$ 518,749.36
Capital Improvements (CI)	6977	0.00	0.00	13,039.67	13,039.67
A&M Consolidated Middle School Additions (37)	6977	222,000.00	-90,166.35	0.00	131,833.65
Oakwood Additions (94)	6977	222,000.00	-41,846.41	0.00	180,153.59
<b>Grand Totals-6977 Fund</b>		<b>\$444,000.00</b>	<b>-\$132,012.76</b>	<b>\$531,789.03</b>	<b>\$843,776.27</b>