

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
JANUARY 31, 2008

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 59,570,290	\$ 865,764	\$ 13,094,808	\$ 73,530,862
Property Taxes - Delinquent	2,042,739		304,112	2,346,851
Allowance for Uncollectible Taxes (Credit)	(428,975)		(63,864)	(492,839)
Due from Other Governments	144,551	150,964		295,515
Due from Other Funds	1,417			1,417
Other Receivables	2			2
Inventories	23,437	159,297		182,734
Total Assets	\$ 61,353,461	\$ 1,176,025	\$ 13,335,056	\$ 75,864,542
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 6,135	\$ -	\$ -	\$ 6,135
Payroll Deductions and Withholdings Payable	(22,885)			(22,885)
Accrued Wages Payable	4,842,392	2,867		4,845,259
Due to Other Funds	77,930			77,930
Due to Other Governments	33,218			33,218
Deferred Revenues	1,372,213	107,967	212,274	1,692,454
Total Liabilities	\$ 6,309,003	\$ 110,834	\$ 212,274	\$ 6,632,111
Fund Balances:				
Reserved for:				
Investments in Inventory	\$ 23,437	\$ 159,297	\$ -	\$ 182,734
Unreserved and Undesignated:				
Reported in the General Fund	55,021,021			55,021,021
Reported in the Food Service Fund		905,894		905,894
Reported in the Debt Service Fund			13,122,782	13,122,782
Total Fund Balances	\$ 55,044,458	\$ 1,065,191	\$ 13,122,782	\$ 69,232,431
Total Liabilities and Fund Balances	\$ 61,353,461	\$ 1,176,025	\$ 13,335,056	\$ 75,864,542