

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
APRIL 30, 2008

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 51,092,914	\$ 926,648	\$ 8,885,128	\$ 60,904,690
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	169,723		314,274
Due from Other Funds				-
Other Receivables				-
Inventories	47,189	163,604		210,793
Total Assets	\$ 52,898,418	\$ 1,259,975	\$ 9,125,376	\$ 63,283,769
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 121,134	\$ 3,802	\$ -	\$ 124,936
Other Liabilities Payable (Arbitrage)	8,526			8,526
Payroll Deductions and Withholdings Payable	55,846			55,846
Accrued Wages Payable	6,712,374	15,311		6,727,685
Due to Other Funds	77,930			77,930
Due to Other Governments	33,910			33,910
Deferred Revenues	1,372,213	107,967	212,274	1,692,454
Total Liabilities	\$ 8,381,933	\$ 127,080	\$ 212,274	\$ 8,721,287
Fund Balances:				
Reserved for:				
Investments in Inventory	\$ 47,189	\$ 163,604	\$ -	\$ 210,793
Unreserved and Designated:				
Designated for Expenditures Associated with Opening Future New Campuses	16,000,000			16,000,000
Unreserved and Undesignated:				
Reported in the General Fund	28,469,296			28,469,296
Reported in the Food Service Fund		969,291		969,291
Reported in the Debt Service Fund			8,913,102	8,913,102
Total Fund Balances	\$ 44,516,485	\$ 1,132,895	\$ 8,913,102	\$ 54,562,482
Total Liabilities and Fund Balances	\$ 52,898,418	\$ 1,259,975	\$ 9,125,376	\$ 63,283,769