

COLLEGE STATION ISD  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
July 31, 2010

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 38,087,552	\$ 694,488	\$ 11,652,309	\$ 50,434,349
Property Taxes - Delinquent	1,836,599		367,047	2,203,646
Allowance for Uncollectible Taxes (Credit)	(385,686)		(77,080)	(462,766)
Due from Other Governments	-	11,889		11,889
Due from Other Funds	-			0
Other Receivables	-			0
Inventories	29,029	66,871		95,900
<b>Total Assets</b>	<b>\$ 39,567,494</b>	<b>\$ 773,248</b>	<b>\$ 11,942,276</b>	<b>\$ 52,283,018</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 22,327	\$ -	\$ -	\$ 22,327
Other Liabilities Payable (Arbitrage)	-			0
Payroll Deductions and Withholdings Payable	30,074	-		30,074
Accrued Wages Payable	6,087,762	4,987		6,092,749
Due to Other Funds	-			0
Due to Other Governments	30,082			30,082
Deferred Revenues	1,418,515	27,192	276,555	1,722,262
<b>Total Liabilities</b>	<b>\$ 7,588,760</b>	<b>\$ 32,179</b>	<b>\$ 276,555</b>	<b>\$ 7,897,494</b>
<b>Fund Balances:</b>				
<b>Reserved for:</b>				
Investments in Inventory	\$ 45,908	\$ 144,602	\$ -	\$ 190,510
Outstanding Encumbrances	\$ 34,173	\$ 141,935		176,108
<b>Unreserved and Designated:</b>				
Designated for Expenditures Associated with Opening Future New Campuses	16,000,000			16,000,000
<b>Unreserved and Undesignated:</b>				
Reported in the General Fund	15,898,653			15,898,653
Reported in the Food Service Fund		454,532		454,532
Reported in the Debt Service Fund		-	11,665,721	11,665,721
<b>Total Fund Balances</b>	<b>\$ 31,978,734</b>	<b>\$ 741,069</b>	<b>\$ 11,665,721</b>	<b>\$ 44,385,524</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 39,567,494</b>	<b>\$ 773,248</b>	<b>\$ 11,942,276</b>	<b>\$ 52,283,018</b>