

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
March 31, 2009

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 59,053,599	\$ 1,063,474	\$ 7,293,763	\$ 67,410,836
Property Taxes - Delinquent	1,705,748		265,177	1,970,925
Allowance for Uncollectible Taxes (Credit)	(341,149)		(53,036)	(394,185)
Due from Other Governments	524,868	162,901		687,769
Due from Other Funds	-			-
Other Receivables	335			335
Inventories	59,808	139,955		199,763
Total Assets	\$ 61,003,209	\$ 1,366,330	\$ 7,505,904	\$ 69,875,443
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 251,825	\$ 9,994	\$ -	\$ 261,819
Other Liabilities Payable (Arbitrage)	-			-
Payroll Deductions and Withholdings Payable	3,529	-		3,529
Accrued Wages Payable	7,770,605	18,914		7,789,519
Due to Other Funds	-			-
Due to Other Governments	27,419			27,419
Deferred Revenues	1,306,449	-	201,410	1,507,859
Total Liabilities	\$ 9,359,827	\$ 28,908	\$ 201,410	\$ 9,590,145
Fund Balances:				
Reserved for:				
Investments in Inventory	\$ 49,434	\$ 80,337	\$ -	\$ 129,771
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	35,593,948			35,593,948
Reported in the Food Service Fund		1,257,085		1,257,085
Reported in the Debt Service Fund		-	7,304,494	7,304,494
Total Fund Balances	\$ 51,643,382	\$ 1,337,422	\$ 7,304,494	\$ 60,285,298
Total Liabilities and Fund Balances	\$ 61,003,209	\$ 1,366,330	\$ 7,505,904	\$ 69,875,443