

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
August 31, 2010

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 33,368,067	\$ 810,454	\$ 4,067,372	\$ 38,245,893
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	-	67,879		67,879
Due from Other Funds	-			0
Other Receivables	-			0
Deferred Expenditures	2,609			2,609
Inventories	42,553	130,310		172,863
Total Assets	\$ 34,864,142	\$ 1,008,643	\$ 4,357,339	\$ 40,230,124
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 142,264	\$ 128	\$ -	\$ 142,392
Other Liabilities Payable (Arbitrage)	-			0
Payroll Deductions and Withholdings Payable	(12,662)	-		(12,662)
Accrued Wages Payable	3,090,378	(14,059)		3,076,319
Due to Other Funds	-			0
Due to Other Governments	27,474			27,474
Deferred Revenues	1,427,790	29,070	276,555	1,733,415
Total Liabilities	\$ 4,675,244	\$ 15,139	\$ 276,555	\$ 4,966,938
Fund Balances:				
Reserved for:				
Investments in Inventory	\$ 39,553	\$ 144,602	\$ -	\$ 184,155
Outstanding Encumbrances	\$ 34,173	\$ -		34,173
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	14,115,172			14,115,172
Reported in the Food Service Fund		848,902		848,902
Reported in the Debt Service Fund		-	4,080,784	4,080,784
Total Fund Balances	\$ 30,188,898	\$ 993,504	\$ 4,080,784	\$ 35,263,186
Total Liabilities and Fund Balances	\$ 34,864,142	\$ 1,008,643	\$ 4,357,339	\$ 40,230,124