

COLLEGE STATION ISD  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
MAY 31, 2008

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 45,694,398	\$ 885,015	\$ 8,912,133	\$ 55,491,546
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	160,901		305,452
Due from Other Funds				-
Other Receivables	24			24
Inventories	34,345	93,226		127,571
<b>Total Assets</b>	<b>\$ 47,487,082</b>	<b>\$ 1,139,142</b>	<b>\$ 9,152,381</b>	<b>\$ 57,778,605</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 5,101	\$ -	\$ -	\$ 5,101
Other Liabilities Payable (Arbitrage)	8,526			8,526
Payroll Deductions and Withholdings Payable	62,981			62,981
Accrued Wages Payable	9,965,988	35,925		10,001,913
Due to Other Funds	77,930			77,930
Due to Other Governments	34,043			34,043
Deferred Revenues	1,382,213	107,967	212,274	1,702,454
<b>Total Liabilities</b>	<b>\$ 11,536,782</b>	<b>\$ 143,892</b>	<b>\$ 212,274</b>	<b>\$ 11,892,948</b>
<b>Fund Balances:</b>				
<b>Reserved for:</b>				
Investments in Inventory	\$ 34,345	\$ 93,226	\$ -	\$ 127,571
<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	19,915,955			19,915,955
Reported in the Food Service Fund		902,024		902,024
Reported in the Debt Service Fund			8,940,107	8,940,107
<b>Total Fund Balances</b>	<b>\$ 35,950,300</b>	<b>\$ 995,250</b>	<b>\$ 8,940,107</b>	<b>\$ 45,885,657</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 47,487,082</b>	<b>\$ 1,139,142</b>	<b>\$ 9,152,381</b>	<b>\$ 57,778,605</b>