

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
July 31, 2008

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 41,180,346	\$ 754,536	\$ 9,049,860	\$ 50,984,742
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	4,750		149,301
Due from Other Funds				-
Other Receivables	-			-
Inventories	65,056	91,019		156,075
Total Assets	\$ 43,003,717	\$ 850,305	\$ 9,290,108	\$ 53,144,130
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 17,408	\$ -	\$ -	\$ 17,408
Other Liabilities Payable (Arbitrage)	8,526			8,526
Payroll Deductions and Withholdings Payable	34,781			34,781
Accrued Wages Payable	2,611,109	2,416		2,613,525
Due to Other Funds	77,930			77,930
Due to Other Governments	39,429			39,429
Deferred Revenues	1,382,213	107,967	212,274	1,702,454
Total Liabilities	\$ 4,171,396	\$ 110,383	\$ 212,274	\$ 4,494,053
Fund Balances:				
Reserved for:				
Investments in Inventory	\$ 37,672	\$ 43,346	\$ -	\$ 81,018
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	22,794,649			22,794,649
Reported in the Food Service Fund		696,576		696,576
Reported in the Debt Service Fund			9,077,834	9,077,834
Total Fund Balances	\$ 38,832,321	\$ 739,922	\$ 9,077,834	\$ 48,650,077
Total Liabilities and Fund Balances	\$ 43,003,717	\$ 850,305	\$ 9,290,108	\$ 53,144,130