

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
MARCH 31, 2008

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 55,644,814	\$ 907,132	\$ 8,784,648	\$ 65,336,594
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	120,255		264,806
Due from Other Funds	1,417			1,417
Other Receivables				-
Inventories	52,412	144,428		196,840
Total Assets	\$ 57,456,958	\$ 1,171,815	\$ 9,024,896	\$ 67,653,669
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 19,738	\$ 80	\$ -	\$ 19,818
Payroll Deductions and Withholdings Payable	(8,246)			(8,246)
Accrued Wages Payable	6,150,049	11,232		6,161,281
Due to Other Funds	77,930			77,930
Due to Other Governments	33,429			33,429
Deferred Revenues	1,372,213	107,967	212,274	1,692,454
Total Liabilities	\$ 7,645,113	\$ 119,279	\$ 212,274	\$ 7,976,666
Fund Balances:				
Reserved for:				
Investments in Inventory	\$ 52,412	\$ 144,428	\$ -	\$ 196,840
Unreserved and Undesignated:				
Reported in the General Fund	49,759,433			49,759,433
Reported in the Food Service Fund		908,108		908,108
Reported in the Debt Service Fund			8,812,622	8,812,622
Total Fund Balances	\$ 49,811,845	\$ 1,052,536	\$ 8,812,622	\$ 59,677,003
Total Liabilities and Fund Balances	\$ 57,456,958	\$ 1,171,815	\$ 9,024,896	\$ 67,653,669