

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
FEBRUARY 29, 2008

	General Fund	Child Nutrition Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 60,943,105	\$ 865,162	\$ 8,687,132	\$ 70,495,399
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	161,434		305,985
Due from Other Funds	1,417			1,417
Other Receivables	11			11
Inventories	42,244	149,941		192,185
Total Assets	\$ 62,745,092	\$ 1,176,537	\$ 8,927,380	\$ 72,849,009
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 29,611	\$ 6	\$ -	\$ 29,617
Payroll Deductions and Withholdings Payable	37,519			37,519
Accrued Wages Payable	5,937,687	9,719		5,947,406
Due to Other Funds	77,930			77,930
Due to Other Governments	33,382			33,382
Deferred Revenues	1,372,213	107,967	212,274	1,692,454
Total Liabilities	\$ 7,488,342	\$ 117,692	\$ 212,274	\$ 7,818,308
Fund Balances:				
Reserved for:				
Investments in Inventory	\$ 42,244	\$ 149,941	\$ -	\$ 192,185
Unreserved and Undesignated:				
Reported in the General Fund	55,214,506			55,214,506
Reported in the Food Service Fund		908,904		908,904
Reported in the Debt Service Fund			8,715,106	8,715,106
Total Fund Balances	\$ 55,256,750	\$ 1,058,845	\$ 8,715,106	\$ 65,030,701
Total Liabilities and Fund Balances	\$ 62,745,092	\$ 1,176,537	\$ 8,927,380	\$ 72,849,009