

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
NOVEMBER 30, 2007

	General Fund	Food Service Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 38,418,633	\$ 803,393	\$ 4,799,319	\$ 44,021,345
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	154,583		299,134
Due from Other Funds	1,417			1,417
Other Receivables	-			-
Inventories	53,339	152,131		205,470
Total Assets	\$ 40,231,704	\$ 1,110,107	\$ 5,039,567	\$ 46,381,378
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 42,046	\$ -	\$ -	\$ 42,046
Payroll Deductions and Withholdings Payable	11,270			11,270
Accrued Wages Payable	4,263,131	3,640		4,266,771
Due to Other Funds	78,065			78,065
Due to Other Governments	31,692			31,692
Deferred Revenues	1,372,213	107,967	212,274	1,692,454
Total Liabilities	\$ 5,798,417	\$ 111,607	\$ 212,274	\$ 6,122,298
Fund Balances:				
Reserved for:				
Investments in Inventory	\$ 53,339	\$ 152,131	\$ -	\$ 205,470
Unreserved and Undesignated:				
Reported in the General Fund	34,379,948			34,379,948
Reported in the Food Service Fund		846,369		846,369
Reported in the Debt Service Fund			4,827,293	4,827,293
Total Fund Balances	\$ 34,433,287	\$ 998,500	\$ 4,827,293	\$ 40,259,080
Total Liabilities and Fund Balances	\$ 40,231,704	\$ 1,110,107	\$ 5,039,567	\$ 46,381,378