

COLLEGE STATION ISD  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2007

	General Fund	Food Service Fund	Debt Service Fund	Total Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 48,255,384	\$ 786,272	\$ 9,333,462	\$ 58,375,118
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	114,145		258,696
Due from Other Funds	1,417			1,417
Other Receivables	94			94
Inventories	42,699	137,619		180,318
<b>Total Assets</b>	<b>\$ 50,057,909</b>	<b>\$ 1,038,036</b>	<b>\$ 9,573,710</b>	<b>\$ 60,669,655</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 15,792	\$ 975	\$ -	\$ 16,767
Payroll Deductions and Withholdings Payable	17,535			17,535
Accrued Wages Payable	4,826,820	4,142		4,830,962
Due to Other Funds	77,930			77,930
Due to Other Governments	33,423			33,423
Deferred Revenues	1,372,213	107,967	212,274	1,692,454
<b>Total Liabilities</b>	<b>\$ 6,343,713</b>	<b>\$ 113,084</b>	<b>\$ 212,274</b>	<b>\$ 6,669,071</b>
<b>Fund Balances:</b>				
<b>Reserved for:</b>				
Investments in Inventory	\$ 42,699	\$ 137,619	\$ -	\$ 180,318
<b>Unreserved and Undesignated:</b>				
Reported in the General Fund	43,671,497			43,671,497
Reported in the Food Service Fund		787,333		787,333
Reported in the Debt Service Fund			9,361,436	9,361,436
<b>Total Fund Balances</b>	<b>\$ 43,714,196</b>	<b>\$ 924,952</b>	<b>\$ 9,361,436</b>	<b>\$ 54,000,584</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 50,057,909</b>	<b>\$ 1,038,036</b>	<b>\$ 9,573,710</b>	<b>\$ 60,669,655</b>