

COLLEGE STATION ISD
BALANCE SHEET
GOVERNMENTAL FUNDS
OCTOBER 31, 2007

	General Fund	Food Service Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Cash Equivalents	\$ 39,466,570	\$ 757,732	\$ 3,126,562	\$ 43,350,864
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	171,943		316,494
Due from Other Funds	1,417			1,417
Other Receivables	43			43
Inventories	39,473	167,198		206,671
Total Assets	\$ 41,265,818	\$ 1,096,873	\$ 3,366,810	\$ 45,729,501
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 16,818	\$ -	\$ -	\$ 16,818
Payroll Deductions and Withholdings Payable	4,596			4,596
Accrued Wages Payable	3,521,057	39,319		3,560,376
Due to Other Funds	78,065			78,065
Due to Other Governments	30,746			30,746
Deferred Revenues	1,372,213		212,274	1,584,487
Total Liabilities	\$ 5,023,495	\$ 39,319	\$ 212,274	\$ 5,275,088
Fund Balances:				
Reserved for:				
Investments in Inventory	\$ 39,473	\$ 167,198	\$ -	\$ 206,671
Unreserved and Undesignated:				
Reported in the General Fund	36,202,850			36,202,850
Reported in the Food Service Fund		890,356		890,356
Reported in the Debt Service Fund			3,154,536	3,154,536
Total Fund Balances	\$ 36,242,323	\$ 1,057,554	\$ 3,154,536	\$ 40,454,413
Total Liabilities and Fund Balances	\$ 41,265,818	\$ 1,096,873	\$ 3,366,810	\$ 45,729,501