

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINED BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES
OCTOBER 31, 2007
(UNAUDITED)**

| GOVERNMENTAL FUND TYPES | | | | | TOTALS MEMO ONLY |
|--|-----------------------|--|-------------------------------|-----------------------------------|-----------------------|
| | 10 GENERAL FUND | 20/30/40 SPECIAL REVENUE FUND | 50 DEBT SERVICE FUND | 60 CAPITAL PROJECTS FUND | OCTOBER 31, 2007 |
| Codes | | | | | |
| Assets: | | | | | |
| 1110 Cash | \$ 5,863,207 | \$ 231,578 | \$ 41,897 | \$ 6,524 | \$ 6,143,206 |
| 1120 Temporary Investments, at Cost | 85,336,369 | 1,575,706 | 3,995,441 | 13,951,647 | 104,859,163 |
| Receivable: | | | | | |
| 1210 Property Taxes - Current | 76,482,881 | - | 6,089,013 | - | 82,571,894 |
| 1220 Property Taxes - Delinquent | 7,469,702 | - | 364,265 | - | 7,833,967 |
| 1230 Allowance for Uncollectible Taxes | (6,056,589) | - | (300,271) | - | (6,356,860) |
| 1240 Due from State Agencies | 9,546,667 | 5,495,907 | 122,002 | - | 15,164,576 |
| 1250 Sundry Receivable | 13,956 | 27,233 | - | - | 41,189 |
| 1260 Due from Other Funds | - | - | 131,030 | 20,646,654 | 20,777,684 |
| 1300 Inventories, at Cost | 196,267 | 1,362,843 | - | - | 1,559,110 |
| 1400 Other Current Assets | 209,161 | - | - | - | 209,161 |
| 1000 Total Assets | \$ 179,061,621 | \$ 8,693,267 | \$ 10,443,376 | \$ 34,604,826 | \$ 232,803,089 |

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|-------------------------------|-----------------------|--|-------------------------------|-----------------------------------|---------------------|
| | 10 GENERAL FUND | 20/30/40 SPECIAL REVENUE FUND | 50 DEBT SERVICE FUND | 60 CAPITAL PROJECTS FUND | OCTOBER 31, 2007 |
| Codes | | | | | |
| Liabilities: | | | | | |
| Current Liabilities: | | | | | |
| 2110 Accounts Payable | \$ 9,828,329 | \$ 983,336 | \$ 3,000 | \$ 1,527,971 | \$ 12,342,637 |
| 2170 Due to Other Funds | 13,233,478 | 2,941,102 | - | - | 16,174,580 |
| 2180 Due to Other Governments | - | 8,021 | - | - | 8,021 |
| 2200 Accrued Expenses | 1,256,113 | - | - | - | 1,256,113 |
| 2300 Deferred Revenues | 78,370,029 | 952,027 | 6,153,007 | - | 85,475,063 |
| 2000 Total Liabilities | 102,687,949 | 4,884,487 | 6,156,007 | 1,527,971 | 115,256,413 |

| | | | | | |
|---|-----------------------|---------------------|----------------------|----------------------|-----------------------|
| Fund Equity: | | | | | |
| Reserved For: | | | | | |
| 3410 Investment in Inventory | 196,267 | 1,362,843 | - | - | 1,559,110 |
| 3420 Retirement for Funded Indebtedness | - | - | 4,287,369 | - | 4,287,369 |
| 3440 Outstanding Encumbrances | 14,117,604 | - | - | - | 14,117,604 |
| 3490 Other Purposes | 3,879,834 | - | - | - | 3,879,834 |
| Unreserved Designated For: | | | | | |
| 3510 Construction | 20,996,472 | - | - | - | 20,996,472 |
| 3530 Capital Expenditures for Equipment | 1,225,000 | - | - | - | 1,225,000 |
| 3540 Self Insurance | 675,000 | - | - | - | 675,000 |
| 3590 Other Purposes | 1,589,121 | - | - | - | 1,589,121 |
| 3600 Unreserved Fund Balance | 33,694,374 | 2,445,937 | - | 33,076,855 | 69,217,166 |
| 3000 Total Fund Equity | 76,373,672 | 3,808,780 | 4,287,369 | 33,076,855 | 117,546,676 |
| 4000 Total Liabilities and Fund Equity | \$ 179,061,621 | \$ 8,693,267 | \$ 10,443,376 | \$ 34,604,826 | \$ 232,803,089 |