

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

| | | GOVERNMENTAL FUND TYPES | | | | TOTALS MEMO ONLY |
|----------------|-----------------------------------|--------------------------------|---|--|--|-----------------------------|
| | | 10 GENERAL | 20/30/40 SPECIAL REVENUE FUND | 50 DEBT SERVICE FUND | 60 CAPITAL PROJECTS FUND | MAY 31, 2007 |
| Codes | | FUND | FUND | FUND | FUND | |
| Assets: | | | | | | |
| 1110 | Cash | \$ 2,878,098 | \$ 189,294 | \$ 28,587 | \$ 6,446 | \$ 3,102,425 |
| 1120 | Temporary Investments, at Cost | 92,462,215 | 1,541,971 | 8,552,259 | 18,866,059 | 121,422,503 |
| | Receivable: | | | | | |
| 1210 | Property Taxes - Current | 2,856,542 | - | 183,509 | - | 3,040,051 |
| 1220 | Property Taxes - Delinquent | 6,473,764 | - | 285,800 | - | 6,759,564 |
| 1230 | Allowance for Uncollectible Taxes | (5,847,973) | - | (268,147) | - | (6,116,119) |
| 1240 | Due from State Agencies | - | 1,468,516 | - | - | 1,468,516 |
| 1250 | Sundry Receivable | 64,413 | - | - | - | 64,413 |
| 1260 | Due from Other Funds | - | 966,742 | 26,325 | 20,493,863 | 21,486,929 |
| 1300 | Inventories, at Cost | 83,712 | 903,480 | - | - | 987,192 |
| 1400 | Other Current Assets | - | - | - | - | 0 |
| 1000 | Total Assets | \$ 98,970,771 | \$ 5,070,004 | \$ 8,808,333 | \$ 39,366,367 | \$ 152,215,475 |

| | | GOVERNMENTAL FUND TYPES | | | | TOTALS MEMO ONLY |
|---------------------|--------------------------|--------------------------------|---|--|--|-----------------------------|
| | | 10 GENERAL | 20/30/40 SPECIAL REVENUE FUND | 50 DEBT SERVICE FUND | 60 CAPITAL PROJECTS FUND | MAY 31, 2007 |
| Codes | | FUND | FUND | FUND | FUND | |
| Liabilities: | | | | | | |
| | Current Liabilities: | | | | | |
| 2110 | Accounts Payable | \$ 4,234,008 | \$ 324,199 | \$ 236,776 | \$ 76,146 | \$ 4,871,130 |
| 2170 | Due to Other Funds | 20,545,545 | - | - | - | 20,545,545 |
| 2180 | Due to Other Governments | 722 | - | - | - | 722 |
| 2200 | Accrued Expenses | 3,096,210 | 36,649 | - | - | 3,132,860 |
| 2300 | Deferred Revenues | 4,123,528 | 393,117 | 203,408 | - | 4,720,053 |
| 2000 | Total Liabilities | 32,000,013 | 753,965 | 440,185 | 76,146 | 33,270,309 |

| | | | | | | |
|---------------------|--|----------------------|---------------------|---------------------|----------------------|-----------------------|
| Fund Equity: | | | | | | |
| | Reserved For: | | | | | |
| 3410 | Investment in Inventory | 83,712 | 903,480 | - | - | 987,192 |
| 3420 | Retirement for Funded Indebtedness | - | - | 8,368,148 | - | 8,368,148 |
| 3440 | Outstanding Encumbrances | 6,400,895 | - | - | - | 6,400,895 |
| 3490 | Other Purposes | 3,680,379 | - | - | - | 3,680,379 |
| | Unreserved Designated For: | | | | | |
| 3510 | Construction | 2,600,000 | - | - | - | 2,600,000 |
| 3530 | Capital Expenditures for Equipment | 1,225,000 | - | - | - | 1,225,000 |
| 3540 | Self Insurance | 760,000 | - | - | - | 760,000 |
| 3590 | Other Purposes | 1,940,194 | - | - | - | 1,940,194 |
| 3600 | Unreserved Fund Balance | 50,280,578 | 3,412,559 | - | 39,290,221 | 92,983,358 |
| 3000 | Total Fund Equity | 66,970,758 | 4,316,039 | 8,368,148 | 39,290,221 | 118,945,166 |
| 4000 | Total Liabilities and Fund Equity | \$ 98,970,771 | \$ 5,070,004 | \$ 8,808,333 | \$ 39,366,367 | \$ 152,215,475 |