

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINED BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES
DECEMBER 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	DECEMBER 31, 2007
Codes					
Assets:					
1110 Cash	\$ 11,972,647	\$ 225,339	\$ 14,138	\$ 9,338	\$ 12,221,462
1120 Temporary Investments, at Cost	80,020,048	1,587,933	5,808,658	11,486,779	98,903,418
Receivable:					
1210 Property Taxes - Current	59,802,711	-	4,761,874	-	64,564,585
1220 Property Taxes - Delinquent	7,195,911	-	342,673	-	7,538,584
1230 Allowance for Uncollectible Taxes	(6,056,589)	-	(300,271)	-	(6,356,860)
1240 Due from State Agencies	-	1,630,304	122,002	-	1,752,306
1250 Sundry Receivable	-	45	-	-	45
1260 Due from Other Funds	-	749,510	1,385,696	18,824,390	20,959,596
1300 Inventories, at Cost	196,267	1,242,857	-	-	1,439,124
1400 Other Current Assets	209,161	-	-	-	209,161
1000 Total Assets	\$ 153,340,155	\$ 5,435,987	\$ 12,134,771	\$ 30,320,508	\$ 201,231,421

GOVERNMENTAL FUND TYPES					TOTALS MEMO ONLY
	10 GENERAL FUND	20/30/40 SPECIAL REVENUE FUND	50 DEBT SERVICE FUND	60 CAPITAL PROJECTS FUND	DECEMBER 31, 2007
Codes					
Liabilities:					
Current Liabilities:					
2110 Accounts Payable	\$ 6,175,956	\$ 539,033	\$ 100,172	\$ 434,334	\$ 7,249,495
2170 Due to Other Funds	19,130,751	-	-	-	19,130,751
2180 Due to Other Governments	54,731	8,021	-	-	62,752
2200 Accrued Expenses	1,256,113	-	-	-	1,256,113
2300 Deferred Revenues	61,431,622	950,064	4,804,277	-	67,185,963
2000 Total Liabilities	88,049,174	1,497,117	4,904,449	434,334	94,885,074

Fund Equity:					
Reserved For:					
3410 Investment in Inventory	196,267	1,242,857	-	-	1,439,124
3420 Retirement for Funded Indebtedness	-	-	7,230,322	-	7,230,322
3440 Outstanding Encumbrances	12,097,727	-	-	-	12,097,727
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	24,631,560	2,696,013	-	29,886,174	57,213,748
3000 Total Fund Equity	65,290,981	3,938,870	7,230,322	29,886,174	106,346,347
4000 Total Liabilities and Fund Equity	\$ 153,340,155	\$ 5,435,987	\$ 12,134,771	\$ 30,320,508	\$ 201,231,421