

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT  
COMBINED BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES  
MAY 31, 2008  
(UNAUDITED)**

		<b>GOVERNMENTAL FUND TYPES</b>				<b>TOTALS MEMO ONLY</b>
		10 <b>GENERAL</b>	20/30/40 <b>SPECIAL REVENUE</b>	50 <b>DEBT SERVICE</b>	60 <b>CAPITAL PROJECTS</b>	<b>MAY 31,</b>
Codes		<b>FUND</b>	<b>FUND</b>	<b>FUND</b>	<b>FUND</b>	<b>2008</b>
<b>Assets:</b>						
1110	Cash	\$ 2,755,021	\$ 207,631	\$ 16,916	\$ 6,297	\$ 2,985,865
1120	Temporary Investments, at Cost	88,313,090	1,608,378	9,214,194	7,876,880	107,012,541
Receivable:						
1210	Property Taxes - Current	2,327,096	-	188,893	-	2,515,988
1220	Property Taxes - Delinquent	6,437,318	-	282,665	-	6,719,982
1230	Allowance for Uncollectible Taxes	(6,056,589)	-	(300,271)	-	(6,356,860)
1240	Due from State Agencies	-	1,528,722	122,002	-	1,650,724
1250	Sundry Receivable	18,436	-	-	-	18,436
1260	Due from Other Funds	-	904,001	35,345	13,050,404	13,989,749
1300	Inventories, at Cost	196,267	835,803	-	-	1,032,070
1400	Other Current Assets	209,161	-	-	-	209,161
1000	<b>Total Assets</b>	<b>\$ 94,199,799</b>	<b>\$ 5,084,534</b>	<b>\$ 9,559,743</b>	<b>\$ 20,933,582</b>	<b>\$ 129,777,658</b>

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Codes		<b>FUND</b>	<b>FUND</b>	<b>FUND</b>	<b>FUND</b>	<b>2008</b>
<b>Liabilities:</b>						
Current Liabilities:						
2110	Accounts Payable	\$ 7,452,859	\$ 338,357	\$ 100,172	\$ 985,353	\$ 8,876,741
2170	Due to Other Funds	11,368,959	-	-	-	11,368,959
2180	Due to Other Governments	54,731	8,021	-	-	62,752
2200	Accrued Expenses	1,256,113	-	-	-	1,256,113
2300	Deferred Revenues	3,230,355	312,207	171,286	-	3,713,849
2000	<b>Total Liabilities</b>	<b>23,363,017</b>	<b>658,585</b>	<b>271,459</b>	<b>985,353</b>	<b>25,278,414</b>
<b>Fund Equity:</b>						
Reserved For:						
3410	Investment in Inventory	196,267	835,803	-	-	1,032,070
3420	Retirement for Funded Indebtedness	-	-	9,288,284	-	9,288,284
3440	Outstanding Encumbrances	7,088,786	-	-	-	7,088,786
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	35,186,302	3,590,146	-	19,948,229	58,724,678
3000	<b>Total Fund Equity</b>	<b>70,836,782</b>	<b>4,425,949</b>	<b>9,288,284</b>	<b>19,948,229</b>	<b>104,499,244</b>
4000	<b>Total Liabilities and Fund Equity</b>	<b>\$ 94,199,799</b>	<b>\$ 5,084,534</b>	<b>\$ 9,559,743</b>	<b>\$ 20,933,582</b>	<b>\$ 129,777,658</b>