

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

<b>GOVERNMENTAL FUND TYPES</b>					<b>TOTALS MEMO ONLY</b>	
Codes	10 <b>GENERAL</b>	20/30/40 <b>SPECIAL REVENUE</b>	50 <b>DEBT SERVICE</b>	60 <b>CAPITAL PROJECTS</b>	<b>JANUARY 31, 2008</b>	
	<b>FUND</b>	<b>FUND</b>	<b>FUND</b>	<b>FUND</b>		
<b>Assets:</b>						
1110	Cash	\$ 10,802,762	\$ 223,915	\$ 14,175	\$ 7,535	\$ 11,048,386
1120	Temporary Investments, at Cost	88,550,564	1,593,659	7,218,223	10,792,493	108,154,940
Receivable:						
1210	Property Taxes - Current	37,896,057	-	3,018,896	-	40,914,953
1220	Property Taxes - Delinquent	7,084,728	-	333,843	-	7,418,572
1230	Allowance for Uncollectible Taxes	(6,056,589)	-	(300,271)	-	(6,356,860)
1240	Due from State Agencies	-	2,469,871	122,002	-	2,591,873
1250	Sundry Receivable	-	45	-	-	45
1260	Due from Other Funds	-	-	1,754,247	18,184,572	19,938,819
1300	Inventories, at Cost	196,267	1,200,155	-	-	1,396,422
1400	Other Current Assets	209,161	-	-	-	209,161
1000	<b>Total Assets</b>	<b>\$ 138,682,950</b>	<b>\$ 5,487,644</b>	<b>\$ 12,161,117</b>	<b>\$ 28,984,599</b>	<b>\$ 185,316,310</b>

<b>GOVERNMENTAL FUND TYPES</b>					<b>TOTALS MEMO ONLY</b>	
Codes	10 <b>GENERAL</b>	20/30/40 <b>SPECIAL REVENUE</b>	50 <b>DEBT SERVICE</b>	60 <b>CAPITAL PROJECTS</b>	<b>JANUARY 31, 2008</b>	
	<b>FUND</b>	<b>FUND</b>	<b>FUND</b>	<b>FUND</b>		
<b>Liabilities:</b>						
Current Liabilities:						
2110	Accounts Payable	\$ 5,612,854	\$ 432,401	\$ 100,173	\$ 367,250	\$ 6,512,678
2170	Due to Other Funds	17,466,656	315,587	-	-	17,782,243
2180	Due to Other Governments	54,731	8,021	-	-	62,752
2200	Accrued Expenses	1,256,113	-	-	-	1,256,113
2300	Deferred Revenues	39,461,343	774,533	3,052,469	-	43,288,345
2000	<b>Total Liabilities</b>	<b>63,851,697</b>	<b>1,530,542</b>	<b>3,152,642</b>	<b>367,250</b>	<b>68,902,131</b>
<b>Fund Equity:</b>						
Reserved For:						
3410	Investment in Inventory	196,267	1,200,155	-	-	1,396,422
3420	Retirement for Funded Indebtedness	-	-	9,008,475	-	9,008,475
3440	Outstanding Encumbrances	11,790,626	-	-	-	11,790,626
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	34,478,933	2,756,947	-	28,617,349	65,853,229
3000	<b>Total Fund Equity</b>	<b>74,831,253</b>	<b>3,957,102</b>	<b>9,008,475</b>	<b>28,617,349</b>	<b>116,414,179</b>
4000	<b>Total Liabilities and Fund Equity</b>	<b>\$ 138,682,950</b>	<b>\$ 5,487,644</b>	<b>\$ 12,161,117</b>	<b>\$ 28,984,599</b>	<b>\$ 185,316,310</b>