

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

GOVERNMENTAL FUND TYPES					TOTALS MEMO ONLY	
Codes	10 GENERAL	20/30/40 SPECIAL REVENUE	50 DEBT SERVICE	60 CAPITAL PROJECTS	DECEMBER 31, 2008	
	FUND	FUND	FUND	FUND		
Assets:						
1110	Cash	\$ 12,074,717	\$ 207,803	\$ 11,443	\$ 5,307	\$ 12,299,269
1120	Temporary Investments, at Cost	65,385,882	1,648,929	4,987,953	5,265	72,028,030
Receivable:						
1210	Property Taxes - Current	75,983,876	-	6,473,346	-	82,457,222
1220	Property Taxes - Delinquent	6,966,278	-	368,127	-	7,334,404
1230	Allowance for Uncollectible Taxes	(5,887,248)	-	(326,884)	-	(6,214,132)
1240	Due from State Agencies	-	1,321,238	-	-	1,321,238
1250	Sundry Receivable	358,113	-	-	-	358,113
1260	Due from Other Funds	6,184,468	568,352	-	19,514,720	26,267,540
1300	Inventories, at Cost	248,312	1,278,232	-	-	1,526,544
1400	Other Current Assets	659,703	-	-	-	659,703
1000	Total Assets	\$ 161,974,100	\$ 5,024,554	\$ 11,513,985	\$ 19,525,293	\$ 198,037,931

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Codes	10 GENERAL	20/30/40 SPECIAL REVENUE	50 DEBT SERVICE	60 CAPITAL PROJECTS	DECEMBER 31, 2008	
	FUND	FUND	FUND	FUND		
Liabilities:						
Current Liabilities:						
2110	Accounts Payable	\$ 6,382,061	\$ 438,121	\$ 398	\$ 813,687	\$ 7,634,265
2170	Due to Other Funds	23,570,147	-	-	-	23,570,147
2180	Due to Other Governments	-	30,885	-	-	30,885
2200	Accrued Expenses	1,332,544	10,349	-	-	1,342,893
2300	Deferred Revenues	77,390,269	321,413	6,515,004	-	84,226,686
2000	Total Liabilities	108,675,021	800,767	6,515,402	813,687	116,804,876
Fund Equity:						
Reserved For:						
3410	Investment in Inventory	248,312	1,278,232	-	-	1,526,544
3420	Retirement for Funded Indebtedness	-	-	4,998,583	-	4,998,583
3440	Outstanding Encumbrances	11,199,276	-	-	-	11,199,276
3490	Other Purposes	3,866,274	-	-	-	3,866,274
Unreserved Designated For:						
3510	Construction	13,618,265	-	-	-	13,618,265
3530	Capital Expenditures for Equipment	250,000	-	-	-	250,000
3590	Other Purposes	662,747	-	-	-	662,747
3600	Unreserved Fund Balance	23,454,205	2,945,555	-	18,711,606	45,111,366
3000	Total Fund Equity	53,299,079	4,223,787	4,998,583	18,711,606	81,233,055
4000	Total Liabilities and Fund Equity	\$ 161,974,100	\$ 5,024,554	\$ 11,513,985	\$ 19,525,293	\$ 198,037,931