

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINED BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES
DECEMBER 31, 2009
(UNAUDITED)**

GOVERNMENTAL FUND TYPES					TOTALS MEMO ONLY	
Codes	10 GENERAL	20/30/40 SPECIAL REVENUE	50 DEBT SERVICE	60 CAPITAL PROJECTS	DECEMBER 31, 2009	
	FUND	FUND	FUND	FUND		
Assets:						
1110	Cash	\$ 13,261,514	\$ 207,797	\$ 5,380	\$ 8,337	\$ 13,483,028
1120	Temporary Investments, at Cost	53,324,908	1,624,074	4,174,227	6,107	59,129,316
Receivable:						
1210	Property Taxes - Current	73,018,484	-	6,669,968	-	79,688,453
1220	Property Taxes - Delinquent	8,746,054	-	550,826	-	9,296,879
1230	Allowance for Uncollectible Taxes	(7,520,491)	-	(487,979)	-	(8,008,470)
1240	Due from State Agencies	1,238	2,639,636	-	-	2,640,875
1250	Sundry Receivable	5,830	121	-	-	5,951
1260	Due from Other Funds	-	381,125	1,477,791	12,887,088	14,746,004
1300	Inventories, at Cost	196,163	1,287,900	-	-	1,484,062
1400	Other Current Assets	-	-	-	-	0
1000	Total Assets	\$ 141,033,699	\$ 6,140,652	\$ 12,390,214	\$ 12,901,533	\$ 172,466,098

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Codes	10 GENERAL	20/30/40 SPECIAL REVENUE	50 DEBT SERVICE	60 CAPITAL PROJECTS	DECEMBER 31, 2009	
	FUND	FUND	FUND	FUND		
Liabilities:						
Current Liabilities:						
2110	Accounts Payable	\$ 4,807,719	\$ 915,447	\$ -	\$ 60,834	\$ 5,784,000
2170	Due to Other Funds	12,464,611	-	-	-	12,464,611
2180	Due to Other Governments	-	44,098	-	-	44,098
2200	Accrued Expenses	2,327,823	12,393	-	-	2,340,216
2300	Deferred Revenues	74,517,263	531,896	6,732,815	-	81,781,974
2000	Total Liabilities	94,117,417	1,503,834	6,732,815	60,834	102,414,900
Fund Equity:						
Reserved For:						
3410	Investment in Inventory	196,163	1,287,900	-	-	1,484,062
3420	Retirement for Funded Indebtedness	-	-	5,657,399	-	5,657,399
3440	Outstanding Encumbrances	6,144,987	-	-	-	6,144,987
3490	Other Purposes	4,140,810	-	-	-	4,140,810
Unreserved Designated For:						
3510	Construction	8,450,000	-	-	-	8,450,000
3530	Capital Expenditures for Equipment	250,000	-	-	-	250,000
3540	Self Insurance	1,325,000	-	-	-	1,325,000
3600	Unreserved Fund Balance	26,409,322	3,348,918	-	12,840,699	42,598,939
3000	Total Fund Equity	46,916,282	4,636,818	5,657,399	12,840,699	70,051,198
4000	Total Liabilities and Fund Equity	\$ 141,033,699	\$ 6,140,652	\$ 12,390,214	\$ 12,901,533	\$ 172,466,098