

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

GOVERNMENTAL FUND TYPES					TOTALS MEMO ONLY
	10 GENERAL FUND	20/30/40 SPECIAL REVENUE FUND	50 DEBT SERVICE FUND	60 CAPITAL PROJECTS FUND	MAY 31, 2009
Codes					
<b>Assets:</b>					
1110 Cash	\$ 3,698,230	\$ 190,084	\$ 9,007	\$ 7,511	\$ 3,904,832
1120 Temporary Investments, at Cost	80,759,171	1,653,176	9,569,664	8,114	91,990,126
Receivable:					
1210 Property Taxes - Current	4,485,622	-	382,611	-	4,868,232
1220 Property Taxes - Delinquent	6,345,172	-	315,401	-	6,660,573
1230 Allowance for Uncollectible Taxes	(5,887,248)	-	(326,884)	-	(6,214,132)
1240 Due from State Agencies	1,238	3,492,722	-	-	3,493,961
1250 Sundry Receivable	478,488	-	-	-	478,488
1260 Due from Other Funds	-	-	33,903	13,273,561	13,307,463
1300 Inventories, at Cost	248,312	951,174	-	-	1,199,486
1400 Other Current Assets	657,662	-	-	-	657,662
1000 <b>Total Assets</b>	<b>\$ 90,786,648</b>	<b>\$ 6,287,156</b>	<b>\$ 9,983,701</b>	<b>\$ 13,289,186</b>	<b>\$ 120,346,691</b>

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	10 GENERAL FUND	20/30/40 SPECIAL REVENUE FUND	50 DEBT SERVICE FUND	60 CAPITAL PROJECTS FUND	MAY 31, 2009
Codes					
<b>Liabilities:</b>					
Current Liabilities:					
2110 Accounts Payable	\$ 7,557,318	\$ 501,367	\$ 300	\$ 21,899	\$ 8,080,884
2170 Due to Other Funds	10,026,457	790,647	-	-	10,817,104
2180 Due to Other Governments	-	4,167	-	-	4,167
2200 Accrued Expenses	1,332,544	10,349	-	-	1,342,893
2300 Deferred Revenues	5,282,820	279,783	371,543	-	5,934,145
2000 <b>Total Liabilities</b>	<b>24,199,139</b>	<b>1,586,312</b>	<b>371,843</b>	<b>21,899</b>	<b>26,179,193</b>
<b>Fund Equity:</b>					
Reserved For:					
3410 Investment in Inventory	248,312	951,174	-	-	1,199,486
3420 Retirement for Funded Indebtedness	-	-	9,611,858	-	9,611,858
3440 Outstanding Encumbrances	6,715,096	-	-	-	6,715,096
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	41,226,815	3,749,670	-	13,267,287	58,243,773
3000 <b>Total Fund Equity</b>	<b>66,587,509</b>	<b>4,700,844</b>	<b>9,611,858</b>	<b>13,267,287</b>	<b>94,167,498</b>
4000 <b>Total Liabilities and Fund Equity</b>	<b>\$ 90,786,648</b>	<b>\$ 6,287,156</b>	<b>\$ 9,983,701</b>	<b>\$ 13,289,186</b>	<b>\$ 120,346,691</b>