

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINED BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES
FEBRUARY 28, 2010
(UNAUDITED)**

GOVERNMENTAL FUND TYPES					TOTALS MEMO ONLY	
Codes	10 GENERAL	20/30/40 SPECIAL REVENUE	50 DEBT SERVICE	60 CAPITAL PROJECTS	FEBRUARY 28, 2010	
	FUND	FUND	FUND	FUND	FUND	
Assets:						
1110	Cash	\$ 4,933,055	\$ 203,622	\$ 6,456	\$ 2,388	\$ 5,145,521
1120	Temporary Investments, at Cost	103,319,688	1,624,487	6,805,289	2,923	111,752,387
Receivable:						
1210	Property Taxes - Current	6,647,085	-	607,231	-	7,254,316
1220	Property Taxes - Delinquent	8,407,484	-	519,941	-	8,927,425
1230	Allowance for Uncollectible Taxes	(7,520,491)	-	(487,979)	-	(8,008,470)
1240	Due from State Agencies	1,238	4,093,761	-	-	4,094,999
1250	Sundry Receivable	7,134	121	-	-	7,255
1260	Due from Other Funds	-	-	2,188,440	12,662,056	14,850,496
1300	Inventories, at Cost	196,163	1,374,786	-	-	1,570,949
1400	Other Current Assets	-	-	-	-	0
1000	Total Assets	\$ <u>115,991,356</u>	\$ <u>7,296,777</u>	\$ <u>9,639,379</u>	\$ <u>12,667,367</u>	\$ <u>145,594,878</u>

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Codes	10 GENERAL	20/30/40 SPECIAL REVENUE	50 DEBT SERVICE	60 CAPITAL PROJECTS	FEBRUARY 28, 2010	
	FUND	FUND	FUND	FUND	FUND	
Liabilities:						
Current Liabilities:						
2110	Accounts Payable	\$ 6,416,842	\$ 525,173	\$ -	\$ 156,196	\$ 7,098,210
2170	Due to Other Funds	11,607,692	1,133,153	-	-	12,740,845
2180	Due to Other Governments	37,416	4	-	-	37,420
2200	Accrued Expenses	2,327,823	12,393	-	-	2,340,216
2300	Deferred Revenues	<u>7,985,932</u>	<u>386,092</u>	<u>639,193</u>	-	<u>9,011,217</u>
2000	Total Liabilities	<u>28,375,704</u>	<u>2,056,815</u>	<u>639,193</u>	<u>156,196</u>	<u>31,227,907</u>
Fund Equity:						
Reserved For:						
3410	Investment in Inventory	196,163	1,374,786	-	-	1,570,949
3420	Retirement for Funded Indebtedness	-	-	9,000,186	-	9,000,186
3440	Outstanding Encumbrances	4,773,660	-	-	-	4,773,660
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	<u>68,480,019</u>	<u>3,865,176</u>	-	<u>12,511,171</u>	<u>84,856,366</u>
3000	Total Fund Equity	<u>87,615,652</u>	<u>5,239,962</u>	<u>9,000,186</u>	<u>12,511,171</u>	<u>114,366,971</u>
4000	Total Liabilities and Fund Equity	\$ <u>115,991,356</u>	\$ <u>7,296,777</u>	\$ <u>9,639,379</u>	\$ <u>12,667,367</u>	\$ <u>145,594,878</u>