

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINED BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES
FEBRUARY 28, 2009
(UNAUDITED)**

GOVERNMENTAL FUND TYPES					TOTALS MEMO ONLY	
Codes	10 GENERAL FUND	20/30/40 SPECIAL REVENUE FUND	50 DEBT SERVICE FUND	60 CAPITAL PROJECTS FUND	FEBRUARY 28, 2009	
Assets:						
1110	Cash	\$ 5,298,745	\$ 254,735	\$ 9,507	\$ 4,381	\$ 5,567,367
1120	Temporary Investments, at Cost	114,385,743	1,651,111	7,349,469	3,923	123,390,246
Receivable:						
1210	Property Taxes - Current	5,963,953	-	508,546	-	6,472,498
1220	Property Taxes - Delinquent	6,644,699	-	340,753	-	6,985,452
1230	Allowance for Uncollectible Taxes	(5,887,248)	-	(326,884)	-	(6,214,132)
1240	Due from State Agencies	1,238	2,821,480	-	-	2,822,719
1250	Sundry Receivable	383,838	-	-	-	383,838
1260	Due from Other Funds	-	-	2,074,917	16,833,698	18,908,616
1300	Inventories, at Cost	248,312	1,256,525	-	-	1,504,837
1400	Other Current Assets	659,703	-	-	-	659,703
1000	Total Assets	\$ <u>127,698,983</u>	\$ <u>5,983,850</u>	\$ <u>9,956,307</u>	\$ <u>16,842,002</u>	\$ <u>160,481,142</u>

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Codes	10 GENERAL FUND	20/30/40 SPECIAL REVENUE FUND	50 DEBT SERVICE FUND	60 CAPITAL PROJECTS FUND	FEBRUARY 28, 2009	
Liabilities:						
Current Liabilities:						
2110	Accounts Payable	\$ 7,342,073	\$ 558,831	\$ -	\$ 326,314	\$ 8,227,218
2170	Due to Other Funds	15,877,065	612,277	-	-	16,489,342
2180	Due to Other Governments	-	4,167	-	-	4,167
2200	Accrued Expenses	1,332,544	10,349	-	-	1,342,893
2300	Deferred Revenues	7,060,533	302,604	522,829	-	7,885,965
2000	Total Liabilities	31,612,214	1,488,227	522,829	326,314	33,949,584
Fund Equity:						
Reserved For:						
3410	Investment in Inventory	248,312	1,256,525	-	-	1,504,837
3420	Retirement for Funded Indebtedness	-	-	9,433,478	-	9,433,478
3440	Outstanding Encumbrances	9,488,271	-	-	-	9,488,271
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	67,952,900	3,239,098	-	16,515,688	87,707,686
3000	Total Fund Equity	96,086,769	4,495,623	9,433,478	16,515,688	126,531,558
4000	Total Liabilities and Fund Equity	\$ <u>127,698,983</u>	\$ <u>5,983,850</u>	\$ <u>9,956,307</u>	\$ <u>16,842,002</u>	\$ <u>160,481,142</u>