

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINED BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES
MAY 31, 2004
(UNAUDITED)**

| Codes | GOVERNMENTAL FUND TYPES | | | | TOTALS MEMO ONLY | |
|-------|-----------------------------------|--|-------------------------------|-----------------------------------|-----------------------------|-----------------------|
| | 10 GENERAL | 20/30/40 SPECIAL REVENUE | 50 DEBT SERVICE | 60 CAPITAL PROJECTS | MAY 31, | |
| | FUND | FUND | FUND | FUND | 2004 | |
| | Assets: | | | | | |
| 1110 | Cash | \$ 2,016,954 | \$ 456,572 | \$ 138,921 | \$ 2,063 | \$ 2,614,510 |
| 1170 | Temporary Investments, at Cost | 65,748,014 | 1,375,428 | 4,767,797 | 65,039,314 | 136,930,552 |
| | Receivable: | | | | | |
| 1210 | Property Taxes - Current | 2,921,117 | - | 118,863 | - | 3,039,981 |
| 1220 | Property Taxes - Delinquent | 6,663,652 | - | 277,723 | - | 6,941,375 |
| 1230 | Allowance for Uncollectible Taxes | (6,561,841) | - | (271,859) | - | (6,833,700) |
| 1240 | Due from State Agencies | - | 807,818 | - | - | 807,818 |
| 1250 | Sundry Receivable | 1,189 | - | - | - | 1,189 |
| 1260 | Due from Other Agencies | - | - | - | - | 0 |
| 1280 | Due from Other Funds | - | 1,861,580 | 21,518 | 268,004 | 2,151,102 |
| 1300 | Inventories, at Cost | 192,864 | 776,835 | - | - | 969,698 |
| 1400 | Other Current Assets | - | - | - | - | 0 |
| 1000 | Total Assets | <u>\$ 70,981,949</u> | <u>\$ 5,278,233</u> | <u>\$ 5,052,964</u> | <u>\$ 65,309,381</u> | <u>\$ 146,622,526</u> |

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|-------|--|--|-------------------------------|-----------------------------------|----------------------|-----------------------|
| | 10 GENERAL | 20/30/40 SPECIAL REVENUE | 50 DEBT SERVICE | 50 CAPITAL PROJECTS | MAY 31, | |
| | FUND | FUND | FUND | FUND | 2004 | |
| | Liabilities: | | | | | |
| | Current Liabilities: | | | | | |
| 2110 | Accounts Payable | \$ 4,452,721 | \$ 177,119 | \$ - | \$ 709,568 | \$ 5,339,407 |
| 2170 | Due to Other Funds | 291,150 | - | - | - | 291,150 |
| 2180 | Due to Other Governments | - | - | - | - | 0 |
| 2210 | Accrued Expenses | 1,336,744 | - | - | - | 1,336,744 |
| 2300 | Deferred Revenues | 11,776,914 | 675,773 | 135,024 | - | 12,587,711 |
| 2000 | Total Liabilities | <u>17,857,529</u> | <u>852,892</u> | <u>135,024</u> | <u>709,568</u> | <u>19,555,012</u> |
| | Fund Equity: | | | | | |
| 3100 | Unreserved Fund Balance | 52,931,556 | 3,648,506 | - | 64,599,813 | 121,179,876 |
| | Invested Reserves: | | | | | |
| 3210 | Investment in Inventory | 192,864 | 776,835 | - | - | 969,698 |
| 3220 | Retirement for Funded Indebtedness | - | - | 4,917,940 | - | 4,917,940 |
| 3000 | Total Fund Equity | <u>53,124,420</u> | <u>4,425,341</u> | <u>4,917,940</u> | <u>64,599,813</u> | <u>127,067,514</u> |
| 4000 | Total Liabilities and Fund Equity | <u>\$ 70,981,949</u> | <u>\$ 5,278,233</u> | <u>\$ 5,052,964</u> | <u>\$ 65,309,381</u> | <u>\$ 146,622,526</u> |