

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINED BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES
FEBRUARY 28, 2013
(UNAUDITED)**

GOVERNMENTAL FUND TYPES					TOTALS MEMO ONLY	
Codes	10 GENERAL	20/30/40 SPECIAL REVENUE	50 DEBT SERVICE	60 CAPITAL PROJECTS	FEBRUARY 28, 2013	
	FUND	FUND	FUND	FUND	FUND	
Assets:						
1110	Cash	\$ 4,984,788	5,482	7,696	7,139	\$ 5,005,105
1120	Temporary Investments, at Cost	150,307,495	1,866,855	8,947,914		161,122,264
Receivable:						
1210	Property Taxes - Current	5,936,156		454,512		6,390,667
1220	Property Taxes - Delinquent	7,610,734		591,911		8,202,646
1230	Allowance for Uncollectible Taxes	(6,891,865)		(535,669)		(7,427,534)
1240	Due from State Agencies	0	2,138,831			2,138,831
1250	Sundry Receivable	29,121	0			29,121
1260	Due from Other Funds		3,355,423	1,950,700	15,733,486	21,039,609
1300	Inventories, at Cost	127,830	1,865,630			1,993,460
1400	Other Current Assets	0	34			34
1000	Total Assets	\$ 162,104,258	\$ 9,232,255	\$ 11,417,064	\$ 15,740,626	\$ 198,494,203

GOVERNMENTAL FUND TYPES					TOTALS MEMO ONLY	
Codes	10 GENERAL	20/30/40 SPECIAL REVENUE	50 DEBT SERVICE	60 CAPITAL PROJECTS	FEBRUARY 28, 2013	
	FUND	FUND	FUND	FUND	FUND	
Liabilities:						
Current Liabilities:						
2110	Accounts Payable	\$ 5,667,313	561,078	0	13,433	\$ 6,241,823
2170	Due to Other Funds	18,700,566	0			18,700,566
2180	Due to Other Governments	2,337,084	0			2,337,084
2200	Accrued Expenses	1,334,351				1,334,351
2300	Deferred Revenues	6,766,778	620,548	510,754		7,898,080
2000	Total Liabilities	34,806,091	1,181,626	510,754	13,433	36,511,903
Fund Equity:						
Nonspendable For:						
3410	Inventories	127,830	1,865,630			1,993,460
Restricted For:						
3480	Retirement of Long-Term Debt	-	-	10,906,310	-	10,906,310
Committed For:						
3510	Construction	1,500,000	-	-	15,727,193	17,227,193
3530	Capital Expenditures for Equipment	1,500,000	-	-	-	1,500,000
3540	Self Insurance	3,000,000	-	-	-	3,000,000
3545	Other	409,651	-	-	-	409,651
Assigned For:						
3590	Other	4,373,132	-	-	-	4,373,132
3600	Unassigned	116,387,554	6,184,999			122,572,553
3000	Total Fund Equity	127,298,167	8,050,629	10,906,310	15,727,193	161,982,299
4000	Total Liabilities and Fund Equity	\$ 162,104,258	\$ 9,232,255	\$ 11,417,064	\$ 15,740,626	\$ 198,494,203