

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINED BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES
MAY 31, 2011
(UNAUDITED)**

		GOVERNMENTAL FUND TYPES				TOTALS MEMO ONLY
		10 GENERAL	20/30/40 SPECIAL REVENUE	50 DEBT SERVICE	60 CAPITAL PROJECTS	MAY 31,
Codes		FUND	FUND	FUND	FUND	2011
Assets:						
1110	Cash	\$ 4,359,724	\$ 391,557	\$ 4,875	\$ 9,490	\$ 4,765,645
1120	Temporary Investments, at Cost	80,507,944	1,609,521	9,248,697	8,793	91,374,955
	Receivable:					
1210	Property Taxes - Current	3,331,108	-	304,334	-	3,635,442
1220	Property Taxes - Delinquent	7,016,873	-	435,242	-	7,452,115
1230	Allowance for Uncollectible Taxes	(7,515,574)	-	(519,632)	-	(8,035,207)
1240	Due from State Agencies	1,238	3,971,137	-	-	3,972,376
1250	Sundry Receivable	99,033	-	-	-	99,033
1260	Due from Other Funds	-	2,636,344	76,468	15,645,253	18,358,064
1300	Inventories, at Cost	218,029	910,587	-	-	1,128,616
1400	Other Current Assets	-	-	-	-	0
1000	Total Assets	\$ <u>88,018,375</u>	\$ <u>9,519,145</u>	\$ <u>9,549,984</u>	\$ <u>15,663,536</u>	\$ <u>122,751,040</u>

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		10 GENERAL	20/30/40 SPECIAL REVENUE	50 DEBT SERVICE	60 CAPITAL PROJECTS	MAY 31,
Codes		FUND	FUND	FUND	FUND	2011
Liabilities:						
	Current Liabilities:					
2110	Accounts Payable	\$ 8,032,579	\$ 1,530,862	\$ 300	\$ 547,267	\$ 10,111,008
2170	Due to Other Funds	14,812,477	-	-	-	14,812,477
2180	Due to Other Governments	-	536	-	-	536
2200	Accrued Expenses	1,440,366	-	-	-	1,440,366
2300	Deferred Revenues	3,011,045	745,130	219,944	-	3,976,119
2000	Total Liabilities	<u>27,296,467</u>	<u>2,276,528</u>	<u>220,244</u>	<u>547,267</u>	<u>30,340,506</u>
Fund Equity:						
	Reserved For:					
3410	Investment in Inventory	218,029	910,587	-	-	1,128,616
3420	Retirement for Funded Indebtedness	-	-	9,329,740	-	9,329,740
3440	Outstanding Encumbrances	3,005,727	-	-	-	3,005,727
3490	Other Purposes	4,503,029	-	-	-	4,503,029
	Unreserved Designated For:					
3510	Construction	-	-	-	-	0
3530	Capital Expenditures for Equipment	250,000	-	-	-	250,000
3540	Self Insurance	3,000,000	-	-	-	3,000,000
3600	Unreserved Fund Balance	49,745,123	6,332,030	-	15,116,269	71,193,422
3000	Total Fund Equity	<u>60,721,908</u>	<u>7,242,617</u>	<u>9,329,740</u>	<u>15,116,269</u>	<u>92,410,534</u>
4000	Total Liabilities and Fund Equity	\$ <u>88,018,375</u>	\$ <u>9,519,145</u>	\$ <u>9,549,984</u>	\$ <u>15,663,536</u>	\$ <u>122,751,040</u>