

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT  
COMBINED BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES  
MAY 31, 2013  
(UNAUDITED)**

<b>GOVERNMENTAL FUND TYPES</b>					<b>TOTALS MEMO ONLY</b>	
Codes	10 <b>GENERAL</b>	20/30/40 <b>SPECIAL REVENUE FUND</b>	50 <b>DEBT SERVICE FUND</b>	60 <b>CAPITAL PROJECTS FUND</b>	<b>MAY 31, 2013</b>	
<b>Assets:</b>						
1110	Cash	\$ 5,846,367	83,252	13,434	19,955	\$ 5,963,008
1120	Temporary Investments, at Cost	109,622,577	1,817,486	13,047,209	129,053,529	253,540,801
Receivable:						
1210	Property Taxes - Current	3,445,134		263,299		3,708,432
1220	Property Taxes - Delinquent	7,076,608		540,839		7,617,447
1230	Allowance for Uncollectible Taxes	(6,891,865)		(535,669)		(7,427,534)
1240	Due from State Agencies	4,525	2,750,382	51,995		2,806,902
1250	Sundry Receivable	29,565				29,565
1260	Due from Other Funds		3,805,104		14,828,334	18,633,438
1300	Inventories, at Cost	127,830	1,277,353			1,405,183
1400	Other Current Assets	6,640	3,199			9,838
1000	<b>Total Assets</b>	<b>\$ 119,267,382</b>	<b>\$ 9,736,775</b>	<b>\$ 13,381,106</b>	<b>\$ 143,901,818</b>	<b>\$ 286,287,081</b>

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<b>Liabilities:</b>						
Current Liabilities:						
2110	Accounts Payable	\$ 9,583,302	632,725		226,764	\$ 10,442,792
2170	Due to Other Funds	14,142,130				14,142,130
2180	Due to Other Governments	114				114
2200	Accrued Expenses	1,334,351				1,334,351
2300	Deferred Revenues	3,756,819	425,455	268,467		4,450,742
2000	<b>Total Liabilities</b>	<b>28,816,717</b>	<b>1,058,180</b>	<b>268,467</b>	<b>226,764</b>	<b>30,370,128</b>
<b>Fund Equity:</b>						
Nonspendable For:						
3410	Inventories	127,830	1,277,353			1,405,183
Restricted For:						
3480	Retirement of Long-Term Debt	-	-	13,112,639	-	13,112,639
Committed For:						
3510	Construction	1,500,000	-	-	143,675,054	145,175,054
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	79,540,052	7,401,242			86,941,294
3000	<b>Total Fund Equity</b>	<b>90,450,665</b>	<b>8,678,595</b>	<b>13,112,639</b>	<b>143,675,054</b>	<b>255,916,953</b>
4000	<b>Total Liabilities and Fund Equity</b>	<b>\$ 119,267,382</b>	<b>\$ 9,736,775</b>	<b>\$ 13,381,106</b>	<b>\$ 143,901,818</b>	<b>\$ 286,287,081</b>