

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

GOVERNMENTAL FUND TYPES					TOTALS MEMO ONLY	
Codes	10 GENERAL	20/30/40 SPECIAL REVENUE	50 DEBT SERVICE	60 CAPITAL PROJECTS	JULY 31, 2013	
	FUND	FUND	FUND	FUND	FUND	
Assets:						
1110	Cash	\$ 7,225,866	27,085	8,934	13,152	\$ 7,275,037
1120	Temporary Investments, at Cost	79,706,058	1,822,649	13,161,095	128,753,951	223,443,753
Receivable:						
1210	Property Taxes - Current					0
1220	Property Taxes - Delinquent	9,507,768		726,423		10,234,191
1230	Allowance for Uncollectible Taxes	(7,726,219)		(590,306)		(8,316,525)
1240	Due from State Agencies	13,614,840	2,281,561			15,896,402
1250	Sundry Receivable	3,093				3,093
1260	Due from Other Funds		3,580,235			3,580,235
1300	Inventories, at Cost	139,820	1,548,646	35,153	18,372,337	20,095,957
1400	Other Current Assets	57,909	5,387			63,296
1000	Total Assets	\$ <u>102,529,135</u>	\$ <u>9,265,563</u>	\$ <u>13,341,299</u>	\$ <u>147,139,440</u>	\$ <u>272,275,437</u>
Liabilities:						
Current Liabilities:						
2110	Accounts Payable	\$ 6,265,976	1,135,624	500	1,692,693	\$ 9,094,794
2170	Due to Other Funds	16,982,407				16,982,407
2180	Due to Other Governments	340	114,730			115,070
2200	Accrued Expenses	2,130,634	36,825			2,167,459
2300	Deferred Revenues	1,890,611	450,187	136,117		2,476,914
2000	Total Liabilities	<u>27,269,968</u>	<u>1,737,366</u>	<u>136,617</u>	<u>1,692,693</u>	<u>30,836,645</u>
Fund Equity:						
Nonspendable For:						
3410	Inventories	139,820	1,548,646			1,688,467
Restricted For:						
3480	Retirement of Long-Term Debt	-	-	13,204,683		13,204,683
Committed For:						
3510	Construction	5,250,000			145,446,747	150,696,747
3530	Capital Expenditures for Equipment	1,000,000				1,000,000
3540	Self Insurance	1,459,000				1,459,000
3545	Other	456,703				456,703
Assigned For:						
3590	Other	4,888,871				4,888,871
3600	Unassigned	62,064,772	5,979,550			68,044,322
3000	Total Fund Equity	<u>75,259,166</u>	<u>7,528,196</u>	<u>13,204,683</u>	<u>145,446,747</u>	<u>241,438,793</u>
4000	Total Liabilities and Fund Equity	\$ <u>102,529,135</u>	\$ <u>9,265,563</u>	\$ <u>13,341,299</u>	\$ <u>147,139,440</u>	\$ <u>272,275,437</u>