

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

GOVERNMENTAL FUND TYPES					TOTALS MEMO ONLY	
Codes	10 GENERAL	20/30/40 SPECIAL REVENUE	50 DEBT SERVICE	60 CAPITAL PROJECTS	AUGUST 31, 2013	
	FUND	FUND	FUND	FUND	FUND	
Assets:						
1110	Cash	\$ 6,227,953	49,031	101,163	15,458	\$ 6,393,605
1120	Temporary Investments, at Cost	72,405,470	1,834,690	1,361,209	128,441,945	204,043,314
Receivable:						
1210	Property Taxes - Current					0
1220	Property Taxes - Delinquent	9,123,567		698,597		9,822,164
1230	Allowance for Uncollectible Taxes	(7,726,219)		(590,306)		(8,316,525)
1240	Due from State Agencies	13,614,840	6,166,610			19,781,451
1250	Sundry Receivable	3,080				3,080
1260	Due from Other Funds			61,995	16,677,337	16,739,332
1300	Inventories, at Cost	139,820	1,778,992			1,918,812
1400	Other Current Assets					0
1000	Total Assets	\$ <u>93,788,511</u>	\$ <u>9,829,324</u>	\$ <u>1,632,658</u>	\$ <u>145,134,740</u>	\$ <u>250,385,233</u>
Liabilities:						
Current Liabilities:						
2110	Accounts Payable	\$ 9,322,603	505,383		408,688	\$ 10,236,674
2170	Due to Other Funds	16,615,701				16,615,701
2180	Due to Other Governments	114	95,857			95,971
2200	Accrued Expenses	2,130,634				2,130,634
2300	Deferred Revenues	1,489,062	406,834	108,291		2,004,187
2000	Total Liabilities	<u>29,558,114</u>	<u>1,008,074</u>	<u>108,291</u>	<u>408,688</u>	<u>31,083,167</u>
Fund Equity:						
Nonspendable For:						
3410	Inventories	139,820	1,778,992			1,918,812
Restricted For:						
3480	Retirement of Long-Term Debt	-	-	1,524,367		1,524,367
Committed For:						
3510	Construction	5,250,000	-	-	144,726,052	149,976,052
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	51,036,003	7,042,258			58,078,261
3000	Total Fund Equity	<u>64,230,397</u>	<u>8,821,250</u>	<u>1,524,367</u>	<u>144,726,052</u>	<u>219,302,066</u>
4000	Total Liabilities and Fund Equity	\$ <u>93,788,511</u>	\$ <u>9,829,324</u>	\$ <u>1,632,658</u>	\$ <u>145,134,740</u>	\$ <u>250,385,233</u>