

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINED BALANCE SHEET - ALL GOVERNMENTAL FUND TYPES
FEBRUARY 28, 2011
(UNAUDITED)**

GOVERNMENTAL FUND TYPES					TOTALS MEMO ONLY	
Codes	10 GENERAL	20/30/40 SPECIAL REVENUE	50 DEBT SERVICE	60 CAPITAL PROJECTS	FEBRUARY 28, 2011	
	FUND	FUND	FUND	FUND	FUND	
Assets:						
1110	Cash	\$ 5,074,625	\$ 259,949	\$ 5,375	\$ 28,434	\$ 5,368,384
1120	Temporary Investments, at Cost	105,546,992	1,609,058	7,000,643	1,392	114,158,084
	Receivable:					
1210	Property Taxes - Current	7,079,086	-	646,696	-	7,725,782
1220	Property Taxes - Delinquent	7,863,575	-	512,540	-	8,376,115
1230	Allowance for Uncollectible Taxes	(7,515,574)	-	(519,632)	-	(8,035,207)
1240	Due from State Agencies	22,984	3,593,309	-	-	3,616,294
1250	Sundry Receivable	1,761	-	-	-	1,761
1260	Due from Other Funds	-	1,078,839	1,854,299	18,171,253	21,104,392
1300	Inventories, at Cost	218,029	1,390,692	-	-	1,608,721
1400	Other Current Assets	-	-	-	-	0
1000	Total Assets	\$ <u>118,291,478</u>	\$ <u>7,931,848</u>	\$ <u>9,499,921</u>	\$ <u>18,201,079</u>	\$ <u>153,924,326</u>

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Codes	10 GENERAL	20/30/40 SPECIAL REVENUE	50 DEBT SERVICE	60 CAPITAL PROJECTS	FEBRUARY 28, 2011	
	FUND	FUND	FUND	FUND	FUND	
Liabilities:						
Current Liabilities:						
2110	Accounts Payable	\$ 6,716,059	\$ 620,816	\$ -	\$ 4,485	\$ 7,341,359
2170	Due to Other Funds	19,113,893	-	-	-	19,113,893
2180	Due to Other Governments	-	17,817	-	-	17,817
2200	Accrued Expenses	1,440,366	-	-	-	1,440,366
2300	Deferred Revenues	7,602,948	765,716	639,604	-	9,008,268
2000	Total Liabilities	<u>34,873,266</u>	<u>1,404,349</u>	<u>639,604</u>	<u>4,485</u>	<u>36,921,704</u>
Fund Equity:						
Reserved For:						
3410	Investment in Inventory	218,029	1,390,692	-	-	1,608,721
3420	Retirement for Funded Indebtedness	-	-	8,860,317	-	8,860,317
3440	Outstanding Encumbrances	4,125,157	-	-	-	4,125,157
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	71,321,997	5,136,807	-	18,196,594	94,655,398
3000	Total Fund Equity	<u>83,418,212</u>	<u>6,527,499</u>	<u>8,860,317</u>	<u>18,196,594</u>	<u>117,002,622</u>
4000	Total Liabilities and Fund Equity	\$ <u>118,291,478</u>	\$ <u>7,931,848</u>	\$ <u>9,499,921</u>	\$ <u>18,201,079</u>	\$ <u>153,924,326</u>