

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

<b>GOVERNMENTAL FUND TYPES</b>					<b>TOTALS MEMO ONLY</b>	
Codes	10 <b>GENERAL</b>	20/30/40 <b>SPECIAL REVENUE</b>	50 <b>DEBT SERVICE</b>	60 <b>CAPITAL PROJECTS</b>	<b>DECEMBER 31, 2013</b>	
	<b>FUND</b>	<b>FUND</b>	<b>FUND</b>	<b>FUND</b>		
<b>Assets:</b>						
1110	Cash	\$ 8,084,033	143,517	5,163	12,897	\$ 8,245,610
1120	Temporary Investments, at Cost	95,364,371	1,821,342	3,599,994	128,389,758	229,175,464
Receivable:						
1210	Property Taxes - Current	109,353,434		12,720,058		122,073,492
1220	Property Taxes - Delinquent	8,395,629		613,542		9,009,171
1230	Allowance for Uncollectible Taxes	(7,726,219)		(590,306)		(8,316,525)
1240	Due from State Agencies	13,614,840	1,424,411			15,039,252
1250	Sundry Receivable	11,825				11,825
1260	Due from Other Funds		4,651,561	1,369,281	14,682,337	20,703,178
1300	Inventories, at Cost	139,820	1,799,196			1,939,016
1400	Other Current Assets					0
1000	<b>Total Assets</b>	<b>\$ 227,237,733</b>	<b>\$ 9,840,027</b>	<b>\$ 17,717,732</b>	<b>\$ 143,084,991</b>	<b>\$ 397,880,483</b>

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	<b>FUND</b>	<b>FUND</b>	<b>FUND</b>	<b>FUND</b>		
<b>Liabilities:</b>						
Current Liabilities:						
2110	Accounts Payable	\$ 7,829,144	1,044,544		580,080	\$ 9,453,768
2170	Due to Other Funds	16,698,546				16,698,546
2180	Due to Other Governments	114	13,663			13,777
2200	Accrued Expenses	2,130,633				2,130,633
2300	Deferred Revenues	110,123,820	493,873	12,743,293		123,360,986
2000	<b>Total Liabilities</b>	<b>136,782,257</b>	<b>1,552,080</b>	<b>12,743,293</b>	<b>580,080</b>	<b>151,657,710</b>
<b>Fund Equity:</b>						
Nonspendable For:						
3410	Inventories	139,820	1,799,196			1,939,016
Restricted For:						
3480	Retirement of Long-Term Debt	-	-	4,974,439		4,974,439
Committed For:						
3510	Construction	5,250,000	-		142,504,911	147,754,911
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	77,261,082	6,488,751			83,749,833
3000	<b>Total Fund Equity</b>	<b>90,455,476</b>	<b>8,287,947</b>	<b>4,974,439</b>	<b>142,504,911</b>	<b>246,222,773</b>
4000	<b>Total Liabilities and Fund Equity</b>	<b>\$ 227,237,733</b>	<b>\$ 9,840,027</b>	<b>\$ 17,717,732</b>	<b>\$ 143,084,991</b>	<b>\$ 397,880,483</b>