

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
BUDGET (GAAP BASIS) AND ACTUAL - ALL GOVERNMENTAL FUND TYPES
FOR THE PERIOD SEPTEMBER 1, 2003 THRU APRIL 30, 2004
(UNAUDITED)

Codes	1B GENERAL FUND			2B SPECIAL REVENUE FUND			5B DEBT SERVICE FUND		
	10			20/30/40			50		
	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET
REVENUES									
LOCAL AND INTERMEDIATE									
5710 Real and Personal Property Taxes	\$ 63,959,076	\$ 63,792,939	\$ (166,137)	\$ -	\$ -	\$ 0	2,613,540	2,593,638	\$ (19,902)
5720 Other LEA's	-	-	0	-	-	0	-	-	0
5730 Tuition & Fees	137,000	31,946	(105,054)	-	-	0	-	-	0
5740/5 Co-Curricular/Enterprising Services	3,647,002	1,002,654	(2,644,348)	2,605,673	2,148,256	(457,417)	31,000	28,591	(2,409)
5760 Other Local Sources	-	-	0	-	-	0	-	-	0
5770 Intermediate Sources	-	-	0	-	-	0	-	-	0
5700 Local and Intermediate Totals	67,743,078	64,827,539	(2,915,539)	2,605,673	2,148,256	(457,417)	2,644,540	2,622,229	(22,311)
STATE									
5810 Per Capital/Foundation	72,015,263	38,049,805	(33,965,458)	-	-	0	2,072,407	2,051,145	(21,262)
5820 State Programs TEA	6,000	41,423	35,423	1,294,900	2,270,173	975,273	-	-	0
5830/4 State Programs State of Texas	6,190,000	4,055,348	(2,134,652)	2,047,020	-	(2,047,020)	-	-	0
5800 State Totals	78,211,263	42,146,576	(36,064,687)	3,341,920	2,270,173	(1,071,747)	2,072,407	2,051,145	(21,262)
FEDERAL									
5910 Federal Other than State	4,474	-	(4,474)	4,695	-	(4,695)	-	-	0
5920 Federal From TEA/ Food Service	-	-	0	26,183,894	14,677,511	(11,506,383)	-	-	0
5930 Federal From State of Texas	830,000	642,377	(187,623)	264,495	-	(264,495)	-	-	0
5940 Direct Federal	296,290	103,194	(193,096)	1,331,459	1,093,162	(238,297)	-	-	0
5900 Federal Totals	1,130,764	745,571	(385,193)	27,784,543	15,770,673	(12,013,870)	0	0	0
5000 TOTAL - ALL REVENUES	147,085,105	107,719,686	(39,365,419)	33,732,136	20,189,102	(13,543,034)	4,716,947	4,673,374	(43,573)
EXPENDITURES									
11 INSTRUCTION									
6100 Payroll Costs	79,942,674	50,825,101	29,117,573	13,700,263	7,535,875	6,164,388	-	-	0
6200 Purchased/Contracted Services	651,093	387,365	263,728	482,151	1,967	480,184	-	-	0
6300 Supplies and Materials	2,571,733	1,389,697	1,182,036	1,314,813	666,837	647,976	-	-	0
6400 Other Operating Expenses	230,914	96,987	133,927	154,889	24,205	130,684	-	-	0
6600 Capital Outlay	211,511	11,511	200,000	-	-	0	-	-	0
11 FUNCTION TOTALS	83,607,925	52,710,662	30,897,263	15,652,116	8,228,884	7,423,232	0	0	0

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 (UNAUDITED)

Codes	1B GENERAL FUND			2B SPECIAL REVENUE FUND			5B DEBT SERVICE FUND		
	10			20/30/40			50		
	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET
12 INSTRUCTIONAL RESOURCES & MEDIA SERVICES									
6100 Payroll Costs	3,031,035	2,035,361	995,674	321,175	243,376	77,799	-	-	0
6200 Purchased/Contracted Services	189,308	84,472	104,836	-	-	0	-	-	0
6300 Supplies and Materials	308,996	212,218	96,778	339,739	274,310	65,429	-	-	0
6400 Other Operating Expenses	177,859	68,459	109,400	-	-	0	-	-	0
6600 Capital Outlay	9,937	6,717	3,220	-	-	0	-	-	0
12 FUNCTION TOTALS	3,717,135	2,407,226	1,309,909	660,914	517,686	143,228	0	0	0
13 CURRICULUM & STAFF DEVELOPMENT									
6100 Payroll Costs	458,129	352,797	105,332	95,994	36,117	59,877	-	-	0
6200 Purchased/Contracted Services	850,983	77,565	773,418	2,904,331	448,437	2,455,895	-	-	0
6300 Supplies and Materials	46,121	22,756	23,365	14,800	11,437	3,363	-	-	0
6400 Other Operating Expenses	243,785	130,129	113,656	764,255	133,721	630,534	-	-	0
6600 Capital Outlay	-	-	0	21,750	-	21,750	-	-	0
13 FUNCTION TOTALS	1,599,018	583,246	1,015,772	3,801,130	629,712	3,171,418	0	0	0
21 INSTRUCTIONAL LEADERSHIP									
6100 Payroll Costs	1,784,024	1,171,020	613,004	510,316	252,951	257,365	-	-	0
6200 Purchased/Contracted Services	221,887	117,526	104,361	878,274	319,417	558,857	-	-	0
6300 Supplies and Materials	220,579	98,442	122,137	145,353	81,217	64,136	-	-	0
6400 Other Operating Expenses	188,924	136,736	52,188	52,483	19,651	32,832	-	-	0
6600 Capital Outlay	-	-	0	-	-	0	-	-	0
21 FUNCTION TOTALS	2,415,414	1,523,725	891,689	1,586,426	673,235	913,191	0	0	0
23 SCHOOL LEADERSHIP									
6100 Payroll Costs	9,467,232	6,245,660	3,221,572	302,667	234,379	68,288	-	-	0
6200 Purchased/Contracted Services	56,224	31,066	25,158	-	-	0	-	-	0
6300 Supplies and Materials	185,501	114,988	70,513	-	-	0	-	-	0
6400 Other Operating Expenses	533,850	172,239	361,611	235,000	16,516	218,484	-	-	0
6600 Capital Outlay	-	-	0	-	-	0	-	-	0
23 FUNCTION TOTALS	10,242,807	6,563,953	3,678,854	537,667	250,895	286,772	0	0	0

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Codes	1B 10 GENERAL FUND			2B 20/30/40 SPECIAL REVENUE FUND			5B 50 DEBT SERVICE FUND		
	APPROVED		VARIANCE	APPROVED		VARIANCE	APPROVED		VARIANCE
	BUDGET	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET
31 GUIDANCE, COUNSELING & EVALUATION SERVICES									
6100 Payroll Costs	4,965,478	3,264,622	1,700,856	648,842	385,748	263,094	-	-	0
6200 Purchased/Contracted Services	166,795	82,530	84,265	108,417	52,556	55,861	-	-	0
6300 Supplies and Materials	178,771	59,548	119,223	123,382	70,141	53,241	-	-	0
6400 Other Operating Expenses	53,223	29,886	23,337	266,306	53,714	212,592	-	-	0
6600 Capital Outlay	-	-	0	-	0	0	-	-	0
31 FUNCTION TOTALS	5,364,267	3,436,587	1,927,680	1,146,947	562,160	584,787	0	0	0
32 SOCIAL WORK SERVICES									
6100 Payroll Costs	294,819	201,290	93,529	-	3,000	(3,000)	-	-	0
6200 Purchased/Contracted Services	36,250	35,278	972	-	-	0	-	-	0
6300 Supplies and Materials	1,800	-	1,800	1,500	-	1,500	-	-	0
6400 Other Operating Expenses	684	-	684	-	-	0	-	-	0
6600 Capital Outlay	-	-	0	-	-	0	-	-	0
32 FUNCTION TOTALS	333,553	236,568	96,985	1,500	3,000	(1,500)	0	0	0
33 HEALTH SERVICES									
6100 Payroll Costs	1,149,286	700,216	449,070	102,645	78,910	23,736	-	-	0
6200 Purchased/Contracted Services	19,046	10,526	8,520	78,070	42,363	35,707	-	-	0
6300 Supplies and Materials	32,900	10,489	22,411	116,785	110,993	5,792	-	-	0
6400 Other Operating Expenses	20,923	13,421	7,502	1,240	803	437	-	-	0
6600 Capital Outlay	-	-	0	0	-	0	-	-	0
33 FUNCTION TOTALS	1,222,155	734,651	487,504	298,740	233,069	65,671	0	0	0
34 STUDENT TRANSPORTATION									
6100 Payroll Costs	3,972,876	2,538,493	1,434,383	-	45,838	(45,838)	-	-	0
6200 Purchased/Contracted Services	100,903	20,169	80,734	-	-	0	-	-	0
6300 Supplies and Materials	768,616	377,408	391,208	-	-	0	-	-	0
6400 Other Operating Expenses	296,800	197,295	99,505	17,304	2,879	14,425	-	-	0
6600 Capital Outlay	53,000	-	53,000	-	-	0	-	-	0
34 FUNCTION TOTALS	5,192,195	3,133,364	2,058,831	17,304	48,717	(31,413)	0	0	0

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	10			20/30/40			50		
	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET
35 FOOD SERVICE									
6100 Payroll Costs	-	-	0	4,115,900	2,991,513	1,124,387	-	-	0
6200 Purchased/Contracted Services	-	-	0	89,800	46,647	43,153	-	-	0
6300 Supplies and Materials	-	-	0	3,669,700	3,130,527	539,173	-	-	0
6400 Other Operating Expenses	-	-	0	68,400	42,750	25,650	-	-	0
6600 Capital Outlay	-	-	0	77,000	-	77,000	-	-	0
35 FUNCTION TOTALS	0	0	0	8,020,800	6,211,437	1,809,363	0	0	0
36 COCURRICULAR/EXTRACURRICULAR ACTIVITIES									
6100 Payroll Costs	1,907,876	1,245,594	662,282	16,477	21,574	(5,097)	-	-	0
6200 Purchased/Contracted Services	548,814	229,964	318,850	-	-	0	-	-	0
6300 Supplies and Materials	546,257	345,199	201,058	-	-	0	-	-	0
6400 Other Operating Expenses	984,579	705,369	279,210	-	-	0	-	-	0
6600 Capital Outlay	26,350	26,350	0	-	-	0	-	-	0
36 FUNCTION TOTALS	4,013,876	2,552,476	1,461,400	16,477	21,574	(5,097)	0	0	0
41 GENERAL ADMINISTRATION									
6100 Payroll Costs	2,526,512	1,716,197	810,315	-	13,130	(13,130)	-	-	0
6200 Purchased/Contracted Services	1,823,444	1,152,334	671,110	38,070	1,121	36,949	-	-	0
6300 Supplies and Materials	224,814	39,024	185,790	97,465	2,314	95,151	-	-	0
6400 Other Operating Expenses	451,231	185,181	266,050	68,453	26,806	41,647	-	-	0
6600 Capital Outlay	30,000	-	30,000	-	-	0	-	-	0
41 FUNCTION TOTALS	5,056,001	3,092,737	1,963,264	203,988	43,371	160,617	0	0	0
51 PLANT MAINTENANCE & OPERATIONS									
6100 Payroll Costs	9,650,063	5,980,145	3,669,918	670,006	547,079	122,927	-	-	0
6200 Purchased/Contracted Services	6,038,716	2,636,905	3,401,811	590,000	372,945	217,055	-	-	0
6300 Supplies and Materials	2,049,156	1,142,235	906,921	-	-	0	-	-	0
6400 Other Operating Expenses	557,339	511,339	46,000	-	-	0	-	-	0
6600 Capital Outlay	22,774	22,709	65	-	-	0	-	-	0
51 FUNCTION TOTALS	18,318,048	10,293,333	8,024,715	1,260,006	920,025	339,981	0	0	0

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	1B	10		2B	20/30/40		5B	50	
	GENERAL FUND			SPECIAL REVENUE FUND			DEBT SERVICE FUND		
	APPROVED		VARIANCE	APPROVED		VARIANCE	APPROVED		VARIANCE
Codes	BUDGET	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET
52 SECURITIES & MONITORING SERVICES									
6100 Payroll Costs	1,198,965	786,313	412,652	4,400	8,837	(4,437)	-	-	0
6200 Purchased/Contracted Services	260,045	174,639	85,406	-	-	0	-	-	0
6300 Supplies and Materials	76,980	46,885	30,095	2,500	-	2,500	-	-	0
6400 Other Operating Expenses	13,700	8,109	5,591	2,000	561	1,439	-	-	0
6600 Capital Outlay	26,000	-	26,000	-	-	0	-	-	0
52 FUNCTION TOTALS	1,575,690	1,015,947	559,744	8,900	9,398	(498)	0	0	0
53 DATA PROCESSING SERVICES									
6100 Payroll Costs	700,936	460,371	240,565	-	4,333	(4,333)	-	-	0
6200 Purchased/Contracted Services	572,314	480,843	91,471	-	-	0	-	-	0
6300 Supplies and Materials	10,855	7,772	3,083	-	-	0	-	-	0
6400 Other Operating Expenses	30,816	12,029	18,787	-	-	0	-	-	0
6600 Capital Outlay	-	-	0	-	-	0	-	-	0
53 FUNCTION TOTALS	1,314,921	961,014	353,907	0	4,333	(4,333)	0	0	0
61 COMMUNITY SERVICES									
6100 Payroll Costs	646,983	439,026	207,957	259,211	137,473	121,738	-	-	0
6200 Purchased/Contracted Services	62,427	25,111	37,316	32,550	11,366	21,184	-	-	0
6300 Supplies and Materials	54,310	14,850	39,460	79,135	38,091	41,044	-	-	0
6400 Other Operating Expenses	40,800	16,250	24,550	433,587	324,176	109,411	-	-	0
6600 Capital Outlay	-	-	0	27,944	5,070	22,874	-	-	0
61 FUNCTION TOTALS	804,520	495,237	309,283	832,427	516,177	316,250	0	0	0
71 DEBT SERVICES									
6200 Purchased/Contracted Services	-	-	0	-	-	0	-	-	0
6400 Other Operating Expenses	-	-	0	-	-	0	-	125	(125)
6500 Debt Service	819,300	816,963	2,338	-	-	0	4,540,243	2,888,052	1,652,191
71 FUNCTION TOTALS	819,300	816,963	2,338	0	0	0	4,540,243	2,888,177	1,652,066
81 FACILITIES ACQUISITION & CONSTRUCTION									
6100 Payroll Costs	-	-	0	-	333	(333)	-	-	0
6200 Purchased/Contracted Services	16,288	7,027	9,261	-	-	0	-	-	0
6300 Supplies and Materials	222,645	112,110	110,535	-	-	0	-	-	0
6600 Capital Outlay	211,063	106,499	104,564	93,270	84,749	8,521	-	-	0
81 FUNCTION TOTALS	449,996	225,636	224,360	93,270	85,082	8,188	0	0	0

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Codes	1B	10		2B	20/30/40		5B	50	
	GENERAL FUND			SPECIAL REVENUE FUND			DEBT SERVICE FUND		
	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET
95 INDIRECT COST	-	-	0	204,502	14,649	189,853	-	-	0
6000 TOTAL-ALL EXPENDITURES	146,046,821	90,783,324	55,263,497	34,343,114	18,973,401	15,369,713	4,540,243	2,888,177	1,652,191
OTHER RESOURCES AND USES									
OTHER RESOURCES:									
7911 Sale of Bonds	-	-	0	-	-	0	-	-	0
7912 Sale of Equipment	-	500	500	1,000	-	(1,000)	-	-	0
7913 Lease - Purchase Proceeds	-	-	0	-	-	0	-	-	0
7915 Operating Transfers In	-	-	0	486,300	-	(486,300)	18,410	18,410	0
7916 Premium or Discount on Bond Issuance	-	-	0	-	-	0	-	-	0
7949 Other Non-Revenue Receipts	-	-	0	-	-	0	-	-	0
7990 TOTAL-OTHER RESOURCES	0	500	500	487,300	0	(487,300)	18,410	18,410	0
OTHER USES:									
8911 Operating Transfer Out	491,200	4,900	486,300	-	-	0	-	-	
8949 Transfer to Escrow Agent	-	-	0	-	-	0	-	-	0
8990 TOTAL-OTHER USES	491,200	4,900	486,300	0	0	0	0	0	0
7000 TOTAL OTHER RESOURCES AND USES	(491,200)	(4,400)	(485,800)	487,300	0	(487,300)	18,410	18,410	0
1200 EXCESS (DEFICIENCY) OF REVENUES AND OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	547,084	16,931,962	16,384,878	(123,678)	1,215,701	1,339,379	195,114	1,803,606	1,608,492
3000 FUND BALANCE - SEPTEMBER 1 (BEG.)	42,889,394	42,889,394	0	3,159,586	3,159,586	0	3,088,666	3,088,666	0
3000 FUND BALANCE - APRIL 30, 2004	<u>\$ 43,436,478</u>	<u>\$ 59,821,356</u>	<u>\$ 16,384,878</u>	<u>\$ 3,035,908</u>	<u>\$ 4,375,287</u>	<u>\$ 1,339,379</u>	<u>\$ 3,283,780</u>	<u>\$ 4,892,272</u>	<u>\$ 1,608,492</u>