

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, 2009 THRU JANUARY 31, 2010
 (UNAUDITED)

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
REVENUES									
LOCAL AND INTERMEDIATE									
5710 Real and Personal Property Taxes	\$ 94,112,069	\$ 65,293,835	\$ (28,818,234)	\$ 0	\$ 0	\$ 0	\$ 8,594,828	\$ 5,963,105	\$ (2,631,723)
5720 Other LEA's	0	0	0	0	0	0	0	0	0
5730 Tuition & Fees	238,375	59,819	(178,556)	0	0	0	0	0	0
5740/50 Co-Curricular/Enterprising Services	2,131,641	650,092	(1,481,549)	4,471,442	2,073,050	(2,398,392)	31,000	3,527	(27,473)
5760 Other Local Sources	0	0	0	0	0	0	0	0	0
5770 Intermediate Sources	0	0	0	0	0	0	0	0	0
5700 Local and Intermediate Totals	<u>96,482,085</u>	<u>66,003,747</u>	<u>(30,478,338)</u>	<u>4,471,442</u>	<u>2,073,050</u>	<u>(2,398,392)</u>	<u>8,625,828</u>	<u>5,966,632</u>	<u>(2,659,196)</u>
STATE									
5810 Per Capital/Foundation	75,866,916	37,073,861	(38,793,055)	117,636	0	(117,636)	0	34	34
5820 State Programs TEA	0	27,122	27,122	1,881,942	582,110	(1,299,832)	0	0	0
5830/40 State Programs State of Texas	7,919,790	3,329,947	(4,589,843)	346,934	146,349	(200,585)	0	0	0
5800 State Totals	<u>83,786,706</u>	<u>40,430,930</u>	<u>(43,355,776)</u>	<u>2,346,512</u>	<u>728,459</u>	<u>(1,618,053)</u>	<u>0</u>	<u>34</u>	<u>34</u>
FEDERAL									
5910 Federal Other than State	0	0	0	0	0	0	0	0	0
5920 Federal From TEA/ Food Service	0	0	0	44,923,009	16,330,957	(28,592,052)	0	0	0
5930 Federal From State of Texas	1,144,000	396,458	(747,542)	167,130	11,776	(155,354)	0	0	0
5940 Direct Federal	507,351	36,036	(471,315)	0	0	0	0	0	0
5900 Federal Totals	<u>1,651,351</u>	<u>432,495</u>	<u>(1,218,856)</u>	<u>45,090,139</u>	<u>16,342,733</u>	<u>(28,747,406)</u>	<u>0</u>	<u>0</u>	<u>0</u>
5000 TOTAL - ALL REVENUES	<u>181,920,142</u>	<u>106,867,171</u>	<u>(75,052,971)</u>	<u>51,908,093</u>	<u>19,144,242</u>	<u>(32,763,851)</u>	<u>8,625,828</u>	<u>5,966,666</u>	<u>(2,659,162)</u>
EXPENDITURES									
11 INSTRUCTION									
6100 Payroll Costs	100,721,829	40,851,123	59,870,706	16,864,368	5,772,362	11,092,006	0	0	0
6200 Purchased/Contracted Services	1,741,215	922,650	818,565	243,022	79,511	163,511	0	0	0
6300 Supplies and Materials	4,124,292	1,080,807	3,043,485	6,689,569	3,060,521	3,629,048	0	0	0
6400 Other Operating Expenses	978,870	155,859	823,011	194,621	83,777	110,844	0	0	0
6600 Capital Outlay	46,202	0	46,202	434,000	0	434,000	0	0	0
11 FUNCTION TOTALS	<u>107,612,408</u>	<u>43,010,439</u>	<u>64,601,969</u>	<u>24,425,580</u>	<u>8,996,171</u>	<u>15,429,409</u>	<u>0</u>	<u>0</u>	<u>0</u>

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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
12 INSTRUCTIONAL RESOURCES & MEDIA SERVICES									
6100 Payroll Costs	2,606,245	1,096,257	1,509,988	4,806	0	4,806	0	0	0
6200 Purchased/Contracted Services	48,798	19,515	29,283	0	0	0	0	0	0
6300 Supplies and Materials	263,944	117,863	146,081	17,010	15,435	1,575	0	0	0
6400 Other Operating Expenses	48,048	42,345	5,703	0	0	0	0	0	0
6600 Capital Outlay	11,437	10,722	715	0	0	0	0	0	0
12 FUNCTION TOTALS	2,978,472	1,286,702	1,691,770	21,816	15,435	6,381	0	0	0
13 CURRICULUM & STAFF DEVELOPMENT									
6100 Payroll Costs	2,206,759	819,230	1,387,529	1,727,762	565,281	1,162,481	0	0	0
6200 Purchased/Contracted Services	173,421	77,019	96,402	2,161,815	504,906	1,656,909	0	0	0
6300 Supplies and Materials	154,810	37,602	117,208	451,031	71,071	379,960	0	0	0
6400 Other Operating Expenses	410,915	105,226	305,689	907,250	214,958	692,292	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
13 FUNCTION TOTALS	2,945,905	1,039,076	1,906,829	5,247,858	1,356,217	3,891,641	0	0	0
21 INSTRUCTIONAL LEADERSHIP									
6100 Payroll Costs	2,144,574	834,429	1,310,145	366,178	105,511	260,667	0	0	0
6200 Purchased/Contracted Services	176,630	44,750	131,880	145,793	13,524	132,269	0	0	0
6300 Supplies and Materials	103,368	24,911	78,457	50,333	18,699	31,634	0	0	0
6400 Other Operating Expenses	137,513	61,095	76,418	95,124	31,510	63,614	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
21 FUNCTION TOTALS	2,562,085	965,185	1,596,900	657,428	169,244	488,184	0	0	0
23 SCHOOL LEADERSHIP									
6100 Payroll Costs	12,384,794	5,061,923	7,322,871	142,714	43,307	99,407	0	0	0
6200 Purchased/Contracted Services	206,322	38,080	168,242	83,500	49,150	34,350	0	0	0
6300 Supplies and Materials	280,441	119,840	160,601	37,200	32,463	4,737	0	0	0
6400 Other Operating Expenses	574,862	106,977	467,885	68,439	47,973	20,466	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
23 FUNCTION TOTALS	13,446,419	5,326,821	8,119,598	331,853	172,893	158,960	0	0	0

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31 GUIDANCE, COUNSELING & EVALUATION SERVICES									
6100 Payroll Costs	6,494,202	2,658,768	3,835,434	581,850	196,461	385,390	0	0	0
6200 Purchased/Contracted Services	394,480	179,257	215,223	97,409	43,075	54,334	0	0	0
6300 Supplies and Materials	361,918	77,412	284,506	75,892	27,311	48,581	0	0	0
6400 Other Operating Expenses	112,935	41,148	71,787	128,999	55,133	73,866	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
31 FUNCTION TOTALS	7,363,535	2,956,585	4,406,950	884,150	321,980	562,170	0	0	0
32 SOCIAL WORK SERVICES									
6100 Payroll Costs	361,415	145,168	216,247	243,247	35,394	207,853	0	0	0
6200 Purchased/Contracted Services	0	0	0	15,000	0	15,000	0	0	0
6300 Supplies and Materials	0	0	0	73,890	22,203	51,687	0	0	0
6400 Other Operating Expenses	143	0	143	12,993	6,537	6,456	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
32 FUNCTION TOTALS	361,558	145,168	216,390	345,130	64,134	280,996	0	0	0
33 HEALTH SERVICES									
6100 Payroll Costs	1,620,412	670,670	949,742	93,295	11,672	81,623	0	0	0
6200 Purchased/Contracted Services	18,785	6,510	12,275	250	0	250	0	0	0
6300 Supplies and Materials	63,936	17,365	46,571	6,332	783	5,549	0	0	0
6400 Other Operating Expenses	33,674	2,057	31,617	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
33 FUNCTION TOTALS	1,736,807	696,603	1,040,204	99,877	12,456	87,421	0	0	0
34 STUDENT TRANSPORTATION									
6100 Payroll Costs	4,041,082	1,864,254	2,176,828	0	0	0	0	0	0
6200 Purchased/Contracted Services	111,275	19,555	91,720	0	0	0	0	0	0
6300 Supplies and Materials	1,381,129	429,404	951,725	0	0	0	0	0	0
6400 Other Operating Expenses	356,244	158,392	197,852	38,627	519	38,108	0	0	0
6600 Capital Outlay	1,000,000	50,119	949,881	0	0	0	0	0	0
34 FUNCTION TOTALS	6,889,730	2,521,723	4,368,007	38,627	519	38,108	0	0	0

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35 FOOD SERVICE									
6100 Payroll Costs	0	0	0	5,131,020	2,240,799	2,890,221	0	0	0
6200 Purchased/Contracted Services	0	0	0	42,500	11,339	31,161	0	0	0
6300 Supplies and Materials	0	0	0	6,078,175	2,778,352	3,299,823	0	0	0
6400 Other Operating Expenses	1,000	240	760	79,500	22,654	56,846	0	0	0
6600 Capital Outlay	0	0	0	420,000	5,726	414,274	0	0	0
35 FUNCTION TOTALS	1,000	240	760	11,751,195	5,058,870	6,692,325	0	0	0
36 COCURRICULAR/EXTRACURRICULAR ACTIVITIES									
6100 Payroll Costs	2,213,749	915,938	1,297,811	11,792	3,962	7,830	0	0	0
6200 Purchased/Contracted Services	407,879	196,299	211,580	15,500	919	14,581	0	0	0
6300 Supplies and Materials	527,542	195,132	332,410	4,250	1,129	3,121	0	0	0
6400 Other Operating Expenses	1,620,635	838,515	782,120	19,350	6,795	12,555	0	0	0
6600 Capital Outlay	21,017	6,146	14,871	0	0	0	0	0	0
36 FUNCTION TOTALS	4,790,822	2,152,029	2,638,793	50,892	12,807	38,086	0	0	0
41 GENERAL ADMINISTRATION									
6100 Payroll Costs	3,792,598	1,544,543	2,248,055	0	0	0	0	0	0
6200 Purchased/Contracted Services	1,306,783	477,336	829,447	5,000	0	5,000	0	0	0
6300 Supplies and Materials	251,610	(21,636)	273,246	0	0	0	0	0	0
6400 Other Operating Expenses	592,815	224,774	368,041	51,442	10,258	41,184	0	0	0
6600 Capital Outlay	33,238	33,238	1	0	0	0	0	0	0
41 FUNCTION TOTALS	5,977,044	2,258,254	3,718,790	56,442	10,258	46,184	0	0	0
51 FACILITIES MAINTENANCE & OPERATIONS									
6100 Payroll Costs	11,465,220	4,666,881	6,798,339	666,442	316,734	349,708	0	0	0
6200 Purchased/Contracted Services	1,976,155	805,554	1,170,601	6,528,600	1,441,202	5,087,398	0	0	0
6300 Supplies and Materials	2,574,430	631,510	1,942,920	0	0	0	0	0	0
6400 Other Operating Expenses	552,298	303,744	248,554	0	0	0	0	0	0
6600 Capital Outlay	135,520	75,500	60,020	38,000	0	38,000	0	0	0
51 FUNCTION TOTALS	16,703,623	6,483,189	10,220,434	7,233,042	1,757,936	5,475,106	0	0	0

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52 SECURITIES & MONITORING SERVICES									
6100 Payroll Costs	1,809,145	775,330	1,033,815	0	0	0	0	0	0
6200 Purchased/Contracted Services	182,242	59,191	123,051	0	0	0	0	0	0
6300 Supplies and Materials	79,998	33,133	46,865	0	0	0	0	0	0
6400 Other Operating Expenses	77,779	8,813	68,966	0	0	0	0	0	0
6600 Capital Outlay	179,650	52,235	127,415	0	0	0	0	0	0
52 FUNCTION TOTALS	2,328,814	928,703	1,400,111	0	0	0	0	0	0
53 DATA PROCESSING SERVICES									
6100 Payroll Costs	2,288,278	947,820	1,340,458	0	0	0	0	0	0
6200 Purchased/Contracted Services	861,059	575,774	285,285	0	0	0	0	0	0
6300 Supplies and Materials	136,420	58,183	78,237	0	0	0	0	0	0
6400 Other Operating Expenses	172,850	107,348	65,502	0	0	0	0	0	0
6600 Capital Outlay	22,063	0	22,063	243,000	0	243,000	0	0	0
53 FUNCTION TOTALS	3,480,670	1,689,125	1,791,545	243,000	0	243,000	0	0	0
61 COMMUNITY SERVICES									
6100 Payroll Costs	870,463	343,024	527,439	20,238	2,024	18,214	0	0	0
6200 Purchased/Contracted Services	176,011	28,883	147,128	29,568	3,071	26,497	0	0	0
6300 Supplies and Materials	84,752	38,869	45,883	213,047	128,574	84,473	0	0	0
6400 Other Operating Expenses	58,614	15,464	43,150	48,922	8,183	40,739	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
61 FUNCTION TOTALS	1,189,840	426,240	763,600	311,775	141,853	169,922	0	0	0
71 DEBT SERVICES									
6200 Purchased/Contracted Services	0	0	0	0	0	0	0	0	0
6400 Other Operating Expenses	0	0	0	0	0	0	0	0	0
6500 Debt Service	0	0	0	0	0	0	9,263,303	4,500	9,258,803
71 FUNCTION TOTALS	0	0	0	0	0	0	9,263,303	4,500	9,258,803
81 FACILITIES ACQUISITION & CONSTRUCTION									
6100 Payroll Costs	0	0	0	0	0	0	0	0	0
6200 Purchased/Contracted Services	42,000	11,064	30,936	0	0	0	0	0	0
6300 Supplies and Materials	0	0	0	0	0	0	0	0	0
6600 Capital Outlay	122,245	104,782	17,463	0	0	0	0	0	0
81 FUNCTION TOTALS	164,245	115,846	48,399	0	0	0	0	0	0

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95 INDIRECT COST	0	0	0	467,273	0	467,273	0	0	0
99 INTERGOVERNMENTAL CHARGES									
6200 Purchased/Contracted Services	1,264,320	632,527	631,793	0	0	0	0	0	0
99 FUNCTION TOTALS	1,264,320	632,527	631,793	0	0	0	0	0	0
6000 TOTAL-ALL EXPENDITURES	181,797,297	72,634,456	109,162,841	52,165,938	18,090,771	34,075,167	9,263,303	4,500	9,258,803
OTHER RESOURCES AND USES									
OTHER RESOURCES:									
7911 Sale of Bonds	0	0	0	0	0	0	0	0	0
7912 Sale of Equipment	65,000	39,906	(25,094)	5,000	8,714	3,714	0	0	0
7913 Lease - Purchase Proceeds	0	0	0	0	0	0	0	0	0
7915 Operating Transfers In	0	0	0	252,845	0	(252,845)	0	0	0
7916 Premium or Discount on Bond Issuance	0	0	0	0	0	0	0	0	0
7949 Other Non-Revenue Receipts	0	0	0	0	0	0	0	0	0
7990 TOTAL-OTHER RESOURCES	65,000	39,906	(25,094)	257,845	8,714	(249,131)	0	0	0
OTHER USES:									
8911 Operating Transfer Out	8,379,845	8,127,000	252,845	0	0	0	0	0	0
8949 Bond Refunding to Escrow	0	0	0	0	0	0	0	0	0
8949 Original Issue Discount-Refunding	0	0	0	0	0	0	0	0	0
8949 Other Uses	0	0	0	0	0	0	0	0	0
8990 TOTAL-OTHER USES	8,379,845	8,127,000	252,845	0	0	0	0	0	0
7000 TOTAL OTHER RESOURCES AND USES	(8,314,845)	(8,087,094)	227,751	257,845	8,714	(249,131)	0	0	0
1200 EXCESS (DEFICIENCY) OF REVENUES AND OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	(8,192,000)	26,145,621	34,337,621	0	1,062,186	1,062,186	(637,475)	5,962,166	6,599,641
3000 FUND BALANCE - SEPTEMBER 1 (BEG.)	51,245,728	51,245,728	0	3,792,127	3,792,127	0	3,641,451	3,641,451	0
3000 FUND BALANCE - JANUARY 31, 2010	\$ 43,053,728	\$ 77,391,349	\$ 34,337,621	\$ 3,792,127	\$ 4,854,313	\$ 1,062,186	\$ 3,003,976	\$ 9,603,617	\$ 6,599,641