

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, 2008 THRU JANUARY 31, 2009
 (UNAUDITED)

Codes	1B 10 GENERAL FUND			2B 20/30/40 SPECIAL REVENUE FUND			5B 50 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	\$ 95,848,999	\$ 70,788,172	\$ (25,060,827)	\$ 0	\$ 0	\$ 0	\$ 8,340,781	\$ 1,802,752	\$ (6,538,029)
5720	Other LEA's	0	0	0	0	0	0	0	0	0
5730	Tuition & Fees	237,150	58,945	(178,205)	0	0	0	0	0	0
5740/50	Co-Curricular/Enterprising Services	6,251,542	1,079,311	(5,172,231)	4,231,191	2,354,150	(1,877,041)	161,165	29,238	(131,927)
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>102,337,691</u>	<u>71,926,428</u>	<u>(30,411,263)</u>	<u>4,231,191</u>	<u>2,354,150</u>	<u>(1,877,041)</u>	<u>8,501,946</u>	<u>1,831,990</u>	<u>(6,669,956)</u>
STATE										
5810	Per Capital/Foundation	76,239,680	40,861,710	(35,377,970)	1,977,898	670,914	(1,306,984)	719,111	611,863	(107,248)
5820	State Programs TEA	0	27,006	27,006	2,292,689	1,014,901	(1,277,788)	0	0	0
5830/40	State Programs State of Texas	7,893,935	3,155,499	(4,738,436)	387,223	476,653	89,430	0	0	0
5800	State Totals	<u>84,133,615</u>	<u>44,044,214</u>	<u>(40,089,401)</u>	<u>4,657,810</u>	<u>2,162,468</u>	<u>(2,495,342)</u>	<u>719,111</u>	<u>611,863</u>	<u>(107,248)</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	27,054,489	10,448,254	(16,606,235)	0	0	0
5930	Federal From State of Texas	870,000	241,645	(628,355)	154,285	39,137	(115,148)	0	0	0
5940	Direct Federal	296,353	39,844	(256,509)	0	0	0	0	0	0
5900	Federal Totals	<u>1,166,353</u>	<u>281,489</u>	<u>(884,864)</u>	<u>27,208,774</u>	<u>10,487,391</u>	<u>(16,721,383)</u>	<u>0</u>	<u>0</u>	<u>0</u>
5000	TOTAL - ALL REVENUES	<u>187,637,659</u>	<u>116,252,131</u>	<u>(71,385,528)</u>	<u>36,097,775</u>	<u>15,004,009</u>	<u>(21,093,766)</u>	<u>9,221,057</u>	<u>2,443,853</u>	<u>(6,777,204)</u>
EXPENDITURES										
11 INSTRUCTION										
6100	Payroll Costs	98,381,627	39,296,817	59,084,810	14,914,150	5,957,789	8,956,362	0	0	0
6200	Purchased/Contracted Services	799,751	611,520	188,231	797,424	196,850	600,574	0	0	0
6300	Supplies and Materials	5,938,758	2,870,101	3,068,657	1,165,706	420,461	745,245	0	0	0
6400	Other Operating Expenses	729,149	119,110	610,039	189,851	116,369	73,482	0	0	0
6600	Capital Outlay	79,130	36,635	42,495	0	0	0	0	0	0
11	FUNCTION TOTALS	<u>105,928,415</u>	<u>42,934,183</u>	<u>62,994,232</u>	<u>17,067,131</u>	<u>6,691,469</u>	<u>10,375,662</u>	<u>0</u>	<u>0</u>	<u>0</u>

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 (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
12 INSTRUCTIONAL RESOURCES & MEDIA SERVICES									
6100 Payroll Costs	2,560,759	1,065,672	1,495,087	2,040	10,052	(8,012)	0	0	0
6200 Purchased/Contracted Services	52,519	11,833	40,686	0	0	0	0	0	0
6300 Supplies and Materials	281,804	175,739	106,065	0	0	0	0	0	0
6400 Other Operating Expenses	50,737	43,928	6,809	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
12 FUNCTION TOTALS	<u>2,945,819</u>	<u>1,297,173</u>	<u>1,648,646</u>	<u>2,040</u>	<u>10,052</u>	<u>(8,012)</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 CURRICULUM & STAFF DEVELOPMENT									
6100 Payroll Costs	2,190,363	725,901	1,464,462	728,340	190,413	537,927	0	0	0
6200 Purchased/Contracted Services	192,132	65,693	126,439	2,187,925	365,592	1,822,333	0	0	0
6300 Supplies and Materials	145,455	20,082	125,373	369,949	60,904	309,045	0	0	0
6400 Other Operating Expenses	227,262	67,294	159,968	948,530	215,854	732,676	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
13 FUNCTION TOTALS	<u>2,755,212</u>	<u>878,971</u>	<u>1,876,241</u>	<u>4,234,744</u>	<u>832,763</u>	<u>3,401,981</u>	<u>0</u>	<u>0</u>	<u>0</u>
21 INSTRUCTIONAL LEADERSHIP									
6100 Payroll Costs	2,086,312	820,458	1,265,854	338,614	116,594	222,020	0	0	0
6200 Purchased/Contracted Services	148,994	12,806	136,188	303,342	25,762	277,580	0	0	0
6300 Supplies and Materials	128,371	36,185	92,186	32,815	4,017	28,798	0	0	0
6400 Other Operating Expenses	162,649	78,322	84,327	67,795	23,807	43,988	0	0	0
6600 Capital Outlay	7,356	7,356	0	0	0	0	0	0	0
21 FUNCTION TOTALS	<u>2,533,682</u>	<u>955,127</u>	<u>1,578,555</u>	<u>742,566</u>	<u>170,180</u>	<u>572,386</u>	<u>0</u>	<u>0</u>	<u>0</u>
23 SCHOOL LEADERSHIP									
6100 Payroll Costs	12,144,339	4,953,183	7,191,156	102,601	61,845	40,756	0	0	0
6200 Purchased/Contracted Services	156,889	16,941	139,948	0	0	0	0	0	0
6300 Supplies and Materials	249,896	134,340	115,556	0	0	0	0	0	0
6400 Other Operating Expenses	572,085	115,418	456,667	29,800	24,924	4,876	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
23 FUNCTION TOTALS	<u>13,123,209</u>	<u>5,219,882</u>	<u>7,903,327</u>	<u>132,401</u>	<u>86,769</u>	<u>45,632</u>	<u>0</u>	<u>0</u>	<u>0</u>

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	GENERAL FUND			SPECIAL REVENUE FUND			DEBT SERVICE FUND		
	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET
31 GUIDANCE, COUNSELING & EVALUATION SERVICES									
6100 Payroll Costs	5,768,170	2,330,374	3,437,796	1,195,126	442,285	752,841	0	0	0
6200 Purchased/Contracted Services	416,738	174,578	242,160	85,670	58,493	27,177	0	0	0
6300 Supplies and Materials	313,381	101,838	211,543	105,985	66,562	39,423	0	0	0
6400 Other Operating Expenses	85,910	37,694	48,216	94,593	39,279	55,314	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
31 FUNCTION TOTALS	6,584,199	2,644,483	3,939,716	1,481,374	606,619	874,755	0	0	0
32 SOCIAL WORK SERVICES									
6100 Payroll Costs	354,889	147,677	207,212	28,501	10,344	18,157	0	0	0
6200 Purchased/Contracted Services	0	0	0	5,549	0	5,549	0	0	0
6300 Supplies and Materials	0	0	0	103,358	8,519	94,839	0	0	0
6400 Other Operating Expenses	143	0	143	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
32 FUNCTION TOTALS	355,032	147,677	207,355	137,408	18,863	118,545	0	0	0
33 HEALTH SERVICES									
6100 Payroll Costs	1,505,557	610,449	895,108	164,896	47,472	117,424	0	0	0
6200 Purchased/Contracted Services	17,735	7,188	10,547	500	0	500	0	0	0
6300 Supplies and Materials	40,025	13,095	26,930	2,212	604	1,608	0	0	0
6400 Other Operating Expenses	22,174	5,479	16,695	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
33 FUNCTION TOTALS	1,585,491	636,211	949,280	167,608	48,075	119,533	0	0	0
34 STUDENT TRANSPORTATION									
6100 Payroll Costs	5,031,854	1,662,013	3,369,841	0	0	0	0	0	0
6200 Purchased/Contracted Services	104,246	20,405	83,841	0	0	0	0	0	0
6300 Supplies and Materials	2,075,900	482,964	1,592,936	0	0	0	0	0	0
6400 Other Operating Expenses	311,427	130,451	180,976	38,500	0	38,500	0	0	0
6600 Capital Outlay	1,020,000	14,900	1,005,100	0	0	0	0	0	0
34 FUNCTION TOTALS	8,543,427	2,310,732	6,232,695	38,500	0	38,500	0	0	0

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35 FOOD SERVICE									
6100 Payroll Costs	62,000	55,757	6,243	4,991,587	2,088,112	2,903,475	0	0	0
6200 Purchased/Contracted Services	0	0	0	83,500	28,638	54,862	0	0	0
6300 Supplies and Materials	0	0	0	5,625,299	3,076,891	2,548,408	0	0	0
6400 Other Operating Expenses	0	0	0	74,500	16,380	58,120	0	0	0
6600 Capital Outlay	0	0	0	25,000	0	25,000	0	0	0
35 FUNCTION TOTALS	62,000	55,757	6,243	10,799,886	5,210,020	5,589,866	0	0	0
36 COCURRICULAR/EXTRACURRICULAR ACTIVITIES									
6100 Payroll Costs	2,276,048	931,928	1,344,120	8,792	3,523	5,269	0	0	0
6200 Purchased/Contracted Services	654,463	232,051	422,412	7,800	4,410	3,390	0	0	0
6300 Supplies and Materials	522,674	303,511	219,163	1,200	0	1,200	0	0	0
6400 Other Operating Expenses	1,345,503	740,163	605,340	15,600	618	14,982	0	0	0
6600 Capital Outlay	8,100	7,350	750	0	0	0	0	0	0
36 FUNCTION TOTALS	4,806,788	2,215,003	2,591,785	33,392	8,551	24,841	0	0	0
41 GENERAL ADMINISTRATION									
6100 Payroll Costs	3,646,106	1,449,063	2,197,043	0	0	0	0	0	0
6200 Purchased/Contracted Services	1,069,373	400,653	668,720	0	0	0	0	0	0
6300 Supplies and Materials	285,745	21,426	264,319	0	0	0	0	0	0
6400 Other Operating Expenses	533,196	302,301	230,895	30,000	7,587	22,413	0	0	0
6600 Capital Outlay	17,500	17,500	0	0	0	0	0	0	0
41 FUNCTION TOTALS	5,551,920	2,190,942	3,360,978	30,000	7,587	22,413	0	0	0
51 FACILITIES MAINTENANCE & OPERATIONS									
6100 Payroll Costs	11,859,326	4,513,646	7,345,680	657,651	321,390	336,261	0	0	0
6200 Purchased/Contracted Services	8,933,715	2,561,988	6,371,727	527,600	250,251	277,349	0	0	0
6300 Supplies and Materials	2,374,127	666,654	1,707,473	0	0	0	0	0	0
6400 Other Operating Expenses	453,225	369,833	83,392	0	0	0	0	0	0
6600 Capital Outlay	521,524	487,046	34,478	0	0	0	0	0	0
51 FUNCTION TOTALS	24,141,917	8,599,166	15,542,751	1,185,251	571,641	613,610	0	0	0

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95 INDIRECT COST	0	0	0	210,340	0	210,340	0	0	0
99 INTERGOVERNMENTAL CHARGES									
6200 Purchased/Contracted Services	1,446,395	676,733	769,663	0	0	0	0	0	0
99 FUNCTION TOTALS	1,446,395	676,733	769,663	0	0	0	0	0	0
6000 TOTAL-ALL EXPENDITURES	187,446,670	73,921,654	113,525,016	36,379,153	14,269,998	22,109,155	9,255,065	4,943	9,250,122
OTHER RESOURCES AND USES									
OTHER RESOURCES:									
7911 Sale of Bonds	0	0	0	0	0	0	0	0	0
7912 Sale of Equipment	79,000	0	(79,000)	1,000	17,061	16,061	0	0	0
7913 Lease - Purchase Proceeds	0	0	0	0	0	0	0	0	0
7915 Operating Transfers In	551,847	0	(551,847)	280,378	0	(280,378)	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	630,847	0	(630,847)	281,378	17,061	(264,317)	0	0	0
OTHER USES:									
8911 Operating Transfer Out	821,836	0	821,836	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	821,836	0	821,836	0	0	0	0	0	0
7000 TOTAL OTHER RESOURCES AND USES	(190,989)	0	190,989	281,378	17,061	(264,317)	0	0	0
1200 EXCESS (DEFICIENCY) OF REVENUES AND OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	0	42,330,477	42,330,477	0	751,071	751,071	(34,008)	2,438,909	2,472,917
3000 FUND BALANCE - SEPTEMBER 1 (BEG.)	46,281,357	46,281,357	0	3,495,560	3,495,560	0	3,726,478	3,726,478	0
3000 FUND BALANCE - JANUARY 31, 2009	\$ 46,281,357	\$ 88,611,834	\$ 42,330,477	\$ 3,495,560	\$ 4,246,631	\$ 751,071	\$ 3,692,470	\$ 6,165,387	\$ 2,472,917