

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 SEPTEMBER 30, 2008
 (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	\$ 96,888,583	\$ 302,975	\$ (96,585,608)	\$ 0	\$ 0	\$ 0	\$ 8,431,153	\$ 0	\$ (8,431,153)
5720 Other LEA's	0	0	0	0	0	0	0	0	0
5730 Tuition & Fees	234,000	12,287	(221,713)	0	0	0	0	0	0
5740/50 Co-Curricular/Enterprising Services	5,393,270	346,198	(5,047,072)	4,013,279	471,478	(3,541,801)	161,165	7,497	(153,668)
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>102,515,853</u>	<u>661,460</u>	<u>(101,854,393)</u>	<u>4,013,279</u>	<u>471,478</u>	<u>(3,541,801)</u>	<u>8,592,318</u>	<u>7,497</u>	<u>(8,584,821)</u>
STATE									
5810 Per Capital/Foundation	74,637,196	29,863,260	(44,773,936)	1,760,825	151,118	(1,609,707)	662,747	0	(662,747)
5820 State Programs TEA	0	0	0	1,027,712	177,565	(850,147)	0	0	0
5830/40 State Programs State of Texas	7,905,774	615,116	(7,290,658)	383,843	5,711	(378,132)	0	0	0
5800 State Totals	<u>82,542,970</u>	<u>30,478,376</u>	<u>(52,064,594)</u>	<u>3,172,380</u>	<u>334,395</u>	<u>(2,837,985)</u>	<u>662,747</u>	<u>0</u>	<u>(662,747)</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	24,495,542	2,230,062	(22,265,481)	0	0	0
5930 Federal From State of Texas	870,000	42,827	(827,173)	61,500	2,659	(58,841)	0	0	0
5940 Direct Federal	296,353	2,298	(294,055)	0	0	0	0	0	0
5900 Federal Totals	<u>1,166,353</u>	<u>45,125</u>	<u>(1,121,228)</u>	<u>24,557,042</u>	<u>2,232,721</u>	<u>(22,324,322)</u>	<u>0</u>	<u>0</u>	<u>0</u>
5000 TOTAL - ALL REVENUES	<u>186,225,176</u>	<u>31,184,961</u>	<u>(155,040,215)</u>	<u>31,742,701</u>	<u>3,038,593</u>	<u>(28,704,108)</u>	<u>9,255,065</u>	<u>7,497</u>	<u>(9,247,568)</u>
EXPENDITURES									
11 INSTRUCTION									
6100 Payroll Costs	97,661,759	7,671,344	89,990,415	14,157,044	1,041,962	13,115,082	0	0	0
6200 Purchased/Contracted Services	720,604	26,932	693,672	746,279	152,563	593,716	0	0	0
6300 Supplies and Materials	6,619,239	686,991	5,932,248	517,127	10,744	506,383	0	0	0
6400 Other Operating Expenses	629,145	8,970	620,175	197,118	103,337	93,781	0	0	0
6600 Capital Outlay	42,495	0	42,495	0	0	0	0	0	0
11 FUNCTION TOTALS	<u>105,673,242</u>	<u>8,394,237</u>	<u>97,279,005</u>	<u>15,617,568</u>	<u>1,308,606</u>	<u>14,308,962</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	2,560,759	211,490	2,349,269	0	0	0	0	0	0
6200 Purchased/Contracted Services	50,800	322	50,478	0	0	0	0	0	0
6300 Supplies and Materials	255,642	21,933	233,709	0	0	0	0	0	0
6400 Other Operating Expenses	48,087	39,376	8,711	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
12 FUNCTION TOTALS	2,915,288	273,121	2,642,167	0	0	0	0	0	0
13 CURRICULUM & STAFF DEVELOPMENT									
6100 Payroll Costs	2,140,385	148,231	1,992,154	764,896	34,887	730,009	0	0	0
6200 Purchased/Contracted Services	125,365	16,039	109,326	976,361	55,843	920,518	0	0	0
6300 Supplies and Materials	69,085	3,200	65,885	201,296	16,045	185,251	0	0	0
6400 Other Operating Expenses	225,563	12,528	213,035	617,392	31,471	585,921	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
13 FUNCTION TOTALS	2,560,398	179,998	2,380,400	2,559,945	138,246	2,421,699	0	0	0
21 INSTRUCTIONAL LEADERSHIP									
6100 Payroll Costs	2,260,765	166,905	2,093,860	246,669	19,695	226,974	0	0	0
6200 Purchased/Contracted Services	147,210	1,522	145,688	117,113	8,380	108,733	0	0	0
6300 Supplies and Materials	149,562	8,075	141,487	22,842	876	21,966	0	0	0
6400 Other Operating Expenses	154,695	7,294	147,401	43,000	3,094	39,906	0	0	0
6600 Capital Outlay	7,356	0	7,356	0	0	0	0	0	0
21 FUNCTION TOTALS	2,719,588	183,796	2,535,792	429,624	32,045	397,579	0	0	0
23 SCHOOL LEADERSHIP									
6100 Payroll Costs	12,068,055	987,657	11,080,398	94,437	2,513	91,924	0	0	0
6200 Purchased/Contracted Services	131,005	1,975	129,030	0	0	0	0	0	0
6300 Supplies and Materials	230,222	28,095	202,127	0	0	0	0	0	0
6400 Other Operating Expenses	571,285	32,658	538,627	28,000	226	27,774	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
23 FUNCTION TOTALS	13,000,567	1,050,386	11,950,181	122,437	2,739	119,698	0	0	0

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31 GUIDANCE, COUNSELING & EVALUATION SERVICES									
6100 Payroll Costs	6,187,851	467,891	5,719,960	657,650	79,451	578,199	0	0	0
6200 Purchased/Contracted Services	405,394	46,142	359,252	139,453	0	139,453	0	0	0
6300 Supplies and Materials	374,350	15,347	359,003	53,906	0	53,906	0	0	0
6400 Other Operating Expenses	66,176	4,274	61,902	57,094	8,317	48,778	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
31 FUNCTION TOTALS	7,033,771	533,653	6,500,118	908,103	87,768	820,335	0	0	0
32 SOCIAL WORK SERVICES									
6100 Payroll Costs	354,889	29,536	325,353	24,827	2,069	22,758	0	0	0
6200 Purchased/Contracted Services	0	0	0	2,500	0	2,500	0	0	0
6300 Supplies and Materials	0	0	0	60,952	0	60,952	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	29,536	325,496	88,279	2,069	86,210	0	0	0
33 HEALTH SERVICES									
6100 Payroll Costs	1,505,557	119,742	1,385,815	103,003	8,615	94,388	0	0	0
6200 Purchased/Contracted Services	17,735	1,092	16,643	500	0	500	0	0	0
6300 Supplies and Materials	33,375	994	32,381	0	0	0	0	0	0
6400 Other Operating Expenses	22,174	360	21,814	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
33 FUNCTION TOTALS	1,578,841	122,187	1,456,654	103,503	8,615	94,888	0	0	0
34 STUDENT TRANSPORTATION									
6100 Payroll Costs	5,031,854	305,247	4,726,607	0	0	0	0	0	0
6200 Purchased/Contracted Services	91,455	7,388	84,067	0	0	0	0	0	0
6300 Supplies and Materials	2,075,900	205,100	1,870,800	0	0	0	0	0	0
6400 Other Operating Expenses	286,255	122,142	164,113	38,500	0	38,500	0	0	0
6600 Capital Outlay	1,020,000	0	1,020,000	0	0	0	0	0	0
34 FUNCTION TOTALS	8,505,464	639,877	7,865,587	38,500	0	38,500	0	0	0

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35 FOOD SERVICE									
6100 Payroll Costs	62,000	0	62,000	4,821,487	363,969	4,457,518	0	0	0
6200 Purchased/Contracted Services	0	0	0	83,500	6,403	77,098	0	0	0
6300 Supplies and Materials	0	0	0	5,625,299	771,206	4,854,093	0	0	0
6400 Other Operating Expenses	0	0	0	74,500	2,792	71,708	0	0	0
6600 Capital Outlay	0	0	0	25,000	0	25,000	0	0	0
35 FUNCTION TOTALS	62,000	0	62,000	10,629,786	1,144,370	9,485,416	0	0	0
36 COCURRICULAR/EXTRACURRICULAR ACTIVITIES									
6100 Payroll Costs	2,263,548	171,120	2,092,428	8,792	772	8,020	0	0	0
6200 Purchased/Contracted Services	683,000	14,535	668,465	2,000	(70)	2,070	0	0	0
6300 Supplies and Materials	463,400	39,022	424,378	0	0	0	0	0	0
6400 Other Operating Expenses	1,255,466	161,413	1,094,053	14,600	0	14,600	0	0	0
6600 Capital Outlay	8,100	0	8,100	0	0	0	0	0	0
36 FUNCTION TOTALS	4,673,514	386,090	4,287,424	25,392	702	24,690	0	0	0
41 GENERAL ADMINISTRATION									
6100 Payroll Costs	3,645,606	282,466	3,363,140	0	0	0	0	0	0
6200 Purchased/Contracted Services	1,062,488	106,296	956,192	0	0	0	0	0	0
6300 Supplies and Materials	286,690	(12,593)	299,283	0	0	0	0	0	0
6400 Other Operating Expenses	511,064	154,628	356,436	30,000	415	29,585	0	0	0
6600 Capital Outlay	12,000	0	12,000	0	0	0	0	0	0
41 FUNCTION TOTALS	5,517,848	530,798	4,987,050	30,000	415	29,585	0	0	0
51 FACILITIES MAINTENANCE & OPERATIONS									
6100 Payroll Costs	11,857,626	890,533	10,967,093	650,063	63,358	586,705	0	0	0
6200 Purchased/Contracted Services	8,718,168	70,968	8,647,200	527,600	44,662	482,939	0	0	0
6300 Supplies and Materials	2,352,011	104,153	2,247,858	0	0	0	0	0	0
6400 Other Operating Expenses	453,216	364,895	88,321	0	0	0	0	0	0
6600 Capital Outlay	81,288	160,486	(79,198)	0	0	0	0	0	0
51 FUNCTION TOTALS	23,462,309	1,591,035	21,871,274	1,177,663	108,020	1,069,643	0	0	0

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52 SECURITIES & MONITORING SERVICES									
6100 Payroll Costs	1,772,759	155,452	1,617,307	0	0	0	0	0	0
6200 Purchased/Contracted Services	168,120	2,541	165,580	0	0	0	0	0	0
6300 Supplies and Materials	83,179	13,085	70,094	0	0	0	0	0	0
6400 Other Operating Expenses	14,537	7,546	6,991	0	0	0	0	0	0
6600 Capital Outlay	85,000	0	85,000	0	0	0	0	0	0
52 FUNCTION TOTALS	2,123,595	178,624	1,944,971	0	0	0	0	0	0
53 DATA PROCESSING SERVICES									
6100 Payroll Costs	2,233,883	170,463	2,063,420	0	0	0	0	0	0
6200 Purchased/Contracted Services	878,901	460,403	418,498	0	0	0	0	0	0
6300 Supplies and Materials	125,850	18,432	107,418	0	0	0	0	0	0
6400 Other Operating Expenses	127,587	4,520	123,067	0	0	0	0	0	0
6600 Capital Outlay	24,800	6,978	17,822	0	0	0	0	0	0
53 FUNCTION TOTALS	3,391,021	660,797	2,730,224	0	0	0	0	0	0
61 COMMUNITY SERVICES									
6100 Payroll Costs	796,979	55,447	741,532	0	0	0	0	0	0
6200 Purchased/Contracted Services	86,013	719	85,294	31,893	0	31,893	0	0	0
6300 Supplies and Materials	81,157	7,724	73,433	34,000	692	33,308	0	0	0
6400 Other Operating Expenses	55,254	4,289	50,965	36,033	34	35,999	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
61 FUNCTION TOTALS	1,019,403	68,178	951,225	101,926	726	101,200	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	9,255,065	40	9,255,025
71 FUNCTION TOTALS	0	0	0	0	0	0	9,255,065	40	9,255,025
81 FACILITIES ACQUISITION & CONSTRUCTION									
6100 Payroll Costs	0	0	0	0	0	0	0	0	0
6200 Purchased/Contracted Services	20,000	9,819	10,181	0	0	0	0	0	0
6300 Supplies and Materials	0	0	0	0	0	0	0	0	0
6600 Capital Outlay	40,000	0	40,000	0	0	0	0	0	0
81 FUNCTION TOTALS	60,000	9,819	50,181	0	0	0	0	0	0

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95 INDIRECT COST	0	0	0	191,353	0	191,353	0	0	0
99 INTERGOVERNMENTAL CHARGES									
6200 Purchased/Contracted Services	1,371,917	315,884	1,056,033	0	0	0	0	0	0
99 FUNCTION TOTALS	1,371,917	315,884	1,056,033	0	0	0	0	0	0
6000 TOTAL-ALL EXPENDITURES	186,023,798	15,148,016	170,875,782	32,024,079	2,834,320	29,189,759	9,255,065	40	9,255,025
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	0	(1,000)	0	0	0
7913 Lease - Purchase Proceeds	0	0	0	0	0	0	0	0	0
7915 Operating Transfers In	0	0	0	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	79,000	0	(79,000)	281,378	0	(281,378)	0	0	0
OTHER USES:									
8911 Operating Transfer Out	280,378	0	280,378	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	280,378	0	280,378	0	0	0	0	0	0
7000 TOTAL OTHER RESOURCES AND USES	(201,378)	0	201,378	281,378	0	(281,378)	0	0	0
1200 EXCESS (DEFICIENCY) OF REVENUES AND OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	0	16,036,945	16,036,945	0	204,274	204,274	0	7,457	7,457
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 - SEPTEMBER 30, 2008	\$ 46,281,357	\$ 62,318,302	\$ 16,036,945	\$ 3,495,560	\$ 3,699,834	\$ 204,274	\$ 3,726,478	\$ 3,733,935	\$ 7,457