

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 DECEMBER 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	\$ 94,112,069	\$ 22,100,015	\$ (72,012,054)	\$ 0	\$ 0	\$ 0	\$ 8,594,828	\$ 2,017,578	\$ (6,577,250)
5720	Other LEA's	0	0	0	0	0	0	0	0	0
5730	Tuition & Fees	234,000	43,677	(190,323)	0	0	0	0	0	0
5740/50	Co-Curricular/Enterprising Services	2,007,080	555,337	(1,451,743)	4,433,821	1,719,212	(2,714,609)	31,000	2,836	(28,164)
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>96,353,149</u>	<u>22,699,029</u>	<u>(73,654,120)</u>	<u>4,433,821</u>	<u>1,719,212</u>	<u>(2,714,609)</u>	<u>8,625,828</u>	<u>2,020,414</u>	<u>(6,605,414)</u>
STATE										
5810	Per Capital/Foundation	75,866,916	36,845,729	(39,021,187)	0	0	0	0	34	34
5820	State Programs TEA	0	27,122	27,122	1,629,113	399,617	(1,229,496)	0	0	0
5830/40	State Programs State of Texas	7,919,790	2,661,056	(5,258,734)	339,934	114,322	(225,612)	0	0	0
5800	State Totals	<u>83,786,706</u>	<u>39,533,907</u>	<u>(44,252,799)</u>	<u>1,969,047</u>	<u>513,939</u>	<u>(1,455,108)</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	40,816,954	13,001,062	(27,815,892)	0	0	0
5930	Federal From State of Texas	1,144,000	309,019	(834,981)	162,910	9,350	(153,560)	0	0	0
5940	Direct Federal	380,708	36,036	(344,672)	0	0	0	0	0	0
5900	Federal Totals	<u>1,524,708</u>	<u>345,056</u>	<u>(1,179,652)</u>	<u>40,979,864</u>	<u>13,010,412</u>	<u>(27,969,452)</u>	<u>0</u>	<u>0</u>	<u>0</u>
5000	TOTAL - ALL REVENUES	<u>181,664,563</u>	<u>62,577,992</u>	<u>(119,086,571)</u>	<u>47,382,732</u>	<u>15,243,563</u>	<u>(32,139,169)</u>	<u>8,625,828</u>	<u>2,020,448</u>	<u>(6,605,380)</u>
EXPENDITURES										
11 INSTRUCTION										
6100	Payroll Costs	100,902,800	32,822,840	68,079,960	16,061,756	4,626,928	11,434,828	0	0	0
6200	Purchased/Contracted Services	1,755,355	791,137	964,218	207,327	73,391	133,936	0	0	0
6300	Supplies and Materials	4,014,615	909,083	3,105,532	6,210,441	2,410,660	3,799,781	0	0	0
6400	Other Operating Expenses	970,257	132,918	837,339	156,747	85,562	71,185	0	0	0
6600	Capital Outlay	118,000	0	118,000	0	0	0	0	0	0
11	FUNCTION TOTALS	<u>107,761,027</u>	<u>34,655,977</u>	<u>73,105,050</u>	<u>22,636,271</u>	<u>7,196,541</u>	<u>15,439,730</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	2,607,477	872,199	1,735,278	4,806	0	4,806	0	0	0
6200 Purchased/Contracted Services	55,485	13,449	42,037	0	0	0	0	0	0
6300 Supplies and Materials	253,028	91,619	161,409	0	15,435	(15,435)	0	0	0
6400 Other Operating Expenses	45,497	41,276	4,221	0	0	0	0	0	0
6600 Capital Outlay	0	10,722	(10,722)	0	0	0	0	0	0
12 FUNCTION TOTALS	<u>2,961,487</u>	<u>1,029,265</u>	<u>1,932,222</u>	<u>4,806</u>	<u>15,435</u>	<u>(10,629)</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 CURRICULUM & STAFF DEVELOPMENT									
6100 Payroll Costs	2,244,369	654,611	1,589,758	1,492,473	455,661	1,036,812	0	0	0
6200 Purchased/Contracted Services	113,540	61,717	51,823	1,068,839	379,086	689,753	0	0	0
6300 Supplies and Materials	154,225	35,938	118,287	272,743	56,910	215,833	0	0	0
6400 Other Operating Expenses	396,195	72,563	323,632	672,339	174,283	498,056	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
13 FUNCTION TOTALS	<u>2,908,329</u>	<u>824,829</u>	<u>2,083,500</u>	<u>3,506,394</u>	<u>1,065,941</u>	<u>2,440,453</u>	<u>0</u>	<u>0</u>	<u>0</u>
21 INSTRUCTIONAL LEADERSHIP									
6100 Payroll Costs	2,147,525	672,185	1,475,340	359,684	84,485	275,199	0	0	0
6200 Purchased/Contracted Services	159,257	22,813	136,444	114,174	7,524	106,650	0	0	0
6300 Supplies and Materials	104,519	22,338	82,181	41,258	15,986	25,272	0	0	0
6400 Other Operating Expenses	157,952	54,889	103,063	65,118	29,225	35,893	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
21 FUNCTION TOTALS	<u>2,569,253</u>	<u>772,225</u>	<u>1,797,028</u>	<u>580,234</u>	<u>137,220</u>	<u>443,014</u>	<u>0</u>	<u>0</u>	<u>0</u>
23 SCHOOL LEADERSHIP									
6100 Payroll Costs	12,361,661	4,060,442	8,301,219	142,405	34,324	108,081	0	0	0
6200 Purchased/Contracted Services	205,521	28,964	176,557	70,000	43,300	26,700	0	0	0
6300 Supplies and Materials	266,583	95,375	171,208	30,000	25,312	4,688	0	0	0
6400 Other Operating Expenses	547,011	90,845	456,166	34,874	34,762	112	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
23 FUNCTION TOTALS	<u>13,380,776</u>	<u>4,275,627</u>	<u>9,105,149</u>	<u>277,279</u>	<u>137,699</u>	<u>139,580</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
31 GUIDANCE, COUNSELING & EVALUATION SERVICES									
6100 Payroll Costs	6,476,773	2,131,469	4,345,304	581,850	157,271	424,579	0	0	0
6200 Purchased/Contracted Services	397,180	109,701	287,479	81,331	42,775	38,556	0	0	0
6300 Supplies and Materials	357,565	44,005	313,560	40,895	26,869	14,026	0	0	0
6400 Other Operating Expenses	102,532	34,165	68,367	88,385	36,188	52,197	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
31 FUNCTION TOTALS	<u>7,334,050</u>	<u>2,319,340</u>	<u>5,014,710</u>	<u>792,461</u>	<u>263,102</u>	<u>529,359</u>	<u>0</u>	<u>0</u>	<u>0</u>
32 SOCIAL WORK SERVICES									
6100 Payroll Costs	361,415	117,649	243,766	243,247	29,620	213,627	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	70,671	20,086	50,585	0	0	0
6400 Other Operating Expenses	143	0	143	12,993	6,252	6,741	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
32 FUNCTION TOTALS	<u>361,558</u>	<u>117,649</u>	<u>243,909</u>	<u>341,911</u>	<u>55,957</u>	<u>285,954</u>	<u>0</u>	<u>0</u>	<u>0</u>
33 HEALTH SERVICES									
6100 Payroll Costs	1,630,412	538,286	1,092,126	93,295	9,348	83,947	0	0	0
6200 Purchased/Contracted Services	17,735	5,302	12,433	250	0	250	0	0	0
6300 Supplies and Materials	50,788	12,415	38,373	6,332	783	5,549	0	0	0
6400 Other Operating Expenses	37,872	2,021	35,851	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
33 FUNCTION TOTALS	<u>1,736,807</u>	<u>558,023</u>	<u>1,178,784</u>	<u>99,877</u>	<u>10,131</u>	<u>89,746</u>	<u>0</u>	<u>0</u>	<u>0</u>
34 STUDENT TRANSPORTATION									
6100 Payroll Costs	4,061,082	1,408,919	2,652,163	0	0	0	0	0	0
6200 Purchased/Contracted Services	94,155	14,513	79,642	0	0	0	0	0	0
6300 Supplies and Materials	1,358,272	337,131	1,021,141	0	0	0	0	0	0
6400 Other Operating Expenses	286,459	151,133	135,326	3,000	519	2,481	0	0	0
6600 Capital Outlay	1,020,000	50,119	969,881	0	0	0	0	0	0
34 FUNCTION TOTALS	<u>6,819,968</u>	<u>1,961,816</u>	<u>4,858,152</u>	<u>3,000</u>	<u>519</u>	<u>2,481</u>	<u>0</u>	<u>0</u>	<u>0</u>

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	35 FOOD SERVICE								
6100 Payroll Costs	0	0	0	5,131,020	1,764,886	3,366,134	0	0	0
6200 Purchased/Contracted Services	0	0	0	42,500	7,836	34,664	0	0	0
6300 Supplies and Materials	0	0	0	6,078,175	2,259,601	3,818,574	0	0	0
6400 Other Operating Expenses	1,000	165	835	79,500	18,783	60,717	0	0	0
6600 Capital Outlay	0	0	0	20,000	5,726	14,274	0	0	0
35 FUNCTION TOTALS	1,000	165	835	11,351,195	4,056,831	7,294,364	0	0	0
36 COCURRICULAR/EXTRACURRICULAR ACTIVITIES									
6100 Payroll Costs	2,192,472	742,223	1,450,249	8,792	3,093	5,699	0	0	0
6200 Purchased/Contracted Services	390,879	163,819	227,060	1,950	954	996	0	0	0
6300 Supplies and Materials	455,950	165,955	289,995	4,250	1,094	3,156	0	0	0
6400 Other Operating Expenses	1,738,920	756,183	982,737	19,350	2,441	16,909	0	0	0
6600 Capital Outlay	11,947	6,146	5,801	0	0	0	0	0	0
36 FUNCTION TOTALS	4,790,168	1,834,326	2,955,842	34,342	7,582	26,760	0	0	0
41 GENERAL ADMINISTRATION									
6100 Payroll Costs	3,781,058	1,233,928	2,547,130	0	0	0	0	0	0
6200 Purchased/Contracted Services	1,212,574	404,551	808,023	5,000	0	5,000	0	0	0
6300 Supplies and Materials	239,983	(5,129)	245,112	0	0	0	0	0	0
6400 Other Operating Expenses	592,833	205,255	387,578	36,471	854	35,617	0	0	0
6600 Capital Outlay	33,238	33,238	1	0	0	0	0	0	0
41 FUNCTION TOTALS	5,859,686	1,871,842	3,987,844	41,471	854	40,617	0	0	0
51 FACILITIES MAINTENANCE & OPERATIONS									
6100 Payroll Costs	11,453,761	3,757,705	7,696,057	659,754	253,204	406,550	0	0	0
6200 Purchased/Contracted Services	1,910,305	694,263	1,216,042	6,528,600	1,082,245	5,446,355	0	0	0
6300 Supplies and Materials	2,288,007	481,328	1,806,679	0	0	0	0	0	0
6400 Other Operating Expenses	823,202	300,876	522,326	0	0	0	0	0	0
6600 Capital Outlay	133,279	75,500	57,779	38,000	0	38,000	0	0	0
51 FUNCTION TOTALS	16,608,554	5,309,672	11,298,882	7,226,354	1,335,448	5,890,906	0	0	0

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	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET
95 INDIRECT COST	0	0	0	467,273	0	467,273	0	0	0
99 INTERGOVERNMENTAL CHARGES									
6200 Purchased/Contracted Services	1,251,412	632,527	618,885	0	0	0	0	0	0
99 FUNCTION TOTALS	1,251,412	632,527	618,885	0	0	0	0	0	0
6000 TOTAL-ALL EXPENDITURES	181,476,718	58,820,344	122,656,374	47,640,577	14,407,587	33,232,990	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	(8,127,000)	(4,329,446)	3,797,554	0	844,691	844,691	(637,475)	2,015,948	2,653,423
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 - DECEMBER 31, 2009	\$ 43,118,728	\$ 46,916,282	\$ 3,797,554	\$ 3,792,127	\$ 4,636,818	\$ 844,691	\$ 3,003,976	\$ 5,657,399	\$ 2,653,423