

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 JULY 31, 2009
 (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	\$ 94,187,796	\$ 94,916,671	\$ 728,875	\$ 0	\$ 0	\$ 0	\$ 8,036,744	\$ 8,082,848	\$ 46,104
5720 Other LEA's	0	0	0	0	0	0	0	0	0
5730 Tuition & Fees	240,816	257,718	16,902	0	0	0	0	0	0
5740/50 Co-Curricular/Enterprising Services	2,830,082	2,074,887	(755,195)	4,372,941	4,175,486	(197,455)	55,000	49,954	(5,046)
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>97,258,694</u>	<u>97,249,275</u>	<u>(9,419)</u>	<u>4,372,941</u>	<u>4,175,486</u>	<u>(197,455)</u>	<u>8,091,744</u>	<u>8,132,801</u>	<u>41,057</u>
STATE									
5810 Per Capital/Foundation	79,404,214	66,857,113	(12,547,101)	2,065,293	1,584,388	(480,905)	1,009,697	611,863	(397,834)
5820 State Programs TEA	2,916	29,921	27,005	2,411,895	1,853,201	(558,695)	0	0	0
5830/40 State Programs State of Texas	7,893,935	7,055,880	(838,055)	387,648	353,647	(34,001)	0	0	0
5800 State Totals	<u>87,301,065</u>	<u>73,942,914</u>	<u>(13,358,151)</u>	<u>4,864,836</u>	<u>3,791,236</u>	<u>(1,073,600)</u>	<u>1,009,697</u>	<u>611,863</u>	<u>(397,834)</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	32,973,761	22,416,007	(10,557,754)	0	0	0
5930 Federal From State of Texas	1,209,000	946,621	(262,379)	159,330	120,816	(38,514)	0	0	0
5940 Direct Federal	296,353	96,596	(199,757)	0	0	0	0	0	0
5900 Federal Totals	<u>1,505,353</u>	<u>1,043,217</u>	<u>(462,136)</u>	<u>33,133,091</u>	<u>22,536,823</u>	<u>(10,596,268)</u>	<u>0</u>	<u>0</u>	<u>0</u>
5000 TOTAL - ALL REVENUES	<u>186,065,112</u>	<u>172,235,406</u>	<u>(13,829,706)</u>	<u>42,370,868</u>	<u>30,503,545</u>	<u>(11,867,323)</u>	<u>9,101,441</u>	<u>8,744,664</u>	<u>(356,777)</u>
EXPENDITURES									
11 INSTRUCTION									
6100 Payroll Costs	97,257,616	87,474,401	9,783,215	17,700,706	12,870,631	4,830,075	0	0	0
6200 Purchased/Contracted Services	1,378,504	1,216,097	162,407	428,273	218,416	209,857	0	0	0
6300 Supplies and Materials	6,600,812	5,838,375	762,437	1,942,546	1,109,414	833,132	0	0	0
6400 Other Operating Expenses	691,401	633,353	58,048	244,068	175,352	68,716	0	0	0
6600 Capital Outlay	138,933	102,839	36,094	0	0	0	0	0	0
11 FUNCTION TOTALS	<u>106,067,266</u>	<u>95,265,065</u>	<u>10,802,201</u>	<u>20,315,593</u>	<u>14,373,812</u>	<u>5,941,781</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
12 INSTRUCTIONAL RESOURCES & MEDIA SERVICES									
6100 Payroll Costs	2,563,664	2,350,271	213,393	4,806	2,765	2,041	0	0	0
6200 Purchased/Contracted Services	42,359	35,483	6,876	0	0	0	0	0	0
6300 Supplies and Materials	304,002	291,975	12,027	0	0	0	0	0	0
6400 Other Operating Expenses	46,854	46,327	527	0	0	0	0	0	0
6600 Capital Outlay	10,015	9,981	34	0	0	0	0	0	0
12 FUNCTION TOTALS	2,966,894	2,734,037	232,857	4,806	2,765	2,041	0	0	0
13 CURRICULUM & STAFF DEVELOPMENT									
6100 Payroll Costs	2,210,156	1,709,961	500,195	1,297,811	432,414	865,397	0	0	0
6200 Purchased/Contracted Services	193,896	120,110	73,786	2,777,165	879,445	1,897,720	0	0	0
6300 Supplies and Materials	133,669	105,736	27,933	579,022	263,505	315,517	0	0	0
6400 Other Operating Expenses	246,138	210,529	35,609	1,453,711	696,245	757,466	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
13 FUNCTION TOTALS	2,783,859	2,146,336	637,523	6,107,709	2,271,609	3,836,100	0	0	0
21 INSTRUCTIONAL LEADERSHIP									
6100 Payroll Costs	2,086,259	1,809,020	277,239	506,809	232,770	274,039	0	0	0
6200 Purchased/Contracted Services	190,374	101,406	88,968	297,186	86,423	210,763	0	0	0
6300 Supplies and Materials	168,760	141,025	27,735	53,425	24,296	29,129	0	0	0
6400 Other Operating Expenses	121,328	111,985	9,343	101,310	50,908	50,402	0	0	0
6600 Capital Outlay	14,756	14,712	44	0	0	0	0	0	0
21 FUNCTION TOTALS	2,581,477	2,178,148	403,329	958,730	394,396	564,334	0	0	0
23 SCHOOL LEADERSHIP									
6100 Payroll Costs	12,177,605	10,901,633	1,275,972	83,822	40,563	43,259	0	0	0
6200 Purchased/Contracted Services	131,431	43,698	87,733	0	0	0	0	0	0
6300 Supplies and Materials	305,883	271,745	34,138	0	0	0	0	0	0
6400 Other Operating Expenses	629,163	374,035	255,128	71,830	63,430	8,400	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
23 FUNCTION TOTALS	13,244,082	11,591,111	1,652,971	155,652	103,993	51,659	0	0	0

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31 GUIDANCE, COUNSELING & EVALUATION SERVICES									
6100 Payroll Costs	5,797,988	5,128,030	669,958	1,180,526	1,012,877	167,649	0	0	0
6200 Purchased/Contracted Services	410,577	367,512	43,065	129,496	98,157	31,339	0	0	0
6300 Supplies and Materials	324,977	291,296	33,681	100,535	85,182	15,353	0	0	0
6400 Other Operating Expenses	71,387	60,514	10,873	139,259	89,720	49,539	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
31 FUNCTION TOTALS	6,604,929	5,847,352	757,577	1,549,816	1,285,936	263,880	0	0	0
32 SOCIAL WORK SERVICES									
6100 Payroll Costs	381,725	349,244	32,481	246,341	(2,073)	248,414	0	0	0
6200 Purchased/Contracted Services	0	0	0	15,549	0	15,549	0	0	0
6300 Supplies and Materials	0	0	0	128,988	42,176	86,812	0	0	0
6400 Other Operating Expenses	143	143	0	7,992	0	7,992	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
32 FUNCTION TOTALS	381,868	349,387	32,481	398,870	40,103	358,767	0	0	0
33 HEALTH SERVICES									
6100 Payroll Costs	1,510,350	1,328,612	181,738	169,473	94,848	74,625	0	0	0
6200 Purchased/Contracted Services	17,735	15,508	2,227	500	0	500	0	0	0
6300 Supplies and Materials	45,853	40,228	5,625	3,212	3,210	2	0	0	0
6400 Other Operating Expenses	18,174	11,706	6,468	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
33 FUNCTION TOTALS	1,592,112	1,396,054	196,058	173,185	98,058	75,127	0	0	0
34 STUDENT TRANSPORTATION									
6100 Payroll Costs	3,976,604	3,629,447	347,157	0	0	0	0	0	0
6200 Purchased/Contracted Services	104,651	55,139	49,512	0	0	0	0	0	0
6300 Supplies and Materials	1,724,074	1,039,450	684,624	0	0	0	0	0	0
6400 Other Operating Expenses	300,367	232,334	68,033	40,053	4,288	35,765	0	0	0
6600 Capital Outlay	1,343,376	1,011,309	332,067	0	0	0	0	0	0
34 FUNCTION TOTALS	7,449,072	5,967,679	1,481,393	40,053	4,288	35,765	0	0	0

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35 FOOD SERVICE									
6100 Payroll Costs	62,000	55,757	6,243	4,857,726	4,578,000	279,726	0	0	0
6200 Purchased/Contracted Services	0	0	0	64,000	61,301	2,699	0	0	0
6300 Supplies and Materials	0	0	0	5,777,554	5,448,356	329,198	0	0	0
6400 Other Operating Expenses	1,500	760	740	63,500	57,420	6,080	0	0	0
6600 Capital Outlay	0	0	0	378,647	162,000	216,647	0	0	0
35 FUNCTION TOTALS	63,500	56,517	6,983	11,141,427	10,307,078	834,349	0	0	0
36 COCURRICULAR/EXTRACURRICULAR ACTIVITIES									
6100 Payroll Costs	2,208,178	2,022,641	185,537	7,852	7,066	786	0	0	0
6200 Purchased/Contracted Services	465,899	419,653	46,246	10,632	10,283	349	0	0	0
6300 Supplies and Materials	603,719	574,211	29,508	0	0	0	0	0	0
6400 Other Operating Expenses	1,494,686	1,371,578	123,108	12,579	11,439	1,140	0	0	0
6600 Capital Outlay	66,550	7,350	59,200	0	0	0	0	0	0
36 FUNCTION TOTALS	4,839,032	4,395,434	443,598	31,063	28,789	2,274	0	0	0
41 GENERAL ADMINISTRATION									
6100 Payroll Costs	3,649,488	3,221,112	428,376	0	0	0	0	0	0
6200 Purchased/Contracted Services	1,138,818	904,273	234,545	5,000	0	5,000	0	0	0
6300 Supplies and Materials	321,666	175,259	146,407	0	0	0	0	0	0
6400 Other Operating Expenses	598,067	459,038	139,029	51,826	16,826	35,000	0	0	0
6600 Capital Outlay	50,118	24,918	25,200	0	0	0	0	0	0
41 FUNCTION TOTALS	5,758,157	4,784,600	973,557	56,826	16,826	40,000	0	0	0
51 FACILITIES MAINTENANCE & OPERATIONS									
6100 Payroll Costs	11,305,016	10,095,713	1,209,303	664,761	596,505	68,257	0	0	0
6200 Purchased/Contracted Services	8,230,756	5,357,719	2,873,037	527,600	459,358	68,242	0	0	0
6300 Supplies and Materials	2,296,348	1,770,898	525,450	0	0	0	0	0	0
6400 Other Operating Expenses	439,759	377,803	61,956	0	0	0	0	0	0
6600 Capital Outlay	774,762	542,098	232,664	0	0	0	0	0	0
51 FUNCTION TOTALS	23,046,641	18,144,231	4,902,410	1,192,361	1,055,862	136,499	0	0	0

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52 SECURITIES & MONITORING SERVICES									
6100 Payroll Costs	1,784,862	1,640,047	144,815	0	0	0	0	0	0
6200 Purchased/Contracted Services	171,850	130,367	41,483	0	0	0	0	0	0
6300 Supplies and Materials	118,286	100,535	17,751	0	0	0	0	0	0
6400 Other Operating Expenses	22,613	20,665	1,948	0	0	0	0	0	0
6600 Capital Outlay	81,439	81,438	1	0	0	0	0	0	0
52 FUNCTION TOTALS	2,179,050	1,973,051	205,999	0	0	0	0	0	0
53 DATA PROCESSING SERVICES									
6100 Payroll Costs	2,276,832	2,026,097	250,735	0	0	0	0	0	0
6200 Purchased/Contracted Services	892,334	839,424	52,910	0	0	0	0	0	0
6300 Supplies and Materials	249,911	224,199	25,712	0	0	0	0	0	0
6400 Other Operating Expenses	150,500	145,678	4,822	0	0	0	0	0	0
6600 Capital Outlay	475,107	455,520	19,587	0	0	0	0	0	0
53 FUNCTION TOTALS	4,044,684	3,690,919	353,765	0	0	0	0	0	0
61 COMMUNITY SERVICES									
6100 Payroll Costs	830,196	718,563	111,633	6,374	6,362	12	0	0	0
6200 Purchased/Contracted Services	83,923	75,378	8,545	29,187	7,279	21,908	0	0	0
6300 Supplies and Materials	92,500	79,823	12,677	185,891	31,858	154,033	0	0	0
6400 Other Operating Expenses	47,533	41,684	5,849	44,670	8,107	36,563	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
61 FUNCTION TOTALS	1,054,152	915,448	138,704	266,122	53,605	212,517	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	9,256,565	2,747,582	6,508,983
71 FUNCTION TOTALS	0	0	0	0	0	0	9,256,565	2,747,582	6,508,983
81 FACILITIES ACQUISITION & CONSTRUCTION									
6100 Payroll Costs	0	0	0	0	0	0	0	0	0
6200 Purchased/Contracted Services	82,378	72,292	10,086	0	0	0	0	0	0
6300 Supplies and Materials	0	0	0	0	0	0	0	0	0
6600 Capital Outlay	265,096	7,353	257,744	0	0	0	0	0	0
81 FUNCTION TOTALS	347,474	79,644	267,830	0	0	0	0	0	0

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95 INDIRECT COST	0	0	0	289,203	0	289,203	0	0	0
99 INTERGOVERNMENTAL CHARGES									
6200 Purchased/Contracted Services	1,118,874	1,118,873	1	0	0	0	0	0	0
99 FUNCTION TOTALS	1,118,874	1,118,873	1	0	0	0	0	0	0
6000 TOTAL-ALL EXPENDITURES	186,123,123	162,633,886	23,489,237	42,681,416	30,037,121	12,644,295	9,256,565	2,747,582	6,508,983
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	13,375	(65,625)	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	800,847	0	(800,847)	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	879,847	13,375	(866,472)	281,378	17,061	(264,317)	0	0	0
OTHER USES:									
8911 Operating Transfer Out	821,836	0	821,836	0	0	0	169,000	0	169,000
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	169,000	0	169,000
7000 TOTAL OTHER RESOURCES AND USES	58,011	13,375	(44,636)	281,378	17,061	(264,317)	(169,000)	0	169,000
1200 EXCESS (DEFICIENCY) OF REVENUES AND OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	0	9,614,895	9,614,895	(29,170)	483,486	512,656	(324,124)	5,997,082	6,321,206
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 - JULY 31, 2009	\$ 46,281,357	\$ 55,896,252	\$ 9,614,895	\$ 3,466,390	\$ 3,979,046	\$ 512,656	\$ 3,402,354	\$ 9,723,560	\$ 6,321,206