

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 FEBRUARY 28, 2010
 (UNAUDITED)

Codes	1B 10 GENERAL FUND			2B 20/30/40 SPECIAL REVENUE FUND			5B 50 DEBT SERVICE FUND			
	APPROVED		VARIANCE	APPROVED		VARIANCE	APPROVED		VARIANCE	
	BUDGET	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	
REVENUES										
LOCAL AND INTERMEDIATE										
5710	Real and Personal Property Taxes	\$ 94,112,069	\$ 88,938,064	\$ (5,174,005)	\$ 0	\$ 0	\$ 0	\$ 8,594,828	\$ 8,122,848	\$ (471,980)
5720	Other LEA's	0	0	0	0	0	0	0	0	0
5730	Tuition & Fees	240,313	71,378	(168,935)	0	0	0	0	0	0
5740/50	Co-Curricular/Enterprising Services	1,951,641	734,378	(1,217,263)	4,479,869	2,478,450	(2,001,419)	14,000	4,277	(9,723)
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>96,304,023</u>	<u>89,743,820</u>	<u>(6,560,203)</u>	<u>4,479,869</u>	<u>2,478,450</u>	<u>(2,001,419)</u>	<u>8,608,828</u>	<u>8,127,124</u>	<u>(481,704)</u>
STATE										
5810	Per Capital/Foundation	75,866,916	37,301,993	(38,564,923)	117,636	901	(116,735)	0	34	34
5820	State Programs TEA	0	27,122	27,122	1,614,282	680,619	(933,663)	0	0	0
5830/40	State Programs State of Texas	7,863,828	3,999,927	(3,863,901)	346,934	175,194	(171,740)	0	0	0
5800	State Totals	<u>83,730,744</u>	<u>41,329,043</u>	<u>(42,401,701)</u>	<u>2,078,852</u>	<u>856,714</u>	<u>(1,222,138)</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	19,919,497	(25,003,512)	0	0	0
5930	Federal From State of Texas	1,144,000	470,972	(673,028)	134,345	14,216	(120,129)	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>507,008</u>	<u>(1,144,343)</u>	<u>45,057,354</u>	<u>19,933,713</u>	<u>(25,123,641)</u>	<u>0</u>	<u>0</u>	<u>0</u>
5000	TOTAL - ALL REVENUES	<u>181,686,118</u>	<u>131,579,870</u>	<u>(50,106,248)</u>	<u>51,616,075</u>	<u>23,268,877</u>	<u>(28,347,198)</u>	<u>8,608,828</u>	<u>8,127,158</u>	<u>(481,670)</u>
EXPENDITURES										
11 INSTRUCTION										
6100	Payroll Costs	100,698,420	49,001,278	51,697,142	16,648,234	6,942,945	9,705,289	0	0	0
6200	Purchased/Contracted Services	1,740,545	1,022,716	717,829	244,222	83,197	161,025	0	0	0
6300	Supplies and Materials	4,205,814	1,301,163	2,904,651	6,701,261	3,554,262	3,146,999	0	0	0
6400	Other Operating Expenses	901,484	176,998	724,486	157,799	84,256	73,543	0	0	0
6600	Capital Outlay	63,900	5,966	57,934	440,892	427,304	13,588	0	0	0
11	FUNCTION TOTALS	<u>107,610,163</u>	<u>51,508,121</u>	<u>56,102,042</u>	<u>24,192,408</u>	<u>11,091,964</u>	<u>13,100,444</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	2,593,331	1,305,921	1,287,410	0	0	0	0	0	0
6200 Purchased/Contracted Services	58,798	23,047	35,751	0	0	0	0	0	0
6300 Supplies and Materials	267,583	139,325	128,258	17,010	15,435	1,575	0	0	0
6400 Other Operating Expenses	57,932	42,373	15,559	0	0	0	0	0	0
6600 Capital Outlay	11,437	10,722	715	0	0	0	0	0	0
12 FUNCTION TOTALS	<u>2,989,081</u>	<u>1,521,388</u>	<u>1,467,693</u>	<u>17,010</u>	<u>15,435</u>	<u>1,575</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 CURRICULUM & STAFF DEVELOPMENT									
6100 Payroll Costs	2,214,054	938,164	1,275,890	1,731,610	666,977	1,064,633	0	0	0
6200 Purchased/Contracted Services	174,612	80,019	94,593	2,157,455	571,977	1,585,478	0	0	0
6300 Supplies and Materials	153,810	43,217	110,593	453,432	86,342	367,090	0	0	0
6400 Other Operating Expenses	412,341	129,451	282,890	907,933	240,158	667,775	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
13 FUNCTION TOTALS	<u>2,954,817</u>	<u>1,190,851</u>	<u>1,763,966</u>	<u>5,250,430</u>	<u>1,565,454</u>	<u>3,684,976</u>	<u>0</u>	<u>0</u>	<u>0</u>
21 INSTRUCTIONAL LEADERSHIP									
6100 Payroll Costs	2,157,831	998,321	1,159,510	371,178	126,817	244,361	0	0	0
6200 Purchased/Contracted Services	174,829	63,119	111,710	145,793	18,524	127,269	0	0	0
6300 Supplies and Materials	104,034	29,855	74,179	47,333	26,354	20,979	0	0	0
6400 Other Operating Expenses	134,086	64,197	69,889	96,750	40,735	56,015	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
21 FUNCTION TOTALS	<u>2,570,780</u>	<u>1,155,493</u>	<u>1,415,287</u>	<u>661,054</u>	<u>212,431</u>	<u>448,623</u>	<u>0</u>	<u>0</u>	<u>0</u>
23 SCHOOL LEADERSHIP									
6100 Payroll Costs	12,429,623	6,112,196	6,317,427	116,383	52,289	64,094	0	0	0
6200 Purchased/Contracted Services	206,322	41,748	164,574	93,707	77,650	16,057	0	0	0
6300 Supplies and Materials	280,561	150,849	129,712	43,200	32,463	10,737	0	0	0
6400 Other Operating Expenses	570,542	131,028	439,514	71,400	53,241	18,159	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
23 FUNCTION TOTALS	<u>13,487,048</u>	<u>6,435,822</u>	<u>7,051,226</u>	<u>324,690</u>	<u>215,643</u>	<u>109,047</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	6,494,165	3,191,690	3,302,475	569,973	224,564	345,409	0	0	0
6200	394,480	181,419	213,061	97,409	53,475	43,934	0	0	0
6300	361,968	129,498	232,470	55,432	27,311	28,121	0	0	0
6400	112,922	43,278	69,644	122,495	60,316	62,179	0	0	0
6600	0	0	0	0	0	0	0	0	0
31	<u>7,363,535</u>	<u>3,545,885</u>	<u>3,817,650</u>	<u>845,309</u>	<u>365,666</u>	<u>479,643</u>	<u>0</u>	<u>0</u>	<u>0</u>
32	SOCIAL WORK SERVICES								
6100	361,415	174,194	187,221	243,247	41,169	202,078	0	0	0
6200	0	0	0	15,000	0	15,000	0	0	0
6300	0	0	0	73,890	40,373	33,517	0	0	0
6400	143	0	143	12,993	6,537	6,456	0	0	0
6600	0	0	0	0	0	0	0	0	0
32	<u>361,558</u>	<u>174,194</u>	<u>187,364</u>	<u>345,130</u>	<u>88,078</u>	<u>257,052</u>	<u>0</u>	<u>0</u>	<u>0</u>
33	HEALTH SERVICES								
6100	1,620,412	802,010	818,402	87,065	13,997	73,068	0	0	0
6200	18,785	7,537	11,248	250	0	250	0	0	0
6300	63,936	20,624	43,312	6,332	813	5,519	0	0	0
6400	33,674	2,358	31,316	0	0	0	0	0	0
6600	0	0	0	0	0	0	0	0	0
33	<u>1,736,807</u>	<u>832,529</u>	<u>904,278</u>	<u>93,647</u>	<u>14,810</u>	<u>78,837</u>	<u>0</u>	<u>0</u>	<u>0</u>
34	STUDENT TRANSPORTATION								
6100	4,041,082	2,237,055	1,804,027	0	0	0	0	0	0
6200	114,575	30,697	83,878	0	0	0	0	0	0
6300	1,403,807	535,147	868,660	0	0	0	0	0	0
6400	356,244	173,140	183,104	44,527	911	43,616	0	0	0
6600	974,022	50,119	923,903	0	0	0	0	0	0
34	<u>6,889,730</u>	<u>3,026,157</u>	<u>3,863,573</u>	<u>44,527</u>	<u>911</u>	<u>43,616</u>	<u>0</u>	<u>0</u>	<u>0</u>

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35 FOOD SERVICE									
6100 Payroll Costs	0	0	0	5,127,479	2,713,729	2,413,750	0	0	0
6200 Purchased/Contracted Services	0	0	0	42,500	14,357	28,143	0	0	0
6300 Supplies and Materials	0	0	0	6,078,175	3,240,345	2,837,830	0	0	0
6400 Other Operating Expenses	1,000	240	760	79,500	27,313	52,187	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	11,747,654	6,001,470	5,746,184	0	0	0
36 COCURRICULAR/EXTRACURRICULAR ACTIVITIES									
6100 Payroll Costs	2,211,299	1,105,965	1,105,334	11,792	4,475	7,317	0	0	0
6200 Purchased/Contracted Services	409,179	231,234	177,945	15,500	14,575	926	0	0	0
6300 Supplies and Materials	538,342	255,950	282,392	4,250	1,334	2,916	0	0	0
6400 Other Operating Expenses	1,620,185	1,032,993	587,192	19,350	7,152	12,198	0	0	0
6600 Capital Outlay	15,217	13,876	1,341	0	0	0	0	0	0
36 FUNCTION TOTALS	4,794,222	2,640,019	2,154,203	50,892	27,535	23,357	0	0	0
41 GENERAL ADMINISTRATION									
6100 Payroll Costs	3,792,698	1,865,546	1,927,152	0	0	0	0	0	0
6200 Purchased/Contracted Services	1,379,593	611,509	768,084	5,000	0	5,000	0	0	0
6300 Supplies and Materials	250,220	(38,510)	288,730	0	0	0	0	0	0
6400 Other Operating Expenses	594,395	250,081	344,314	50,498	18,829	31,669	0	0	0
6600 Capital Outlay	33,238	33,238	1	0	0	0	0	0	0
41 FUNCTION TOTALS	6,050,144	2,721,863	3,328,281	55,498	18,829	36,669	0	0	0
51 FACILITIES MAINTENANCE & OPERATIONS									
6100 Payroll Costs	11,427,570	5,599,353	5,828,218	658,184	380,726	277,458	0	0	0
6200 Purchased/Contracted Services	1,992,509	917,815	1,074,694	6,528,600	1,661,414	4,867,186	0	0	0
6300 Supplies and Materials	2,604,180	741,154	1,863,026	0	0	0	0	0	0
6400 Other Operating Expenses	552,898	306,709	246,189	0	0	0	0	0	0
6600 Capital Outlay	148,118	75,500	72,618	38,000	0	38,000	0	0	0
51 FUNCTION TOTALS	16,725,275	7,640,530	9,084,745	7,224,784	2,042,140	5,182,644	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	1,264,320	948,607	315,713	0	0	0	0	0	0
99 FUNCTION TOTALS	1,264,320	948,607	315,713	0	0	0	0	0	0
6000 TOTAL-ALL EXPENDITURES	182,132,714	87,122,853	95,009,861	51,873,920	21,829,756	30,044,164	9,263,303	2,768,424	6,494,879
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	(8,761,441)	36,369,924	45,131,365	0	1,447,835	1,447,835	(654,475)	5,358,735	6,013,210
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 - FEBRUARY 28, 2010	\$ 42,484,287	\$ 87,615,652	\$ 45,131,365	\$ 3,792,127	\$ 5,239,962	\$ 1,447,835	\$ 2,986,976	\$ 9,000,186	\$ 6,013,210