

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 OCTOBER 31, 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
<b>REVENUES</b>									
<b>LOCAL AND INTERMEDIATE</b>									
5710 Real and Personal Property Taxes	\$ 96,888,583	\$ 2,200,596	\$ (94,687,987)	\$ 0	\$ 0	\$ 0	\$ 8,431,153	\$ 22,297	\$ (8,408,856)
5720 Other LEA's	0	0	0	0	0	0	0	0	0
5730 Tuition & Fees	234,000	26,346	(207,654)	0	0	0	0	0	0
5740/50 Co-Curricular/Enterprising Services	5,393,270	770,943	(4,622,327)	4,013,279	1,111,451	(2,901,828)	161,165	13,704	(147,461)
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>2,997,885</u>	<u>(99,517,968)</u>	<u>4,013,279</u>	<u>1,111,451</u>	<u>(2,901,828)</u>	<u>8,592,318</u>	<u>36,000</u>	<u>(8,556,318)</u>
<b>STATE</b>									
5810 Per Capital/Foundation	74,637,196	44,238,738	(30,398,458)	1,760,825	259,369	(1,501,456)	662,747	0	(662,747)
5820 State Programs TEA	0	0	0	1,027,712	236,943	(790,769)	0	0	0
5830/40 State Programs State of Texas	7,905,774	1,240,511	(6,665,263)	383,843	59,095	(324,748)	0	0	0
5800 State Totals	<u>82,542,970</u>	<u>45,479,249</u>	<u>(37,063,721)</u>	<u>3,172,380</u>	<u>555,407</u>	<u>(2,616,973)</u>	<u>662,747</u>	<u>0</u>	<u>(662,747)</u>
<b>FEDERAL</b>									
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	4,529,974	(19,965,568)	0	0	0
5930 Federal From State of Texas	870,000	42,827	(827,173)	61,500	24,810	(36,690)	0	0	0
5940 Direct Federal	296,353	17,400	(278,953)	0	0	0	0	0	0
5900 Federal Totals	<u>1,166,353</u>	<u>60,227</u>	<u>(1,106,126)</u>	<u>24,557,042</u>	<u>4,554,784</u>	<u>(20,002,258)</u>	<u>0</u>	<u>0</u>	<u>0</u>
5000 TOTAL - ALL REVENUES	<u>186,225,176</u>	<u>48,537,361</u>	<u>(137,687,815)</u>	<u>31,742,701</u>	<u>6,221,642</u>	<u>(25,521,059)</u>	<u>9,255,065</u>	<u>36,000</u>	<u>(9,219,065)</u>
<b>EXPENDITURES</b>									
<b>11 INSTRUCTION</b>									
6100 Payroll Costs	97,661,759	15,498,874	82,162,885	14,157,044	2,194,556	11,962,488	0	0	0
6200 Purchased/Contracted Services	720,604	122,162	598,442	746,279	229,635	516,644	0	0	0
6300 Supplies and Materials	6,619,239	1,071,768	5,547,471	517,127	30,315	486,812	0	0	0
6400 Other Operating Expenses	629,145	36,465	592,680	197,118	109,185	87,933	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>16,729,269</u>	<u>88,943,973</u>	<u>15,617,568</u>	<u>2,563,691</u>	<u>13,053,877</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	2,560,759	423,657	2,137,102	0	0	0	0	0	0
6200 Purchased/Contracted Services	50,800	4,499	46,301	0	0	0	0	0	0
6300 Supplies and Materials	255,642	65,876	189,766	0	0	0	0	0	0
6400 Other Operating Expenses	48,087	43,557	4,530	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
12 FUNCTION TOTALS	2,915,288	537,589	2,377,699	0	0	0	0	0	0
13 CURRICULUM & STAFF DEVELOPMENT									
6100 Payroll Costs	2,140,385	294,904	1,845,481	764,896	76,822	688,074	0	0	0
6200 Purchased/Contracted Services	125,365	17,363	108,002	976,361	173,685	802,676	0	0	0
6300 Supplies and Materials	69,085	8,396	60,689	201,296	27,812	173,484	0	0	0
6400 Other Operating Expenses	225,563	34,443	191,120	617,392	78,804	538,588	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
13 FUNCTION TOTALS	2,560,398	355,106	2,205,292	2,559,945	357,123	2,202,822	0	0	0
21 INSTRUCTIONAL LEADERSHIP									
6100 Payroll Costs	2,260,765	325,143	1,935,622	246,669	44,469	202,200	0	0	0
6200 Purchased/Contracted Services	147,210	3,168	144,042	117,113	8,735	108,378	0	0	0
6300 Supplies and Materials	149,562	15,894	133,668	22,842	2,024	20,818	0	0	0
6400 Other Operating Expenses	154,695	59,340	95,355	43,000	5,085	37,915	0	0	0
6600 Capital Outlay	7,356	0	7,356	0	0	0	0	0	0
21 FUNCTION TOTALS	2,719,588	403,545	2,316,043	429,624	60,313	369,311	0	0	0
23 SCHOOL LEADERSHIP									
6100 Payroll Costs	12,068,055	1,981,935	10,086,120	94,437	5,026	89,411	0	0	0
6200 Purchased/Contracted Services	131,005	5,885	125,120	0	0	0	0	0	0
6300 Supplies and Materials	230,222	69,700	160,522	0	0	0	0	0	0
6400 Other Operating Expenses	571,285	51,916	519,369	28,000	385	27,615	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
23 FUNCTION TOTALS	13,000,567	2,109,435	10,891,132	122,437	5,411	117,026	0	0	0

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31 GUIDANCE, COUNSELING & EVALUATION SERVICES									
6100 Payroll Costs	6,187,851	948,713	5,239,138	657,650	158,681	498,969	0	0	0
6200 Purchased/Contracted Services	405,394	54,842	350,552	139,453	39,644	99,809	0	0	0
6300 Supplies and Materials	374,350	30,352	343,998	53,906	9,798	44,108	0	0	0
6400 Other Operating Expenses	66,176	21,913	44,263	57,094	17,854	39,240	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
31 FUNCTION TOTALS	7,033,771	1,055,819	5,977,952	908,103	225,976	682,127	0	0	0
32 SOCIAL WORK SERVICES									
6100 Payroll Costs	354,889	59,072	295,817	24,827	4,137	20,690	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	59,072	295,960	88,279	4,137	84,142	0	0	0
33 HEALTH SERVICES									
6100 Payroll Costs	1,505,557	241,691	1,263,866	103,003	17,229	85,774	0	0	0
6200 Purchased/Contracted Services	17,735	2,799	14,936	500	0	500	0	0	0
6300 Supplies and Materials	33,375	6,304	27,071	0	0	0	0	0	0
6400 Other Operating Expenses	22,174	2,731	19,443	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
33 FUNCTION TOTALS	1,578,841	253,525	1,325,316	103,503	17,229	86,274	0	0	0
34 STUDENT TRANSPORTATION									
6100 Payroll Costs	5,031,854	665,107	4,366,747	0	0	0	0	0	0
6200 Purchased/Contracted Services	91,455	9,560	81,895	0	0	0	0	0	0
6300 Supplies and Materials	2,075,900	294,723	1,781,177	0	0	0	0	0	0
6400 Other Operating Expenses	286,255	122,673	163,582	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	1,092,062	7,413,402	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	839,679	3,981,808	0	0	0
6200 Purchased/Contracted Services	0	0	0	83,500	9,175	74,325	0	0	0
6300 Supplies and Materials	0	0	0	5,625,299	1,513,871	4,111,428	0	0	0
6400 Other Operating Expenses	0	0	0	74,500	7,061	67,439	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	2,369,786	8,260,000	0	0	0
36 COCURRICULAR/EXTRACURRICULAR ACTIVITIES									
6100 Payroll Costs	2,263,548	377,798	1,885,750	8,792	1,544	7,248	0	0	0
6200 Purchased/Contracted Services	683,000	53,248	629,752	2,000	(153)	2,153	0	0	0
6300 Supplies and Materials	463,400	194,953	268,447	0	0	0	0	0	0
6400 Other Operating Expenses	1,255,466	280,550	974,916	14,600	0	14,600	0	0	0
6600 Capital Outlay	8,100	7,350	750	0	0	0	0	0	0
36 FUNCTION TOTALS	4,673,514	913,898	3,759,616	25,392	1,392	24,000	0	0	0
41 GENERAL ADMINISTRATION									
6100 Payroll Costs	3,645,606	583,416	3,062,190	0	0	0	0	0	0
6200 Purchased/Contracted Services	1,062,488	198,875	863,613	0	0	0	0	0	0
6300 Supplies and Materials	286,690	15,660	271,030	30,000	0	30,000	0	0	0
6400 Other Operating Expenses	511,064	190,695	320,369	0	2,961	(2,961)	0	0	0
6600 Capital Outlay	12,000	0	12,000	0	0	0	0	0	0
41 FUNCTION TOTALS	5,517,848	988,646	4,529,202	30,000	2,961	27,039	0	0	0
51 FACILITIES MAINTENANCE & OPERATIONS									
6100 Payroll Costs	11,857,626	1,813,678	10,043,948	650,063	127,069	522,994	0	0	0
6200 Purchased/Contracted Services	8,718,168	719,513	7,998,655	527,600	104,767	422,833	0	0	0
6300 Supplies and Materials	2,352,011	189,478	2,162,533	0	0	0	0	0	0
6400 Other Operating Expenses	453,216	364,903	88,313	0	0	0	0	0	0
6600 Capital Outlay	81,288	230,230	(148,942)	0	0	0	0	0	0
51 FUNCTION TOTALS	23,462,309	3,317,801	20,144,508	1,177,663	231,836	945,827	0	0	0

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52 SECURITIES & MONITORING SERVICES									
6100 Payroll Costs	1,772,759	302,131	1,470,628	0	0	0	0	0	0
6200 Purchased/Contracted Services	168,120	15,677	152,443	0	0	0	0	0	0
6300 Supplies and Materials	83,179	25,175	58,004	0	0	0	0	0	0
6400 Other Operating Expenses	14,537	7,830	6,707	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	350,813	1,772,782	0	0	0	0	0	0
53 DATA PROCESSING SERVICES									
6100 Payroll Costs	2,233,883	342,837	1,891,046	0	0	0	0	0	0
6200 Purchased/Contracted Services	878,901	527,637	351,264	0	0	0	0	0	0
6300 Supplies and Materials	125,850	50,875	74,975	0	0	0	0	0	0
6400 Other Operating Expenses	127,587	5,628	121,959	0	0	0	0	0	0
6600 Capital Outlay	24,800	14,083	10,717	0	0	0	0	0	0
53 FUNCTION TOTALS	3,391,021	941,060	2,449,961	0	0	0	0	0	0
61 COMMUNITY SERVICES									
6100 Payroll Costs	796,979	121,432	675,547	0	0	0	0	0	0
6200 Purchased/Contracted Services	86,013	23,913	62,100	31,893	0	31,893	0	0	0
6300 Supplies and Materials	81,157	11,922	69,235	34,000	822	33,178	0	0	0
6400 Other Operating Expenses	55,254	4,928	50,326	36,033	227	35,806	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
61 FUNCTION TOTALS	1,019,403	162,196	857,207	101,926	1,049	100,877	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	4,546	9,250,519
71 FUNCTION TOTALS	0	0	0	0	0	0	9,255,065	4,546	9,250,519
81 FACILITIES ACQUISITION & CONSTRUCTION									
6100 Payroll Costs	0	0	0	0	0	0	0	0	0
6200 Purchased/Contracted Services	20,000	11,224	8,776	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	11,224	48,776	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	29,596,945	156,426,853	32,024,079	5,840,903	26,183,176	9,255,065	4,546	9,250,519
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	18,940,416	18,940,416	0	380,738	380,738	0	31,454	31,454
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 - OCTOBER 31, 2008	\$ 46,281,357	\$ 65,221,773	\$ 18,940,416	\$ 3,495,560	\$ 3,876,298	\$ 380,738	\$ 3,726,478	\$ 3,757,932	\$ 31,454