

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
 BUDGET (GAAP BASIS) AND ACTUAL - SPECIAL REVENUE FUND TYPES
 FOR THE PERIOD SEPTEMBER 1, 2012 THRU MAY 31, 2013

| CODES | SPECIAL REVENUE FUNDS, FUNDS 200-499 | | |
|---|--------------------------------------|-------------------|---------------------|
| | APPROVED BUDGET | ACTUAL | VARIANCE BUDGET |
| REVENUES | | | |
| LOCAL AND INTERMEDIATE | | | |
| 5740 INTEREST INCOME | \$ 525,742 | \$ 278,972 | \$ (246,770) |
| 5700 LOCAL AND INTERMEDIATE TOTALS | <u>525,742</u> | <u>278,972</u> | <u>(246,770)</u> |
| STATE | | | |
| 5820 Local Revenues Other School Districts | 5,316,613 | 1,095,988 | (4,220,625) |
| 5830 State Programs State of Texas | <u>44,673</u> | <u>39,892</u> | <u>(4,781)</u> |
| 5800 STATE TOTALS | <u>5,361,286</u> | <u>1,135,880</u> | <u>(4,225,406)</u> |
| FEDERAL | | | |
| 5920 Federal From TEA | 34,360,600 | 10,359,450 | (24,001,150) |
| 5930 Fed Rev (Other Than TEA) | <u>100,000</u> | <u>0</u> | <u>(100,000)</u> |
| 5900 FEDERAL TOTALS | <u>34,460,600</u> | <u>10,359,450</u> | <u>(24,101,150)</u> |
| 5000 TOTAL - ALL REVENUES | <u>40,347,628</u> | <u>11,774,302</u> | <u>(28,573,326)</u> |
| EXPENDITURES | | | |
| 11 INSTRUCTION | | | |
| 6100 Payroll Costs | 19,731,630 | 6,855,209 | 12,876,421 |
| 6200 Contracted Services | 491,861 | 199,767 | 292,094 |
| 6300 Supplies and Materials | 7,279,239 | 1,049,084 | 6,230,155 |
| 6400 Other Operating Costs | 183,428 | 15,550 | 167,878 |
| 6600 Capital Outlay | <u>106,518</u> | <u>106,517</u> | <u>1</u> |
| 11 FUNCTION TOTALS | <u>27,792,676</u> | <u>8,226,127</u> | <u>19,566,549</u> |
| 12 INSTRUCTIONAL RESOURCES & MEDIA SERVICES | | | |
| 6400 Other Operating Costs | <u>0</u> | <u>0</u> | <u>0</u> |
| 12 FUNCTION TOTALS | <u>0</u> | <u>0</u> | <u>0</u> |
| 13 CURRICULUM & STAFF DEVELOPMENT | | | |
| 6100 Payroll Costs | 7,662,931 | 2,317,919 | 5,345,012 |
| 6200 Contracted Services | 674,890 | 115,040 | 559,850 |
| 6300 Supplies and Materials | 702,904 | 103,231 | 599,673 |
| 6400 Other Operating Costs | <u>556,281</u> | <u>85,483</u> | <u>470,798</u> |
| 13 FUNCTION TOTALS | <u>9,597,006</u> | <u>2,621,674</u> | <u>6,975,332</u> |
| 21 INSTRUCTIONAL LEADERSHIP | | | |
| 6100 Payroll Costs | 347,138 | 30,383 | 316,755 |
| 6200 Contracted Services | 146,413 | 33,580 | 112,833 |
| 6300 Supplies and Materials | 20,208 | 4,308 | 15,900 |
| 6400 Other Operating Costs | 86,630 | 10,897 | 75,733 |
| 6600 Capital Outlay | <u>0</u> | <u>0</u> | <u>0</u> |
| 21 FUNCTION TOTALS | <u>600,389</u> | <u>79,169</u> | <u>521,220</u> |
| 23 SCHOOL LEADERSHIP | | | |
| 6100 Payroll Costs | 133,536 | 94,570 | 38,966 |
| 6200 Contracted Services | 13,656 | 0 | 13,656 |
| 6300 Supplies and Materials | 2,820 | 646 | 2,174 |
| 6400 Other Operating Costs | <u>370,481</u> | <u>32,874</u> | <u>337,607</u> |
| 23 FUNCTION TOTALS | <u>520,493</u> | <u>128,090</u> | <u>392,403</u> |
| 31 GUIDANCE, COUNSELING & EVALUATION SERVICES | | | |
| 6100 Payroll Costs | 610,737 | 215,489 | 395,248 |
| 6200 Contracted Services | 25,725 | 25,725 | 0 |
| 6300 Supplies and Materials | 67,001 | 0 | 67,001 |
| 6400 Other Operating Costs | <u>20,556</u> | <u>5,134</u> | <u>15,422</u> |
| 31 FUNCTION TOTALS | <u>724,019</u> | <u>246,349</u> | <u>477,670</u> |
| 32 SOCIAL WORK SERVICES | | | |
| 6100 Payroll Costs | 90,496 | 38,410 | 52,086 |
| 6200 Contracted Services | 13,749 | 324 | 13,425 |
| 6300 Supplies and Materials | 38,765 | 6,400 | 32,365 |
| 6400 Other Operating Costs | <u>14,391</u> | <u>421</u> | <u>13,970</u> |
| 32 FUNCTION TOTALS | <u>157,401</u> | <u>45,555</u> | <u>111,846</u> |
| 33 HEALTH SERVICES | | | |
| 6100 Payroll Costs | 128,515 | 0 | 128,515 |
| 6200 Contracted Services | 250 | 0 | 250 |
| 6300 Supplies and Materials | <u>6,500</u> | <u>1,547</u> | <u>4,953</u> |
| 33 FUNCTION TOTALS | <u>135,265</u> | <u>1,547</u> | <u>133,718</u> |
| 34 STUDENT TRANSPORTATION | | | |
| 6400 Other Operating Costs | <u>13,065</u> | <u>0</u> | <u>13,065</u> |
| 34 FUNCTION TOTALS | <u>13,065</u> | <u>0</u> | <u>13,065</u> |

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| CODES | SPECIAL REVENUE FUNDS, FUNDS 200-499 | | |
|--|--------------------------------------|------------|--------------------|
| | APPROVED BUDGET | ACTUAL | VARIANCE BUDGET |
| 36 CO-CURRICULAR ACTIVITIES | | | |
| 6100 Payroll Costs | 21,928 | 6,728 | 15,200 |
| 6200 Contracted Services | 11,000 | 11,000 | 0 |
| 6300 Supplies and Materials | 2,200 | 0 | 2,200 |
| 6400 Other Operating Costs | 36,301 | 10,869 | 25,432 |
| 36 FUNCTION TOTALS | 71,429 | 28,597 | 42,832 |
| 41 GENERAL ADMINISTRATION | | | |
| 6100 Payroll Costs | 8,768 | 0 | 8,768 |
| 6400 Other Operating Costs | 35,000 | 0 | 35,000 |
| 41 FUNCTION TOTALS | 43,768 | 0 | 43,768 |
| 51 FACILITIES MAINTENANCE & OPERATIONS | | | |
| 6100 Payroll Costs | 270 | 0 | 270 |
| 6400 Other Operating Costs | 500 | 0 | 500 |
| 6600 Capital Outlay | 0 | 0 | 0 |
| 51 FUNCTION TOTALS | 770 | 0 | 770 |
| 53 DATA PROCESSING SERVICES | | | |
| 6400 Other Operating Costs | 3,950 | | 3,950 |
| 6600 Capital Outlay | 0 | 0 | 0 |
| 53 FUNCTION TOTALS | 3,950 | 0 | 3,950 |
| 61 COMMUNITY SERVICES | | | |
| 6100 Payroll Costs | 5,765 | 5,097 | 668 |
| 6200 Contracted Services | 27,606 | 250 | 27,356 |
| 6300 Supplies and Materials | 135,934 | 45,102 | 90,832 |
| 6400 Other Operating Costs | 50,010 | 3,140 | 46,870 |
| 61 FUNCTION TOTALS | 219,315 | 53,588 | 165,727 |
| 95 INDIRECT COST | | | |
| 6400 Other Operating Costs | 774,154 | 341,732 | 432,422 |
| 95 FUNCTION TOTALS | 774,154 | 341,732 | 432,422 |
| TOTAL - ALL EXPENDITURES | 40,653,700 | 11,772,428 | 28,881,272 |
| OTHER RESOURCES AND USES | | | |
| OTHER RESOURCES: | | | |
| 7915 Transfer from Local Maintenance Fund | 306,072 | 0 | (306,072) |
| 7900 TOTAL-OTHER RESOURCES | 306,072 | 0 | (306,072) |
| OTHER USES: | | | |
| 8911 Operating Transfers Out | 0 | 0 | 0 |
| 8900 TOTAL-OTHER USES | 0 | 0 | 0 |
| 7000 TOTAL OTHER RESOURCES AND USES | 306,072 | 0 | (306,072) |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER RESOURCES OVER EXPENDITURES AND OTHER USES | 0 | 1,874 | (1,874) |
| 3000 FUND BALANCE - SEPTEMBER 1 (BEG.) | 84,868 | 84,868 | 0 |
| 3000 FUND BALANCE - MAY 31, 2013 | \$ 84,868 | \$ 86,742 | \$ (1,874) |