

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 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  |                      |                      |                      |                                  |                     |                     |                         |                     |                    |
| 5700 LOCAL AND INTERMEDIATE   | \$ 102,515,853       | \$ 2,997,885         | \$ (99,517,968)      | \$ 4,013,279                     | \$ 1,111,451        | \$ (2,901,828)      | \$ 8,592,318            | \$ 36,000           | \$ (8,556,318)     |
| 5800 STATE  | 82,542,970           | 45,479,249           | (37,063,721)         | 3,172,380                        | 555,407             | (2,616,973)         | 662,747                 | 0                   | (662,747)          |
| 5900 FEDERAL  | 1,166,353            | 60,227               | (1,106,126)          | 24,557,042                       | 4,554,784           | (20,002,258)        | 0                       | 0                   | 0                  |
| 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> |
| EXPENDITURES  |                      |                      |                      |                                  |                     |                     |                         |                     |                    |
| 11 INSTRUCTION  | 105,673,242          | 16,729,269           | 88,943,973           | 15,617,568                       | 2,563,691           | 13,053,877          | 0                       | 0                   | 0                  |
| 12 INSTRUCTIONAL RESOURCES & MEDIA SERVICES   | 2,915,288            | 537,589              | 2,377,699            | 0                                | 0                   | 0                   | 0                       | 0                   | 0                  |
| 13 CURRICULUM & STAFF DEVELOPMENT   | 2,560,398            | 355,106              | 2,205,292            | 2,559,945                        | 357,123             | 2,202,822           | 0                       | 0                   | 0                  |
| 21 INSTRUCTIONAL LEADERSHIP   | 2,719,588            | 403,545              | 2,316,043            | 429,624                          | 60,313              | 369,311             | 0                       | 0                   | 0                  |
| 23 SCHOOL LEADERSHIP  | 13,000,567           | 2,109,435            | 10,891,132           | 122,437                          | 5,411               | 117,026             | 0                       | 0                   | 0                  |
| 31 GUIDANCE, COUNSELING & EVALUATION SERVICES   | 7,033,771            | 1,055,819            | 5,977,952            | 908,103                          | 225,976             | 682,127             | 0                       | 0                   | 0                  |
| 32 SOCIAL WORK SERVICES   | 355,032              | 59,072               | 295,960              | 88,279                           | 4,137               | 84,142              | 0                       | 0                   | 0                  |
| 33 HEALTH SERVICES  | 1,578,841            | 253,525              | 1,325,316            | 103,503                          | 17,229              | 86,274              | 0                       | 0                   | 0                  |
| 34 STUDENT TRANSPORTATION   | 8,505,464            | 1,092,062            | 7,413,402            | 38,500                           | 0                   | 38,500              | 0                       | 0                   | 0                  |
| 35 FOOD SERVICE   | 62,000               | 0                    | 62,000               | 10,629,786                       | 2,369,786           | 8,260,000           | 0                       | 0                   | 0                  |
| 36 COCURRICULAR/EXTRACURRICULAR ACTIVITIES  | 4,673,514            | 913,898              | 3,759,616            | 25,392                           | 1,392               | 24,000              | 0                       | 0                   | 0                  |
| 41 GENERAL ADMINISTRATION   | 5,517,848            | 988,646              | 4,529,202            | 30,000                           | 2,961               | 27,039              | 0                       | 0                   | 0                  |
| 51 FACILITIES MAINTENANCE & OPERATIONS  | 23,462,309           | 3,317,801            | 20,144,508           | 1,177,663                        | 231,836             | 945,827             | 0                       | 0                   | 0                  |
| 52 SECURITIES & MONITORING SERVICES   | 2,123,595            | 350,813              | 1,772,782            | 0                                | 0                   | 0                   | 0                       | 0                   | 0                  |
| 53 DATA PROCESSING SERVICES   | 3,391,021            | 941,060              | 2,449,961            | 0                                | 0                   | 0                   | 0                       | 0                   | 0                  |
| 61 COMMUNITY SERVICES   | 1,019,403            | 162,196              | 857,207              | 101,926                          | 1,049               | 100,877             | 0                       | 0                   | 0                  |
| 71 DEBT SERVICES  | 0                    | 0                    | 0                    | 0                                | 0                   | 0                   | 9,255,065               | 4,546               | 9,250,519          |
| 81 FACILITIES ACQUISITION & CONSTRUCTION  | 60,000               | 11,224               | 48,776               | 0                                | 0                   | 0                   | 0                       | 0                   | 0                  |
| 95 INDIRECT COST  | 0                    | 0                    | 0                    | 191,353                          | 0                   | 191,353             | 0                       | 0                   | 0                  |
| 99 INTERGOVERNMENTAL CHARGES  | 1,371,917            | 315,884              | 1,056,033            | 0                                | 0                   | 0                   | 0                       | 0                   | 0                  |
| 6000 TOTAL-ALL EXPENDITURES   | <u>186,023,798</u>   | <u>29,596,945</u>    | <u>156,426,853</u>   | <u>32,024,079</u>                | <u>5,840,903</u>    | <u>26,183,176</u>   | <u>9,255,065</u>        | <u>4,546</u>        | <u>9,250,519</u>   |
| OTHER RESOURCES:  | 79,000               | 0                    | (79,000)             | 281,378                          | 0                   | (281,378)           | 0                       | 0                   | 0                  |
| OTHER USES:   | 280,378              | 0                    | 280,378              | 0                                | 0                   | 0                   | 0                       | 0                   | 0                  |
| 7000 TOTAL OTHER RESOURCES AND USES   | <u>(201,378)</u>     | <u>0</u>             | <u>201,378</u>       | <u>281,378</u>                   | <u>0</u>            | <u>(281,378)</u>    | <u>0</u>                | <u>0</u>            | <u>0</u>           |
| 1200 EXCESS (DEFICIENCY) OF REVENUES AND<br>OTHER RESOURCES OVER<br>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  | <u>\$ 46,281,357</u> | <u>\$ 65,221,773</u> | <u>\$ 18,940,416</u> | <u>\$ 3,495,560</u>              | <u>\$ 3,876,298</u> | <u>\$ 380,738</u>   | <u>\$ 3,726,478</u>     | <u>\$ 3,757,932</u> | <u>\$ 31,454</u>   |