

DeSoto Independent School District
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual for All Governmental Funds 2009-2010 School Year

FOR THE PERIOD SEPTEMBER 1, 2009 to APRIL 30, 2010
GENERAL OPERATING FUNDS

Data Control Codes		AMENDED BUDGET as of 4-30-10	ACTUAL RECEIVED and SPENT	VARIANCE	PERCENTAGE
	REVENUES:				
5700	<i>Local & Intermediate Sources</i>	\$ 24,978,491	\$ 22,212,898	\$ 2,765,593	89%
5800	<i>State & Program Revenues</i>	33,650,484	17,874,184	15,776,300	53%
5900	<i>Federal Program Revenues</i>	180,000	209,180	(29,180)	116%
	<i>Total Revenues</i>	<u>\$ 58,808,975</u>	<u>\$ 40,296,262</u>	<u>\$ 18,512,713</u>	<u>69%</u>
	EXPENDITURES:				
11	<i>Instruction</i>	\$ 36,564,262	\$ 26,149,185	\$ 10,415,077	72%
12	<i>Instructional Resources & Media</i>	699,008	557,451	141,557	80%
13	<i>Curriculum & Instr. Staff Devel.</i>	1,184,567	593,113	591,454	50%
21	<i>Instructional Leadership</i>	961,713	587,397	374,316	61%
23	<i>School Leadership</i>	4,707,053	3,184,339	1,522,714	68%
31	<i>Guidance & Counseling</i>	3,030,619	1,963,345	1,067,274	65%
32	<i>Attendance</i>	362,000	95,248	266,752	26%
33	<i>Health Services</i>	859,468	600,044	259,424	70%
34	<i>Pupil Transportation</i>	899,912	694,062	205,850	77%
35	<i>Food Services</i>	19,363	18,223	1,140	94%
36	<i>Extracurricular Activities</i>	1,791,359	1,172,052	619,307	65%
41	<i>General Administration</i>	3,035,134	1,797,173	1,237,961	59%
51	<i>Maintenance & Operations</i>	5,637,749	3,938,170	1,699,579	70%
52	<i>Security Services</i>	205,268	173,414	31,854	84%
53	<i>Data Processing Services</i>	925,705	561,783	363,922	61%
61	<i>Community Services</i>	64,696	41,177	23,519	64%
71	<i>Debt Service</i>	0	0	0	0%
81	<i>Facilities Acquisition & Const.</i>	0	0	0	0%
93	<i>Payments to Fiscal Agents-SSA</i>	2,502,000	1,347,836	1,154,164	54%
95	<i>JJAEP</i>	125,000	63,184	61,816	51%
	<i>Total Expenditures</i>	<u>\$ 63,574,876</u>	<u>\$ 43,537,196</u>	<u>\$ 20,037,680</u>	<u>68%</u>
1100	<i>Excess(Deficiency) Revenues Over (Under) Expenditures</i>	\$ (4,765,901)	\$ (3,240,934)	\$ 1,524,967	68%
7020	<i>Other Resources</i>	321,455	319,033	(2,422)	0%
8030	<i>Other (Uses)</i>	0	0	-	0%
1200	<i>Excess (Deficiency) of Rev. and Other Resources Over (Under) Expend. & Oth Uses</i>	<u>\$ (4,444,446)</u>	<u>\$ (2,921,901)</u>	<u>\$ 1,522,545</u>	<u>66%</u>
100	<i>Fund Balance - Sept. 1 (Beg) audited</i>	\$ 9,971,502	\$ 9,971,502	0	
3000	<i>Fund Balance - April 30 (End)</i>	<u>\$ 5,527,056</u>	<u>\$ 7,049,601</u>	<u>\$ 1,522,545</u>	

**DeSoto Independent School District
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BREAKDOWN OF FUND BALANCE - April 30, 2010

3410	Investments in Inventory	\$ 57,253
3430	Prepaid Items	249,551
3600	Unreserved & Undesignated	<u>5,220,252</u>
		<u>\$ 5,527,056</u>

* The deficiency of estimated revenues over appropriations of \$4,444,446 from page 1 includes:

Fund 199 - Local Maintenance

Original Budget Deficit - September 1, 2009 \$ (4,444,446) Original budget

DeSoto Independent School District
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual for All Governmental Funds 2009-2010 School Year

FOR THE PERIOD SEPTEMBER 1, 2009 to APRIL 30, 2010
FOOD SERVICE FUND

Data Control Codes		AMENDED BUDGET as of 4-30-10	ACTUAL RECEIVED and SPENT	VARIANCE	PERCENTAGE
	REVENUES:				
5700	<i>Local & Intermediate Sources</i>	\$ 1,653,500	\$ 1,252,159	\$ 401,341	76%
5800	<i>State Program Revenues</i>	121,050	29,845	91,205	25%
5900	<i>Federal Program Revenues</i>	2,502,196	2,094,866	407,330	84%
	<i>Total Revenues</i>	<u>\$ 4,276,746</u>	<u>\$ 3,376,870</u>	<u>\$ 899,876</u>	<u>79%</u>
	EXPENDITURES:				
35	<i>Food Services</i>	\$ 4,267,046	\$ 3,168,402	\$ 1,098,644	74%
51	<i>Maintenance & Operations</i>	\$ 1,200	\$ 669	\$ 531	
52	<i>Security Services</i>	\$ 8,500	\$ 8,220	\$ 280	97%
	<i>Total Expenditures</i>	<u>\$ 4,276,746</u>	<u>\$ 3,177,291</u>	<u>\$ 1,099,455</u>	<u>74%</u>
1100	<i>Excess(Deficiency) Revenues Over (Under) Expenditures</i>	0	\$ 199,579	\$ 199,579	0%
7020	<i>Other Resources</i>		0	\$ -	0%
8030	<i>Other (Uses)</i>	0	0	0	0%
1200	<i>Excess (Deficiency) of Rev. and Other Resources Over (Under) Expend. & Oth Uses</i>	<u>0</u>	<u>\$ 199,579</u>	<u>\$ 199,579</u>	<u>0%</u>
* 100	<i>Fund Balance - Sept. 1 (Beg) audited</i>	\$ 411,735	\$ 411,735	0	
3000	<i>Fund Balance - Apr 30 (End)</i>	<u>\$ 411,735</u>	<u>\$ 611,314</u>	<u>\$ 199,579</u>	

DeSoto Independent School District
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
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FOR THE PERIOD SEPTEMBER 1, 2009 to APRIL 30, 2010
Title XIV SFSF (Stimulus)

Data Control Codes		AMENDED BUDGET as of 4-30-10	ACTUAL RECEIVED and SPENT	VARIANCE	PERCENTAGE
	REVENUES:				
5700	<i>Local & Intermediate Sources</i>	\$ -	\$ -	\$ -	0%
5800	<i>State Program Revenues</i>	228,906	0	228,906	0%
5900	<i>Federal Program Revenues</i>	3,633,372	2,182,039	1,451,333	60%
	<i>Total Revenues</i>	<u>\$ 3,862,278</u>	<u>\$ 2,182,039</u>	<u>\$ 1,680,239</u>	<u>56%</u>
	EXPENDITURES:				
11	<i>Instruction</i>	\$ 2,865,628	\$ 2,097,702	\$ 767,926	73%
12	<i>Instructional Resources & Media Services</i>	115,191	45,231	69,960	
13	<i>Curriculum & Instruction</i>	284,136	189,339	94,797	67%
31	<i>Guidance & Counseling</i>	69,857	47,046	22,811	
52	<i>Security & Monitoring Services</i>	322,658	216,910	105,748	
53	<i>Data Processing Services</i>	126,273	80,242	46,031	
61	<i>Community Services</i>	78,535	52,913	25,622	
	<i>Total Expenditures</i>	<u>\$ 3,862,278</u>	<u>\$ 2,729,383</u>	<u>\$ 1,132,895</u>	<u>71%</u>
1100	<i>Excess(Deficiency) Revenues Over (Under) Expenditures</i>	\$ -	\$ (547,344)	\$ (547,344)	0%
7020	<i>Other Resources</i>	0	0	0	0%
8030	<i>Other (Uses)</i>	0	0	0	0%
1200	<i>Excess (Deficiency) of Rev. and Other Resources Over (Under) Expend. & Oth Uses</i>	<u>\$ -</u>	<u>\$ (547,344)</u>	<u>\$ (547,344)</u>	<u>0%</u>
* 100	<i>Fund Balance - Sept. 1 (Beg) audited</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
3000	<i>Fund Balance - Apr 30 (End)</i>	<u>\$ -</u>	<u>\$ (547,344)</u>	<u>\$ (547,344)</u>	<u>0%</u>

DeSoto Independent School District
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FOR THE PERIOD SEPTEMBER 1, 2009 to APRIL 30, 2010
DEBT SERVICE FUND

Data Control Codes		AMENDED BUDGET as of 4-30-10	ACTUAL RECEIVED and SPENT	VARIANCE	PERCENTAGE
	REVENUES:				
5700	<i>Local & Intermediate Sources</i>	\$ 9,581,380	\$ 9,506,214	\$ 75,166	99%
5800	<i>State Program Revenues</i>	2,177,148	1,392,255	784,893	64%
	<i>Total Revenues</i>	<u>\$ 11,758,528</u>	<u>\$ 10,898,469</u>	<u>\$ 860,059</u>	<u>93%</u>
	EXPENDITURES:				
71	<i>Debt Service</i>	<u>\$ 13,520,116</u>	<u>2,894,804</u>	<u>\$ 10,625,312</u>	<u>21%</u>
	<i>Total Expenditures</i>	<u>\$ 13,520,116</u>	<u>2,894,804</u>	<u>\$ 10,625,312</u>	<u>21%</u>
1100	<i>Excess(Deficiency) Revenues Over (Under) Expenditures</i>	\$ (1,761,588)	\$ 8,003,665	\$ 9,765,253	-454%
7020	<i>Other Resources</i>			\$ -	0%
8030	<i>Other (Uses)</i>			\$ -	0%
1200	<i>Excess (Deficiency) of Rev. and Other Resources Over (Under) Expend. & Oth Uses</i>	<u>\$ (1,761,588)</u>	<u>\$ 8,003,665</u>	<u>\$ 9,765,253</u>	<u>-454%</u>
* 100	<i>Fund Balance - Sept. 1 (Beg) audited</i>	<u>\$ 3,878,482</u>	<u>\$ 3,878,482</u>	<u>0</u>	
3000	<i>Fund Balance - Apr 30 (End)</i>	<u>\$ 2,116,894</u>	<u>\$ 11,882,147</u>	<u>\$ 9,765,253</u>	

DeSoto Independent School District
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FOR THE PERIOD SEPTEMBER 1, 2009 to APRIL 30, 2010
CAPITAL PROJECTS FUND

Data Control Codes		AMENDED BUDGET as of 4-30-10	ACTUAL RECEIVED and SPENT	VARIANCE	PERCENTAGE
	REVENUES:				
5700	<i>Local & Intermediate Sources</i>	\$ -	\$ 197,256	\$ (197,256)	0%
5800	<i>State Program Revenues</i>	0		0	0%
	<i>Total Revenues</i>	<u>\$ -</u>	<u>\$ 197,256</u>	<u>\$ (197,256)</u>	<u>0%</u>
	EXPENDITURES:				
30	<i>Student Support Services</i>	100,000	0	100,000	0%
50	<i>Support Services</i>	246,888	165,817	81,071	67%
80	<i>Facilities Acquisition & Const.</i>	25,491,529	969,898	24,521,631	4%
	Total Expenditures & Encumbrances	<u>\$ 25,838,417</u>	<u>\$ 1,135,715</u>	<u>\$ 24,702,702</u>	<u>4%</u>
1100	<i>Excess(Deficiency) Revenues Over (Under) Expenditures</i>	\$ (25,838,417)	(\$938,459)	\$ 24,899,958	4%
7020	<i>Other Resources</i>			\$ -	0%
8030	<i>Other (Uses)</i>	0	0	0	0%
1200	<i>Excess (Deficiency) of Rev. and Other Resources Over (Under) Expend. & Oth Uses</i>	<u>\$ (25,838,417)</u>	<u>\$ (938,459)</u>	<u>\$ 24,899,958</u>	<u>4%</u>
100	<i>Fund Balance - Sept. 1 (Beg) audited</i>	<u>\$ 25,838,417</u>	<u>\$ 25,838,417</u>	<u>0</u>	
3000	<i>Fund Balance - Apr 30 (End)</i>	<u>0</u>	<u>\$ 24,899,958</u>	<u>\$ 24,899,958</u>	