

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 DECEMBER 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	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET			
REVENUES																		
LOCAL AND INTERMEDIATE																		
5710	Real and Personal Property Taxes	\$ 95,848,999	\$ 22,350,976	\$ (73,498,023)	\$ 0	\$ 0	\$ 0	\$ 8,340,781	\$ 640,032	\$ (7,700,749)								
5720	Other LEA's	0	0	0	0	0	0	0	0	0								
5730	Tuition & Fees	237,150	42,499	(194,651)	0	0	0	0	0	0								
5740/50	Co-Curricular/Enterprising Services	6,251,542	978,937	(5,272,605)	4,231,191	1,920,644	(2,310,547)	161,165	25,153	(136,012)								
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>102,337,691</u>	<u>23,372,412</u>	<u>(78,965,279)</u>	<u>4,231,191</u>	<u>1,920,644</u>	<u>(2,310,547)</u>	<u>8,501,946</u>	<u>665,186</u>	<u>(7,836,760)</u>								
STATE																		
5810	Per Capital/Foundation	76,239,680	40,642,545	(35,597,135)	1,977,898	553,387	(1,424,511)	719,111	611,863	(107,248)								
5820	State Programs TEA	0	27,006	27,006	2,292,689	872,813	(1,419,876)	0	0	0								
5830/40	State Programs State of Texas	7,893,935	2,508,944	(5,384,991)	387,223	436,595	49,372	0	0	0								
5800	State Totals	<u>84,133,615</u>	<u>43,178,495</u>	<u>(40,955,120)</u>	<u>4,657,810</u>	<u>1,862,794</u>	<u>(2,795,016)</u>	<u>719,111</u>	<u>611,863</u>	<u>(107,248)</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	27,054,489	8,169,311	(18,885,178)	0	0	0								
5930	Federal From State of Texas	870,000	96,108	(773,892)	154,285	29,719	(124,566)	0	0	0								
5940	Direct Federal	296,353	29,390	(266,963)	0	0	0	0	0	0								
5900	Federal Totals	<u>1,166,353</u>	<u>125,498</u>	<u>(1,040,855)</u>	<u>27,208,774</u>	<u>8,199,030</u>	<u>(19,009,744)</u>	<u>0</u>	<u>0</u>	<u>0</u>								
5000	TOTAL - ALL REVENUES	<u>187,637,659</u>	<u>66,676,405</u>	<u>(120,961,254)</u>	<u>36,097,775</u>	<u>11,982,469</u>	<u>(24,115,306)</u>	<u>9,221,057</u>	<u>1,277,049</u>	<u>(7,944,008)</u>								
EXPENDITURES																		
11 INSTRUCTION																		
6100	Payroll Costs	98,381,627	31,498,372	66,883,255	14,914,150	4,834,914	10,079,237	0	0	0								
6200	Purchased/Contracted Services	799,751	497,188	302,563	797,424	194,592	602,832	0	0	0								
6300	Supplies and Materials	5,938,758	2,597,057	3,341,701	1,165,706	297,279	868,427	0	0	0								
6400	Other Operating Expenses	729,149	98,316	630,833	189,851	115,039	74,812	0	0	0								
6600	Capital Outlay	79,130	36,635	42,495	0	0	0	0	0	0								
11	FUNCTION TOTALS	<u>105,928,415</u>	<u>34,727,568</u>	<u>71,200,847</u>	<u>17,067,131</u>	<u>5,441,823</u>	<u>11,625,308</u>	<u>0</u>	<u>0</u>	<u>0</u>								

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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	2,560,759	846,648	1,714,111	2,040	10,052	(8,012)	0	0	0
6200 Purchased/Contracted Services	52,519	9,771	42,748	0	0	0	0	0	0
6300 Supplies and Materials	281,804	134,918	146,886	0	0	0	0	0	0
6400 Other Operating Expenses	50,737	43,840	6,897	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
12 FUNCTION TOTALS	<u>2,945,819</u>	<u>1,035,177</u>	<u>1,910,642</u>	<u>2,040</u>	<u>10,052</u>	<u>(8,012)</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 CURRICULUM & STAFF DEVELOPMENT									
6100 Payroll Costs	2,190,363	583,339	1,607,024	728,340	147,138	581,202	0	0	0
6200 Purchased/Contracted Services	192,132	46,796	145,336	2,187,925	270,475	1,917,450	0	0	0
6300 Supplies and Materials	145,455	13,473	131,982	369,949	53,526	316,423	0	0	0
6400 Other Operating Expenses	227,262	48,853	178,409	948,530	136,166	812,364	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
13 FUNCTION TOTALS	<u>2,755,212</u>	<u>692,461</u>	<u>2,062,751</u>	<u>4,234,744</u>	<u>607,305</u>	<u>3,627,439</u>	<u>0</u>	<u>0</u>	<u>0</u>
21 INSTRUCTIONAL LEADERSHIP									
6100 Payroll Costs	2,086,312	654,421	1,431,891	338,614	92,504	246,110	0	0	0
6200 Purchased/Contracted Services	148,994	10,964	138,030	303,342	17,762	285,580	0	0	0
6300 Supplies and Materials	128,371	30,865	97,506	32,815	3,643	29,172	0	0	0
6400 Other Operating Expenses	162,649	71,071	91,578	67,795	17,288	50,507	0	0	0
6600 Capital Outlay	7,356	7,356	0	0	0	0	0	0	0
21 FUNCTION TOTALS	<u>2,533,682</u>	<u>774,677</u>	<u>1,759,005</u>	<u>742,566</u>	<u>131,197</u>	<u>611,369</u>	<u>0</u>	<u>0</u>	<u>0</u>
23 SCHOOL LEADERSHIP									
6100 Payroll Costs	12,144,339	3,966,724	8,177,615	102,601	59,773	42,828	0	0	0
6200 Purchased/Contracted Services	156,889	13,520	143,369	0	0	0	0	0	0
6300 Supplies and Materials	249,896	106,067	143,829	0	0	0	0	0	0
6400 Other Operating Expenses	572,085	94,565	477,520	29,800	1,480	28,320	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
23 FUNCTION TOTALS	<u>13,123,209</u>	<u>4,180,876</u>	<u>8,942,333</u>	<u>132,401</u>	<u>61,253</u>	<u>71,148</u>	<u>0</u>	<u>0</u>	<u>0</u>

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	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET
31	GUIDANCE, COUNSELING & EVALUATION SERVICES								
6100	5,768,170	1,873,328	3,894,842	1,195,126	348,747	846,379	0	0	0
6200	416,738	133,577	283,161	85,670	58,493	27,177	0	0	0
6300	313,381	72,373	241,008	105,985	51,545	54,440	0	0	0
6400	85,910	33,466	52,444	94,593	32,805	61,788	0	0	0
6600	0	0	0	0	0	0	0	0	0
31	<u>6,584,199</u>	<u>2,112,745</u>	<u>4,471,454</u>	<u>1,481,374</u>	<u>491,590</u>	<u>989,784</u>	<u>0</u>	<u>0</u>	<u>0</u>
32	SOCIAL WORK SERVICES								
6100	354,889	118,145	236,744	28,501	8,274	20,227	0	0	0
6200	0	0	0	5,549	0	5,549	0	0	0
6300	0	0	0	103,358	1,958	101,400	0	0	0
6400	143	0	143	0	0	0	0	0	0
6600	0	0	0	0	0	0	0	0	0
32	<u>355,032</u>	<u>118,145</u>	<u>236,887</u>	<u>137,408</u>	<u>10,232</u>	<u>127,176</u>	<u>0</u>	<u>0</u>	<u>0</u>
33	HEALTH SERVICES								
6100	1,505,557	488,661	1,016,896	164,896	38,857	126,039	0	0	0
6200	17,735	6,060	11,675	500	0	500	0	0	0
6300	40,025	10,479	29,546	2,212	0	2,212	0	0	0
6400	22,174	3,432	18,742	0	0	0	0	0	0
6600	0	0	0	0	0	0	0	0	0
33	<u>1,585,491</u>	<u>508,632</u>	<u>1,076,859</u>	<u>167,608</u>	<u>38,857</u>	<u>128,751</u>	<u>0</u>	<u>0</u>	<u>0</u>
34	STUDENT TRANSPORTATION								
6100	5,031,854	1,249,645	3,782,209	0	0	0	0	0	0
6200	104,246	18,153	86,093	0	0	0	0	0	0
6300	2,075,900	405,872	1,670,028	0	0	0	0	0	0
6400	311,427	129,291	182,136	38,500	0	38,500	0	0	0
6600	1,020,000	14,900	1,005,100	0	0	0	0	0	0
34	<u>8,543,427</u>	<u>1,817,862</u>	<u>6,725,565</u>	<u>38,500</u>	<u>0</u>	<u>38,500</u>	<u>0</u>	<u>0</u>	<u>0</u>

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35 FOOD SERVICE									
6100 Payroll Costs	62,000	55,757	6,243	4,991,587	1,603,221	3,388,366	0	0	0
6200 Purchased/Contracted Services	0	0	0	83,500	26,045	57,455	0	0	0
6300 Supplies and Materials	0	0	0	5,625,299	2,346,575	3,278,724	0	0	0
6400 Other Operating Expenses	0	0	0	74,500	13,119	61,381	0	0	0
6600 Capital Outlay	0	0	0	25,000	0	25,000	0	0	0
35 FUNCTION TOTALS	<u>62,000</u>	<u>55,757</u>	<u>6,243</u>	<u>10,799,886</u>	<u>3,988,960</u>	<u>6,810,926</u>	<u>0</u>	<u>0</u>	<u>0</u>
36 COCURRICULAR/EXTRACURRICULAR ACTIVITIES									
6100 Payroll Costs	2,276,048	748,776	1,527,272	8,792	3,089	5,703	0	0	0
6200 Purchased/Contracted Services	654,463	200,914	453,549	7,800	1,508	6,293	0	0	0
6300 Supplies and Materials	522,674	269,052	253,622	1,200	0	1,200	0	0	0
6400 Other Operating Expenses	1,345,503	610,691	734,812	15,600	0	15,600	0	0	0
6600 Capital Outlay	8,100	7,350	750	0	0	0	0	0	0
36 FUNCTION TOTALS	<u>4,806,788</u>	<u>1,836,783</u>	<u>2,970,005</u>	<u>33,392</u>	<u>4,596</u>	<u>28,796</u>	<u>0</u>	<u>0</u>	<u>0</u>
41 GENERAL ADMINISTRATION									
6100 Payroll Costs	3,646,106	1,151,229	2,494,877	0	0	0	0	0	0
6200 Purchased/Contracted Services	1,069,373	318,663	750,710	0	0	0	0	0	0
6300 Supplies and Materials	285,745	40,974	244,771	0	0	0	0	0	0
6400 Other Operating Expenses	533,196	259,382	273,814	30,000	3,938	26,062	0	0	0
6600 Capital Outlay	17,500	17,500	0	0	0	0	0	0	0
41 FUNCTION TOTALS	<u>5,551,920</u>	<u>1,787,747</u>	<u>3,764,173</u>	<u>30,000</u>	<u>3,938</u>	<u>26,062</u>	<u>0</u>	<u>0</u>	<u>0</u>
51 FACILITIES MAINTENANCE & OPERATIONS									
6100 Payroll Costs	11,859,326	3,620,244	8,239,082	657,651	261,286	396,365	0	0	0
6200 Purchased/Contracted Services	8,933,715	1,955,786	6,977,929	527,600	199,713	327,887	0	0	0
6300 Supplies and Materials	2,374,127	468,435	1,905,692	0	0	0	0	0	0
6400 Other Operating Expenses	453,225	367,023	86,202	0	0	0	0	0	0
6600 Capital Outlay	521,524	429,653	91,871	0	0	0	0	0	0
51 FUNCTION TOTALS	<u>24,141,917</u>	<u>6,841,140</u>	<u>17,300,777</u>	<u>1,185,251</u>	<u>460,999</u>	<u>724,252</u>	<u>0</u>	<u>0</u>	<u>0</u>

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95 INDIRECT COST	0	0	0	210,340	0	210,340	0	0	0
99 INTERGOVERNMENTAL CHARGES									
6200 Purchased/Contracted Services	1,446,395	676,733	769,663	0	0	0	0	0	0
99 FUNCTION TOTALS	1,446,395	676,733	769,663	0	0	0	0	0	0
6000 TOTAL-ALL EXPENDITURES	187,446,670	59,675,744	127,770,926	36,379,153	11,254,241	25,124,912	9,255,065	4,943	9,250,122
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	17,061	(61,939)	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	551,847	0	(551,847)	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	630,847	17,061	(613,786)	281,378	0	(281,378)	0	0	0
OTHER USES:									
8911 Operating Transfer Out	821,836	0	821,836	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	821,836	0	821,836	0	0	0	0	0	0
7000 TOTAL OTHER RESOURCES AND USES	(190,989)	17,061	208,050	281,378	0	(281,378)	0	0	0
1200 EXCESS (DEFICIENCY) OF REVENUES AND OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	0	7,017,722	7,017,722	0	728,227	728,227	(34,008)	1,272,105	1,306,113
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 - DECEMBER 31, 2008	\$ 46,281,357	\$ 53,299,079	\$ 7,017,722	\$ 3,495,560	\$ 4,223,787	\$ 728,227	\$ 3,692,470	\$ 4,998,583	\$ 1,306,113