

**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 MAY 31, 2010  
GENERAL OPERATING FUNDS

Data Control Codes		AMENDED BUDGET as of 5-31-10	ACTUAL RECEIVED and SPENT	VARIANCE	PERCENTAGE
	<b>REVENUES:</b>				
5700	<i>Local &amp; Intermediate Sources</i>	\$ 24,978,491	\$ 22,498,597	\$ 2,479,894	90%
5800	<i>State &amp; Program Revenues</i>	33,650,484	19,459,915	14,190,569	58%
5900	<i>Federal Program Revenues</i>	180,000	255,690	(75,690)	142%
	<i>Total Revenues</i>	<u>\$ 58,808,975</u>	<u>\$ 42,214,202</u>	<u>\$ 16,594,773</u>	<u>72%</u>
	<b>EXPENDITURES:</b>				
11	<i>Instruction</i>	\$ 36,564,262	\$ 30,039,639	\$ 6,524,623	82%
12	<i>Instructional Resources &amp; Media</i>	699,008	631,242	67,766	90%
13	<i>Curriculum &amp; Instr. Staff Devel.</i>	1,184,567	705,910	478,657	60%
21	<i>Instructional Leadership</i>	961,713	683,537	278,176	71%
23	<i>School Leadership</i>	4,707,053	3,648,731	1,058,322	78%
31	<i>Guidance &amp; Counseling</i>	3,030,619	2,238,024	792,595	74%
32	<i>Attendance</i>	362,000	163,016	198,984	45%
33	<i>Health Services</i>	859,468	690,036	169,432	80%
34	<i>Pupil Transportation</i>	899,912	712,254	187,658	79%
35	<i>Food Services</i>	19,363	18,223	1,140	94%
36	<i>Extracurricular Activities</i>	1,791,359	1,366,481	424,878	76%
41	<i>General Administration</i>	3,035,134	2,044,968	990,166	67%
51	<i>Maintenance &amp; Operations</i>	5,637,749	4,344,871	1,292,878	77%
52	<i>Security Services</i>	205,268	190,673	14,595	93%
53	<i>Data Processing Services</i>	925,705	619,235	306,470	67%
61	<i>Community Services</i>	64,696	47,043	17,653	73%
71	<i>Debt Service</i>	0	0	0	0%
81	<i>Facilities Acquisition &amp; Const.</i>	0	0	0	0%
93	<i>Payments to Fiscal Agents-SSA</i>	2,502,000	1,533,811	968,189	61%
95	<i>JJAEP</i>	125,000	63,184	61,816	51%
	<i>Total Expenditures</i>	<u>\$ 63,574,876</u>	<u>\$ 49,740,878</u>	<u>\$ 13,833,998</u>	<u>78%</u>
1100	<i>Excess(Deficiency) Revenues Over (Under) Expenditures</i>	\$ (4,765,901)	\$ (7,526,676)	\$ (2,760,775)	158%
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. &amp; Oth Uses</i>	<u>\$ (4,444,446)</u>	<u>\$ (7,207,643)</u>	<u>\$ (2,763,197)</u>	<u>162%</u>
100	<i>Fund Balance - Sept. 1 (Beg) audited</i>	\$ 9,971,502	\$ 9,971,502	0	
3000	<i>Fund Balance - May 31 (End)</i>	<u>\$ 5,527,056</u>	<u>\$ 2,763,859</u>	<u>\$ (2,763,197)</u>	

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**BREAKDOWN OF FUND BALANCE - May 31, 2010**

3410	Investments in Inventory	\$ 57,253
3430	Prepaid Items	249,551
3600	Unreserved & Undesignated	5,220,252
		<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 MAY 31, 2010  
**FOOD SERVICE FUND**

Data Control Codes		AMENDED BUDGET as of 5-31-10	ACTUAL RECEIVED and SPENT	VARIANCE	PERCENTAGE
	<b>REVENUES:</b>				
5700	<i>Local &amp; Intermediate Sources</i>	\$ 1,653,500	\$ 1,416,047	\$ 237,453	86%
5800	<i>State Program Revenues</i>	121,050	29,845	91,205	25%
5900	<i>Federal Program Revenues</i>	2,502,196	2,448,231	53,965	98%
	<i>Total Revenues</i>	<u>\$ 4,276,746</u>	<u>\$ 3,894,123</u>	<u>\$ 382,623</u>	<u>91%</u>
	<b>EXPENDITURES:</b>				
35	<i>Food Services</i>	\$ 4,267,046	\$ 3,710,488	\$ 556,558	87%
51	<i>Maintenance &amp; Operations</i>	\$ 1,200	\$ 763	\$ 437	
52	<i>Security Services</i>	\$ 8,500	\$ 9,420	\$ (920)	111%
	<i>Total Expenditures</i>	<u>\$ 4,276,746</u>	<u>\$ 3,720,671</u>	<u>\$ 556,075</u>	<u>87%</u>
1100	<i>Excess(Deficiency) Revenues Over (Under) Expenditures</i>	0	\$ 173,452	\$ 173,452	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. &amp; Oth Uses</i>	<u>0</u>	<u>\$ 173,452</u>	<u>\$ 173,452</u>	<u>0%</u>
* 100	<i>Fund Balance - Sept. 1 (Beg) audited</i>	\$ 411,735	\$ 411,735	0	
3000	<i>Fund Balance - May 31 (End)</i>	<u>\$ 411,735</u>	<u>\$ 585,187</u>	<u>\$ 173,452</u>	

**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 MAY 31, 2010  
Title XIV SFSF (Stimulus)

Data Control Codes		AMENDED BUDGET as of 5-31-10	ACTUAL RECEIVED and SPENT	VARIANCE	PERCENTAGE
	<b>REVENUES:</b>				
5700	<i>Local &amp; 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>
	<b>EXPENDITURES:</b>				
11	<i>Instruction</i>	\$ 2,865,628	\$ 2,408,756	\$ 456,872	84%
12	<i>Instructional Resources &amp; Media Services</i>	115,191	52,029	63,162	
13	<i>Curriculum &amp; Instruction</i>	284,136	215,156	68,980	76%
31	<i>Guidance &amp; Counseling</i>	69,857	54,088	15,769	
52	<i>Security &amp; Monitoring Services</i>	322,658	249,978	72,680	
53	<i>Data Processing Services</i>	126,273	91,563	34,710	
61	<i>Community Services</i>	78,535	60,829	17,706	
	<i>Total Expenditures</i>	<u>\$ 3,862,278</u>	<u>\$ 3,132,399</u>	<u>\$ 729,879</u>	<u>81%</u>
1100	<i>Excess(Deficiency) Revenues Over (Under) Expenditures</i>	\$ -	\$ (950,360)	\$ (950,360)	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. &amp; Oth Uses</i>	<u>\$ -</u>	<u>\$ (950,360)</u>	<u>\$ (950,360)</u>	<u>0%</u>
* 100	<i>Fund Balance - Sept. 1 (Beg) audited</i>	\$ -	\$ -	\$ -	0%
3000	<i>Fund Balance - May 31 (End)</i>	<u>\$ -</u>	<u>\$ (950,360)</u>	<u>\$ (950,360)</u>	<u>0%</u>

**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 MAY 31, 2010  
**DEBT SERVICE FUND**

Data Control Codes		<b>AMENDED BUDGET as of 5-31-10</b>	<b>ACTUAL RECEIVED and SPENT</b>	<b>VARIANCE</b>	<b>PERCENTAGE</b>
	<b>REVENUES:</b>				
5700	<i>Local &amp; Intermediate Sources</i>	\$ 9,581,380	\$ 9,624,511	\$ (43,131)	100%
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>\$ 11,016,766</u>	<u>\$ 741,762</u>	<u>94%</u>
	<b>EXPENDITURES:</b>				
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)	\$ 8,121,962	\$ 9,883,550	-461%
7020	<i>Other Resources</i>			\$ -	0%
8030	<i>Other (Uses)</i>			\$ -	0%
1200	<i>Excess (Deficiency) of Rev. and Other Resources Over (Under) Expend. &amp; Oth Uses</i>	<u>\$ (1,761,588)</u>	<u>\$ 8,121,962</u>	<u>\$ 9,883,550</u>	<u>-461%</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 - May 31(End)</i>	<u>\$ 2,116,894</u>	<u>\$ 12,000,444</u>	<u>\$ 9,883,550</u>	

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**Combined Statement of Revenues, Expenditures and Changes in Fund Balance**  
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FOR THE PERIOD SEPTEMBER 1, 2009 to MAY 31, 2010  
**CAPITAL PROJECTS FUND**

Data Control Codes		AMENDED BUDGET as of 5-31-10	ACTUAL RECEIVED and SPENT	VARIANCE	PERCENTAGE
	<b>REVENUES:</b>				
5700	<i>Local &amp; Intermediate Sources</i>	\$ -	\$ 213,614	\$ (213,614)	0%
5800	<i>State Program Revenues</i>	0		0	0%
	<i>Total Revenues</i>	<u>\$ -</u>	<u>\$ 213,614</u>	<u>\$ (213,614)</u>	<u>0%</u>
	<b>EXPENDITURES:</b>				
30	<i>Student Support Services</i>	100,000	0	100,000	0%
50	<i>Support Services</i>	246,888	167,546	79,342	68%
80	<i>Facilities Acquisition &amp; Const.</i>	25,491,529	1,547,330	23,944,199	6%
	<b>Total Expenditures &amp; Encumbrances</b>	<u>\$ 25,838,417</u>	<u>\$ 1,714,876</u>	<u>\$ 24,123,541</u>	<u>7%</u>
1100	<i>Excess(Deficiency) Revenues Over (Under) Expenditures</i>	\$ (25,838,417)	(\$1,501,262)	\$ 24,337,155	6%
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. &amp; Oth Uses</i>	<u>\$ (25,838,417)</u>	<u>\$ (1,501,262)</u>	<u>\$ 24,337,155</u>	<u>6%</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 - May 31 (End)</i>	<u>0</u>	<u>\$ 24,337,155</u>	<u>\$ 24,337,155</u>	