

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 JANUARY 31, 2010
GENERAL OPERATING FUNDS

Data Control Codes		AMENDED BUDGET as of 1-31-10	ACTUAL RECEIVED and SPENT	VARIANCE	PERCENTAGE
	REVENUES:				
5700	Local & Intermediate Sources	\$ 24,978,491	\$ 18,438,086	\$ 6,540,405	74%
5800	State & Program Revenues	33,650,484	13,228,041	20,422,443	39%
5900	Federal Program Revenues	180,000	145,904	34,096	81%
	Total Revenues	<u>\$ 58,808,975</u>	<u>\$ 31,812,031</u>	<u>\$ 26,996,944</u>	<u>54%</u>
	EXPENDITURES:				
11	Instruction	\$ 36,564,262	\$ 15,727,564	\$ 20,836,698	43%
12	Instructional Resources & Media	699,008	324,096	374,912	46%
13	Curriculum & Instr. Staff Devel.	1,184,567	351,655	832,912	30%
21	Instructional Leadership	961,713	325,530	636,183	34%
23	School Leadership	4,707,053	1,892,255	2,814,798	40%
31	Guidance & Counseling	3,030,619	1,191,617	1,839,002	39%
32	Attendance	362,000	2,448	359,552	1%
33	Health Services	859,468	356,252	503,216	41%
34	Pupil Transportation	899,912	456,410	443,502	51%
35	Food Services	19,363	46	19,317	0%
36	Extracurricular Activities	1,791,359	712,205	1,079,154	40%
41	General Administration	3,035,134	1,163,393	1,871,741	38%
51	Maintenance & Operations	5,637,749	2,498,529	3,139,220	44%
52	Security Services	205,268	117,265	88,003	57%
53	Data Processing Services	925,705	386,578	539,127	42%
61	Community Services	64,696	21,078	43,618	33%
71	Debt Service	0	0	0	0%
81	Facilities Acquisition & Const.	0	0	0	0%
93	Payments to Fiscal Agents-SSA	2,502,000	822,056	1,679,944	33%
95	JJAEP	125,000	44,968	80,032	36%
	Total Expenditures	<u>\$ 63,574,876</u>	<u>\$ 26,393,945</u>	<u>\$ 37,180,931</u>	<u>42%</u>
1100	Excess(Deficiency) Revenues Over (Under) Expenditures	\$ (4,765,901)	\$ 5,418,086	\$ 10,183,987	-114%
7020	Other Resources	321,455	72,454	(249,001)	0%
8030	Other (Uses)		0	\$ -	0%
1200	Excess (Deficiency) of Rev. and Other Resources Over (Under) Expend. & Oth Uses	<u>\$ (4,444,446)</u>	<u>\$ 5,490,540</u>	<u>\$ 9,934,986</u>	<u>-124%</u>
100	Fund Balance - Sept. 1 (Beg) audited	\$ 9,971,502	\$ 9,971,502	0	
3000	Fund Balance - Jan 31 (End)	<u>\$ 5,527,056</u>	<u>\$ 15,462,042</u>	<u>\$ 9,934,986</u>	

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BREAKDOWN OF FUND BALANCE - January 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
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FOR THE PERIOD SEPTEMBER 1, 2009 to JANUARY 31, 2010
FOOD SERVICE FUND

Data Control Codes		AMENDED BUDGET as of 1-31-10	ACTUAL RECEIVED and SPENT	VARIANCE	PERCENTAGE
	REVENUES:				
5700	Local & Intermediate Sources	\$ 1,653,500	\$ 760,840	\$ 892,660	46%
5800	State Program Revenues	121,050		121,050	0%
5900	Federal Program Revenues	2,502,196	1,191,268	1,310,928	48%
	Total Revenues	<u>\$ 4,276,746</u>	<u>\$ 1,952,108</u>	<u>\$ 2,324,638</u>	<u>46%</u>
	EXPENDITURES:				
35	Food Services	\$ 4,267,046	\$ 1,970,326	\$ 2,296,720	46%
51	Maintenance & Operations	\$ 1,200	\$ 304	\$ 896	
52	Security Services	\$ 8,500	\$ 4,920	\$ 3,580	58%
	Total Expenditures	<u>\$ 4,276,746</u>	<u>\$ 1,975,550</u>	<u>\$ 2,301,196</u>	<u>46%</u>
1100	Excess(Deficiency) Revenues Over (Under) Expenditures	0	\$ (23,442)	\$ (23,442)	0%
7020	Other Resources		0	\$ -	0%
8030	Other (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
1200	Excess (Deficiency) of Rev. and Other Resources Over (Under) Expend. & Oth Uses	<u>0</u>	<u>\$ (23,442)</u>	<u>\$ (23,442)</u>	<u>0%</u>
* 100	Fund Balance - Sept. 1 (Beg) audited	<u>\$ 411,735</u>	<u>\$ 411,735</u>	<u>0</u>	
3000	Fund Balance - Jan 31 (End)	<u>\$ 411,735</u>	<u>\$ 388,293</u>	<u>\$ (23,442)</u>	

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FOR THE PERIOD SEPTEMBER 1, 2009 to JANUARY 31, 2010
Title XIV SFSF (Stimulus)

Data Control Codes		AMENDED BUDGET as of 1-31-10	ACTUAL RECEIVED and SPENT	VARIANCE	PERCENTAGE
	REVENUES:				
5700	Local & Intermediate Sources	\$ -	\$ -	\$ -	0%
5800	State Program Revenues	228,906	0	228,906	0%
5900	Federal Program Revenues	3,633,372	1,171,980	2,461,392	32%
	<i>Total Revenues</i>	<u>\$ 3,862,278</u>	<u>\$ 1,171,980</u>	<u>\$ 2,690,298</u>	<u>30%</u>
	EXPENDITURES:				
11	Instruction	\$ 2,865,628	\$ 1,277,689	\$ 1,587,939	45%
12	Instructional Resources & Media Services	115,191	26,878	88,313	
13	Curriculum & Instruction	284,136	118,840	165,296	42%
31	Guidance & Counseling	69,857	28,076	41,781	
52	Security & Monitoring Services	322,658	130,189	192,469	
53	Data Processing Services	126,273	48,769	77,504	
61	Community Services	78,535	31,600	46,935	
	<i>Total Expenditures</i>	<u>\$ 3,862,278</u>	<u>\$ 1,662,041</u>	<u>\$ 2,200,237</u>	<u>43%</u>
1100	Excess(Deficiency) Revenues Over (Under) Expenditures	\$ -	\$ (490,061)	\$ (490,061)	0%
7020	Other Resources		0	\$ -	0%
8030	Other (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
1200	Excess (Deficiency) of Rev. and Other Resources Over (Under) Expend. & Oth Uses	<u>\$ -</u>	<u>\$ (490,061)</u>	<u>\$ (490,061)</u>	<u>0%</u>
* 100	Fund Balance - Sept. 1 (Beg) audited	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
3000	Fund Balance - Jan 31 (End)	<u><u>\$ -</u></u>	<u><u>\$ (490,061)</u></u>	<u><u>\$ (490,061)</u></u>	<u><u>0%</u></u>

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DEBT SERVICE FUND

Data Control Codes		AMENDED BUDGET as of 1-31-10	ACTUAL RECEIVED and SPENT	VARIANCE	PERCENTAGE
	REVENUES:				
5700	<i>Local & Intermediate Sources</i>	\$ 9,581,380	\$ 7,894,479	\$ 1,686,901	82%
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>\$ 9,286,734</u>	<u>\$ 2,471,794</u>	<u>79%</u>
	EXPENDITURES:				
71	<i>Debt Service</i>	<u>\$ 13,520,116</u>	<u>623</u>	<u>\$ 13,519,493</u>	<u>0%</u>
	<i>Total Expenditures</i>	<u>\$ 13,520,116</u>	<u>623</u>	<u>\$ 13,519,493</u>	<u>0%</u>
1100	<i>Excess(Deficiency) Revenues Over (Under) Expenditures</i>	\$ (1,761,588)	\$ 9,286,111	\$ 11,047,699	-527%
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>\$ 9,286,111</u>	<u>\$ 11,047,699</u>	<u>-527%</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 - Jan 31 (End)</i>	<u>\$ 2,116,894</u>	<u>\$ 13,164,593</u>	<u>\$ 11,047,699</u>	

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FOR THE PERIOD SEPTEMBER 1, 2009 to JANUARY 31, 2010
CAPITAL PROJECTS FUND

Data Control Codes		AMENDED BUDGET as of 1-31-10	ACTUAL RECEIVED and SPENT	VARIANCE	PERCENTAGE
	REVENUES:				
5700	Local & Intermediate Sources	\$ -	\$ 121,600	\$ (121,600)	0%
5800	State Program Revenues	0		0	0%
	<i>Total Revenues</i>	<u>\$ -</u>	<u>\$ 121,600</u>	<u>\$ (121,600)</u>	<u>0%</u>
	EXPENDITURES:				
30	Student Support Services	100,000	0	100,000	0%
50	Support Services	246,888	105,771	141,117	43%
80	Facilities Acquisition & Const.	25,491,529	717,032	24,774,497	3%
	Total Expenditures & Encumbrances	<u>\$ 25,838,417</u>	<u>\$ 822,803</u>	<u>\$ 25,015,614</u>	<u>3%</u>
1100	Excess(Deficiency) Revenues Over (Under) Expenditures	\$ (25,838,417)	(\$701,203)	\$ 25,137,214	3%
7020	Other Resources			\$ -	0%
8030	Other (Uses)	0	0	0	0%
1200	Excess (Deficiency) of Rev. and Other Resources Over (Under) Expend. & Oth Uses	<u>\$ (25,838,417)</u>	<u>\$ (701,203)</u>	<u>\$ 25,137,214</u>	<u>3%</u>
100	Fund Balance - Sept. 1 (Beg) audited	<u>\$ 25,838,417</u>	<u>\$ 25,838,417</u>	<u>0</u>	
3000	Fund Balance - Jan 31 (End)	<u>0</u>	<u>\$ 25,137,214</u>	<u>\$ 25,137,214</u>	