

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 MAY 31, 2009
(UNAUDITED)

		10			20/30/40			50		
		GENERAL FUND			SPECIAL REVENUE FUND			DEBT SERVICE FUND		
Codes		APPROVED		VARIANCE	APPROVED		VARIANCE	APPROVED		VARIANCE
		BUDGET	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET
REVENUES										
LOCAL AND INTERMEDIATE										
5710	Real and Personal Property Taxes	\$ 95,848,999	\$ 93,664,969	\$ (2,184,030)	\$ 0	\$ 0	\$ 0	\$ 8,340,781	\$ 7,976,722	\$ (364,059)
5720	Other LEA's	0	0	0	0	0	0	0	0	0
5730	Tuition & Fees	240,816	91,224	(149,592)	0	0	0	0	0	0
5740/50	Co-Curricular/Enterprising Services	5,043,973	1,597,715	(3,446,258)	4,372,941	4,138,003	(234,938)	80,000	44,076	(35,924)
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	101,133,788	95,353,909	(5,779,879)	4,372,941	4,138,003	(234,938)	8,420,781	8,020,799	(399,982)
STATE										
5810	Per Capital/Foundation	76,239,680	51,150,004	(25,089,676)	2,093,344	1,312,315	(781,029)	719,111	611,863	(107,248)
5820	State Programs TEA	2,916	29,921	27,005	2,397,783	1,586,012	(811,771)	0	0	0
5830/40	State Programs State of Texas	7,893,935	5,758,162	(2,135,773)	387,223	305,678	(81,545)	0	0	0
5800	State Totals	84,136,531	56,938,087	(27,198,444)	4,878,350	3,204,005	(1,674,345)	719,111	611,863	(107,248)
FEDERAL										
5910	Federal Other than State	0	0	0	0	0	0	0	0	0
5920	Federal From TEA/ Food Service	0	0	0	26,892,185	19,341,700	(7,550,485)	0	0	0
5930	Federal From State of Texas	870,000	470,031	(399,969)	159,330	61,227	(98,103)	0	0	0
5940	Direct Federal	296,353	78,332	(218,021)	0	0	0	0	0	0
5900	Federal Totals	1,166,353	548,363	(617,990)	27,051,515	19,402,927	(7,648,588)	0	0	0
5000	TOTAL - ALL REVENUES	186,436,672	152,840,358	(33,596,314)	36,302,806	26,744,935	(9,557,871)	9,139,892	8,632,662	(507,230)
EXPENDITURES										
11 INSTRUCTION										
6100	Payroll Costs	97,742,031	71,628,079	26,113,952	15,066,062	10,394,791	4,671,271	0	0	0
6200	Purchased/Contracted Services	1,387,313	1,082,424	304,889	234,273	208,941	25,332	0	0	0
6300	Supplies and Materials	6,132,637	4,348,245	1,784,392	1,417,532	924,176	493,356	0	0	0
6400	Other Operating Expenses	743,272	621,316	121,956	203,313	156,454	46,859	0	0	0
6600	Capital Outlay	119,304	56,993	62,311	0	0	0	0	0	0
11	FUNCTION TOTALS	106,124,557	77,737,057	28,387,500	16,921,180	11,684,362	5,236,818	0	0	0

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	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	2,564,059	1,921,817	642,242	4,749	1,509	3,240	0	0	0
6200 Purchased/Contracted Services	52,587	34,883	17,704	0	0	0	0	0	0
6300 Supplies and Materials	298,000	249,510	48,490	0	0	0	0	0	0
6400 Other Operating Expenses	47,737	45,736	2,001	0	0	0	0	0	0
6600 Capital Outlay	12,000	0	12,000	0	0	0	0	0	0
12 FUNCTION TOTALS	2,974,383	2,251,946	722,437	4,749	1,509	3,240	0	0	0
13 CURRICULUM & STAFF DEVELOPMENT									
6100 Payroll Costs	2,219,271	1,319,471	899,800	810,761	337,317	473,444	0	0	0
6200 Purchased/Contracted Services	197,050	98,850	98,200	2,106,385	616,536	1,489,849	0	0	0
6300 Supplies and Materials	138,072	39,709	98,363	388,727	178,997	209,730	0	0	0
6400 Other Operating Expenses	257,599	153,106	104,493	1,099,609	527,026	572,583	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
13 FUNCTION TOTALS	2,811,992	1,611,136	1,200,856	4,405,482	1,659,876	2,745,606	0	0	0
21 INSTRUCTIONAL LEADERSHIP									
6100 Payroll Costs	2,086,259	1,479,499	606,760	338,861	202,214	136,647	0	0	0
6200 Purchased/Contracted Services	202,994	73,584	129,410	297,186	82,803	214,383	0	0	0
6300 Supplies and Materials	136,628	74,405	62,223	40,698	17,068	23,630	0	0	0
6400 Other Operating Expenses	136,032	106,303	29,729	75,893	44,685	31,208	0	0	0
6600 Capital Outlay	14,756	7,356	7,400	0	0	0	0	0	0
21 FUNCTION TOTALS	2,576,669	1,741,147	835,522	752,638	346,769	405,869	0	0	0
23 SCHOOL LEADERSHIP									
6100 Payroll Costs	12,169,964	8,928,415	3,241,549	83,729	32,219	51,510	0	0	0
6200 Purchased/Contracted Services	151,206	31,551	119,655	0	0	0	0	0	0
6300 Supplies and Materials	263,503	203,442	60,061	0	0	0	0	0	0
6400 Other Operating Expenses	632,977	306,783	326,194	72,012	46,832	25,180	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
23 FUNCTION TOTALS	13,217,650	9,470,192	3,747,458	155,741	79,051	76,690	0	0	0

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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 Payroll Costs	5,782,047	4,188,749	1,593,298	1,213,067	846,446	366,621	0	0	0
6200 Purchased/Contracted Services	407,171	268,489	138,682	84,879	65,368	19,511	0	0	0
6300 Supplies and Materials	335,776	157,322	178,454	100,535	84,335	16,200	0	0	0
6400 Other Operating Expenses	83,442	57,261	26,181	86,809	49,778	37,031	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
31 FUNCTION TOTALS	6,608,436	4,671,821	1,936,615	1,485,290	1,045,927	439,363	0	0	0
32 SOCIAL WORK SERVICES									
6100 Payroll Costs	354,889	265,757	89,132	28,501	18,623	9,878	0	0	0
6200 Purchased/Contracted Services	0	0	0	5,549	0	5,549	0	0	0
6300 Supplies and Materials	0	0	0	102,988	40,596	62,392	0	0	0
6400 Other Operating Expenses	143	143	0	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
32 FUNCTION TOTALS	355,032	265,900	89,132	137,038	59,219	77,819	0	0	0
33 HEALTH SERVICES									
6100 Payroll Costs	1,510,032	1,089,487	420,545	169,176	77,499	91,677	0	0	0
6200 Purchased/Contracted Services	17,735	13,148	4,587	500	0	500	0	0	0
6300 Supplies and Materials	41,853	25,400	16,453	3,212	2,721	491	0	0	0
6400 Other Operating Expenses	22,174	9,683	12,491	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
33 FUNCTION TOTALS	1,591,794	1,137,718	454,076	172,888	80,220	92,668	0	0	0
34 STUDENT TRANSPORTATION									
6100 Payroll Costs	5,036,854	3,083,959	1,952,895	0	0	0	0	0	0
6200 Purchased/Contracted Services	103,246	38,227	65,019	0	0	0	0	0	0
6300 Supplies and Materials	1,738,824	737,056	1,001,768	0	0	0	0	0	0
6400 Other Operating Expenses	308,529	156,430	152,099	40,053	1,214	38,839	0	0	0
6600 Capital Outlay	1,344,576	999,530	345,046	0	0	0	0	0	0
34 FUNCTION TOTALS	8,532,029	5,015,203	3,516,826	40,053	1,214	38,839	0	0	0

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	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET
35 FOOD SERVICE									
6100 Payroll Costs	62,000	55,757	6,243	4,978,718	4,016,948	961,770	0	0	0
6200 Purchased/Contracted Services	0	0	0	83,500	56,730	26,770	0	0	0
6300 Supplies and Materials	0	0	0	5,668,509	5,188,576	479,933	0	0	0
6400 Other Operating Expenses	1,500	265	1,235	74,500	53,167	21,333	0	0	0
6600 Capital Outlay	0	0	0	162,000	162,000	0	0	0	0
35 FUNCTION TOTALS	63,500	56,022	7,478	10,967,227	9,477,421	1,489,806	0	0	0
36 COCURRICULAR/EXTRACURRICULAR ACTIVITIES									
6100 Payroll Costs	2,213,301	1,685,631	527,670	7,572	5,728	1,844	0	0	0
6200 Purchased/Contracted Services	475,517	410,092	65,425	10,632	10,283	349	0	0	0
6300 Supplies and Materials	639,729	418,240	221,489	0	0	0	0	0	0
6400 Other Operating Expenses	1,461,285	1,260,441	200,844	12,579	11,471	1,108	0	0	0
6600 Capital Outlay	7,350	7,350	0	0	0	0	0	0	0
36 FUNCTION TOTALS	4,797,182	3,781,753	1,015,429	30,783	27,482	3,301	0	0	0
41 GENERAL ADMINISTRATION									
6100 Payroll Costs	3,671,188	2,630,067	1,041,121	0	0	0	0	0	0
6200 Purchased/Contracted Services	1,139,561	628,823	510,738	0	0	0	0	0	0
6300 Supplies and Materials	294,037	99,584	194,453	0	0	0	0	0	0
6400 Other Operating Expenses	610,603	414,148	196,455	16,826	16,826	0	0	0	0
6600 Capital Outlay	24,918	17,500	7,418	0	0	0	0	0	0
41 FUNCTION TOTALS	5,740,307	3,790,123	1,950,184	16,826	16,826	0	0	0	0
51 FACILITIES MAINTENANCE & OPERATIONS									
6100 Payroll Costs	11,859,186	8,121,808	3,737,378	664,441	580,699	83,742	0	0	0
6200 Purchased/Contracted Services	8,861,676	4,091,565	4,770,111	527,600	446,958	80,642	0	0	0
6300 Supplies and Materials	2,392,844	1,332,087	1,060,757	0	0	0	0	0	0
6400 Other Operating Expenses	453,225	377,475	75,750	0	0	0	0	0	0
6600 Capital Outlay	565,166	514,379	50,787	0	0	0	0	0	0
51 FUNCTION TOTALS	24,132,097	14,437,314	9,694,783	1,192,041	1,027,657	164,384	0	0	0

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	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET
52 SECURITIES & MONITORING SERVICES									
6100 Payroll Costs	1,780,759	1,369,105	411,654	0	0	0	0	0	0
6200 Purchased/Contracted Services	188,750	103,040	85,710	0	0	0	0	0	0
6300 Supplies and Materials	81,329	67,330	13,999	0	0	0	0	0	0
6400 Other Operating Expenses	27,437	20,484	6,953	0	0	0	0	0	0
6600 Capital Outlay	95,370	81,438	13,932	0	0	0	0	0	0
52 FUNCTION TOTALS	2,173,645	1,641,396	532,249	0	0	0	0	0	0
53 DATA PROCESSING SERVICES									
6100 Payroll Costs	2,271,283	1,636,552	634,731	0	0	0	0	0	0
6200 Purchased/Contracted Services	887,834	684,269	203,565	0	0	0	0	0	0
6300 Supplies and Materials	153,557	98,021	55,536	0	0	0	0	0	0
6400 Other Operating Expenses	145,701	99,299	46,402	0	0	0	0	0	0
6600 Capital Outlay	437,107	356,196	80,911	0	0	0	0	0	0
53 FUNCTION TOTALS	3,895,482	2,874,337	1,021,145	0	0	0	0	0	0
61 COMMUNITY SERVICES									
6100 Payroll Costs	828,531	585,095	243,436	5,939	2,742	3,197	0	0	0
6200 Purchased/Contracted Services	84,583	59,026	25,557	29,187	7,279	21,908	0	0	0
6300 Supplies and Materials	88,591	62,070	26,521	42,891	31,311	11,580	0	0	0
6400 Other Operating Expenses	50,945	35,809	15,136	43,061	7,847	35,214	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
61 FUNCTION TOTALS	1,052,650	742,000	310,650	121,078	49,179	71,899	0	0	0
71 DEBT SERVICES									
6200 Purchased/Contracted Services	0	0	0	0	0	0	0	0	0
6400 Other Operating Expenses	0	0	0	0	0	0	0	0	0
6500 Debt Service	0	0	0	0	0	0	9,256,565	2,747,282	6,509,283
71 FUNCTION TOTALS	0	0	0	0	0	0	9,256,565	2,747,282	6,509,283
81 FACILITIES ACQUISITION & CONSTRUCTION									
6100 Payroll Costs	0	0	0	0	0	0	0	0	0
6200 Purchased/Contracted Services	82,378	57,823	24,555	0	0	0	0	0	0
6300 Supplies and Materials	0	0	0	0	0	0	0	0	0
6600 Capital Outlay	174,061	1,443	172,618	0	0	0	0	0	0
81 FUNCTION TOTALS	256,439	59,266	197,173	0	0	0	0	0	0

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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	1,118,874	1,263,252	(144,378)	0	0	0	0	0	0
99 FUNCTION TOTALS	1,118,874	1,263,252	(144,378)	0	0	0	0	0	0
6000 TOTAL-ALL EXPENDITURES	188,022,718	132,547,582	55,475,136	36,613,354	25,556,711	11,056,643	9,256,565	2,747,282	6,509,283
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	13,375	(65,625)	1,000	17,061	16,061	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	13,375	(617,472)	281,378	17,061	(264,317)	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)	13,375	204,364	281,378	17,061	(264,317)	0	0	0
1200 EXCESS (DEFICIENCY) OF REVENUES AND OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	(1,777,035)	20,306,152	22,083,187	(29,170)	1,205,284	1,234,454	(116,673)	5,885,380	6,002,053
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 - MAY 31, 2009	\$ 44,504,322	\$ 66,587,509	\$ 22,083,187	\$ 3,466,390	\$ 4,700,844	\$ 1,234,454	\$ 3,609,805	\$ 9,611,858	\$ 6,002,053