

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, 2009 THRU JUNE 30, 2010
 (UNAUDITED)

Codes	1B 10 GENERAL FUND			2B 20/30/40 SPECIAL REVENUE FUND			5B 50 DEBT SERVICE FUND			
	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	\$ 93,482,431	\$ 92,755,877	\$ (726,554)	\$ 0	\$ 0	\$ 0	\$ 8,539,260	\$ 8,471,216	\$ (68,044)
5720	Other LEA's	0	0	0	0	0	0	0	0	0
5730	Tuition & Fees	245,188	175,636	(69,552)	0	0	0	0	0	0
5740/50	Co-Curricular/Enterprising Services	2,063,366	1,121,914	(941,452)	4,484,634	3,760,863	(723,771)	14,000	9,715	(4,285)
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>95,790,985</u>	<u>94,053,427</u>	<u>(1,737,558)</u>	<u>4,484,634</u>	<u>3,760,863</u>	<u>(723,771)</u>	<u>8,553,260</u>	<u>8,480,930</u>	<u>(72,330)</u>
STATE										
5810	Per Capital/Foundation	77,367,148	55,081,024	(22,286,124)	117,636	44,268	(73,368)	0	34	34
5820	State Programs TEA	2,478	29,600	27,122	1,694,592	1,375,655	(318,937)	0	0	0
5830/40	State Programs State of Texas	8,180,180	6,715,430	(1,464,750)	357,400	301,468	(55,932)	0	0	0
5800	State Totals	<u>85,549,806</u>	<u>61,826,054</u>	<u>(23,723,752)</u>	<u>2,169,628</u>	<u>1,721,391</u>	<u>(448,237)</u>	<u>0</u>	<u>34</u>	<u>34</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	45,916,108	34,094,821	(11,821,287)	0	0	0
5930	Federal From State of Texas	1,144,000	1,108,295	(35,705)	134,345	21,324	(113,021)	0	0	0
5940	Direct Federal	507,351	88,703	(418,648)	0	0	0	0	0	0
5900	Federal Totals	<u>1,651,351</u>	<u>1,196,999</u>	<u>(454,352)</u>	<u>46,050,453</u>	<u>34,116,145</u>	<u>(11,934,308)</u>	<u>0</u>	<u>0</u>	<u>0</u>
5000	TOTAL - ALL REVENUES	<u>182,992,142</u>	<u>157,076,480</u>	<u>(25,915,662)</u>	<u>52,704,715</u>	<u>39,598,400</u>	<u>(13,106,315)</u>	<u>8,553,260</u>	<u>8,480,964</u>	<u>(72,296)</u>
EXPENDITURES										
11 INSTRUCTION										
6100	Payroll Costs	101,552,472	82,013,781	19,538,691	16,847,261	11,966,868	4,880,393	0	0	0
6200	Purchased/Contracted Services	1,693,165	1,443,829	249,336	293,963	127,325	166,638	0	0	0
6300	Supplies and Materials	4,372,322	2,847,888	1,524,434	4,094,818	2,979,424	1,115,394	0	0	0
6400	Other Operating Expenses	477,106	686,443	(209,337)	528,030	219,139	308,891	0	0	0
6600	Capital Outlay	84,467	52,534	31,933	3,144,196	2,500,358	643,838	0	0	0
11	FUNCTION TOTALS	<u>108,179,532</u>	<u>87,044,476</u>	<u>21,135,056</u>	<u>24,908,268</u>	<u>17,793,115</u>	<u>7,115,153</u>	<u>0</u>	<u>0</u>	<u>0</u>

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 (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
12 INSTRUCTIONAL RESOURCES & MEDIA SERVICES									
6100 Payroll Costs	2,612,257	2,170,046	442,211	0	0	0	0	0	0
6200 Purchased/Contracted Services	56,843	42,696	14,147	0	0	0	0	0	0
6300 Supplies and Materials	268,880	229,341	39,539	17,250	15,675	1,575	0	0	0
6400 Other Operating Expenses	64,496	45,265	19,231	0	0	0	0	0	0
6600 Capital Outlay	11,387	10,722	665	0	0	0	0	0	0
12 FUNCTION TOTALS	<u>3,013,863</u>	<u>2,498,070</u>	<u>515,793</u>	<u>17,250</u>	<u>15,675</u>	<u>1,575</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 CURRICULUM & STAFF DEVELOPMENT									
6100 Payroll Costs	2,184,299	1,568,387	615,912	1,833,552	1,170,974	662,578	0	0	0
6200 Purchased/Contracted Services	246,275	187,103	59,172	2,134,298	1,017,160	1,117,138	0	0	0
6300 Supplies and Materials	162,206	85,868	76,338	571,989	320,651	251,338	0	0	0
6400 Other Operating Expenses	398,915	255,611	143,304	1,193,980	414,851	779,129	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
13 FUNCTION TOTALS	<u>2,991,695</u>	<u>2,096,969</u>	<u>894,726</u>	<u>5,733,819</u>	<u>2,923,635</u>	<u>2,810,184</u>	<u>0</u>	<u>0</u>	<u>0</u>
21 INSTRUCTIONAL LEADERSHIP									
6100 Payroll Costs	2,145,302	1,687,728	457,574	368,475	207,433	161,042	0	0	0
6200 Purchased/Contracted Services	156,413	100,680	55,733	177,893	63,841	114,052	0	0	0
6300 Supplies and Materials	141,047	80,120	60,927	54,603	40,500	14,103	0	0	0
6400 Other Operating Expenses	143,479	100,460	43,019	107,054	58,601	48,453	0	0	0
6600 Capital Outlay	0	0	0	100,318	83,900	16,418	0	0	0
21 FUNCTION TOTALS	<u>2,586,241</u>	<u>1,968,988</u>	<u>617,253</u>	<u>808,343</u>	<u>454,275</u>	<u>354,068</u>	<u>0</u>	<u>0</u>	<u>0</u>
23 SCHOOL LEADERSHIP									
6100 Payroll Costs	12,501,741	10,204,992	2,296,749	122,858	89,019	33,839	0	0	0
6200 Purchased/Contracted Services	195,823	71,483	124,340	90,361	79,650	10,711	0	0	0
6300 Supplies and Materials	290,960	236,563	54,397	42,687	36,573	6,114	0	0	0
6400 Other Operating Expenses	623,288	327,897	295,391	70,993	69,070	1,923	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
23 FUNCTION TOTALS	<u>13,611,812</u>	<u>10,840,936</u>	<u>2,770,876</u>	<u>326,899</u>	<u>274,313</u>	<u>52,586</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
31 GUIDANCE, COUNSELING & EVALUATION SERVICES									
6100 Payroll Costs	6,516,620	5,290,326	1,226,294	497,947	380,071	117,876	0	0	0
6200 Purchased/Contracted Services	440,353	337,119	103,234	115,031	68,840	46,191	0	0	0
6300 Supplies and Materials	379,605	245,738	133,867	71,463	31,456	40,007	0	0	0
6400 Other Operating Expenses	96,830	66,968	29,862	104,255	70,080	34,175	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
31 FUNCTION TOTALS	<u>7,433,408</u>	<u>5,940,151</u>	<u>1,493,257</u>	<u>788,696</u>	<u>550,447</u>	<u>238,249</u>	<u>0</u>	<u>0</u>	<u>0</u>
32 SOCIAL WORK SERVICES									
6100 Payroll Costs	364,350	293,020	71,330	252,863	82,284	170,579	0	0	0
6200 Purchased/Contracted Services	0	0	0	10,385	265	10,120	0	0	0
6300 Supplies and Materials	0	0	0	74,390	66,144	8,246	0	0	0
6400 Other Operating Expenses	188	188	0	7,992	6,638	1,354	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
32 FUNCTION TOTALS	<u>364,538</u>	<u>293,208</u>	<u>71,330</u>	<u>345,630</u>	<u>155,331</u>	<u>190,299</u>	<u>0</u>	<u>0</u>	<u>0</u>
33 HEALTH SERVICES									
6100 Payroll Costs	1,630,644	1,324,304	306,340	87,065	23,335	63,730	0	0	0
6200 Purchased/Contracted Services	18,785	12,490	6,295	250	0	250	0	0	0
6300 Supplies and Materials	61,396	45,315	16,081	6,332	6,049	283	0	0	0
6400 Other Operating Expenses	33,674	7,986	25,688	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
33 FUNCTION TOTALS	<u>1,744,499</u>	<u>1,390,095</u>	<u>354,404</u>	<u>93,647</u>	<u>29,385</u>	<u>64,262</u>	<u>0</u>	<u>0</u>	<u>0</u>
34 STUDENT TRANSPORTATION									
6100 Payroll Costs	3,817,582	3,606,170	211,412	0	0	0	0	0	0
6200 Purchased/Contracted Services	126,123	52,557	73,566	1,650	0	1,650	0	0	0
6300 Supplies and Materials	1,413,250	803,147	610,103	0	0	0	0	0	0
6400 Other Operating Expenses	338,639	251,992	86,647	82,284	24,881	57,403	0	0	0
6600 Capital Outlay	1,143,554	974,022	169,532	0	0	0	0	0	0
34 FUNCTION TOTALS	<u>6,839,148</u>	<u>5,687,888</u>	<u>1,151,260</u>	<u>83,934</u>	<u>24,881</u>	<u>59,053</u>	<u>0</u>	<u>0</u>	<u>0</u>

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35 FOOD SERVICE									
6100 Payroll Costs	0	0	0	5,223,665	4,509,894	713,771	0	0	0
6200 Purchased/Contracted Services	0	0	0	42,500	23,849	18,651	0	0	0
6300 Supplies and Materials	0	0	0	6,033,175	5,412,177	620,998	0	0	0
6400 Other Operating Expenses	1,000	545	455	79,500	59,888	19,612	0	0	0
6600 Capital Outlay	0	0	0	420,000	405,726	14,274	0	0	0
35 FUNCTION TOTALS	1,000	545	455	11,798,840	10,411,533	1,387,307	0	0	0
36 COCURRICULAR/EXTRACURRICULAR ACTIVITIES									
6100 Payroll Costs	2,201,049	1,874,830	326,219	11,792	6,643	5,149	0	0	0
6200 Purchased/Contracted Services	419,948	348,293	71,655	15,500	13,541	1,960	0	0	0
6300 Supplies and Materials	519,734	472,585	47,149	7,250	6,248	1,002	0	0	0
6400 Other Operating Expenses	1,562,158	1,509,654	52,504	75,422	26,832	48,590	0	0	0
6600 Capital Outlay	63,235	40,326	22,909	0	0	0	0	0	0
36 FUNCTION TOTALS	4,766,124	4,245,688	520,436	109,964	53,263	56,701	0	0	0
41 GENERAL ADMINISTRATION									
6100 Payroll Costs	3,787,914	3,049,401	738,513	9,408	0	9,408	0	0	0
6200 Purchased/Contracted Services	1,355,544	924,074	431,470	0	0	0	0	0	0
6300 Supplies and Materials	274,425	18,045	256,380	0	0	0	0	0	0
6400 Other Operating Expenses	598,148	372,627	225,521	24,927	24,748	179	0	0	0
6600 Capital Outlay	47,770	33,238	14,533	0	0	0	0	0	0
41 FUNCTION TOTALS	6,063,801	4,397,384	1,666,417	34,335	24,748	9,587	0	0	0
51 FACILITIES MAINTENANCE & OPERATIONS									
6100 Payroll Costs	11,379,696	9,317,395	2,062,301	660,620	581,156	79,464	0	0	0
6200 Purchased/Contracted Services	2,310,982	1,492,819	818,163	6,145,600	4,614,149	1,531,451	0	0	0
6300 Supplies and Materials	2,608,816	1,222,139	1,386,677	0	0	0	0	0	0
6400 Other Operating Expenses	406,828	311,291	95,537	19,291	19,275	16	0	0	0
6600 Capital Outlay	230,351	119,641	110,710	38,000	19,787	18,213	0	0	0
51 FUNCTION TOTALS	16,936,673	12,463,286	4,473,387	6,863,511	5,234,366	1,629,145	0	0	0

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	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET
95 INDIRECT COST	0	0	0	496,057	0	496,057	0	0	0
99 INTERGOVERNMENTAL CHARGES									
6200 Purchased/Contracted Services	1,264,700	1,264,687	13	0	0	0	0	0	0
99 FUNCTION TOTALS	1,264,700	1,264,687	13	0	0	0	0	0	0
6000 TOTAL-ALL EXPENDITURES	183,355,715	146,253,345	37,102,370	52,962,560	38,418,240	14,544,320	9,263,303	2,769,224	6,494,079
OTHER RESOURCES AND USES									
OTHER RESOURCES:									
7911 Sale of Bonds	0	0	0	0	0	0	0	0	0
7912 Sale of Equipment	65,000	116,131	51,131	5,000	8,714	3,714	0	0	0
7913 Lease - Purchase Proceeds	0	0	0	0	0	0	0	0	0
7915 Operating Transfers In	0	0	0	252,845	0	(252,845)	0	0	0
7916 Premium or Discount on Bond Issuance	0	0	0	0	0	0	0	0	0
7949 Other Non-Revenue Receipts	524,620	0	(524,620)	0	0	0	0	0	0
7990 TOTAL-OTHER RESOURCES	589,620	116,131	(473,489)	257,845	8,714	(249,131)	0	0	0
OTHER USES:									
8911 Operating Transfer Out	11,792,105	7,539,260	4,252,845	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	36,421	36,420	1	0	0	0	0	0	0
8990 TOTAL-OTHER USES	11,828,526	7,575,680	4,252,846	0	0	0	0	0	0
7000 TOTAL OTHER RESOURCES AND USES	(11,238,906)	(7,459,550)	3,779,356	257,845	8,714	(249,131)	0	0	0
1200 EXCESS (DEFICIENCY) OF REVENUES AND OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	(11,602,479)	3,363,585	14,966,064	0	1,188,874	1,188,874	(710,043)	5,711,741	6,421,784
3000 FUND BALANCE - SEPTEMBER 1 (BEG.)	51,245,728	51,245,728	0	3,792,127	3,792,127	0	3,641,451	3,641,451	0
3000 FUND BALANCE - JUNE 30, 2010	\$ 39,643,249	\$ 54,609,313	\$ 14,966,064	\$ 3,792,127	\$ 4,981,001	\$ 1,188,874	\$ 2,931,408	\$ 9,353,192	\$ 6,421,784