

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 FEBRUARY 28, 2009  
 ( UNAUDITED )

Codes	1B 10 GENERAL FUND			2B 20/30/40 SPECIAL REVENUE FUND			5B 50 DEBT SERVICE FUND			
	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	
<b>REVENUES</b>										
<b>LOCAL AND INTERMEDIATE</b>										
5710	Real and Personal Property Taxes	\$ 95,848,999	\$ 91,696,276	\$ (4,152,723)	\$ 0	\$ 0	\$ 0	\$ 8,340,781	\$ 7,809,089	\$ (531,692)
5720	Other LEA's	0	0	0	0	0	0	0	0	0
5730	Tuition & Fees	240,816	65,424	(175,392)	0	0	0	0	0	0
5740/50	Co-Curricular/Enterprising Services	4,931,464	1,191,611	(3,739,853)	4,372,941	2,887,650	(1,485,291)	80,000	32,530	(47,470)
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>101,021,279</u>	<u>92,953,311</u>	<u>(8,067,968)</u>	<u>4,372,941</u>	<u>2,887,650</u>	<u>(1,485,291)</u>	<u>8,420,781</u>	<u>7,841,619</u>	<u>(579,162)</u>
<b>STATE</b>										
5810	Per Capital/Foundation	76,239,680	41,080,875	(35,158,805)	2,093,344	797,917	(1,295,427)	719,111	611,863	(107,248)
5820	State Programs TEA	0	27,006	27,006	2,389,710	894,610	(1,495,100)	0	0	0
5830/40	State Programs State of Texas	7,893,935	3,800,904	(4,093,031)	387,223	190,349	(196,874)	0	0	0
5800	State Totals	<u>84,133,615</u>	<u>44,908,784</u>	<u>(39,224,831)</u>	<u>4,870,277</u>	<u>1,882,876</u>	<u>(2,987,402)</u>	<u>719,111</u>	<u>611,863</u>	<u>(107,248)</u>
<b>FEDERAL</b>										
5910	Federal Other than State	0	0	0	0	0	0	0	0	0
5920	Federal From TEA/ Food Service	0	0	0	26,556,660	12,618,068	(13,938,592)	0	0	0
5930	Federal From State of Texas	870,000	273,407	(596,593)	159,330	43,749	(115,581)	0	0	0
5940	Direct Federal	296,353	51,736	(244,617)	0	0	0	0	0	0
5900	Federal Totals	<u>1,166,353</u>	<u>325,144</u>	<u>(841,209)</u>	<u>26,715,990</u>	<u>12,661,817</u>	<u>(14,054,173)</u>	<u>0</u>	<u>0</u>	<u>0</u>
5000	TOTAL - ALL REVENUES	<u>186,321,247</u>	<u>138,187,239</u>	<u>(48,134,008)</u>	<u>35,959,208</u>	<u>17,432,342</u>	<u>(18,526,866)</u>	<u>9,139,892</u>	<u>8,453,482</u>	<u>(686,410)</u>
<b>EXPENDITURES</b>										
<b>11 INSTRUCTION</b>										
6100	Payroll Costs	97,789,929	47,203,432	50,586,497	15,056,205	6,636,239	8,419,966	0	0	0
6200	Purchased/Contracted Services	1,404,507	721,256	683,251	246,198	197,490	48,708	0	0	0
6300	Supplies and Materials	6,102,492	3,265,317	2,837,175	1,270,086	554,324	715,762	0	0	0
6400	Other Operating Expenses	771,907	145,699	626,208	215,558	131,514	84,044	0	0	0
6600	Capital Outlay	120,539	36,635	83,904	0	0	0	0	0	0
11	FUNCTION TOTALS	<u>106,189,374</u>	<u>51,372,339</u>	<u>54,817,035</u>	<u>16,788,047</u>	<u>7,519,567</u>	<u>9,268,480</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	1,277,694	1,283,065	3,240	0	3,240	0	0	0
6200 Purchased/Contracted Services	52,519	17,894	34,625	0	0	0	0	0	0
6300 Supplies and Materials	291,458	203,759	87,699	0	0	0	0	0	0
6400 Other Operating Expenses	50,737	43,958	6,779	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
12 FUNCTION TOTALS	<u>2,955,473</u>	<u>1,543,305</u>	<u>1,412,168</u>	<u>3,240</u>	<u>0</u>	<u>3,240</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 CURRICULUM & STAFF DEVELOPMENT									
6100 Payroll Costs	2,174,149	872,752	1,301,397	815,428	224,831	590,597	0	0	0
6200 Purchased/Contracted Services	195,017	74,342	120,675	2,094,733	421,737	1,672,996	0	0	0
6300 Supplies and Materials	137,955	24,392	113,563	374,080	85,905	288,175	0	0	0
6400 Other Operating Expenses	245,449	75,857	169,592	930,844	238,779	692,065	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
13 FUNCTION TOTALS	<u>2,752,570</u>	<u>1,047,342</u>	<u>1,705,228</u>	<u>4,215,085</u>	<u>971,251</u>	<u>3,243,834</u>	<u>0</u>	<u>0</u>	<u>0</u>
21 INSTRUCTIONAL LEADERSHIP									
6100 Payroll Costs	2,086,818	986,204	1,100,614	338,861	128,985	209,876	0	0	0
6200 Purchased/Contracted Services	169,644	37,921	131,723	303,342	34,778	268,564	0	0	0
6300 Supplies and Materials	128,371	43,313	85,058	32,815	4,017	28,798	0	0	0
6400 Other Operating Expenses	140,209	87,389	52,820	72,639	29,528	43,111	0	0	0
6600 Capital Outlay	7,356	7,356	0	0	0	0	0	0	0
21 FUNCTION TOTALS	<u>2,532,398</u>	<u>1,162,183</u>	<u>1,370,215</u>	<u>747,657</u>	<u>197,308</u>	<u>550,349</u>	<u>0</u>	<u>0</u>	<u>0</u>
23 SCHOOL LEADERSHIP									
6100 Payroll Costs	12,146,729	5,939,394	6,207,335	87,742	15,079	72,663	0	0	0
6200 Purchased/Contracted Services	159,196	17,911	141,285	0	0	0	0	0	0
6300 Supplies and Materials	252,590	152,141	100,449	0	0	0	0	0	0
6400 Other Operating Expenses	578,050	135,910	442,140	31,395	25,908	5,487	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
23 FUNCTION TOTALS	<u>13,136,565</u>	<u>6,245,356</u>	<u>6,891,209</u>	<u>119,137</u>	<u>40,987</u>	<u>78,150</u>	<u>0</u>	<u>0</u>	<u>0</u>

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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
31 GUIDANCE, COUNSELING & EVALUATION SERVICES									
6100 Payroll Costs	5,773,358	2,789,382	2,983,976	1,214,186	535,361	678,825	0	0	0
6200 Purchased/Contracted Services	411,571	198,564	213,007	84,879	58,493	26,386	0	0	0
6300 Supplies and Materials	336,891	128,276	208,615	102,514	69,386	33,128	0	0	0
6400 Other Operating Expenses	83,776	39,387	44,389	97,214	41,397	55,817	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
31 FUNCTION TOTALS	<u>6,605,596</u>	<u>3,155,610</u>	<u>3,449,986</u>	<u>1,498,793</u>	<u>704,637</u>	<u>794,156</u>	<u>0</u>	<u>0</u>	<u>0</u>
32 SOCIAL WORK SERVICES									
6100 Payroll Costs	354,889	177,211	177,678	28,501	12,414	16,087	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	103,358	21,628	81,730	0	0	0
6400 Other Operating Expenses	143	0	143	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
32 FUNCTION TOTALS	<u>355,032</u>	<u>177,211</u>	<u>177,821</u>	<u>137,408</u>	<u>34,042</u>	<u>103,366</u>	<u>0</u>	<u>0</u>	<u>0</u>
33 HEALTH SERVICES									
6100 Payroll Costs	1,505,557	730,821	774,736	165,096	51,690	113,407	0	0	0
6200 Purchased/Contracted Services	17,735	8,268	9,467	500	0	500	0	0	0
6300 Supplies and Materials	40,025	15,181	24,844	2,212	604	1,608	0	0	0
6400 Other Operating Expenses	22,174	7,585	14,589	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
33 FUNCTION TOTALS	<u>1,585,491</u>	<u>761,855</u>	<u>823,636</u>	<u>167,808</u>	<u>52,293</u>	<u>115,515</u>	<u>0</u>	<u>0</u>	<u>0</u>
34 STUDENT TRANSPORTATION									
6100 Payroll Costs	5,036,854	2,077,319	2,959,535	0	0	0	0	0	0
6200 Purchased/Contracted Services	103,246	29,068	74,178	0	0	0	0	0	0
6300 Supplies and Materials	1,713,400	571,173	1,142,227	0	0	0	0	0	0
6400 Other Operating Expenses	308,365	141,137	167,228	40,000	0	40,000	0	0	0
6600 Capital Outlay	1,370,000	272,508	1,097,492	0	0	0	0	0	0
34 FUNCTION TOTALS	<u>8,531,865</u>	<u>3,091,205</u>	<u>5,440,660</u>	<u>40,000</u>	<u>0</u>	<u>40,000</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	2,546,856	2,444,731	0	0	0
6200 Purchased/Contracted Services	0	0	0	83,500	35,000	48,500	0	0	0
6300 Supplies and Materials	0	0	0	5,600,299	3,614,497	1,985,802	0	0	0
6400 Other Operating Expenses	1,500	0	1,500	74,500	18,851	55,649	0	0	0
6600 Capital Outlay	0	0	0	212,000	0	212,000	0	0	0
35 FUNCTION TOTALS	63,500	55,757	7,743	10,961,886	6,215,204	4,746,682	0	0	0
36 COCURRICULAR/EXTRACURRICULAR ACTIVITIES									
6100 Payroll Costs	2,278,976	1,106,451	1,172,525	8,792	3,957	4,835	0	0	0
6200 Purchased/Contracted Services	564,231	262,570	301,661	10,250	9,708	542	0	0	0
6300 Supplies and Materials	524,778	330,088	194,690	0	0	0	0	0	0
6400 Other Operating Expenses	1,418,833	840,690	578,143	15,600	618	14,982	0	0	0
6600 Capital Outlay	8,100	7,350	750	0	0	0	0	0	0
36 FUNCTION TOTALS	4,794,918	2,547,148	2,247,770	34,642	14,283	20,359	0	0	0
41 GENERAL ADMINISTRATION									
6100 Payroll Costs	3,646,625	1,739,687	1,906,938	0	0	0	0	0	0
6200 Purchased/Contracted Services	1,032,682	464,392	568,290	0	0	0	0	0	0
6300 Supplies and Materials	274,114	28,305	245,809	0	0	0	0	0	0
6400 Other Operating Expenses	591,337	330,525	260,812	35,200	11,732	23,468	0	0	0
6600 Capital Outlay	17,500	17,500	0	0	0	0	0	0	0
41 FUNCTION TOTALS	5,562,258	2,580,410	2,981,848	35,200	11,732	23,468	0	0	0
51 FACILITIES MAINTENANCE & OPERATIONS									
6100 Payroll Costs	11,858,826	5,404,658	6,454,168	663,401	378,145	285,256	0	0	0
6200 Purchased/Contracted Services	8,930,392	2,775,252	6,155,140	527,600	298,963	228,637	0	0	0
6300 Supplies and Materials	2,369,319	779,740	1,589,579	0	0	0	0	0	0
6400 Other Operating Expenses	453,225	371,350	81,875	0	0	0	0	0	0
6600 Capital Outlay	553,949	486,773	67,176	0	0	0	0	0	0
51 FUNCTION TOTALS	24,165,711	9,817,773	14,347,938	1,191,001	677,108	513,893	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	1,446,395	1,037,581	408,814	0	0	0	0	0	0
99 FUNCTION TOTALS	1,446,395	1,037,581	408,814	0	0	0	0	0	0
6000 TOTAL-ALL EXPENDITURES	187,950,674	88,381,827	99,568,847	36,267,256	16,449,341	19,817,915	9,255,065	2,746,482	6,508,583
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	0	(79,000)	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	0	(630,847)	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)	0	190,989	281,378	17,061	(264,317)	0	0	0
1200 EXCESS (DEFICIENCY) OF REVENUES AND OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	(1,820,416)	49,805,412	51,625,828	(26,670)	1,000,063	1,026,733	(115,173)	5,707,000	5,822,173
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 - FEBRUARY 28, 2009	\$ 44,460,941	\$ 96,086,769	\$ 51,625,828	\$ 3,468,890	\$ 4,495,623	\$ 1,026,733	\$ 3,611,305	\$ 9,433,478	\$ 5,822,173