

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 APRIL 30, 2009
 (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	\$ 95,848,999	\$ 93,266,803	\$ (2,582,196)	\$ 0	\$ 0	\$ 0	\$ 8,340,781	\$ 7,942,820	\$ (397,961)
5720	Other LEA's	0	0	0	0	0	0	0	0	0
5730	Tuition & Fees	240,816	84,040	(156,776)	0	0	0	0	0	0
5740/50	Co-Curricular/Enterprising Services	4,931,464	1,520,565	(3,410,899)	4,372,941	3,754,162	(618,779)	80,000	40,567	(39,433)
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>94,871,408</u>	<u>(6,149,871)</u>	<u>4,372,941</u>	<u>3,754,162</u>	<u>(618,779)</u>	<u>8,420,781</u>	<u>7,983,387</u>	<u>(437,394)</u>
STATE										
5810	Per Capital/Foundation	76,239,680	47,482,959	(28,756,721)	2,093,344	1,060,752	(1,032,592)	719,111	611,863	(107,248)
5820	State Programs TEA	0	29,921	29,921	2,389,710	1,367,382	(1,022,328)	0	0	0
5830/40	State Programs State of Texas	7,893,935	5,095,178	(2,798,757)	387,223	265,810	(121,413)	0	0	0
5800	State Totals	<u>84,133,615</u>	<u>52,608,058</u>	<u>(31,525,557)</u>	<u>4,870,277</u>	<u>2,693,944</u>	<u>(2,176,333)</u>	<u>719,111</u>	<u>611,863</u>	<u>(107,248)</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	26,556,660	17,010,665	(9,545,995)	0	0	0
5930	Federal From State of Texas	870,000	392,339	(477,661)	159,330	58,969	(100,361)	0	0	0
5940	Direct Federal	296,353	71,816	(224,537)	0	0	0	0	0	0
5900	Federal Totals	<u>1,166,353</u>	<u>464,155</u>	<u>(702,198)</u>	<u>26,715,990</u>	<u>17,069,634</u>	<u>(9,646,356)</u>	<u>0</u>	<u>0</u>	<u>0</u>
5000	TOTAL - ALL REVENUES	<u>186,321,247</u>	<u>147,943,621</u>	<u>(38,377,626)</u>	<u>35,959,208</u>	<u>23,517,740</u>	<u>(12,441,468)</u>	<u>9,139,892</u>	<u>8,595,250</u>	<u>(544,642)</u>
EXPENDITURES										
11 INSTRUCTION										
6100	Payroll Costs	97,789,929	63,054,330	34,735,599	15,056,205	9,047,787	6,008,418	0	0	0
6200	Purchased/Contracted Services	1,404,507	1,014,245	390,262	246,198	208,941	37,257	0	0	0
6300	Supplies and Materials	6,102,492	3,883,349	2,219,143	1,270,086	886,851	383,235	0	0	0
6400	Other Operating Expenses	771,907	229,439	542,468	215,558	147,591	67,967	0	0	0
6600	Capital Outlay	120,539	56,993	63,546	0	0	0	0	0	0
11	FUNCTION TOTALS	<u>106,189,374</u>	<u>68,238,357</u>	<u>37,951,017</u>	<u>16,788,047</u>	<u>10,291,170</u>	<u>6,496,877</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	2,560,759	1,706,660	854,099	3,240	0	3,240	0	0	0
6200 Purchased/Contracted Services	52,519	33,207	19,312	0	0	0	0	0	0
6300 Supplies and Materials	291,458	233,322	58,136	0	0	0	0	0	0
6400 Other Operating Expenses	50,737	44,449	6,288	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>2,017,637</u>	<u>937,836</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	1,160,517	1,013,632	815,428	296,224	519,204	0	0	0
6200 Purchased/Contracted Services	195,017	84,369	110,648	2,094,733	553,140	1,541,593	0	0	0
6300 Supplies and Materials	137,955	31,952	106,003	374,080	146,674	227,406	0	0	0
6400 Other Operating Expenses	245,449	88,730	156,719	930,844	308,641	622,203	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
13 FUNCTION TOTALS	<u>2,752,570</u>	<u>1,365,568</u>	<u>1,387,002</u>	<u>4,215,085</u>	<u>1,304,680</u>	<u>2,910,405</u>	<u>0</u>	<u>0</u>	<u>0</u>
21 INSTRUCTIONAL LEADERSHIP									
6100 Payroll Costs	2,086,818	1,314,038	772,780	338,861	175,288	163,573	0	0	0
6200 Purchased/Contracted Services	169,644	52,582	117,062	303,342	67,135	236,207	0	0	0
6300 Supplies and Materials	128,371	59,473	68,898	32,815	14,648	18,167	0	0	0
6400 Other Operating Expenses	140,209	98,453	41,756	72,639	38,021	34,618	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>1,531,902</u>	<u>1,000,496</u>	<u>747,657</u>	<u>295,092</u>	<u>452,565</u>	<u>0</u>	<u>0</u>	<u>0</u>
23 SCHOOL LEADERSHIP									
6100 Payroll Costs	12,146,729	7,904,717	4,242,012	87,742	20,105	67,637	0	0	0
6200 Purchased/Contracted Services	159,196	25,963	133,233	0	0	0	0	0	0
6300 Supplies and Materials	252,590	182,824	69,766	0	0	0	0	0	0
6400 Other Operating Expenses	578,050	201,902	376,148	31,395	23,212	8,183	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
23 FUNCTION TOTALS	<u>13,136,565</u>	<u>8,315,406</u>	<u>4,821,159</u>	<u>119,137</u>	<u>43,318</u>	<u>75,819</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	5,773,358	3,707,454	2,065,904	1,214,186	720,881	493,305	0	0	0
6200	411,571	260,210	151,361	84,879	61,618	23,261	0	0	0
6300	336,891	150,353	186,538	102,514	79,112	23,402	0	0	0
6400	83,776	47,275	36,501	97,214	46,678	50,536	0	0	0
6600	0	0	0	0	0	0	0	0	0
31	<u>6,605,596</u>	<u>4,165,291</u>	<u>2,440,305</u>	<u>1,498,793</u>	<u>908,289</u>	<u>590,504</u>	<u>0</u>	<u>0</u>	<u>0</u>
32	SOCIAL WORK SERVICES								
6100	354,889	236,222	118,667	28,501	16,553	11,948	0	0	0
6200	0	0	0	5,549	0	5,549	0	0	0
6300	0	0	0	103,358	35,904	67,454	0	0	0
6400	143	0	143	0	0	0	0	0	0
6600	0	0	0	0	0	0	0	0	0
32	<u>355,032</u>	<u>236,222</u>	<u>118,810</u>	<u>137,408</u>	<u>52,457</u>	<u>84,951</u>	<u>0</u>	<u>0</u>	<u>0</u>
33	HEALTH SERVICES								
6100	1,505,557	969,275	536,282	165,096	68,919	96,177	0	0	0
6200	17,735	10,635	7,100	500	0	500	0	0	0
6300	40,025	19,798	20,227	2,212	604	1,608	0	0	0
6400	22,174	7,968	14,206	0	0	0	0	0	0
6600	0	0	0	0	0	0	0	0	0
33	<u>1,585,491</u>	<u>1,007,677</u>	<u>577,814</u>	<u>167,808</u>	<u>69,523</u>	<u>98,285</u>	<u>0</u>	<u>0</u>	<u>0</u>
34	STUDENT TRANSPORTATION								
6100	5,036,854	2,662,202	2,374,652	0	0	0	0	0	0
6200	103,246	33,388	69,858	0	0	0	0	0	0
6300	1,713,400	656,528	1,056,872	0	0	0	0	0	0
6400	308,365	151,332	157,033	40,000	1,039	38,961	0	0	0
6600	1,370,000	994,010	375,990	0	0	0	0	0	0
34	<u>8,531,865</u>	<u>4,497,460</u>	<u>4,034,405</u>	<u>40,000</u>	<u>1,039</u>	<u>38,961</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	3,488,896	1,502,691	0	0	0
6200 Purchased/Contracted Services	0	0	0	83,500	50,980	32,520	0	0	0
6300 Supplies and Materials	0	0	0	5,600,299	4,733,798	866,501	0	0	0
6400 Other Operating Expenses	1,500	0	1,500	74,500	30,157	44,343	0	0	0
6600 Capital Outlay	0	0	0	212,000	162,000	50,000	0	0	0
35 FUNCTION TOTALS	<u>63,500</u>	<u>55,757</u>	<u>7,743</u>	<u>10,961,886</u>	<u>8,465,831</u>	<u>2,496,055</u>	<u>0</u>	<u>0</u>	<u>0</u>
36 COCURRICULAR/EXTRACURRICULAR ACTIVITIES									
6100 Payroll Costs	2,278,976	1,457,736	821,240	8,792	5,059	3,733	0	0	0
6200 Purchased/Contracted Services	564,231	356,070	208,161	10,250	8,554	1,696	0	0	0
6300 Supplies and Materials	524,778	378,387	146,391	0	0	0	0	0	0
6400 Other Operating Expenses	1,418,833	1,204,347	214,486	15,600	11,968	3,632	0	0	0
6600 Capital Outlay	8,100	7,350	750	0	0	0	0	0	0
36 FUNCTION TOTALS	<u>4,794,918</u>	<u>3,403,891</u>	<u>1,391,027</u>	<u>34,642</u>	<u>25,582</u>	<u>9,060</u>	<u>0</u>	<u>0</u>	<u>0</u>
41 GENERAL ADMINISTRATION									
6100 Payroll Costs	3,646,625	2,334,543	1,312,082	0	0	0	0	0	0
6200 Purchased/Contracted Services	1,032,682	580,806	451,876	0	0	0	0	0	0
6300 Supplies and Materials	274,114	46,924	227,190	0	0	0	0	0	0
6400 Other Operating Expenses	591,337	379,877	211,460	35,200	16,826	18,374	0	0	0
6600 Capital Outlay	17,500	17,500	0	0	0	0	0	0	0
41 FUNCTION TOTALS	<u>5,562,258</u>	<u>3,359,650</u>	<u>2,202,608</u>	<u>35,200</u>	<u>16,826</u>	<u>18,374</u>	<u>0</u>	<u>0</u>	<u>0</u>
51 FACILITIES MAINTENANCE & OPERATIONS									
6100 Payroll Costs	11,858,826	7,237,124	4,621,702	663,401	516,266	147,135	0	0	0
6200 Purchased/Contracted Services	8,930,392	3,654,737	5,275,655	527,600	397,209	130,391	0	0	0
6300 Supplies and Materials	2,369,319	1,135,349	1,233,970	0	0	0	0	0	0
6400 Other Operating Expenses	453,225	374,643	78,582	0	0	0	0	0	0
6600 Capital Outlay	553,949	505,444	48,506	0	0	0	0	0	0
51 FUNCTION TOTALS	<u>24,165,711</u>	<u>12,907,296</u>	<u>11,258,415</u>	<u>1,191,001</u>	<u>913,475</u>	<u>277,526</u>	<u>0</u>	<u>0</u>	<u>0</u>

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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	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	116,930,801	71,019,873	36,267,256	22,423,818	13,843,438	9,255,065	2,746,982	6,508,083
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	10,325	(68,675)	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	10,325	(620,522)	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)	10,325	201,314	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)	31,023,145	32,843,561	(26,670)	1,110,983	1,137,653	(115,173)	5,848,268	5,963,441
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 - APRIL 30, 2009	\$ 44,460,941	\$ 77,304,502	\$ 32,843,561	\$ 3,468,890	\$ 4,606,543	\$ 1,137,653	\$ 3,611,305	\$ 9,574,746	\$ 5,963,441