

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, 2006 THRU JANUARY 31, 2007
 (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 | \$ 83,348,173 | \$ 52,925,391 | \$ (30,422,782) | \$ 0 | \$ 0 | \$ 0 | 5,180,198 | 3,302,800 | \$ (1,877,398) |
| 5720 | Other LEA's | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5730 | Tuition & Fees | 218,950 | 48,284 | (170,666) | 0 | 0 | 0 | 0 | 0 | 0 |
| 5740/50 | Co-Curricular/Enterprising Services | 6,993,226 | 2,209,417 | (4,783,809) | 3,084,798 | 1,837,245 | (1,247,553) | 265,001 | 92,424 | (172,577) |
| 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 | 90,560,349 | 55,183,092 | (35,377,257) | 3,084,798 | 1,837,245 | (1,247,553) | 5,445,199 | 3,395,224 | (2,049,975) |
| STATE | | | | | | | | | | |
| 5810 | Per Capital/Foundation | 76,685,594 | 38,377,699 | (38,307,895) | 1,795,750 | 0 | (1,795,750) | 1,940,194 | 0 | (1,940,194) |
| 5820 | State Programs TEA | 0 | 28,283 | 28,283 | 1,101,348 | 456,332 | (645,016) | 0 | 0 | 0 |
| 5830/40 | State Programs State of Texas | 6,710,994 | 2,803,239 | (3,907,755) | 312,183 | 133,979 | (178,204) | 0 | 0 | 0 |
| 5800 | State Totals | 83,396,588 | 41,209,221 | (42,187,367) | 3,209,281 | 590,311 | (2,618,970) | 1,940,194 | 0 | (1,940,194) |
| FEDERAL | | | | | | | | | | |
| 5910 | Federal Other than State | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5920 | Federal From TEA/ Food Service | 0 | 0 | 0 | 26,860,289 | 10,818,608 | (16,041,681) | 0 | 0 | 0 |
| 5930 | Federal From State of Texas | 600,500 | 508,472 | (92,028) | 195,150 | 17,438 | (177,712) | 0 | 0 | 0 |
| 5940 | Direct Federal | 455,000 | 33,616 | (421,384) | 272,487 | 10,319 | (262,168) | 0 | 0 | 0 |
| 5900 | Federal Totals | 1,055,500 | 542,088 | (513,412) | 27,327,926 | 10,846,365 | (16,481,561) | 0 | 0 | 0 |
| 5000 | TOTAL - ALL REVENUES | 175,012,437 | 96,934,400 | (78,078,037) | 33,622,005 | 13,273,921 | (20,348,084) | 7,385,393 | 3,395,224 | (3,990,169) |
| EXPENDITURES | | | | | | | | | | |
| 11 INSTRUCTION | | | | | | | | | | |
| 6100 | Payroll Costs | 93,860,580 | 36,532,634 | 57,327,946 | 13,099,391 | 5,178,752 | 7,920,639 | 0 | 0 | 0 |
| 6200 | Purchased/Contracted Services | 638,425 | 214,608 | 423,817 | 754,065 | 365,659 | 388,406 | 0 | 0 | 0 |
| 6300 | Supplies and Materials | 4,874,404 | 1,539,554 | 3,334,850 | 1,440,973 | 277,935 | 1,163,038 | 0 | 0 | 0 |
| 6400 | Other Operating Expenses | 280,536 | 71,656 | 208,880 | 83,666 | 50,168 | 33,498 | 0 | 0 | 0 |
| 6600 | Capital Outlay | 12,700 | 7,525 | 5,176 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | FUNCTION TOTALS | 99,666,645 | 38,365,977 | 61,300,668 | 15,378,095 | 5,872,514 | 9,505,581 | 0 | 0 | 0 |

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 FOR THE PERIOD SEPTEMBER 1, 2006 THRU JANUARY 31, 2007
 (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 | 3,551,542 | 1,400,006 | 2,151,536 | 347,031 | 135,020 | 212,011 | 0 | 0 | 0 |
| 6200 Purchased/Contracted Services | 194,500 | 46,927 | 147,573 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6300 Supplies and Materials | 295,728 | 116,859 | 178,869 | 960 | 960 | 0 | 0 | 0 | 0 |
| 6400 Other Operating Expenses | 168,800 | 54,028 | 114,772 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6600 Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 FUNCTION TOTALS | <u>4,210,570</u> | <u>1,617,820</u> | <u>2,592,750</u> | <u>347,991</u> | <u>135,980</u> | <u>212,011</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 13 CURRICULUM & STAFF DEVELOPMENT | | | | | | | | | |
| 6100 Payroll Costs | 1,230,820 | 396,432 | 834,388 | 435,461 | 96,091 | 339,371 | 0 | 0 | 0 |
| 6200 Purchased/Contracted Services | 158,007 | 15,954 | 142,053 | 1,816,037 | 522,375 | 1,293,662 | 0 | 0 | 0 |
| 6300 Supplies and Materials | 88,000 | 35,091 | 52,909 | 903,887 | 92,123 | 811,764 | 0 | 0 | 0 |
| 6400 Other Operating Expenses | 176,642 | 66,332 | 110,310 | 305,237 | 85,406 | 219,831 | 0 | 0 | 0 |
| 6600 Capital Outlay | 0 | 0 | 0 | 250,000 | 0 | 250,000 | 0 | 0 | 0 |
| 13 FUNCTION TOTALS | <u>1,653,469</u> | <u>513,808</u> | <u>1,139,661</u> | <u>3,710,622</u> | <u>795,994</u> | <u>2,914,628</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 21 INSTRUCTIONAL LEADERSHIP | | | | | | | | | |
| 6100 Payroll Costs | 2,252,480 | 873,148 | 1,379,332 | 281,653 | 96,897 | 184,756 | 0 | 0 | 0 |
| 6200 Purchased/Contracted Services | 178,060 | 89,607 | 88,453 | 158,650 | 65,187 | 93,463 | 0 | 0 | 0 |
| 6300 Supplies and Materials | 193,797 | 53,592 | 140,205 | 67,860 | 13,406 | 54,454 | 0 | 0 | 0 |
| 6400 Other Operating Expenses | 145,534 | 74,656 | 70,878 | 62,550 | 12,883 | 49,667 | 0 | 0 | 0 |
| 6600 Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 FUNCTION TOTALS | <u>2,769,871</u> | <u>1,091,002</u> | <u>1,678,869</u> | <u>570,713</u> | <u>188,373</u> | <u>382,340</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 23 SCHOOL LEADERSHIP | | | | | | | | | |
| 6100 Payroll Costs | 11,400,649 | 4,520,565 | 6,880,084 | 109,991 | 42,363 | 67,628 | 0 | 0 | 0 |
| 6200 Purchased/Contracted Services | 125,274 | 30,731 | 94,543 | 150,000 | 49,625 | 100,375 | 0 | 0 | 0 |
| 6300 Supplies and Materials | 234,463 | 106,424 | 128,039 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6400 Other Operating Expenses | 547,949 | 156,793 | 391,156 | 16,275 | 4,115 | 12,160 | 0 | 0 | 0 |
| 6600 Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 FUNCTION TOTALS | <u>12,308,335</u> | <u>4,814,513</u> | <u>7,493,822</u> | <u>276,266</u> | <u>96,103</u> | <u>180,163</u> | <u>0</u> | <u>0</u> | <u>0</u> |

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 FOR THE PERIOD SEPTEMBER 1, 2006 THRU JANUARY 31, 2007
 (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 |
| 31 | GUIDANCE, COUNSELING & EVALUATION SERVICES | | | | | | | | |
| 6100 | 5,278,951 | 2,002,291 | 3,276,660 | 1,164,670 | 427,931 | 736,739 | 0 | 0 | 0 |
| 6200 | 469,466 | 178,947 | 290,519 | 229,492 | 18,538 | 210,954 | 0 | 0 | 0 |
| 6300 | 463,012 | 68,615 | 394,397 | 117,922 | 74,601 | 43,321 | 0 | 0 | 0 |
| 6400 | 60,476 | 26,250 | 34,226 | 49,642 | 24,584 | 25,058 | 0 | 0 | 0 |
| 6600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | <u>6,271,905</u> | <u>2,276,103</u> | <u>3,995,802</u> | <u>1,561,726</u> | <u>545,654</u> | <u>1,016,072</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 32 | SOCIAL WORK SERVICES | | | | | | | | |
| 6100 | 333,756 | 126,624 | 207,132 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | <u>333,756</u> | <u>126,624</u> | <u>207,132</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 33 | HEALTH SERVICES | | | | | | | | |
| 6100 | 1,450,137 | 580,673 | 869,464 | 222,097 | 39,678 | 182,419 | 0 | 0 | 0 |
| 6200 | 29,735 | 4,089 | 25,646 | 119,805 | 10,319 | 109,486 | 0 | 0 | 0 |
| 6300 | 143,778 | 117,949 | 25,829 | 153,934 | 0 | 153,934 | 0 | 0 | 0 |
| 6400 | 20,673 | 5,277 | 15,396 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | <u>1,644,323</u> | <u>707,988</u> | <u>936,335</u> | <u>495,836</u> | <u>49,997</u> | <u>445,839</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 34 | STUDENT TRANSPORTATION | | | | | | | | |
| 6100 | 4,684,077 | 1,626,097 | 3,057,980 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 | 100,342 | 45,892 | 54,450 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6300 | 1,471,450 | 407,054 | 1,064,396 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6400 | 283,300 | 138,518 | 144,782 | 15,842 | 243 | 15,599 | 0 | 0 | 0 |
| 6600 | 1,020,000 | 57,762 | 962,238 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | <u>7,559,169</u> | <u>2,275,323</u> | <u>5,283,846</u> | <u>15,842</u> | <u>243</u> | <u>15,599</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 |
| 35 FOOD SERVICE | | | | | | | | | |
| 6100 Payroll Costs | 0 | 0 | 0 | 4,559,231 | 2,068,155 | 2,491,076 | 0 | 0 | 0 |
| 6200 Purchased/Contracted Services | 0 | 0 | 0 | 88,500 | 34,870 | 53,630 | 0 | 0 | 0 |
| 6300 Supplies and Materials | 0 | 0 | 0 | 4,828,950 | 2,588,133 | 2,240,817 | 0 | 0 | 0 |
| 6400 Other Operating Expenses | 0 | 0 | 0 | 70,500 | 21,538 | 48,962 | 0 | 0 | 0 |
| 6600 Capital Outlay | 0 | 0 | 0 | 20,000 | 0 | 20,000 | 0 | 0 | 0 |
| 35 FUNCTION TOTALS | 0 | 0 | 0 | 9,567,181 | 4,712,696 | 4,854,485 | 0 | 0 | 0 |
| 36 COCURRICULAR/EXTRACURRICULAR ACTIVITIES | | | | | | | | | |
| 6100 Payroll Costs | 2,097,668 | 862,562 | 1,235,106 | 8,767 | 3,884 | 4,883 | 0 | 0 | 0 |
| 6200 Purchased/Contracted Services | 585,280 | 271,605 | 313,675 | 2,000 | 1,900 | 100 | 0 | 0 | 0 |
| 6300 Supplies and Materials | 537,370 | 245,686 | 291,684 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6400 Other Operating Expenses | 1,225,617 | 652,718 | 572,899 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6600 Capital Outlay | 5,500 | 5,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 FUNCTION TOTALS | 4,451,435 | 2,038,071 | 2,413,364 | 10,767 | 5,784 | 4,983 | 0 | 0 | 0 |
| 41 GENERAL ADMINISTRATION | | | | | | | | | |
| 6100 Payroll Costs | 3,527,868 | 1,382,404 | 2,145,464 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Purchased/Contracted Services | 2,268,389 | 883,875 | 1,384,514 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6300 Supplies and Materials | 278,197 | 2,841 | 275,356 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6400 Other Operating Expenses | 338,769 | 118,560 | 220,209 | 30,600 | 6,897 | 23,703 | 0 | 0 | 0 |
| 6600 Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 FUNCTION TOTALS | 6,413,223 | 2,387,679 | 4,025,544 | 30,600 | 6,897 | 23,703 | 0 | 0 | 0 |
| 51 FACILITIES MAINTENANCE & OPERATIONS | | | | | | | | | |
| 6100 Payroll Costs | 11,373,281 | 4,255,976 | 7,117,305 | 754,795 | 315,169 | 439,626 | 0 | 0 | 0 |
| 6200 Purchased/Contracted Services | 8,388,160 | 2,359,814 | 6,028,346 | 535,000 | 244,816 | 290,184 | 0 | 0 | 0 |
| 6300 Supplies and Materials | 2,271,758 | 612,652 | 1,659,106 | 1,000 | 0 | 1,000 | 0 | 0 | 0 |
| 6400 Other Operating Expenses | 558,520 | 504,327 | 54,193 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6600 Capital Outlay | 553,869 | 17,078 | 536,791 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 FUNCTION TOTALS | 23,145,588 | 7,749,847 | 15,395,741 | 1,290,795 | 559,985 | 730,810 | 0 | 0 | 0 |

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| 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 |
| 95 INDIRECT COST | 0 | 0 | 0 | 355,152 | 0 | 355,152 | 0 | 0 | 0 |
| 6000 TOTAL-ALL EXPENDITURES | 174,920,538 | 65,878,489 | 109,042,049 | 33,929,334 | 13,060,166 | 20,869,168 | 7,385,393 | 17,380 | 7,368,013 |
| OTHER RESOURCES AND USES | | | | | | | | | |
| OTHER RESOURCES: | | | | | | | | | |
| 7911 Sale of Bonds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7912 Sale of Equipment | 0 | 69,966 | 69,966 | 1,000 | 2,649 | 1,649 | 0 | 0 | 0 |
| 7913 Lease - Purchase Proceeds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7915 Operating Transfers In | 0 | 0 | 0 | 306,329 | 0 | (306,329) | 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 | 0 | 69,966 | 69,966 | 307,329 | 2,649 | (304,680) | 0 | 0 | 0 |
| OTHER USES: | | | | | | | | | |
| 8911 Operating Transfer Out | 2,606,329 | 0 | 2,606,329 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8949 Transfer to Escrow Agent | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8990 TOTAL-OTHER USES | 2,606,329 | 0 | 2,606,329 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7000 TOTAL OTHER RESOURCES AND USES | (2,606,329) | 69,966 | (2,536,364) | 307,329 | 2,649 | (304,680) | 0 | 0 | 0 |
| 1200 EXCESS (DEFICIENCY) OF REVENUES AND OTHER RESOURCES OVER EXPENDITURES AND OTHER USES | (2,514,430) | 31,125,877 | 33,640,307 | 0 | 216,404 | 216,404 | 0 | 3,377,844 | 3,377,844 |
| 3000 FUND BALANCE - SEPTEMBER 1 (BEG.) | 41,776,388 | 41,776,388 | 0 | 3,819,857 | 3,819,857 | 0 | 3,890,786 | 3,890,786 | 0 |
| 3000 FUND BALANCE - JANUARY 31, 2007 | \$ 39,261,958 | \$ 72,902,265 | \$ 33,640,307 | \$ 3,819,857 | \$ 4,036,261 | \$ 216,404 | \$ 3,890,786 | \$ 7,268,630 | \$ 3,377,844 |