

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, 2007 THRU JUNE 30, 2008
 (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	
REVENUES										
LOCAL AND INTERMEDIATE										
5710	Real and Personal Property Taxes	\$ 78,110,707	\$ 78,167,453	\$ 56,746	\$ 0	\$ 0	\$ 0	\$ 6,210,617	\$ 6,213,726	\$ 3,109
5720	Other LEA's	0	0	0	0	0	0	0	0	0
5730	Tuition & Fees	234,000	217,152	(16,848)	0	0	0	0	0	0
5740/50	Co-Curricular/Enterprising Services	6,422,948	3,940,777	(2,482,171)	3,757,072	3,706,462	(50,610)	215,220	186,709	(28,511)
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>84,767,655</u>	<u>82,325,381</u>	<u>(2,442,274)</u>	<u>3,757,072</u>	<u>3,706,462</u>	<u>(50,610)</u>	<u>6,425,837</u>	<u>6,400,434</u>	<u>(25,403)</u>
STATE										
5810	Per Capital/Foundation	89,463,100	65,752,400	(23,710,700)	2,446,482	1,590,420	(856,062)	1,574,669	1,655,049	80,380
5820	State Programs TEA	4,974	32,681	27,707	2,721,641	1,906,247	(815,394)	0	0	0
5830/40	State Programs State of Texas	7,649,890	6,176,656	(1,473,234)	358,736	315,860	(42,876)	0	0	0
5800	State Totals	<u>97,117,964</u>	<u>71,961,738</u>	<u>(25,156,226)</u>	<u>5,526,859</u>	<u>3,812,527</u>	<u>(1,714,332)</u>	<u>1,574,669</u>	<u>1,655,049</u>	<u>80,380</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	26,707,899	19,964,936	(6,742,963)	0	0	0
5930	Federal From State of Texas	600,000	386,017	(213,983)	198,071	31,089	(166,982)	0	0	0
5940	Direct Federal	273,416	102,006	(171,410)	0	0	0	0	0	0
5900	Federal Totals	<u>873,416</u>	<u>488,023</u>	<u>(385,393)</u>	<u>26,905,970</u>	<u>19,996,025</u>	<u>(6,909,945)</u>	<u>0</u>	<u>0</u>	<u>0</u>
5000	TOTAL - ALL REVENUES	<u>182,759,035</u>	<u>154,775,142</u>	<u>(27,983,893)</u>	<u>36,189,901</u>	<u>27,515,013</u>	<u>(8,674,888)</u>	<u>8,000,506</u>	<u>8,055,483</u>	<u>54,977</u>
EXPENDITURES										
11 INSTRUCTION										
6100	Payroll Costs	95,242,724	76,411,185	18,831,539	14,891,967	11,315,965	3,576,002	0	0	0
6200	Purchased/Contracted Services	1,370,878	1,329,632	41,246	786,395	685,938	100,457	0	0	0
6300	Supplies and Materials	6,621,995	5,066,519	1,555,476	1,489,951	1,054,181	435,770	0	0	0
6400	Other Operating Expenses	683,354	565,260	118,094	231,422	163,946	67,476	0	0	0
6600	Capital Outlay	57,782	44,694	13,088	23,135	0	23,135	0	0	0
11	FUNCTION TOTALS	<u>103,976,733</u>	<u>83,417,291</u>	<u>20,559,442</u>	<u>17,422,870</u>	<u>13,220,030</u>	<u>4,202,840</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	2,517,285	2,053,835	463,450	51,592	31,650	19,942	0	0	0
6200 Purchased/Contracted Services	57,524	28,528	28,996	0	0	0	0	0	0
6300 Supplies and Materials	336,391	269,684	66,707	0	0	0	0	0	0
6400 Other Operating Expenses	171,256	126,019	45,237	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
12 FUNCTION TOTALS	<u>3,082,456</u>	<u>2,478,067</u>	<u>604,389</u>	<u>51,592</u>	<u>31,650</u>	<u>19,942</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 CURRICULUM & STAFF DEVELOPMENT									
6100 Payroll Costs	1,789,776	991,940	797,836	1,141,072	599,743	541,329	0	0	0
6200 Purchased/Contracted Services	255,393	92,500	162,893	2,079,340	513,289	1,566,051	0	0	0
6300 Supplies and Materials	315,778	232,620	83,158	462,127	139,213	322,914	0	0	0
6400 Other Operating Expenses	301,051	214,780	86,271	936,006	518,210	417,796	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
13 FUNCTION TOTALS	<u>2,661,998</u>	<u>1,531,841</u>	<u>1,130,157</u>	<u>4,618,545</u>	<u>1,770,455</u>	<u>2,848,090</u>	<u>0</u>	<u>0</u>	<u>0</u>
21 INSTRUCTIONAL LEADERSHIP									
6100 Payroll Costs	2,290,193	1,747,174	543,019	305,570	176,307	129,263	0	0	0
6200 Purchased/Contracted Services	137,640	66,961	70,679	18,113	12,616	5,497	0	0	0
6300 Supplies and Materials	148,189	131,083	17,106	37,121	28,508	8,613	0	0	0
6400 Other Operating Expenses	152,062	109,572	42,490	69,940	48,157	21,783	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
21 FUNCTION TOTALS	<u>2,728,084</u>	<u>2,054,790</u>	<u>673,294</u>	<u>430,744</u>	<u>265,589</u>	<u>165,155</u>	<u>0</u>	<u>0</u>	<u>0</u>
23 SCHOOL LEADERSHIP									
6100 Payroll Costs	12,696,680	10,211,217	2,485,463	125,198	70,346	54,852	0	0	0
6200 Purchased/Contracted Services	226,209	124,048	102,161	3,400	3,394	6	0	0	0
6300 Supplies and Materials	222,712	202,494	20,218	0	0	0	0	0	0
6400 Other Operating Expenses	617,609	371,646	245,963	8,045	1,884	6,161	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
23 FUNCTION TOTALS	<u>13,763,210</u>	<u>10,909,405</u>	<u>2,853,805</u>	<u>136,643</u>	<u>75,624</u>	<u>61,019</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	5,546,890	4,475,069	1,071,821	1,199,584	927,735	271,849	0	0	0
6200	429,759	308,012	121,747	169,713	52,722	116,991	0	0	0
6300	325,123	237,198	87,925	96,729	78,472	18,257	0	0	0
6400	83,592	47,320	36,272	75,502	41,350	34,152	0	0	0
6600	0	0	0	0	0	0	0	0	0
31	<u>6,385,364</u>	<u>5,067,600</u>	<u>1,317,764</u>	<u>1,541,528</u>	<u>1,100,279</u>	<u>441,249</u>	<u>0</u>	<u>0</u>	<u>0</u>
32	SOCIAL WORK SERVICES								
6100	344,103	263,234	80,869	22,682	5,604	17,078	0	0	0
6200	405	20	385	0	0	0	0	0	0
6300	22	22	0	0	0	0	0	0	0
6400	171	143	28	0	0	0	0	0	0
6600	0	0	0	0	0	0	0	0	0
32	<u>344,701</u>	<u>263,419</u>	<u>81,282</u>	<u>22,682</u>	<u>5,604</u>	<u>17,078</u>	<u>0</u>	<u>0</u>	<u>0</u>
33	HEALTH SERVICES								
6100	1,483,918	1,187,626	296,292	203,384	84,842	118,542	0	0	0
6200	20,567	11,310	9,257	250	0	250	0	0	0
6300	47,236	35,889	11,347	3,066	0	3,066	0	0	0
6400	22,370	4,098	18,272	0	0	0	0	0	0
6600	0	0	0	0	0	0	0	0	0
33	<u>1,574,091</u>	<u>1,238,923</u>	<u>335,168</u>	<u>206,700</u>	<u>84,842</u>	<u>121,858</u>	<u>0</u>	<u>0</u>	<u>0</u>
34	STUDENT TRANSPORTATION								
6100	4,684,257	3,324,990	1,359,267	0	0	0	0	0	0
6200	116,235	73,990	42,245	0	0	0	0	0	0
6300	1,615,220	1,186,860	428,360	0	0	0	0	0	0
6400	283,727	190,208	93,519	44,053	8,889	35,164	0	0	0
6600	985,569	56,092	929,477	0	0	0	0	0	0
34	<u>7,685,008</u>	<u>4,832,141</u>	<u>2,852,867</u>	<u>44,053</u>	<u>8,889</u>	<u>35,164</u>	<u>0</u>	<u>0</u>	<u>0</u>

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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
35 FOOD SERVICE									
6100 Payroll Costs	0	0	0	4,799,154	4,136,317	662,837	0	0	0
6200 Purchased/Contracted Services	0	0	0	85,500	53,559	31,941	0	0	0
6300 Supplies and Materials	0	0	0	5,363,492	4,957,439	406,053	0	0	0
6400 Other Operating Expenses	0	0	0	71,900	50,565	21,335	0	0	0
6600 Capital Outlay	0	0	0	51,600	51,543	57	0	0	0
35 FUNCTION TOTALS	0	0	0	10,371,646	9,249,423	1,122,223	0	0	0
36 COCURRICULAR/EXTRACURRICULAR ACTIVITIES									
6100 Payroll Costs	2,191,915	1,817,156	374,759	9,364	8,337	1,027	0	0	0
6200 Purchased/Contracted Services	707,658	619,084	88,574	2,000	1,070	930	0	0	0
6300 Supplies and Materials	540,830	437,026	103,804	0	0	0	0	0	0
6400 Other Operating Expenses	1,218,493	1,208,493	10,000	1,362	1,324	38	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
36 FUNCTION TOTALS	4,658,896	4,081,758	577,138	12,726	10,731	1,995	0	0	0
41 GENERAL ADMINISTRATION									
6100 Payroll Costs	3,715,376	2,767,107	948,269	0	0	0	0	0	0
6200 Purchased/Contracted Services	1,210,058	585,474	624,584	0	0	0	0	0	0
6300 Supplies and Materials	340,851	122,909	217,942	0	0	0	0	0	0
6400 Other Operating Expenses	385,115	255,492	129,623	40,155	36,496	3,659	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
41 FUNCTION TOTALS	5,651,400	3,730,982	1,920,418	40,155	36,496	3,659	0	0	0
51 FACILITIES MAINTENANCE & OPERATIONS									
6100 Payroll Costs	11,436,733	8,673,237	2,763,496	658,077	584,157	73,920	0	0	0
6200 Purchased/Contracted Services	8,767,871	5,633,321	3,134,550	535,000	447,411	87,589	0	0	0
6300 Supplies and Materials	2,444,588	1,618,522	826,066	0	0	0	0	0	0
6400 Other Operating Expenses	640,474	518,999	121,475	0	0	0	0	0	0
6600 Capital Outlay	1,077,941	575,647	502,294	0	0	0	0	0	0
51 FUNCTION TOTALS	24,367,607	17,019,726	7,347,881	1,193,077	1,031,568	161,509	0	0	0

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95 INDIRECT COST	0	0	0	260,982	0	260,982	0	0	0
99 INTERGOVERNMENTAL CHARGES									
6200 Purchased/Contracted Services	1,263,078	1,265,709	(2,631)	0	0	0	0	0	0
99 FUNCTION TOTALS	1,263,078	1,265,709	(2,631)	0	0	0	0	0	0
6000 TOTAL-ALL EXPENDITURES	185,459,864	143,577,299	41,882,565	36,480,579	26,932,755	9,547,824	8,309,016	2,725,882	5,583,134
OTHER RESOURCES AND USES									
OTHER RESOURCES:									
7911 Sale of Bonds	0	0	0	0	0	0	0	0	0
7912 Sale of Equipment	70,000	99,952	29,952	1,000	277	(723)	0	0	0
7913 Lease - Purchase Proceeds	0	0	0	0	0	0	0	0	0
7915 Operating Transfers In	0	0	0	283,278	0	(283,278)	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	70,000	99,952	29,952	284,278	277	(284,001)	0	0	0
OTHER USES:									
8911 Operating Transfer Out	15,687,678	0	15,687,678	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	15,687,678	0	15,687,678	0	0	0	0	0	0
7000 TOTAL OTHER RESOURCES AND USES	(15,617,678)	99,952	15,717,630	284,278	277	(284,001)	0	0	0
1200 EXCESS (DEFICIENCY) OF REVENUES AND OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	(18,318,507)	11,297,794	29,616,301	(6,400)	582,535	588,935	(308,510)	5,329,602	5,638,112
3000 FUND BALANCE - SEPTEMBER 1 (BEG.)	55,669,427	55,669,427	0	3,516,730	3,516,730	0	4,012,452	4,012,452	0
3000 FUND BALANCE - JUNE 30, 2008	\$ 37,350,920	\$ 66,967,221	\$ 29,616,301	\$ 3,510,330	\$ 4,099,265	\$ 588,935	\$ 3,703,942	\$ 9,342,054	\$ 5,638,112