

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 OCTOBER 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	\$ 79,060,786	\$ 1,856,163	\$ (77,204,623)	\$ 0	\$ 0	\$ 0	\$ 6,384,675	\$ 143,642	\$ (6,241,033)
5720	Other LEA's	0	0	0	0	0	0	0	0	0
5730	Tuition & Fees	234,000	22,425	(211,575)	0	0	0	0	0	0
5740/50	Co-Curricular/Enterprising Services	7,367,248	989,206	(6,378,042)	3,369,006	985,940	(2,383,066)	335,220	34,152	(301,068)
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>86,662,034</u>	<u>2,867,794</u>	<u>(83,794,240)</u>	<u>3,369,006</u>	<u>985,940</u>	<u>(2,383,066)</u>	<u>6,719,895</u>	<u>177,794</u>	<u>(6,542,101)</u>
STATE										
5810	Per Capital/Foundation	90,424,047	43,016,058	(47,407,989)	1,977,525	268,049	(1,709,476)	1,589,121	0	(1,589,121)
5820	State Programs TEA	0	0	0	998,265	223,719	(774,546)	0	0	0
5830/40	State Programs State of Texas	7,054,531	1,151,877	(5,902,654)	333,848	66,061	(267,787)	0	0	0
5800	State Totals	<u>97,478,578</u>	<u>44,167,935</u>	<u>(53,310,643)</u>	<u>3,309,638</u>	<u>557,829</u>	<u>(2,751,809)</u>	<u>1,589,121</u>	<u>0</u>	<u>(1,589,121)</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	23,510,974	4,113,272	(19,397,703)	0	0	0
5930	Federal From State of Texas	600,000	52,805	(547,195)	85,100	8,378	(76,722)	0	0	0
5940	Direct Federal	273,416	14,552	(258,864)	0	0	0	0	0	0
5900	Federal Totals	<u>873,416</u>	<u>67,357</u>	<u>(806,059)</u>	<u>23,596,074</u>	<u>4,121,650</u>	<u>(19,474,425)</u>	<u>0</u>	<u>0</u>	<u>0</u>
5000	TOTAL - ALL REVENUES	<u>185,014,028</u>	<u>47,103,086</u>	<u>(137,910,942)</u>	<u>30,274,718</u>	<u>5,665,418</u>	<u>(24,609,300)</u>	<u>8,309,016</u>	<u>177,794</u>	<u>(8,131,222)</u>
EXPENDITURES										
11 INSTRUCTION										
6100	Payroll Costs	96,674,148	15,011,781	81,662,367	12,912,171	2,161,431	10,750,740	0	0	0
6200	Purchased/Contracted Services	606,458	35,904	570,554	695,750	181,492	514,258	0	0	0
6300	Supplies and Materials	7,199,122	780,129	6,418,993	557,110	19,483	537,627	0	0	0
6400	Other Operating Expenses	543,074	26,685	516,389	171,443	110,573	60,870	0	0	0
6600	Capital Outlay	0	0	0	0	0	0	0	0	0
11	FUNCTION TOTALS	<u>105,022,802</u>	<u>15,854,499</u>	<u>89,168,303</u>	<u>14,336,474</u>	<u>2,472,979</u>	<u>11,863,495</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	3,803,620	411,259	3,392,361	355,418	29,610	325,808	0	0	0
6200 Purchased/Contracted Services	264,450	34,815	229,635	0	0	0	0	0	0
6300 Supplies and Materials	314,119	21,316	292,803	0	0	0	0	0	0
6400 Other Operating Expenses	227,213	18,595	208,618	0	0	0	0	0	0
6600 Capital Outlay	0	8,418	(8,418)	0	0	0	0	0	0
12 FUNCTION TOTALS	4,609,402	494,404	4,114,998	355,418	29,610	325,808	0	0	0
13 CURRICULUM & STAFF DEVELOPMENT									
6100 Payroll Costs	2,567,612	197,491	2,370,121	282,520	46,691	235,829	0	0	0
6200 Purchased/Contracted Services	121,694	11,935	109,759	1,347,325	46,618	1,300,707	0	0	0
6300 Supplies and Materials	69,700	1,325	68,375	236,352	9,007	227,345	0	0	0
6400 Other Operating Expenses	189,440	33,585	155,855	423,693	88,749	334,944	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
13 FUNCTION TOTALS	2,948,446	244,336	2,704,110	2,289,890	191,065	2,098,825	0	0	0
21 INSTRUCTIONAL LEADERSHIP									
6100 Payroll Costs	2,346,062	332,020	2,014,042	288,374	37,467	250,907	0	0	0
6200 Purchased/Contracted Services	144,260	7,487	136,773	47,700	0	47,700	0	0	0
6300 Supplies and Materials	209,142	65,684	143,458	19,947	15	19,932	0	0	0
6400 Other Operating Expenses	132,349	30,884	101,465	57,250	6,360	50,890	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
21 FUNCTION TOTALS	2,831,813	436,075	2,395,738	413,271	43,842	369,429	0	0	0
23 SCHOOL LEADERSHIP									
6100 Payroll Costs	12,510,866	2,041,588	10,469,278	60,569	10,108	50,461	0	0	0
6200 Purchased/Contracted Services	177,205	33,820	143,385	0	0	0	0	0	0
6300 Supplies and Materials	203,741	46,453	157,288	0	0	0	0	0	0
6400 Other Operating Expenses	550,925	52,129	498,796	5,825	483	5,342	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
23 FUNCTION TOTALS	13,442,737	2,173,989	11,268,748	66,394	10,591	55,803	0	0	0

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31 GUIDANCE, COUNSELING & EVALUATION SERVICES									
6100 Payroll Costs	5,375,556	870,678	4,504,878	1,220,146	182,047	1,038,099	0	0	0
6200 Purchased/Contracted Services	405,370	49,887	355,484	77,060	4,360	72,700	0	0	0
6300 Supplies and Materials	358,130	31,062	327,068	67,303	24,441	42,862	0	0	0
6400 Other Operating Expenses	71,171	15,029	56,142	61,427	6,406	55,021	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
31 FUNCTION TOTALS	6,210,227	966,655	5,243,572	1,425,936	217,254	1,208,682	0	0	0
32 SOCIAL WORK SERVICES									
6100 Payroll Costs	342,703	57,260	285,443	0	0	0	0	0	0
6200 Purchased/Contracted Services	0	0	0	0	0	0	0	0	0
6300 Supplies and Materials	0	0	0	0	0	0	0	0	0
6400 Other Operating Expenses	183	0	183	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
32 FUNCTION TOTALS	342,886	57,260	285,626	0	0	0	0	0	0
33 HEALTH SERVICES									
6100 Payroll Costs	1,479,966	237,156	1,242,810	98,979	16,590	82,389	0	0	0
6200 Purchased/Contracted Services	17,735	2,120	15,615	14,700	0	14,700	0	0	0
6300 Supplies and Materials	33,375	(119)	33,494	0	0	0	0	0	0
6400 Other Operating Expenses	22,453	1,304	21,149	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
33 FUNCTION TOTALS	1,553,529	240,461	1,313,068	113,679	16,590	97,089	0	0	0
34 STUDENT TRANSPORTATION									
6100 Payroll Costs	4,662,299	581,549	4,080,750	0	0	0	0	0	0
6200 Purchased/Contracted Services	91,455	5,871	85,584	0	0	0	0	0	0
6300 Supplies and Materials	1,480,350	257,565	1,222,785	0	0	0	0	0	0
6400 Other Operating Expenses	292,831	120,837	171,994	16,653	0	16,653	0	0	0
6600 Capital Outlay	1,020,000	0	1,020,000	0	0	0	0	0	0
34 FUNCTION TOTALS	7,546,935	965,821	6,581,114	16,653	0	16,653	0	0	0

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35 FOOD SERVICE									
6100 Payroll Costs	0	0	0	4,775,097	794,628	3,980,469	0	0	0
6200 Purchased/Contracted Services	0	0	0	85,500	8,769	76,731	0	0	0
6300 Supplies and Materials	0	0	0	5,010,492	1,346,518	3,663,974	0	0	0
6400 Other Operating Expenses	0	0	0	68,500	6,201	62,299	0	0	0
6600 Capital Outlay	0	0	0	20,000	0	20,000	0	0	0
35 FUNCTION TOTALS	0	0	0	9,959,589	2,156,117	7,803,472	0	0	0
36 COCURRICULAR/EXTRACURRICULAR ACTIVITIES									
6100 Payroll Costs	2,137,836	343,551	1,794,285	8,764	1,551	7,213	0	0	0
6200 Purchased/Contracted Services	685,500	123,718	561,782	2,000	0	2,000	0	0	0
6300 Supplies and Materials	462,100	119,839	342,261	0	0	0	0	0	0
6400 Other Operating Expenses	1,108,776	429,584	679,192	0	835	(835)	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
36 FUNCTION TOTALS	4,394,212	1,016,692	3,377,520	10,764	2,385	8,379	0	0	0
41 GENERAL ADMINISTRATION									
6100 Payroll Costs	3,669,143	545,993	3,123,150	0	0	0	0	0	0
6200 Purchased/Contracted Services	2,136,524	432,282	1,704,242	0	0	0	0	0	0
6300 Supplies and Materials	293,795	(1,381)	295,176	0	0	0	0	0	0
6400 Other Operating Expenses	363,363	53,479	309,884	31,554	5,999	25,555	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
41 FUNCTION TOTALS	6,462,825	1,030,373	5,432,452	31,554	5,999	25,555	0	0	0
51 FACILITIES MAINTENANCE & OPERATIONS									
6100 Payroll Costs	11,387,367	1,740,501	9,646,866	757,640	127,084	630,556	0	0	0
6200 Purchased/Contracted Services	8,986,531	833,883	8,152,648	535,000	96,589	438,411	0	0	0
6300 Supplies and Materials	2,758,981	188,349	2,570,632	0	0	0	0	0	0
6400 Other Operating Expenses	562,574	499,041	63,533	0	0	0	0	0	0
6600 Capital Outlay	1,273,100	213,535	1,059,565	0	0	0	0	0	0
51 FUNCTION TOTALS	24,968,553	3,475,309	21,493,244	1,292,640	223,674	1,068,966	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	168,416	0	168,416	0	0	0
6000 TOTAL-ALL EXPENDITURES	184,884,250	28,234,113	156,650,137	30,558,996	5,373,368	25,185,628	8,309,016	3,050	8,305,966
OTHER RESOURCES AND USES									
OTHER RESOURCES:									
7911 Sale of Bonds	0	0	0	0	0	0	0	0	0
7912 Sale of Equipment	0	0	0	1,000	0	(1,000)	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	0	0	0	284,278	0	(284,278)	0	0	0
OTHER USES:									
8911 Operating Transfer Out	1,243,278	0	1,243,278	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	1,243,278	0	1,243,278	0	0	0	0	0	0
7000 TOTAL OTHER RESOURCES AND USES	(1,243,278)	0	1,243,278	284,278	0	(284,278)	0	0	0
1200 EXCESS (DEFICIENCY) OF REVENUES AND OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	(1,113,500)	18,868,973	19,982,473	0	292,050	292,050	0	174,745	174,745
3000 FUND BALANCE - SEPTEMBER 1 (BEG.)	57,504,699	57,504,699	0	3,516,730	3,516,730	0	4,112,624	4,112,624	0
3000 FUND BALANCE - OCTOBER 31, 2007	\$ 56,391,199	\$ 76,373,672	\$ 19,982,473	\$ 3,516,730	\$ 3,808,780	\$ 292,050	\$ 4,112,624	\$ 4,287,369	\$ 174,745