

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 JANUARY 31, 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	\$ 79,060,786	\$ 40,846,843	\$ (38,213,943)	\$ 0	\$ 0	\$ 0	\$ 6,384,675	\$ 3,245,673	\$ (3,139,002)
5720	Other LEA's	0	0	0	0	0	0	0	0	0
5730	Tuition & Fees	234,000	40,443	(193,557)	0	0	0	0	0	0
5740/50	Co-Curricular/Enterprising Services	7,626,257	2,328,678	(5,297,579)	3,479,072	2,065,484	(1,413,588)	335,220	98,372	(236,848)
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>86,921,043</u>	<u>43,215,963</u>	<u>(43,705,080)</u>	<u>3,479,072</u>	<u>2,065,484</u>	<u>(1,413,588)</u>	<u>6,719,895</u>	<u>3,344,044</u>	<u>(3,375,851)</u>
STATE										
5810	Per Capital/Foundation	88,629,359	44,064,292	(44,565,067)	2,440,780	785,517	(1,655,263)	1,574,898	1,655,049	80,151
5820	State Programs TEA	2,649	30,356	27,707	2,446,263	766,970	(1,679,293)	0	0	0
5830/40	State Programs State of Texas	7,640,067	3,020,426	(4,619,641)	368,559	153,304	(215,255)	0	0	0
5800	State Totals	<u>96,272,075</u>	<u>47,115,074</u>	<u>(49,157,001)</u>	<u>5,255,602</u>	<u>1,705,791</u>	<u>(3,549,811)</u>	<u>1,574,898</u>	<u>1,655,049</u>	<u>80,151</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	26,491,115	10,087,264	(16,403,851)	0	0	0
5930	Federal From State of Texas	600,000	68,875	(531,125)	185,600	16,445	(169,155)	0	0	0
5940	Direct Federal	273,416	45,784	(227,632)	0	0	0	0	0	0
5900	Federal Totals	<u>873,416</u>	<u>114,660</u>	<u>(758,756)</u>	<u>26,676,715</u>	<u>10,103,709</u>	<u>(16,573,006)</u>	<u>0</u>	<u>0</u>	<u>0</u>
5000	TOTAL - ALL REVENUES	<u>184,066,534</u>	<u>90,445,697</u>	<u>(93,620,837)</u>	<u>35,411,389</u>	<u>13,874,984</u>	<u>(21,536,405)</u>	<u>8,294,793</u>	<u>4,999,093</u>	<u>(3,295,700)</u>
EXPENDITURES										
11 INSTRUCTION										
6100	Payroll Costs	96,134,518	37,963,746	58,170,772	14,904,294	5,468,767	9,435,527	0	0	0
6200	Purchased/Contracted Services	1,278,990	251,072	1,027,918	754,825	398,925	355,900	0	0	0
6300	Supplies and Materials	6,603,002	3,074,413	3,528,589	936,402	321,569	614,833	0	0	0
6400	Other Operating Expenses	579,928	63,073	516,855	199,702	121,537	78,165	0	0	0
6600	Capital Outlay	45,082	33,835	11,247	0	0	0	0	0	0
11	FUNCTION TOTALS	<u>104,641,520</u>	<u>41,386,140</u>	<u>63,255,380</u>	<u>16,795,223</u>	<u>6,310,798</u>	<u>10,484,425</u>	<u>0</u>	<u>0</u>	<u>0</u>

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 JANUARY 31, 2008
 (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	1,024,246	1,493,039	51,592	29,610	21,982	0	0	0
6200 Purchased/Contracted Services	263,338	106,880	156,458	0	0	0	0	0	0
6300 Supplies and Materials	347,764	138,876	208,888	0	0	0	0	0	0
6400 Other Operating Expenses	216,038	139,921	76,117	0	0	0	0	0	0
6600 Capital Outlay	8,418	8,418	0	0	0	0	0	0	0
12 FUNCTION TOTALS	<u>3,352,843</u>	<u>1,418,342</u>	<u>1,934,501</u>	<u>51,592</u>	<u>29,610</u>	<u>21,982</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 CURRICULUM & STAFF DEVELOPMENT									
6100 Payroll Costs	1,889,347	498,336	1,391,011	1,132,210	250,586	881,624	0	0	0
6200 Purchased/Contracted Services	190,568	43,116	147,452	2,188,856	237,889	1,950,967	0	0	0
6300 Supplies and Materials	303,383	32,432	270,951	452,391	63,163	389,228	0	0	0
6400 Other Operating Expenses	237,378	79,099	158,279	791,099	213,798	577,301	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
13 FUNCTION TOTALS	<u>2,620,676</u>	<u>652,982</u>	<u>1,967,694</u>	<u>4,564,556</u>	<u>765,435</u>	<u>3,799,121</u>	<u>0</u>	<u>0</u>	<u>0</u>
21 INSTRUCTIONAL LEADERSHIP									
6100 Payroll Costs	2,401,768	863,911	1,537,857	302,980	95,378	207,602	0	0	0
6200 Purchased/Contracted Services	139,462	13,952	125,510	16,500	806	15,694	0	0	0
6300 Supplies and Materials	207,785	131,598	76,187	74,062	8,095	65,967	0	0	0
6400 Other Operating Expenses	143,493	57,253	86,240	69,250	20,005	49,245	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
21 FUNCTION TOTALS	<u>2,892,508</u>	<u>1,066,713</u>	<u>1,825,795</u>	<u>462,792</u>	<u>124,283</u>	<u>338,509</u>	<u>0</u>	<u>0</u>	<u>0</u>
23 SCHOOL LEADERSHIP									
6100 Payroll Costs	12,717,122	5,101,283	7,615,839	116,249	25,308	90,941	0	0	0
6200 Purchased/Contracted Services	224,370	72,789	151,581	3,400	3,394	6	0	0	0
6300 Supplies and Materials	208,154	119,420	88,734	0	0	0	0	0	0
6400 Other Operating Expenses	575,149	127,111	448,038	8,045	705	7,340	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
23 FUNCTION TOTALS	<u>13,724,795</u>	<u>5,420,603</u>	<u>8,304,193</u>	<u>127,694</u>	<u>29,407</u>	<u>98,287</u>	<u>0</u>	<u>0</u>	<u>0</u>

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 JANUARY 31, 2008
 (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	5,416,883	2,170,542	3,246,341	1,389,371	521,816	867,555	0	0	0
6200	431,496	118,756	312,740	169,713	10,207	159,506	0	0	0
6300	324,975	76,750	248,225	92,258	39,149	53,109	0	0	0
6400	86,548	28,348	58,200	75,927	26,582	49,345	0	0	0
6600	0	0	0	0	0	0	0	0	0
31	<u>6,259,902</u>	<u>2,394,396</u>	<u>3,865,506</u>	<u>1,727,269</u>	<u>597,754</u>	<u>1,129,515</u>	<u>0</u>	<u>0</u>	<u>0</u>
32	SOCIAL WORK SERVICES								
6100	344,103	134,384	209,719	22,682	0	22,682	0	0	0
6200	385	0	385	0	0	0	0	0	0
6300	0	0	0	0	0	0	0	0	0
6400	183	0	183	0	0	0	0	0	0
6600	0	0	0	0	0	0	0	0	0
32	<u>344,671</u>	<u>134,384</u>	<u>210,287</u>	<u>22,682</u>	<u>0</u>	<u>22,682</u>	<u>0</u>	<u>0</u>	<u>0</u>
33	HEALTH SERVICES								
6100	1,483,368	609,214	874,154	203,384	41,476	161,908	0	0	0
6200	20,425	4,968	15,457	1,500	0	1,500	0	0	0
6300	47,083	4,665	42,418	3,066	0	3,066	0	0	0
6400	22,453	1,751	20,702	0	0	0	0	0	0
6600	0	0	0	0	0	0	0	0	0
33	<u>1,573,329</u>	<u>620,598</u>	<u>952,731</u>	<u>207,950</u>	<u>41,476</u>	<u>166,474</u>	<u>0</u>	<u>0</u>	<u>0</u>
34	STUDENT TRANSPORTATION								
6100	4,734,257	1,631,685	3,102,572	0	0	0	0	0	0
6200	111,248	15,733	95,515	0	0	0	0	0	0
6300	1,510,350	553,904	956,446	0	0	0	0	0	0
6400	309,357	133,400	175,957	14,853	0	14,853	0	0	0
6600	1,032,365	0	1,032,365	0	0	0	0	0	0
34	<u>7,697,577</u>	<u>2,334,722</u>	<u>5,362,855</u>	<u>14,853</u>	<u>0</u>	<u>14,853</u>	<u>0</u>	<u>0</u>	<u>0</u>

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 JANUARY 31, 2008
 (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
35 FOOD SERVICE									
6100 Payroll Costs	0	0	0	4,799,154	2,020,637	2,778,517	0	0	0
6200 Purchased/Contracted Services	0	0	0	85,500	26,065	59,435	0	0	0
6300 Supplies and Materials	0	0	0	4,975,492	2,833,482	2,142,010	0	0	0
6400 Other Operating Expenses	0	0	0	68,500	12,664	55,836	0	0	0
6600 Capital Outlay	0	0	0	55,000	51,543	3,457	0	0	0
35 FUNCTION TOTALS	0	0	0	9,983,646	4,944,391	5,039,255	0	0	0
36 COCURRICULAR/EXTRACURRICULAR ACTIVITIES									
6100 Payroll Costs	2,192,635	883,721	1,308,914	8,764	3,877	4,887	0	0	0
6200 Purchased/Contracted Services	698,266	277,831	420,435	2,000	830	1,170	0	0	0
6300 Supplies and Materials	483,786	262,383	221,403	0	0	0	0	0	0
6400 Other Operating Expenses	1,169,917	799,285	370,632	1,000	1,324	(324)	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
36 FUNCTION TOTALS	4,544,604	2,223,221	2,321,383	11,764	6,030	5,734	0	0	0
41 GENERAL ADMINISTRATION									
6100 Payroll Costs	3,749,013	1,416,577	2,332,436	0	0	0	0	0	0
6200 Purchased/Contracted Services	1,102,884	349,906	752,978	0	0	0	0	0	0
6300 Supplies and Materials	335,971	48,190	287,781	0	0	0	0	0	0
6400 Other Operating Expenses	356,731	109,311	247,420	40,554	11,637	28,917	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
41 FUNCTION TOTALS	5,544,599	1,923,983	3,620,616	40,554	11,637	28,917	0	0	0
51 FACILITIES MAINTENANCE & OPERATIONS									
6100 Payroll Costs	11,436,193	4,318,573	7,117,620	766,187	317,149	449,038	0	0	0
6200 Purchased/Contracted Services	8,762,973	2,596,420	6,166,553	535,000	241,441	293,559	0	0	0
6300 Supplies and Materials	2,784,135	670,452	2,113,683	0	0	0	0	0	0
6400 Other Operating Expenses	562,574	509,124	53,450	0	0	0	0	0	0
6600 Capital Outlay	1,013,442	330,487	682,955	0	0	0	0	0	0
51 FUNCTION TOTALS	24,559,317	8,425,056	16,134,261	1,301,187	558,590	742,597	0	0	0

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 JANUARY 31, 2008
 (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
95 INDIRECT COST	0	0	0	260,869	0	260,869	0	0	0
99 INTERGOVERNMENTAL CHARGES									
6200 Purchased/Contracted Services	1,263,078	633,941	629,137	0	0	0	0	0	0
99 FUNCTION TOTALS									
6000 TOTAL-ALL EXPENDITURES	185,581,170	71,349,683	114,231,487	35,702,067	13,434,889	22,267,178	8,309,016	3,070	8,305,946
OTHER RESOURCES AND USES									
OTHER RESOURCES:									
7911 Sale of Bonds	0	0	0	0	0	0	0	0	0
7912 Sale of Equipment	0	65,812	65,812	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	0	65,812	65,812	284,278	277	(284,001)	0	0	0
OTHER USES:									
8911 Operating Transfer Out	12,243,278	0	12,243,278	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	12,243,278	0	12,243,278	0	0	0	0	0	0
7000 TOTAL OTHER RESOURCES AND USES	(12,243,278)	65,812	12,309,090	284,278	277	(284,001)	0	0	0
1200 EXCESS (DEFICIENCY) OF REVENUES AND OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	(13,757,914)	19,161,826	32,919,740	(6,400)	440,372	446,772	(14,223)	4,996,023	5,010,246
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 - JANUARY 31, 2008	\$ 41,911,513	\$ 74,831,253	\$ 32,919,740	\$ 3,510,330	\$ 3,957,102	\$ 446,772	\$ 3,998,229	\$ 9,008,475	\$ 5,010,246