

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 DECEMBER 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
REVENUES									
LOCAL AND INTERMEDIATE									
5710 Real and Personal Property Taxes	\$ 79,060,786	\$ 18,797,949	\$ (60,262,837)	\$ 0	\$ 0	\$ 0	\$ 6,384,675	\$ 1,491,426	\$ (4,893,249)
5720 Other LEA's	0	0	0	0	0	0	0	0	0
5730 Tuition & Fees	234,000	33,377	(200,623)	0	0	0	0	0	0
5740/50 Co-Curricular/Enterprising Services	7,586,418	1,970,812	(5,615,606)	3,479,072	1,721,241	(1,757,831)	335,220	74,462	(260,758)
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>86,881,204</u>	<u>20,802,139</u>	<u>(66,079,065)</u>	<u>3,479,072</u>	<u>1,721,241</u>	<u>(1,757,831)</u>	<u>6,719,895</u>	<u>1,565,887</u>	<u>(5,154,008)</u>
STATE									
5810 Per Capital/Foundation	90,424,047	43,819,196	(46,604,851)	1,977,525	634,527	(1,342,998)	1,589,121	1,655,049	65,928
5820 State Programs TEA	0	27,707	27,707	2,386,345	592,217	(1,794,128)	0	0	0
5830/40 State Programs State of Texas	7,640,067	2,396,112	(5,243,955)	368,559	119,835	(248,724)	0	0	0
5800 State Totals	<u>98,064,114</u>	<u>46,243,016</u>	<u>(51,821,098)</u>	<u>4,732,429</u>	<u>1,346,579</u>	<u>(3,385,850)</u>	<u>1,589,121</u>	<u>1,655,049</u>	<u>65,928</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	26,365,699	8,023,346	(18,342,353)	0	0	0
5930 Federal From State of Texas	600,000	68,875	(531,125)	185,600	13,648	(171,952)	0	0	0
5940 Direct Federal	273,416	28,033	(245,383)	0	0	0	0	0	0
5900 Federal Totals	<u>873,416</u>	<u>96,908</u>	<u>(776,508)</u>	<u>26,551,299</u>	<u>8,036,994</u>	<u>(18,514,305)</u>	<u>0</u>	<u>0</u>	<u>0</u>
5000 TOTAL - ALL REVENUES	<u>185,818,734</u>	<u>67,142,063</u>	<u>(118,676,671)</u>	<u>34,762,800</u>	<u>11,104,813</u>	<u>(23,657,987)</u>	<u>8,309,016</u>	<u>3,220,936</u>	<u>(5,088,080)</u>
EXPENDITURES									
11 INSTRUCTION									
6100 Payroll Costs	96,313,401	30,448,847	65,864,554	14,545,923	4,328,679	10,217,244	0	0	0
6200 Purchased/Contracted Services	674,878	137,867	537,011	748,025	253,970	494,055	0	0	0
6300 Supplies and Materials	7,259,380	2,964,918	4,294,462	854,564	290,747	563,817	0	0	0
6400 Other Operating Expenses	579,441	43,460	535,981	190,923	121,133	69,790	0	0	0
6600 Capital Outlay	45,082	33,835	11,247	0	0	0	0	0	0
11 FUNCTION TOTALS	<u>104,872,182</u>	<u>33,628,927</u>	<u>71,243,255</u>	<u>16,339,435</u>	<u>4,994,529</u>	<u>11,344,906</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
12 INSTRUCTIONAL RESOURCES & MEDIA SERVICES									
6100 Payroll Costs	2,525,925	817,227	1,708,698	51,592	29,610	21,982	0	0	0
6200 Purchased/Contracted Services	261,450	61,492	199,958	0	0	0	0	0	0
6300 Supplies and Materials	339,395	95,508	243,887	0	0	0	0	0	0
6400 Other Operating Expenses	216,038	135,674	80,364	0	0	0	0	0	0
6600 Capital Outlay	8,418	8,418	0	0	0	0	0	0	0
12 FUNCTION TOTALS	3,351,226	1,118,320	2,232,906	51,592	29,610	21,982	0	0	0
13 CURRICULUM & STAFF DEVELOPMENT									
6100 Payroll Costs	2,319,135	403,954	1,915,181	992,605	168,897	823,708	0	0	0
6200 Purchased/Contracted Services	168,700	34,929	133,771	2,342,900	167,441	2,175,459	0	0	0
6300 Supplies and Materials	76,055	4,913	71,142	451,941	55,273	396,668	0	0	0
6400 Other Operating Expenses	208,158	47,880	160,278	768,998	174,411	594,587	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
13 FUNCTION TOTALS	2,772,048	491,676	2,280,372	4,556,444	566,022	3,990,422	0	0	0
21 INSTRUCTIONAL LEADERSHIP									
6100 Payroll Costs	2,481,796	686,265	1,795,531	288,374	76,526	211,848	0	0	0
6200 Purchased/Contracted Services	142,760	12,936	129,824	16,500	537	15,963	0	0	0
6300 Supplies and Materials	209,453	112,831	96,622	119,947	520	119,427	0	0	0
6400 Other Operating Expenses	149,630	51,009	98,621	57,250	15,482	41,768	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
21 FUNCTION TOTALS	2,983,639	863,041	2,120,598	482,071	93,065	389,006	0	0	0
23 SCHOOL LEADERSHIP									
6100 Payroll Costs	12,696,455	4,088,825	8,607,630	116,249	20,241	96,008	0	0	0
6200 Purchased/Contracted Services	191,230	56,553	134,677	3,400	3,394	6	0	0	0
6300 Supplies and Materials	202,925	93,711	109,214	0	0	0	0	0	0
6400 Other Operating Expenses	569,649	93,116	476,533	8,045	528	7,517	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
23 FUNCTION TOTALS	13,660,259	4,332,205	9,328,054	127,694	24,164	103,530	0	0	0

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31 GUIDANCE, COUNSELING & EVALUATION SERVICES									
6100 Payroll Costs	5,416,883	1,739,927	3,676,956	1,351,371	404,707	946,664	0	0	0
6200 Purchased/Contracted Services	412,514	84,622	327,892	85,113	10,207	74,906	0	0	0
6300 Supplies and Materials	317,979	72,597	245,382	96,258	39,047	57,211	0	0	0
6400 Other Operating Expenses	81,968	25,716	56,252	66,927	23,328	43,599	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
31 FUNCTION TOTALS	6,229,344	1,922,863	4,306,481	1,599,669	477,289	1,122,380	0	0	0
32 SOCIAL WORK SERVICES									
6100 Payroll Costs	344,103	110,685	233,418	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	344,286	110,685	233,601	0	0	0	0	0	0
33 HEALTH SERVICES									
6100 Payroll Costs	1,483,368	490,141	993,227	203,384	33,182	170,202	0	0	0
6200 Purchased/Contracted Services	17,735	4,718	13,017	14,700	0	14,700	0	0	0
6300 Supplies and Materials	33,375	2,853	30,522	3,066	0	3,066	0	0	0
6400 Other Operating Expenses	22,453	1,561	20,892	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
33 FUNCTION TOTALS	1,556,931	499,274	1,057,657	221,150	33,182	187,968	0	0	0
34 STUDENT TRANSPORTATION									
6100 Payroll Costs	4,734,257	1,253,033	3,481,224	0	0	0	0	0	0
6200 Purchased/Contracted Services	95,914	13,749	82,165	0	0	0	0	0	0
6300 Supplies and Materials	1,480,350	420,063	1,060,287	0	0	0	0	0	0
6400 Other Operating Expenses	309,357	125,042	184,315	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	7,639,878	1,811,887	5,827,991	16,653	0	16,653	0	0	0

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35 FOOD SERVICE									
6100 Payroll Costs	0	0	0	4,799,154	1,578,480	3,220,674	0	0	0
6200 Purchased/Contracted Services	0	0	0	85,500	17,622	67,878	0	0	0
6300 Supplies and Materials	0	0	0	4,975,492	2,338,952	2,636,540	0	0	0
6400 Other Operating Expenses	0	0	0	68,500	10,801	57,699	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	3,997,398	5,986,248	0	0	0
36 COCURRICULAR/EXTRACURRICULAR ACTIVITIES									
6100 Payroll Costs	2,159,325	719,254	1,440,071	8,764	3,101	5,663	0	0	0
6200 Purchased/Contracted Services	672,615	243,779	428,836	2,000	830	1,170	0	0	0
6300 Supplies and Materials	478,481	239,620	238,861	0	0	0	0	0	0
6400 Other Operating Expenses	1,139,995	626,490	513,505	1,000	1,324	(324)	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
36 FUNCTION TOTALS	4,450,416	1,829,144	2,621,272	11,764	5,255	6,509	0	0	0
41 GENERAL ADMINISTRATION									
6100 Payroll Costs	3,749,013	1,058,897	2,690,116	0	0	0	0	0	0
6200 Purchased/Contracted Services	2,365,063	905,329	1,459,734	0	0	0	0	0	0
6300 Supplies and Materials	328,761	28,412	300,349	0	0	0	0	0	0
6400 Other Operating Expenses	357,787	97,015	260,772	40,554	9,108	31,446	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
41 FUNCTION TOTALS	6,800,624	2,089,653	4,710,971	40,554	9,108	31,446	0	0	0
51 FACILITIES MAINTENANCE & OPERATIONS									
6100 Payroll Costs	11,435,193	3,479,357	7,955,836	765,417	254,109	511,308	0	0	0
6200 Purchased/Contracted Services	8,718,222	1,832,287	6,885,935	535,000	186,957	348,043	0	0	0
6300 Supplies and Materials	2,793,265	537,696	2,255,569	0	0	0	0	0	0
6400 Other Operating Expenses	562,574	508,453	54,121	0	0	0	0	0	0
6600 Capital Outlay	1,194,740	283,697	911,043	0	0	0	0	0	0
51 FUNCTION TOTALS	24,703,994	6,641,490	18,062,504	1,300,417	441,066	859,351	0	0	0

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52 SECURITIES & MONITORING SERVICES									
6100 Payroll Costs	1,767,581	630,880	1,136,701	0	0	0	0	0	0
6200 Purchased/Contracted Services	166,770	59,941	106,829	0	0	0	0	0	0
6300 Supplies and Materials	129,945	44,795	85,150	0	0	0	0	0	0
6400 Other Operating Expenses	14,189	9,962	4,227	0	0	0	0	0	0
6600 Capital Outlay	356,983	400	356,583	0	0	0	0	0	0
52 FUNCTION TOTALS	2,435,468	745,978	1,689,490	0	0	0	0	0	0
53 DATA PROCESSING SERVICES									
6100 Payroll Costs	2,172,280	655,418	1,516,862	0	0	0	0	0	0
6200 Purchased/Contracted Services	628,096	461,457	166,639	0	0	0	0	0	0
6300 Supplies and Materials	51,037	11,671	39,366	0	0	0	0	0	0
6400 Other Operating Expenses	50,569	24,232	26,337	0	0	0	0	0	0
6600 Capital Outlay	25,000	23,718	1,282	0	0	0	0	0	0
53 FUNCTION TOTALS	2,926,982	1,176,495	1,750,487	0	0	0	0	0	0
61 COMMUNITY SERVICES									
6100 Payroll Costs	776,936	230,738	546,198	5,650	0	5,650	0	0	0
6200 Purchased/Contracted Services	90,250	28,850	61,400	10,317	0	10,317	0	0	0
6300 Supplies and Materials	104,539	20,744	83,795	2,000	0	2,000	0	0	0
6400 Other Operating Expenses	69,558	13,026	56,532	79,668	12,262	67,406	0	0	0
6600 Capital Outlay	18,233	18,233	0	0	0	0	0	0	0
61 FUNCTION TOTALS	1,059,516	311,590	747,926	97,635	12,262	85,373	0	0	0
71 DEBT SERVICES									
6200 Purchased/Contracted Services	0	0	0	0	0	0	0	0	0
6400 Other Operating Expenses	0	0	0	0	0	0	0	0	0
6500 Debt Service	0	0	0	0	0	0	8,309,016	3,067	8,305,949
71 FUNCTION TOTALS	0	0	0	0	0	0	8,309,016	3,067	8,305,949
81 FACILITIES ACQUISITION & CONSTRUCTION									
6100 Payroll Costs	0	0	0	0	0	0	0	0	0
6200 Purchased/Contracted Services	15,000	5,593	9,407	0	0	0	0	0	0
6300 Supplies and Materials	0	0	0	0	0	0	0	0	0
6600 Capital Outlay	0	2,000	(2,000)	0	0	0	0	0	0
81 FUNCTION TOTALS	15,000	7,593	7,407	0	0	0	0	0	0

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95 INDIRECT COST	0	0	0	260,869	0	260,869	0	0	0
6000 TOTAL-ALL EXPENDITURES	185,801,793	57,580,821	128,220,972	35,089,593	10,682,949	24,406,644	8,309,016	3,067	8,305,949
OTHER RESOURCES AND USES									
OTHER RESOURCES:									
7911 Sale of Bonds	0	0	0	0	0	0	0	0	0
7912 Sale of Equipment	0	60,312	60,312	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	60,312	60,312	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)	60,312	12,303,590	284,278	277	(284,001)	0	0	0
1200 EXCESS (DEFICIENCY) OF REVENUES AND OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	(12,226,337)	9,621,554	21,847,891	(42,515)	422,140	464,655	0	3,217,870	3,217,870
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 - DECEMBER 31, 2007	\$ 43,443,090	\$ 65,290,981	\$ 21,847,891	\$ 3,474,215	\$ 3,938,870	\$ 464,655	\$ 4,012,452	\$ 7,230,322	\$ 3,217,870