

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 MAY 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	\$ 78,110,707	\$ 77,695,570	\$ (415,137)	\$ 0	\$ 0	\$ 0	\$ 6,210,617	\$ 6,176,761	\$ (33,856)
5720	Other LEA's	0	0	0	0	0	0	0	0	0
5730	Tuition & Fees	234,000	75,601	(158,399)	0	0	0	0	0	0
5740/50	Co-Curricular/Enterprising Services	6,422,948	3,639,620	(2,783,328)	3,757,072	3,670,682	(86,390)	215,220	169,600	(45,620)
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>81,410,791</u>	<u>(3,356,864)</u>	<u>3,757,072</u>	<u>3,670,682</u>	<u>(86,390)</u>	<u>6,425,837</u>	<u>6,346,361</u>	<u>(79,476)</u>
STATE										
5810	Per Capital/Foundation	89,463,100	56,904,066	(32,559,034)	2,446,482	1,335,635	(1,110,847)	1,574,669	1,655,049	80,380
5820	State Programs TEA	4,974	32,681	27,707	2,721,641	1,580,675	(1,140,966)	0	0	0
5830/40	State Programs State of Texas	7,649,890	5,558,570	(2,091,320)	358,736	286,842	(71,894)	0	0	0
5800	State Totals	<u>97,117,964</u>	<u>62,495,317</u>	<u>(34,622,647)</u>	<u>5,526,859</u>	<u>3,203,152</u>	<u>(2,323,707)</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	18,711,758	(7,996,141)	0	0	0
5930	Federal From State of Texas	600,000	376,588	(223,412)	198,071	31,089	(166,982)	0	0	0
5940	Direct Federal	273,416	91,216	(182,200)	0	0	0	0	0	0
5900	Federal Totals	<u>873,416</u>	<u>467,804</u>	<u>(405,612)</u>	<u>26,905,970</u>	<u>18,742,847</u>	<u>(8,163,123)</u>	<u>0</u>	<u>0</u>	<u>0</u>
5000	TOTAL - ALL REVENUES	<u>182,759,035</u>	<u>144,373,912</u>	<u>(38,385,123)</u>	<u>36,189,901</u>	<u>25,616,681</u>	<u>(10,573,220)</u>	<u>8,000,506</u>	<u>8,001,410</u>	<u>904</u>
EXPENDITURES										
11 INSTRUCTION										
6100	Payroll Costs	95,242,724	68,875,157	26,367,567	14,891,967	10,094,826	4,797,141	0	0	0
6200	Purchased/Contracted Services	1,370,878	1,028,593	342,285	786,395	657,189	129,206	0	0	0
6300	Supplies and Materials	6,621,995	4,551,752	2,070,243	1,489,951	770,211	719,740	0	0	0
6400	Other Operating Expenses	683,354	545,964	137,390	231,422	159,922	71,500	0	0	0
6600	Capital Outlay	57,782	37,999	19,783	23,135	0	23,135	0	0	0
11	FUNCTION TOTALS	<u>103,976,733</u>	<u>75,039,465</u>	<u>28,937,268</u>	<u>17,422,870</u>	<u>11,682,149</u>	<u>5,740,721</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	1,853,735	663,550	51,592	29,610	21,982	0	0	0
6200 Purchased/Contracted Services	57,524	24,991	32,533	0	0	0	0	0	0
6300 Supplies and Materials	336,391	234,982	101,409	0	0	0	0	0	0
6400 Other Operating Expenses	171,256	125,917	45,339	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>2,239,625</u>	<u>842,831</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	1,789,776	888,469	901,307	1,141,072	527,936	613,136	0	0	0
6200 Purchased/Contracted Services	255,393	86,000	169,393	2,079,340	471,371	1,607,969	0	0	0
6300 Supplies and Materials	315,778	222,599	93,179	462,127	132,896	329,232	0	0	0
6400 Other Operating Expenses	301,051	198,318	102,733	936,006	509,919	426,087	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
13 FUNCTION TOTALS	<u>2,661,998</u>	<u>1,395,386</u>	<u>1,266,612</u>	<u>4,618,545</u>	<u>1,642,122</u>	<u>2,976,423</u>	<u>0</u>	<u>0</u>	<u>0</u>
21 INSTRUCTIONAL LEADERSHIP									
6100 Payroll Costs	2,290,193	1,571,668	718,525	305,570	158,676	146,894	0	0	0
6200 Purchased/Contracted Services	137,640	66,790	70,850	18,113	12,261	5,852	0	0	0
6300 Supplies and Materials	148,189	111,139	37,050	37,121	25,987	11,134	0	0	0
6400 Other Operating Expenses	152,062	102,294	49,768	69,940	48,373	21,567	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
21 FUNCTION TOTALS	<u>2,728,084</u>	<u>1,851,891</u>	<u>876,193</u>	<u>430,744</u>	<u>245,297</u>	<u>185,447</u>	<u>0</u>	<u>0</u>	<u>0</u>
23 SCHOOL LEADERSHIP									
6100 Payroll Costs	12,696,680	9,170,407	3,526,273	125,198	45,578	79,620	0	0	0
6200 Purchased/Contracted Services	226,209	118,146	108,063	3,400	3,394	6	0	0	0
6300 Supplies and Materials	222,712	185,881	36,831	0	0	0	0	0	0
6400 Other Operating Expenses	617,609	327,941	289,668	8,045	1,735	6,310	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
23 FUNCTION TOTALS	<u>13,763,210</u>	<u>9,802,375</u>	<u>3,960,835</u>	<u>136,643</u>	<u>50,706</u>	<u>85,937</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	4,012,547	1,534,343	1,199,584	823,563	376,021	0	0	0
6200	429,759	291,503	138,256	169,713	46,836	122,877	0	0	0
6300	325,123	208,047	117,076	96,729	78,187	18,542	0	0	0
6400	83,592	45,822	37,770	75,502	39,812	35,690	0	0	0
6600	0	0	0	0	0	0	0	0	0
31	<u>6,385,364</u>	<u>4,557,918</u>	<u>1,827,446</u>	<u>1,541,528</u>	<u>988,398</u>	<u>553,130</u>	<u>0</u>	<u>0</u>	<u>0</u>
32	SOCIAL WORK SERVICES								
6100	344,103	236,415	107,688	22,682	4,203	18,479	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>236,600</u>	<u>108,101</u>	<u>22,682</u>	<u>4,203</u>	<u>18,479</u>	<u>0</u>	<u>0</u>	<u>0</u>
33	HEALTH SERVICES								
6100	1,483,918	1,072,735	411,183	203,384	74,654	128,730	0	0	0
6200	20,567	10,877	9,690	250	0	250	0	0	0
6300	47,236	28,317	18,919	3,066	0	3,066	0	0	0
6400	22,370	4,080	18,290	0	0	0	0	0	0
6600	0	0	0	0	0	0	0	0	0
33	<u>1,574,091</u>	<u>1,116,008</u>	<u>458,083</u>	<u>206,700</u>	<u>74,654</u>	<u>132,046</u>	<u>0</u>	<u>0</u>	<u>0</u>
34	STUDENT TRANSPORTATION								
6100	4,684,257	3,023,577	1,660,680	0	0	0	0	0	0
6200	116,235	34,239	81,996	0	0	0	0	0	0
6300	1,615,220	1,132,041	483,179	0	0	0	0	0	0
6400	283,727	163,960	119,767	44,053	0	44,053	0	0	0
6600	985,569	56,092	929,477	0	0	0	0	0	0
34	<u>7,685,008</u>	<u>4,409,909</u>	<u>3,275,099</u>	<u>44,053</u>	<u>0</u>	<u>44,053</u>	<u>0</u>	<u>0</u>	<u>0</u>

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35 FOOD SERVICE									
6100 Payroll Costs	0	0	0	4,799,154	3,821,151	978,003	0	0	0
6200 Purchased/Contracted Services	0	0	0	85,500	50,382	35,118	0	0	0
6300 Supplies and Materials	0	0	0	5,363,492	4,920,139	443,353	0	0	0
6400 Other Operating Expenses	0	0	0	71,900	49,557	22,343	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	8,892,772	1,478,874	0	0	0
36 COCURRICULAR/EXTRACURRICULAR ACTIVITIES									
6100 Payroll Costs	2,191,915	1,643,662	548,253	9,364	7,562	1,802	0	0	0
6200 Purchased/Contracted Services	707,658	581,211	126,447	2,000	1,070	930	0	0	0
6300 Supplies and Materials	540,830	385,021	155,809	0	0	0	0	0	0
6400 Other Operating Expenses	1,218,493	1,152,257	66,236	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	3,762,152	896,744	12,726	9,955	2,771	0	0	0
41 GENERAL ADMINISTRATION									
6100 Payroll Costs	3,715,376	2,490,714	1,224,662	0	0	0	0	0	0
6200 Purchased/Contracted Services	1,210,058	538,975	671,083	0	0	0	0	0	0
6300 Supplies and Materials	340,851	85,692	255,159	0	0	0	0	0	0
6400 Other Operating Expenses	385,115	215,107	170,008	40,155	36,403	3,752	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
41 FUNCTION TOTALS	5,651,400	3,330,488	2,320,912	40,155	36,403	3,752	0	0	0
51 FACILITIES MAINTENANCE & OPERATIONS									
6100 Payroll Costs	11,436,733	7,741,338	3,695,395	658,077	569,997	88,080	0	0	0
6200 Purchased/Contracted Services	8,767,871	4,885,336	3,882,535	535,000	441,285	93,715	0	0	0
6300 Supplies and Materials	2,444,588	1,391,462	1,053,126	0	0	0	0	0	0
6400 Other Operating Expenses	640,474	517,289	123,185	0	0	0	0	0	0
6600 Capital Outlay	1,077,941	548,062	529,879	0	0	0	0	0	0
51 FUNCTION TOTALS	24,367,607	15,083,487	9,284,120	1,193,077	1,011,282	181,795	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	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	129,306,508	56,153,356	36,480,579	24,707,739	11,772,840	8,309,016	2,725,578	5,583,438
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)	15,167,355	33,485,862	(6,400)	909,219	915,619	(308,510)	5,275,832	5,584,342
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 - MAY 31, 2008	\$ 37,350,920	\$ 70,836,782	\$ 33,485,862	\$ 3,510,330	\$ 4,425,949	\$ 915,619	\$ 3,703,942	\$ 9,288,284	\$ 5,584,342