

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, 2006 THRU APRIL 30, 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	\$ 83,348,173	\$ 82,666,181	\$ (681,992)	\$ 0	\$ 0	\$ 0	5,180,198	5,121,167	\$ (59,031)
5720	Other LEA's	0	0	0	0	0	0	0	0	0
5730	Tuition & Fees	227,965	74,105	(153,860)	0	0	0	0	0	0
5740/50	Co-Curricular/Enterprising Services	7,073,580	3,893,179	(3,180,401)	3,084,798	2,919,638	(165,160)	265,001	172,335	(92,666)
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	90,649,718	86,633,465	(4,016,253)	3,084,798	2,919,638	(165,160)	5,445,199	5,293,502	(151,697)
STATE										
5810	Per Capital/Foundation	76,685,594	46,632,744	(30,052,850)	1,795,750	0	(1,795,750)	1,940,194	1,869,130	(71,064)
5820	State Programs TEA	0	30,552	30,552	2,432,046	1,241,416	(1,190,630)	0	0	0
5830/40	State Programs State of Texas	6,710,994	4,524,025	(2,186,969)	312,183	217,906	(94,277)	0	0	0
5800	State Totals	83,396,588	51,187,322	(32,209,266)	4,539,979	1,459,322	(3,080,657)	1,940,194	1,869,130	(71,064)
FEDERAL										
5910	Federal Other than State	0	0	0	0	0	0	0	0	0
5920	Federal From TEA/ Food Service	0	0	0	26,868,289	16,950,391	(9,917,898)	0	0	0
5930	Federal From State of Texas	900,500	810,601	(89,899)	216,085	32,817	(183,268)	0	0	0
5940	Direct Federal	455,000	57,953	(397,047)	272,487	10,319	(262,168)	0	0	0
5900	Federal Totals	1,355,500	868,554	(486,946)	27,356,861	16,993,528	(10,363,333)	0	0	0
5000	TOTAL - ALL REVENUES	175,401,806	138,689,340	(36,712,466)	34,981,638	21,372,488	(13,609,150)	7,385,393	7,162,632	(222,761)
EXPENDITURES										
11 INSTRUCTION										
6100	Payroll Costs	93,744,159	58,366,132	35,378,027	14,280,340	8,392,970	5,887,370	0	0	0
6200	Purchased/Contracted Services	652,793	349,582	303,211	754,065	562,787	191,278	0	0	0
6300	Supplies and Materials	4,836,585	3,171,172	1,665,413	1,401,084	642,725	758,359	0	0	0
6400	Other Operating Expenses	292,430	127,557	164,873	83,853	59,285	24,568	0	0	0
6600	Capital Outlay	20,225	7,525	12,701	7,500	0	7,500	0	0	0
11	FUNCTION TOTALS	99,546,192	62,021,968	37,524,224	16,526,842	9,657,767	6,869,075	0	0	0

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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	3,549,940	2,259,287	1,290,653	358,197	219,412	138,785	0	0	0
6200 Purchased/Contracted Services	160,802	73,813	86,989	0	0	0	0	0	0
6300 Supplies and Materials	308,392	191,287	117,105	960	960	0	0	0	0
6400 Other Operating Expenses	189,728	71,713	118,015	0	0	0	0	0	0
6600 Capital Outlay	0	39,165	(39,165)	0	0	0	0	0	0
12 FUNCTION TOTALS	<u>4,208,862</u>	<u>2,635,265</u>	<u>1,573,597</u>	<u>359,157</u>	<u>220,372</u>	<u>138,785</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 CURRICULUM & STAFF DEVELOPMENT									
6100 Payroll Costs	1,226,094	608,972	617,122	404,444	128,025	276,419	0	0	0
6200 Purchased/Contracted Services	156,007	19,033	136,974	1,816,587	581,203	1,235,384	0	0	0
6300 Supplies and Materials	87,000	38,171	48,829	910,581	142,824	767,757	0	0	0
6400 Other Operating Expenses	180,225	100,349	79,876	440,557	135,454	305,103	0	0	0
6600 Capital Outlay	0	0	0	250,000	0	250,000	0	0	0
13 FUNCTION TOTALS	<u>1,649,326</u>	<u>766,525</u>	<u>882,801</u>	<u>3,822,169</u>	<u>987,506</u>	<u>2,834,663</u>	<u>0</u>	<u>0</u>	<u>0</u>
21 INSTRUCTIONAL LEADERSHIP									
6100 Payroll Costs	2,254,053	1,419,673	834,380	283,653	151,524	132,129	0	0	0
6200 Purchased/Contracted Services	172,560	94,367	78,193	158,650	66,638	92,012	0	0	0
6300 Supplies and Materials	180,172	81,581	98,591	70,985	18,018	52,967	0	0	0
6400 Other Operating Expenses	158,334	110,517	47,817	58,190	17,361	40,829	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
21 FUNCTION TOTALS	<u>2,765,119</u>	<u>1,706,139</u>	<u>1,058,980</u>	<u>571,478</u>	<u>253,541</u>	<u>317,937</u>	<u>0</u>	<u>0</u>	<u>0</u>
23 SCHOOL LEADERSHIP									
6100 Payroll Costs	11,394,578	7,207,737	4,186,841	147,989	51,218	96,771	0	0	0
6200 Purchased/Contracted Services	125,319	61,838	63,481	150,000	65,334	84,666	0	0	0
6300 Supplies and Materials	235,918	144,644	91,274	0	0	0	0	0	0
6400 Other Operating Expenses	582,422	261,666	320,756	61,645	3,984	57,661	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
23 FUNCTION TOTALS	<u>12,338,237</u>	<u>7,675,885</u>	<u>4,662,352</u>	<u>359,634</u>	<u>120,536</u>	<u>239,098</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
31	GUIDANCE, COUNSELING & EVALUATION SERVICES								
6100	5,272,857	3,190,894	2,081,963	1,143,963	672,075	471,888	0	0	0
6200	467,666	299,122	168,544	229,492	143,308	86,184	0	0	0
6300	460,362	95,705	364,657	117,922	84,477	33,445	0	0	0
6400	63,349	30,886	32,463	55,642	30,262	25,380	0	0	0
6600	0	0	0	0	0	0	0	0	0
31	<u>6,264,234</u>	<u>3,616,607</u>	<u>2,647,627</u>	<u>1,547,019</u>	<u>930,123</u>	<u>616,896</u>	<u>0</u>	<u>0</u>	<u>0</u>
32	SOCIAL WORK SERVICES								
6100	333,624	202,801	130,823	0	0	0	0	0	0
6200	0	0	0	0	0	0	0	0	0
6300	0	0	0	0	0	0	0	0	0
6400	0	0	0	0	0	0	0	0	0
6600	0	0	0	0	0	0	0	0	0
32	<u>333,624</u>	<u>202,801</u>	<u>130,823</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
33	HEALTH SERVICES								
6100	1,448,617	914,044	534,573	235,244	66,476	168,768	0	0	0
6200	29,935	8,869	21,066	119,805	10,319	109,486	0	0	0
6300	145,578	122,948	22,630	153,934	0	153,934	0	0	0
6400	20,673	6,216	14,457	0	0	0	0	0	0
6600	0	0	0	0	0	0	0	0	0
33	<u>1,644,803</u>	<u>1,052,077</u>	<u>592,726</u>	<u>508,983</u>	<u>76,795</u>	<u>432,188</u>	<u>0</u>	<u>0</u>	<u>0</u>
34	STUDENT TRANSPORTATION								
6100	4,614,741	2,640,930	1,973,811	0	0	0	0	0	0
6200	122,159	51,141	71,018	0	0	0	0	0	0
6300	1,471,450	663,198	808,252	0	0	0	0	0	0
6400	293,222	146,910	146,312	18,624	1,059	17,565	0	0	0
6600	1,050,000	899,405	150,595	0	0	0	0	0	0
34	<u>7,551,572</u>	<u>4,401,583</u>	<u>3,149,989</u>	<u>18,624</u>	<u>1,059</u>	<u>17,565</u>	<u>0</u>	<u>0</u>	<u>0</u>

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35 FOOD SERVICE									
6100 Payroll Costs	0	0	0	4,544,029	3,284,703	1,259,326	0	0	0
6200 Purchased/Contracted Services	0	0	0	128,500	80,857	47,643	0	0	0
6300 Supplies and Materials	0	0	0	4,868,950	4,181,696	687,254	0	0	0
6400 Other Operating Expenses	0	0	0	70,500	50,421	20,079	0	0	0
6600 Capital Outlay	0	0	0	265,900	0	265,900	0	0	0
35 FUNCTION TOTALS	0	0	0	9,877,879	7,597,677	2,280,202	0	0	0
36 COCURRICULAR/EXTRACURRICULAR ACTIVITIES									
6100 Payroll Costs	2,097,668	1,349,755	747,913	9,767	6,205	3,562	0	0	0
6200 Purchased/Contracted Services	670,780	478,300	192,480	2,000	1,900	100	0	0	0
6300 Supplies and Materials	547,697	324,643	223,054	0	0	0	0	0	0
6400 Other Operating Expenses	1,127,672	962,661	165,011	0	0	0	0	0	0
6600 Capital Outlay	5,500	5,500	0	0	0	0	0	0	0
36 FUNCTION TOTALS	4,449,317	3,120,859	1,328,458	11,767	8,105	3,662	0	0	0
41 GENERAL ADMINISTRATION									
6100 Payroll Costs	3,509,746	2,226,113	1,283,633	0	0	0	0	0	0
6200 Purchased/Contracted Services	2,259,952	1,343,977	915,975	0	0	0	0	0	0
6300 Supplies and Materials	280,727	18,148	262,579	0	0	0	0	0	0
6400 Other Operating Expenses	346,892	169,280	177,612	30,600	26,886	3,714	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
41 FUNCTION TOTALS	6,397,317	3,757,518	2,639,799	30,600	26,886	3,714	0	0	0
51 FACILITIES MAINTENANCE & OPERATIONS									
6100 Payroll Costs	11,261,321	6,695,724	4,565,597	766,783	503,419	263,364	0	0	0
6200 Purchased/Contracted Services	8,373,160	3,625,663	4,747,497	535,000	393,579	141,421	0	0	0
6300 Supplies and Materials	2,306,587	1,022,848	1,283,739	1,000	0	1,000	0	0	0
6400 Other Operating Expenses	558,447	506,946	51,501	0	0	0	0	0	0
6600 Capital Outlay	500,929	41,193	459,736	0	0	0	0	0	0
51 FUNCTION TOTALS	23,000,444	11,892,374	11,108,070	1,302,783	896,998	405,785	0	0	0

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95 INDIRECT COST	0	0	0	355,152	0	355,152	0	0	0
6000 TOTAL-ALL EXPENDITURES	<u>174,778,297</u>	<u>105,770,794</u>	<u>69,007,504</u>	<u>35,588,480</u>	<u>20,942,494</u>	<u>14,645,986</u>	<u>8,193,162</u>	<u>3,352,309</u>	<u>4,840,853</u>
OTHER RESOURCES AND USES									
OTHER RESOURCES:									
7911 Sale of Bonds	0	0	0	0	0	0	56,381,000	56,380,113	(887)
7912 Sale of Equipment	70,000	69,966	(35)	1,000	2,649	1,649	0	0	0
7913 Lease - Purchase Proceeds	0	0	0	0	0	0	0	0	0
7915 Operating Transfers In	0	0	0	306,329	0	(306,329)	0	0	0
7916 Premium or Discount on Bond Issuance	0	0	0	0	0	0	4,596,000	4,594,203	(1,797)
7949 Other Non-Revenue Receipts	0	0	0	0	0	0	0	0	0
7990 TOTAL-OTHER RESOURCES	<u>70,000</u>	<u>69,966</u>	<u>(35)</u>	<u>307,329</u>	<u>2,649</u>	<u>(304,680)</u>	<u>60,977,000</u>	<u>60,974,316</u>	<u>(2,684)</u>
OTHER USES:									
8911 Operating Transfer Out	2,606,329	0	2,606,329	0	0	0	0	0	0
8949 Bond Refunding to Escrow	0	0	0	0	0	0	59,908,000	59,907,733	267
8949 Original Issue Discount-Refunding	0	0	0	0	0	0	506,000	505,112	888
8949 Other Use	0	6,282	(6,282)	0	0	0	0	0	0
8990 TOTAL-OTHER USES	<u>2,606,329</u>	<u>6,282</u>	<u>2,600,047</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>60,414,000</u>	<u>60,412,845</u>	<u>1,155</u>
7000 TOTAL OTHER RESOURCES AND USES	<u>(2,536,329)</u>	<u>63,684</u>	<u>2,600,013</u>	<u>307,329</u>	<u>2,649</u>	<u>(304,680)</u>	<u>563,000</u>	<u>561,472</u>	<u>(1,528)</u>
1200 EXCESS (DEFICIENCY) OF REVENUES AND OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	(1,912,820)	32,982,231	34,895,051	(299,513)	432,642	732,155	(244,769)	4,371,795	4,616,564
3000 FUND BALANCE - SEPTEMBER 1 (BEG.)	<u>41,776,388</u>	<u>41,776,388</u>	<u>0</u>	<u>3,819,857</u>	<u>3,819,857</u>	<u>0</u>	<u>3,890,786</u>	<u>3,890,786</u>	<u>0</u>
3000 FUND BALANCE - APRIL 30, 2007	<u>\$ 39,863,568</u>	<u>\$ 74,758,619</u>	<u>\$ 34,895,051</u>	<u>\$ 3,520,344</u>	<u>\$ 4,252,499</u>	<u>\$ 732,155</u>	<u>\$ 3,646,017</u>	<u>\$ 8,262,581</u>	<u>\$ 4,616,564</u>