

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 JUNE 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	\$ 84,048,173	\$ 84,176,769	\$ 128,596	\$ 0	\$ 0	\$ 0	5,255,198	5,188,713	\$ (66,485)
5720	Other LEA's	0	0	0	0	0	0	0	0	0
5730	Tuition & Fees	232,090	211,857	(20,233)	0	0	0	0	0	0
5740/50	Co-Curricular/Enterprising Services	7,834,319	4,856,025	(2,978,294)	3,108,601	3,314,370	205,769	310,001	247,717	(62,284)
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>92,114,582</u>	<u>89,244,651</u>	<u>(2,869,931)</u>	<u>3,108,601</u>	<u>3,314,370</u>	<u>205,769</u>	<u>5,565,199</u>	<u>5,436,430</u>	<u>(128,769)</u>
STATE										
5810	Per Capital/Foundation	76,845,296	59,224,893	(17,620,403)	1,778,535	0	(1,778,535)	1,940,194	1,869,130	(71,064)
5820	State Programs TEA	0	30,552	30,552	2,571,184	2,175,290	(395,894)	0	0	0
5830/40	State Programs State of Texas	6,712,219	5,682,185	(1,030,034)	310,958	278,765	(32,193)	0	0	0
5800	State Totals	<u>83,557,515</u>	<u>64,937,630</u>	<u>(18,619,885)</u>	<u>4,660,677</u>	<u>2,454,055</u>	<u>(2,206,622)</u>	<u>1,940,194</u>	<u>1,869,130</u>	<u>(71,064)</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	27,724,355	21,000,563	(6,723,792)	0	0	0
5930	Federal From State of Texas	1,600,500	1,038,511	(561,989)	216,085	52,406	(163,679)	0	0	0
5940	Direct Federal	455,000	73,874	(381,126)	272,487	10,319	(262,168)	0	0	0
5900	Federal Totals	<u>2,055,500</u>	<u>1,112,385</u>	<u>(943,115)</u>	<u>28,212,927</u>	<u>21,063,288</u>	<u>(7,149,639)</u>	<u>0</u>	<u>0</u>	<u>0</u>
5000	TOTAL - ALL REVENUES	<u>177,727,597</u>	<u>155,294,667</u>	<u>(22,432,930)</u>	<u>35,982,205</u>	<u>26,831,713</u>	<u>(9,150,492)</u>	<u>7,505,393</u>	<u>7,305,560</u>	<u>(199,833)</u>
EXPENDITURES										
11 INSTRUCTION										
6100	Payroll Costs	90,928,147	71,341,864	19,586,283	14,301,291	11,025,259	3,276,032	0	0	0
6200	Purchased/Contracted Services	670,790	499,332	171,458	839,195	562,787	276,408	0	0	0
6300	Supplies and Materials	6,309,851	3,944,536	2,365,315	1,705,294	1,105,425	599,869	0	0	0
6400	Other Operating Expenses	276,422	198,682	77,740	132,255	66,997	65,258	0	0	0
6600	Capital Outlay	20,225	7,525	12,701	7,500	7,500	0	0	0	0
11	FUNCTION TOTALS	<u>98,205,435</u>	<u>75,991,939</u>	<u>22,213,496</u>	<u>16,985,535</u>	<u>12,767,968</u>	<u>4,217,567</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	3,549,940	2,840,903	709,037	343,368	285,733	57,635	0	0	0
6200 Purchased/Contracted Services	164,672	109,000	55,672	0	0	0	0	0	0
6300 Supplies and Materials	323,280	263,823	59,457	960	918	42	0	0	0
6400 Other Operating Expenses	177,925	82,101	95,824	0	0	0	0	0	0
6600 Capital Outlay	39,780	39,165	615	0	0	0	0	0	0
12 FUNCTION TOTALS	<u>4,255,597</u>	<u>3,334,991</u>	<u>920,606</u>	<u>344,328</u>	<u>286,651</u>	<u>57,677</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 CURRICULUM & STAFF DEVELOPMENT									
6100 Payroll Costs	3,792,795	2,514,071	1,278,724	429,014	148,874	280,140	0	0	0
6200 Purchased/Contracted Services	153,130	24,133	128,997	1,952,613	693,873	1,258,740	0	0	0
6300 Supplies and Materials	84,778	45,619	39,159	960,029	463,887	496,142	0	0	0
6400 Other Operating Expenses	191,715	134,984	56,731	567,790	306,134	261,656	0	0	0
6600 Capital Outlay	0	0	0	250,000	0	250,000	0	0	0
13 FUNCTION TOTALS	<u>4,222,418</u>	<u>2,718,808</u>	<u>1,503,610</u>	<u>4,159,446</u>	<u>1,612,768</u>	<u>2,546,678</u>	<u>0</u>	<u>0</u>	<u>0</u>
21 INSTRUCTIONAL LEADERSHIP									
6100 Payroll Costs	2,254,053	1,765,376	488,677	286,653	195,355	91,298	0	0	0
6200 Purchased/Contracted Services	223,595	128,861	94,734	167,650	104,400	63,250	0	0	0
6300 Supplies and Materials	179,741	108,347	71,394	72,474	46,899	25,575	0	0	0
6400 Other Operating Expenses	164,602	138,868	25,734	96,205	26,142	70,063	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
21 FUNCTION TOTALS	<u>2,821,991</u>	<u>2,141,452</u>	<u>680,539</u>	<u>622,982</u>	<u>372,796</u>	<u>250,186</u>	<u>0</u>	<u>0</u>	<u>0</u>
23 SCHOOL LEADERSHIP									
6100 Payroll Costs	11,432,043	9,042,629	2,389,414	147,731	112,105	35,626	0	0	0
6200 Purchased/Contracted Services	120,850	78,933	41,917	150,000	65,334	84,666	0	0	0
6300 Supplies and Materials	243,305	173,630	69,675	0	11	(11)	0	0	0
6400 Other Operating Expenses	616,103	373,148	242,955	67,645	10,573	57,072	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
23 FUNCTION TOTALS	<u>12,412,301</u>	<u>9,668,340</u>	<u>2,743,961</u>	<u>365,376</u>	<u>188,023</u>	<u>177,353</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	5,272,157	3,986,287	1,285,870	1,138,035	841,896	296,139	0	0	0
6200	462,292	318,267	144,025	228,834	162,431	66,403	0	0	0
6300	463,211	170,838	292,373	183,213	138,883	44,330	0	0	0
6400	58,696	42,249	16,447	101,059	33,385	67,674	0	0	0
6600	0	0	0	0	0	0	0	0	0
31	<u>6,256,356</u>	<u>4,517,641</u>	<u>1,738,715</u>	<u>1,651,141</u>	<u>1,176,595</u>	<u>474,546</u>	<u>0</u>	<u>0</u>	<u>0</u>
32	SOCIAL WORK SERVICES								
6100	333,624	254,654	78,970	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>254,654</u>	<u>78,970</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
33	HEALTH SERVICES								
6100	1,450,257	1,136,155	314,102	235,493	89,493	146,000	0	0	0
6200	30,735	13,370	17,365	119,805	10,319	109,486	0	0	0
6300	144,892	135,556	9,336	153,934	3,112	150,822	0	0	0
6400	20,223	6,400	13,823	0	0	0	0	0	0
6600	0	0	0	0	0	0	0	0	0
33	<u>1,646,107</u>	<u>1,291,481</u>	<u>354,626</u>	<u>509,232</u>	<u>102,924</u>	<u>406,308</u>	<u>0</u>	<u>0</u>	<u>0</u>
34	STUDENT TRANSPORTATION								
6100	4,619,641	3,232,059	1,387,582	0	0	0	0	0	0
6200	128,842	63,214	65,628	0	0	0	0	0	0
6300	1,489,350	774,839	714,511	0	0	0	0	0	0
6400	308,472	192,293	116,179	18,624	3,612	15,012	0	0	0
6600	1,032,300	988,769	43,532	0	0	0	0	0	0
34	<u>7,578,605</u>	<u>5,251,174</u>	<u>2,327,431</u>	<u>18,624</u>	<u>3,612</u>	<u>15,012</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	4,037,673	506,356	0	0	0
6200 Purchased/Contracted Services	0	0	0	148,500	109,161	39,340	0	0	0
6300 Supplies and Materials	0	0	0	5,073,950	4,701,528	372,422	0	0	0
6400 Other Operating Expenses	0	0	0	74,000	60,214	13,786	0	0	0
6600 Capital Outlay	0	0	0	265,900	38,968	226,932	0	0	0
35 FUNCTION TOTALS	0	0	0	10,106,379	8,947,543	1,158,836	0	0	0
36 COCURRICULAR/EXTRACURRICULAR ACTIVITIES									
6100 Payroll Costs	2,098,713	1,723,946	374,767	9,767	7,752	2,015	0	0	0
6200 Purchased/Contracted Services	667,265	524,559	142,706	17,000	1,900	15,100	0	0	0
6300 Supplies and Materials	587,562	517,024	70,538	0	0	0	0	0	0
6400 Other Operating Expenses	1,198,816	1,094,897	103,919	0	0	0	0	0	0
6600 Capital Outlay	5,500	5,500	0	0	0	0	0	0	0
36 FUNCTION TOTALS	4,557,856	3,865,926	691,930	26,767	9,652	17,115	0	0	0
41 GENERAL ADMINISTRATION									
6100 Payroll Costs	3,512,746	2,763,951	748,795	0	0	0	0	0	0
6200 Purchased/Contracted Services	2,250,571	1,719,890	530,681	0	0	0	0	0	0
6300 Supplies and Materials	291,229	55,501	235,728	0	0	0	0	0	0
6400 Other Operating Expenses	336,647	222,343	114,304	30,600	27,116	3,484	0	0	0
6600 Capital Outlay	22,300	0	22,300	0	0	0	0	0	0
41 FUNCTION TOTALS	6,413,493	4,761,685	1,651,808	30,600	27,116	3,484	0	0	0
51 FACILITIES MAINTENANCE & OPERATIONS									
6100 Payroll Costs	11,266,321	8,381,801	2,884,520	766,736	580,129	186,607	0	0	0
6200 Purchased/Contracted Services	8,360,787	4,699,859	3,660,928	535,000	448,305	86,695	0	0	0
6300 Supplies and Materials	2,317,802	1,421,586	896,216	1,000	0	1,000	0	0	0
6400 Other Operating Expenses	555,618	508,952	46,666	0	0	0	0	0	0
6600 Capital Outlay	179,780	47,299	132,481	0	0	0	0	0	0
51 FUNCTION TOTALS	22,680,308	15,059,498	7,620,810	1,302,736	1,028,434	274,302	0	0	0

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	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET	APPROVED BUDGET	ACTUAL	VARIANCE BUDGET
52 SECURITIES & MONITORING SERVICES									
6100 Payroll Costs	1,608,424	1,313,611	294,813	0	0	0	0	0	0
6200 Purchased/Contracted Services	218,992	147,392	71,600	0	0	0	0	0	0
6300 Supplies and Materials	82,179	68,389	13,790	0	0	0	0	0	0
6400 Other Operating Expenses	15,100	9,370	5,730	0	0	0	0	0	0
6600 Capital Outlay	291,514	51,219	240,295	0	0	0	0	0	0
52 FUNCTION TOTALS	2,216,209	1,589,982	626,227	0	0	0	0	0	0
53 DATA PROCESSING SERVICES									
6100 Payroll Costs	853,700	636,049	217,651	0	0	0	0	0	0
6200 Purchased/Contracted Services	574,625	532,813	41,812	0	0	0	0	0	0
6300 Supplies and Materials	28,429	20,027	8,402	0	0	0	0	0	0
6400 Other Operating Expenses	23,045	16,870	6,175	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
53 FUNCTION TOTALS	1,479,799	1,205,759	274,040	0	0	0	0	0	0
61 COMMUNITY SERVICES									
6100 Payroll Costs	702,330	541,633	160,697	10,600	8,495	2,105	0	0	0
6200 Purchased/Contracted Services	61,456	28,472	32,984	148,465	116,678	31,787	0	0	0
6300 Supplies and Materials	65,675	42,499	23,176	49,385	17,603	31,782	0	0	0
6400 Other Operating Expenses	37,054	31,178	5,876	85,943	32,829	53,114	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
61 FUNCTION TOTALS	866,515	643,781	222,734	294,393	175,605	118,788	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	8,193,162	3,352,321	4,840,841
71 FUNCTION TOTALS	0	0	0	0	0	0	8,193,162	3,352,321	4,840,841
81 FACILITIES ACQUISITION & CONSTRUCTION									
6100 Payroll Costs	0	0	0	0	0	0	0	0	0
6200 Purchased/Contracted Services	42,194	34,272	7,922	0	0	0	0	0	0
6300 Supplies and Materials	0	0	0	0	0	0	0	0	0
6600 Capital Outlay	324,847	256,821	68,026	0	0	0	0	0	0
81 FUNCTION TOTALS	367,041	291,093	75,948	0	0	0	0	0	0

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95 INDIRECT COST	0	0	0	355,724	0	355,724	0	0	0
6000 TOTAL-ALL EXPENDITURES	176,313,655	132,588,203	43,725,452	36,773,263	26,699,686	10,073,578	8,193,162	3,352,321	4,840,841
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	86,584	16,584	1,000	3,594	2,594	0	0	0
7913 Lease - Purchase Proceeds	0	0	0	0	0	0	0	0	0
7915 Operating Transfers In	0	0	0	290,545	0	(290,545)	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	70,000	86,584	16,584	291,545	3,594	(287,951)	60,977,000	60,974,316	(2,684)
OTHER USES:									
8911 Operating Transfer Out	2,590,545	0	2,590,545	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	6,300	6,282	18	0	0	0	0	0	0
8990 TOTAL-OTHER USES	2,596,845	6,282	2,590,563	0	0	0	60,414,000	60,412,845	1,155
7000 TOTAL OTHER RESOURCES AND USES	(2,526,845)	80,302	2,607,147	291,545	3,594	(287,951)	563,000	561,472	(1,528)
1200 EXCESS (DEFICIENCY) OF REVENUES AND OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	(1,112,903)	22,786,766	23,899,669	(499,513)	135,621	635,134	(124,769)	4,514,711	4,639,480
3000 FUND BALANCE - SEPTEMBER 1 (BEG.)	41,776,388	41,776,388	0	3,819,857	3,819,857	0	3,890,786	3,890,786	0
3000 FUND BALANCE - JUNE 30, 2007	\$ 40,663,485	\$ 64,563,154	\$ 23,899,669	\$ 3,320,344	\$ 3,955,478	\$ 635,134	\$ 3,766,017	\$ 8,405,497	\$ 4,639,480