

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 MARCH 31, 2008
 (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	\$ 79,060,786	\$ 76,351,207	\$ (2,709,579)	\$ 0	\$ 0	\$ 0	\$ 6,384,675	\$ 5,987,730	\$ (396,945)
5720	Other LEA's	0	0	0	0	0	0	0	0	0
5730	Tuition & Fees	234,000	63,085	(170,915)	0	0	0	0	0	0
5740/50	Co-Curricular/Enterprising Services	7,626,257	3,072,290	(4,553,967)	3,479,072	2,838,360	(640,712)	335,220	133,586	(201,634)
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>79,486,583</u>	<u>(7,434,461)</u>	<u>3,479,072</u>	<u>2,838,360</u>	<u>(640,712)</u>	<u>6,719,895</u>	<u>6,121,317</u>	<u>(598,578)</u>
STATE										
5810	Per Capital/Foundation	88,629,359	45,348,693	(43,280,666)	2,440,780	1,073,981	(1,366,799)	1,574,898	1,655,049	80,151
5820	State Programs TEA	2,649	32,681	30,032	2,446,263	1,210,252	(1,236,011)	0	0	0
5830/40	State Programs State of Texas	7,640,067	4,276,088	(3,363,979)	368,559	222,476	(146,083)	0	0	0
5800	State Totals	<u>96,272,075</u>	<u>49,657,462</u>	<u>(46,614,613)</u>	<u>5,255,602</u>	<u>2,506,709</u>	<u>(2,748,893)</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	14,265,182	(12,225,933)	0	0	0
5930	Federal From State of Texas	600,000	177,280	(422,720)	185,600	21,974	(163,626)	0	0	0
5940	Direct Federal	273,416	66,616	(206,800)	0	0	0	0	0	0
5900	Federal Totals	<u>873,416</u>	<u>243,896</u>	<u>(629,520)</u>	<u>26,676,715</u>	<u>14,287,156</u>	<u>(12,389,559)</u>	<u>0</u>	<u>0</u>	<u>0</u>
5000	TOTAL - ALL REVENUES	<u>184,066,534</u>	<u>129,387,941</u>	<u>(54,678,593)</u>	<u>35,411,389</u>	<u>19,632,225</u>	<u>(15,779,164)</u>	<u>8,294,793</u>	<u>7,776,366</u>	<u>(518,427)</u>
EXPENDITURES										
11 INSTRUCTION										
6100	Payroll Costs	95,856,873	53,265,877	42,590,996	14,904,294	7,786,552	7,117,742	0	0	0
6200	Purchased/Contracted Services	1,278,990	496,968	782,022	754,825	547,182	207,643	0	0	0
6300	Supplies and Materials	6,689,906	3,950,131	2,739,775	936,402	516,886	419,516	0	0	0
6400	Other Operating Expenses	583,928	145,152	438,776	199,702	122,712	76,990	0	0	0
6600	Capital Outlay	51,082	37,999	13,083	0	0	0	0	0	0
11	FUNCTION TOTALS	<u>104,460,779</u>	<u>57,896,127</u>	<u>46,564,652</u>	<u>16,795,223</u>	<u>8,973,332</u>	<u>7,821,891</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	1,434,876	1,082,409	51,592	29,610	21,982	0	0	0
6200 Purchased/Contracted Services	263,338	129,077	134,261	0	0	0	0	0	0
6300 Supplies and Materials	347,764	227,062	120,702	0	0	0	0	0	0
6400 Other Operating Expenses	216,038	151,267	64,771	0	0	0	0	0	0
6600 Capital Outlay	8,418	5,060	3,358	0	0	0	0	0	0
12 FUNCTION TOTALS	<u>3,352,843</u>	<u>1,947,342</u>	<u>1,405,501</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	693,081	1,196,266	1,132,210	427,413	704,797	0	0	0
6200 Purchased/Contracted Services	190,568	50,941	139,627	2,188,856	357,244	1,831,612	0	0	0
6300 Supplies and Materials	303,383	203,286	100,097	452,391	86,438	365,953	0	0	0
6400 Other Operating Expenses	308,242	124,626	183,616	791,099	282,172	508,927	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
13 FUNCTION TOTALS	<u>2,691,540</u>	<u>1,071,933</u>	<u>1,619,607</u>	<u>4,564,556</u>	<u>1,153,267</u>	<u>3,411,289</u>	<u>0</u>	<u>0</u>	<u>0</u>
21 INSTRUCTIONAL LEADERSHIP									
6100 Payroll Costs	2,401,768	1,228,838	1,172,930	302,980	123,472	179,508	0	0	0
6200 Purchased/Contracted Services	139,462	52,665	86,797	16,500	940	15,560	0	0	0
6300 Supplies and Materials	207,785	156,997	50,788	74,062	16,665	57,397	0	0	0
6400 Other Operating Expenses	143,493	76,198	67,295	69,250	34,771	34,479	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
21 FUNCTION TOTALS	<u>2,892,508</u>	<u>1,514,698</u>	<u>1,377,810</u>	<u>462,792</u>	<u>175,849</u>	<u>286,943</u>	<u>0</u>	<u>0</u>	<u>0</u>
23 SCHOOL LEADERSHIP									
6100 Payroll Costs	12,717,122	7,137,921	5,579,201	116,249	35,443	80,806	0	0	0
6200 Purchased/Contracted Services	224,370	96,223	128,147	3,400	3,394	6	0	0	0
6300 Supplies and Materials	208,154	151,500	56,654	0	0	0	0	0	0
6400 Other Operating Expenses	575,149	186,206	388,943	8,045	945	7,100	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
23 FUNCTION TOTALS	<u>13,724,795</u>	<u>7,571,850</u>	<u>6,152,945</u>	<u>127,694</u>	<u>39,782</u>	<u>87,912</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	5,416,883	3,021,674	2,395,209	1,389,371	746,212	643,159	0	0	0
6200	431,496	210,827	220,669	169,713	23,048	146,665	0	0	0
6300	324,975	145,619	179,356	92,258	51,481	40,777	0	0	0
6400	86,548	34,575	51,973	75,927	32,322	43,605	0	0	0
6600	0	0	0	0	0	0	0	0	0
31	<u>6,259,902</u>	<u>3,412,695</u>	<u>2,847,207</u>	<u>1,727,269</u>	<u>853,063</u>	<u>874,206</u>	<u>0</u>	<u>0</u>	<u>0</u>
32	SOCIAL WORK SERVICES								
6100	344,103	181,253	162,850	22,682	1,401	21,281	0	0	0
6200	385	0	385	0	0	0	0	0	0
6300	0	22	(22)	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>181,275</u>	<u>163,396</u>	<u>22,682</u>	<u>1,401</u>	<u>21,281</u>	<u>0</u>	<u>0</u>	<u>0</u>
33	HEALTH SERVICES								
6100	1,483,368	840,925	642,443	203,384	58,065	145,319	0	0	0
6200	20,425	7,515	12,910	1,500	0	1,500	0	0	0
6300	47,083	24,774	22,309	3,066	0	3,066	0	0	0
6400	22,453	1,969	20,484	0	0	0	0	0	0
6600	0	0	0	0	0	0	0	0	0
33	<u>1,573,329</u>	<u>875,184</u>	<u>698,145</u>	<u>207,950</u>	<u>58,065</u>	<u>149,885</u>	<u>0</u>	<u>0</u>	<u>0</u>
34	STUDENT TRANSPORTATION								
6100	4,734,257	2,283,481	2,450,776	0	0	0	0	0	0
6200	111,248	31,753	79,495	0	0	0	0	0	0
6300	1,510,350	763,568	746,782	0	0	0	0	0	0
6400	309,357	146,903	162,454	14,853	0	14,853	0	0	0
6600	1,032,365	56,092	976,273	0	0	0	0	0	0
34	<u>7,697,577</u>	<u>3,281,797</u>	<u>4,415,780</u>	<u>14,853</u>	<u>0</u>	<u>14,853</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	2,883,021	1,916,133	0	0	0
6200 Purchased/Contracted Services	0	0	0	85,500	41,861	43,639	0	0	0
6300 Supplies and Materials	0	0	0	4,975,492	3,864,007	1,111,485	0	0	0
6400 Other Operating Expenses	0	0	0	68,500	18,339	50,161	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	6,858,771	3,124,875	0	0	0
36 COCURRICULAR/EXTRACURRICULAR ACTIVITIES									
6100 Payroll Costs	2,192,635	1,249,918	942,717	8,764	5,427	3,337	0	0	0
6200 Purchased/Contracted Services	698,266	486,815	211,451	2,000	1,070	930	0	0	0
6300 Supplies and Materials	483,786	332,297	151,489	0	0	0	0	0	0
6400 Other Operating Expenses	1,169,917	1,034,964	134,953	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	3,103,994	1,440,610	11,764	7,821	3,943	0	0	0
41 GENERAL ADMINISTRATION									
6100 Payroll Costs	3,749,013	1,943,674	1,805,339	0	0	0	0	0	0
6200 Purchased/Contracted Services	1,110,684	458,257	652,427	0	0	0	0	0	0
6300 Supplies and Materials	335,971	32,789	303,182	0	0	0	0	0	0
6400 Other Operating Expenses	356,731	163,993	192,738	40,554	25,318	15,236	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
41 FUNCTION TOTALS	5,552,399	2,598,714	2,953,685	40,554	25,318	15,236	0	0	0
51 FACILITIES MAINTENANCE & OPERATIONS									
6100 Payroll Costs	11,436,193	6,040,117	5,396,076	766,187	444,019	322,168	0	0	0
6200 Purchased/Contracted Services	8,762,973	3,764,964	4,998,009	535,000	341,648	193,352	0	0	0
6300 Supplies and Materials	2,784,135	1,047,958	1,736,177	0	0	0	0	0	0
6400 Other Operating Expenses	562,574	513,963	48,611	0	0	0	0	0	0
6600 Capital Outlay	919,442	474,495	444,947	0	0	0	0	0	0
51 FUNCTION TOTALS	24,465,317	11,841,497	12,623,820	1,301,187	785,667	515,520	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	260,869	0	260,869	0	0	0
99 INTERGOVERNMENTAL CHARGES									
6200 Purchased/Contracted Services	1,263,078	949,825	313,253	0	0	0	0	0	0
99 FUNCTION TOTALS	1,263,078	949,825	313,253	0	0	0	0	0	0
6000 TOTAL-ALL EXPENDITURES	185,710,093	100,241,025	85,469,068	35,702,067	18,978,542	16,723,525	8,309,016	2,725,571	5,583,445
OTHER RESOURCES AND USES									
OTHER RESOURCES:									
7911 Sale of Bonds	0	0	0	0	0	0	0	0	0
7912 Sale of Equipment	0	84,888	84,888	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	84,888	84,888	284,278	277	(284,001)	0	0	0
OTHER USES:									
8911 Operating Transfer Out	12,476,278	0	12,476,278	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	12,476,278	0	12,476,278	0	0	0	0	0	0
7000 TOTAL OTHER RESOURCES AND USES	(12,476,278)	84,888	12,561,166	284,278	277	(284,001)	0	0	0
1200 EXCESS (DEFICIENCY) OF REVENUES AND OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	(14,119,837)	29,231,804	43,351,641	(6,400)	653,959	660,359	(14,223)	5,050,795	5,065,018
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 - MARCH 31, 2008	\$ 41,549,590	\$ 84,901,231	\$ 43,351,641	\$ 3,510,330	\$ 4,170,689	\$ 660,359	\$ 3,998,229	\$ 9,063,247	\$ 5,065,018