

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 JULY 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	
<b>REVENUES</b>										
<b>LOCAL AND INTERMEDIATE</b>										
5710	Real and Personal Property Taxes	\$ 78,563,187	\$ 78,545,509	\$ (17,678)	\$ 0	\$ 0	\$ 0	\$ 6,251,613	\$ 6,243,792	\$ (7,821)
5720	Other LEA's	0	0	0	0	0	0	0	0	0
5730	Tuition & Fees	234,032	236,783	2,751	0	0	0	0	0	0
5740/50	Co-Curricular/Enterprising Services	6,598,973	4,278,310	(2,320,663)	3,757,072	3,721,078	(35,994)	215,220	204,284	(10,936)
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>85,396,192</u>	<u>83,060,602</u>	<u>(2,335,590)</u>	<u>3,757,072</u>	<u>3,721,078</u>	<u>(35,994)</u>	<u>6,466,833</u>	<u>6,448,075</u>	<u>(18,758)</u>
<b>STATE</b>										
5810	Per Capital/Foundation	88,552,831	77,154,326	(11,398,505)	2,458,172	1,919,077	(539,095)	1,532,632	1,655,049	122,417
5820	State Programs TEA	32,974	32,681	(293)	2,737,231	2,077,778	(659,453)	0	0	0
5830/40	State Programs State of Texas	7,648,477	6,838,389	(810,088)	358,736	357,312	(1,424)	0	0	0
5800	State Totals	<u>96,234,282</u>	<u>84,025,396</u>	<u>(12,208,886)</u>	<u>5,554,139</u>	<u>4,354,167</u>	<u>(1,199,972)</u>	<u>1,532,632</u>	<u>1,655,049</u>	<u>122,417</u>
<b>FEDERAL</b>										
5910	Federal Other than State	0	0	0	0	0	0	0	0	0
5920	Federal From TEA/ Food Service	0	0	0	27,030,010	21,248,015	(5,781,995)	0	0	0
5930	Federal From State of Texas	600,000	114	(599,886)	197,571	74,129	(123,442)	0	0	0
5940	Direct Federal	273,416	108,460	(164,956)	0	0	0	0	0	0
5900	Federal Totals	<u>873,416</u>	<u>108,574</u>	<u>(764,842)</u>	<u>27,227,581</u>	<u>21,322,144</u>	<u>(5,905,437)</u>	<u>0</u>	<u>0</u>	<u>0</u>
5000	TOTAL - ALL REVENUES	<u>182,503,890</u>	<u>167,194,572</u>	<u>(15,309,318)</u>	<u>36,538,792</u>	<u>29,397,388</u>	<u>(7,141,404)</u>	<u>7,999,465</u>	<u>8,103,124</u>	<u>103,659</u>
<b>EXPENDITURES</b>										
<b>11 INSTRUCTION</b>										
6100	Payroll Costs	94,963,581	84,393,476	10,570,105	14,863,265	12,508,501	2,354,764	0	0	0
6200	Purchased/Contracted Services	1,341,648	1,378,536	(36,888)	784,825	700,677	84,148	0	0	0
6300	Supplies and Materials	7,128,928	5,816,880	1,312,048	1,501,868	1,204,109	297,759	0	0	0
6400	Other Operating Expenses	666,794	582,428	84,366	248,905	169,409	79,496	0	0	0
6600	Capital Outlay	71,177	44,694	26,483	23,135	6,895	16,240	0	0	0
11	FUNCTION TOTALS	<u>104,172,128</u>	<u>92,216,015</u>	<u>11,956,113</u>	<u>17,421,998</u>	<u>14,589,592</u>	<u>2,832,406</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
12 INSTRUCTIONAL RESOURCES & MEDIA SERVICES									
6100 Payroll Costs	2,517,285	2,266,208	251,077	52,842	31,650	21,192	0	0	0
6200 Purchased/Contracted Services	50,401	33,443	16,958	0	0	0	0	0	0
6300 Supplies and Materials	339,742	296,231	43,511	0	0	0	0	0	0
6400 Other Operating Expenses	128,270	126,191	2,079	0	0	0	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
12 FUNCTION TOTALS	<u>3,035,698</u>	<u>2,722,073</u>	<u>313,625</u>	<u>52,842</u>	<u>31,650</u>	<u>21,192</u>	<u>0</u>	<u>0</u>	<u>0</u>
13 CURRICULUM & STAFF DEVELOPMENT									
6100 Payroll Costs	2,449,550	1,806,804	642,746	1,194,585	645,704	548,881	0	0	0
6200 Purchased/Contracted Services	253,181	104,925	148,256	2,185,188	670,129	1,515,059	0	0	0
6300 Supplies and Materials	333,041	254,648	78,393	482,981	186,405	296,576	0	0	0
6400 Other Operating Expenses	254,439	220,824	33,615	1,016,121	554,624	461,497	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
13 FUNCTION TOTALS	<u>3,290,211</u>	<u>2,387,200</u>	<u>903,011</u>	<u>4,878,875</u>	<u>2,056,861</u>	<u>2,822,014</u>	<u>0</u>	<u>0</u>	<u>0</u>
21 INSTRUCTIONAL LEADERSHIP									
6100 Payroll Costs	2,318,849	1,916,097	402,752	305,570	199,883	105,687	0	0	0
6200 Purchased/Contracted Services	142,225	78,447	63,778	18,113	12,971	5,142	0	0	0
6300 Supplies and Materials	199,676	166,739	32,937	37,121	28,508	8,613	0	0	0
6400 Other Operating Expenses	125,588	115,900	9,688	70,440	35,898	34,542	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
21 FUNCTION TOTALS	<u>2,786,338</u>	<u>2,277,182</u>	<u>509,156</u>	<u>431,244</u>	<u>277,260</u>	<u>153,984</u>	<u>0</u>	<u>0</u>	<u>0</u>
23 SCHOOL LEADERSHIP									
6100 Payroll Costs	12,003,656	10,616,366	1,387,290	145,796	85,582	60,214	0	0	0
6200 Purchased/Contracted Services	206,437	127,173	79,264	3,400	3,394	6	0	0	0
6300 Supplies and Materials	242,713	224,773	17,940	0	0	0	0	0	0
6400 Other Operating Expenses	633,684	399,909	233,775	10,945	2,058	8,887	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
23 FUNCTION TOTALS	<u>13,086,490</u>	<u>11,368,223</u>	<u>1,718,268</u>	<u>160,141</u>	<u>91,034</u>	<u>69,107</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	5,515,340	4,925,927	589,413	1,200,590	1,011,411	189,179	0	0	0
6200	427,881	343,249	84,632	179,713	52,722	126,991	0	0	0
6300	330,947	266,526	64,421	98,606	80,566	18,040	0	0	0
6400	61,741	47,819	13,922	101,160	52,968	48,192	0	0	0
6600	0	0	0	0	0	0	0	0	0
31	<u>6,335,909</u>	<u>5,583,520</u>	<u>752,389</u>	<u>1,580,069</u>	<u>1,197,667</u>	<u>382,402</u>	<u>0</u>	<u>0</u>	<u>0</u>
32	SOCIAL WORK SERVICES								
6100	344,103	294,353	49,750	22,682	3,502	19,180	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>294,538</u>	<u>50,163</u>	<u>22,682</u>	<u>3,502</u>	<u>19,180</u>	<u>0</u>	<u>0</u>	<u>0</u>
33	HEALTH SERVICES								
6100	1,484,318	1,307,024	177,294	205,208	93,137	112,071	0	0	0
6200	20,567	13,702	6,865	250	0	250	0	0	0
6300	49,986	41,869	8,117	3,066	2,955	111	0	0	0
6400	19,970	4,197	15,773	0	0	0	0	0	0
6600	0	0	0	0	0	0	0	0	0
33	<u>1,574,841</u>	<u>1,366,791</u>	<u>208,050</u>	<u>208,524</u>	<u>96,091</u>	<u>112,433</u>	<u>0</u>	<u>0</u>	<u>0</u>
34	STUDENT TRANSPORTATION								
6100	4,684,257	3,539,294	1,144,963	0	0	0	0	0	0
6200	152,274	85,868	66,406	0	0	0	0	0	0
6300	1,678,220	1,266,849	411,371	0	0	0	0	0	0
6400	274,223	192,208	82,015	51,053	8,889	42,164	0	0	0
6600	985,569	56,092	929,477	0	0	0	0	0	0
34	<u>7,774,543</u>	<u>5,140,312</u>	<u>2,634,231</u>	<u>51,053</u>	<u>8,889</u>	<u>42,164</u>	<u>0</u>	<u>0</u>	<u>0</u>

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	APPROVED		VARIANCE	APPROVED		VARIANCE	APPROVED		VARIANCE
	BUDGET	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET
35 FOOD SERVICE									
6100 Payroll Costs	0	0	0	4,799,154	4,312,132	487,022	0	0	0
6200 Purchased/Contracted Services	0	0	0	85,500	53,559	31,941	0	0	0
6300 Supplies and Materials	0	0	0	5,363,492	5,011,469	352,023	0	0	0
6400 Other Operating Expenses	0	0	0	71,900	51,584	20,316	0	0	0
6600 Capital Outlay	0	0	0	411,289	51,543	359,746	0	0	0
35 FUNCTION TOTALS	0	0	0	10,731,335	9,480,287	1,251,048	0	0	0
36 COCURRICULAR/EXTRACURRICULAR ACTIVITIES									
6100 Payroll Costs	2,191,915	1,996,189	195,726	9,364	9,112	252	0	0	0
6200 Purchased/Contracted Services	703,111	620,264	82,847	2,000	1,070	930	0	0	0
6300 Supplies and Materials	553,041	458,510	94,531	0	0	0	0	0	0
6400 Other Operating Expenses	1,209,171	1,218,175	(9,004)	1,362	1,324	38	0	0	0
6600 Capital Outlay	0	0	0	0	0	0	0	0	0
36 FUNCTION TOTALS	4,657,238	4,293,139	364,099	12,726	11,506	1,220	0	0	0
41 GENERAL ADMINISTRATION									
6100 Payroll Costs	3,670,804	3,047,068	623,736	10,000	0	10,000	0	0	0
6200 Purchased/Contracted Services	1,198,548	654,865	543,683	0	0	0	0	0	0
6300 Supplies and Materials	358,641	159,348	199,294	0	0	0	0	0	0
6400 Other Operating Expenses	381,946	265,447	116,499	40,155	36,921	3,234	0	0	0
6600 Capital Outlay	7,000	0	7,000	0	0	0	0	0	0
41 FUNCTION TOTALS	5,616,939	4,126,728	1,490,211	50,155	36,921	13,234	0	0	0
51 FACILITIES MAINTENANCE & OPERATIONS									
6100 Payroll Costs	11,436,733	9,656,364	1,780,369	664,897	591,904	72,993	0	0	0
6200 Purchased/Contracted Services	8,614,759	6,432,499	2,182,260	535,000	453,279	81,721	0	0	0
6300 Supplies and Materials	2,595,886	1,803,384	792,502	0	0	0	0	0	0
6400 Other Operating Expenses	626,435	520,460	105,975	0	0	0	0	0	0
6600 Capital Outlay	1,094,923	673,993	420,930	0	0	0	0	0	0
51 FUNCTION TOTALS	24,368,736	19,086,698	5,282,038	1,199,897	1,045,183	154,714	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	1,267,986	1,265,709	2,278	0	0	0	0	0	0
99 FUNCTION TOTALS	1,267,986	1,265,709	2,278	0	0	0	0	0	0
6000 TOTAL-ALL EXPENDITURES	185,734,092	158,495,687	27,238,405	37,189,159	28,962,862	8,226,297	8,309,016	2,726,687	5,582,329
OTHER RESOURCES AND USES									
OTHER RESOURCES:									
7911 Sale of Bonds	0	0	0	0	0	0	0	0	0
7912 Sale of Equipment	100,000	100,146	146	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	100,000	100,146	146	284,278	277	(284,001)	0	0	0
OTHER USES:									
8911 Operating Transfer Out	15,687,678	15,404,400	283,278	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	15,687,678	15,404,400	283,278	0	0	0	0	0	0
7000 TOTAL OTHER RESOURCES AND USES	(15,587,678)	(15,304,254)	283,424	284,278	277	(284,001)	0	0	0
1200 EXCESS (DEFICIENCY) OF REVENUES AND OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	(18,817,880)	(6,605,368)	12,212,512	(366,089)	434,804	800,893	(309,551)	5,376,437	5,685,988
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 - JULY 31, 2008	\$ 36,851,547	\$ 49,064,059	\$ 12,212,512	\$ 3,150,641	\$ 3,951,534	\$ 800,893	\$ 3,702,901	\$ 9,388,889	\$ 5,685,988