

Thursday, January 11, 2007

7:00 PM

**Regular Meeting
of
The Board of Trustees**



BORGER INDEPENDENT SCHOOL DISTRICT

**BORGER INDEPENDENT SCHOOL DISTRICT
BOARD OF EDUCATION
AGENDA FOR Regular MEETING**

**Thursday, January 11, 2007
Board Conference Room, 200 East Ninth, Borger, Texas
Time: 7:00 PM**

Dinner - 6:00 p.m.Paul Belton ECC

The subjects to be discussed or considered, or upon which any formal action may be taken, are as follows: *(Items do not have to be taken in the same order as shown on this meeting notice.)*

1. Roll Call
2. Open Forum
3. Superintendent's Report
 - A. School Board Recognition - Paving Path to Success 4
 - B. Enrollment Reports 5
 - C. 2005-2006 AEIS Report - Bobbie Nichols 8
 - D. P.A.A.S.B. - Thursday - January 25, 2007 9
 - E. Personnel
 1. Resignations 11
 2. Employment 12
 - F. Review Substitute Teacher List for January 2007 13
 - G. Policy Updates - 1st Reading of Update 79 14
 - H. Internal Auditor
 - I. Facilites Update
4. New Business for Consideration / Action
 - A. Consent Agenda
 1. Minutes of Regular Meeting December 12, 2006 28
 2. Donations 32
 3. December 2006 Payroll 33
 4. December 2006 Disbursements 34
 - B. Annual Review of Investments, Policies, and Strategies 43
 - C. Application for Tax Refund - S. Salinas 46
 - D. Transfer title of bus to Hutchinson County E.O.C. 47
 - E. Superintendent's Contract 49
5. Financial Reports
 - A. Financial Information 50
 - B. Taxes 59
6. Future Agenda Items
 - A. Evaluation of Administrative Staff
 - B. Administrative Staff Contracts
 - C. Order of Trustee Election
 - D. Review Board Training Hours
 - E. February Meeting Date - Thursday, February 15.
7. Adjourn

If, during the course of the meeting, any discussion of any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Texas Government Code, Chapter 551, Subchapters D and E. Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting.



**STATE OF TEXAS
OFFICE OF THE GOVERNOR**

Education fosters success. From grade school to university, a solid education establishes the foundation on which we build futures of achievement and advancement, futures that give fruition to the fulfillment of dreams and expectations.

Members of school boards, men and women who share a commitment to serve their communities, dedicate themselves to ensuring that students in the Lone Star State are given every opportunity to excel through education. In collaboration with others including educators, governmental officials and the citizens of the districts they serve, school boards are essential members of the education community.

Throughout the month of January, an awareness campaign will be conducted to highlight the important role of school boards throughout the Lone Star State.

At this time, therefore, I encourage all Texans to recognize the vital contributions of school boards, and the enduring legacy they continue to mold in furthering the best for the Texas of tomorrow.

Therefore, I, Rick Perry, Governor of Texas, do hereby proclaim
January 2007,

School Board Recognition Month



in Texas, and urge the appropriate
recognition whereof.

In official recognition whereof,
I hereby affix my signature this the
16th day of October, 2006.

Rick Perry
Governor of Texas

SUPERINTENDENT'S REPORT

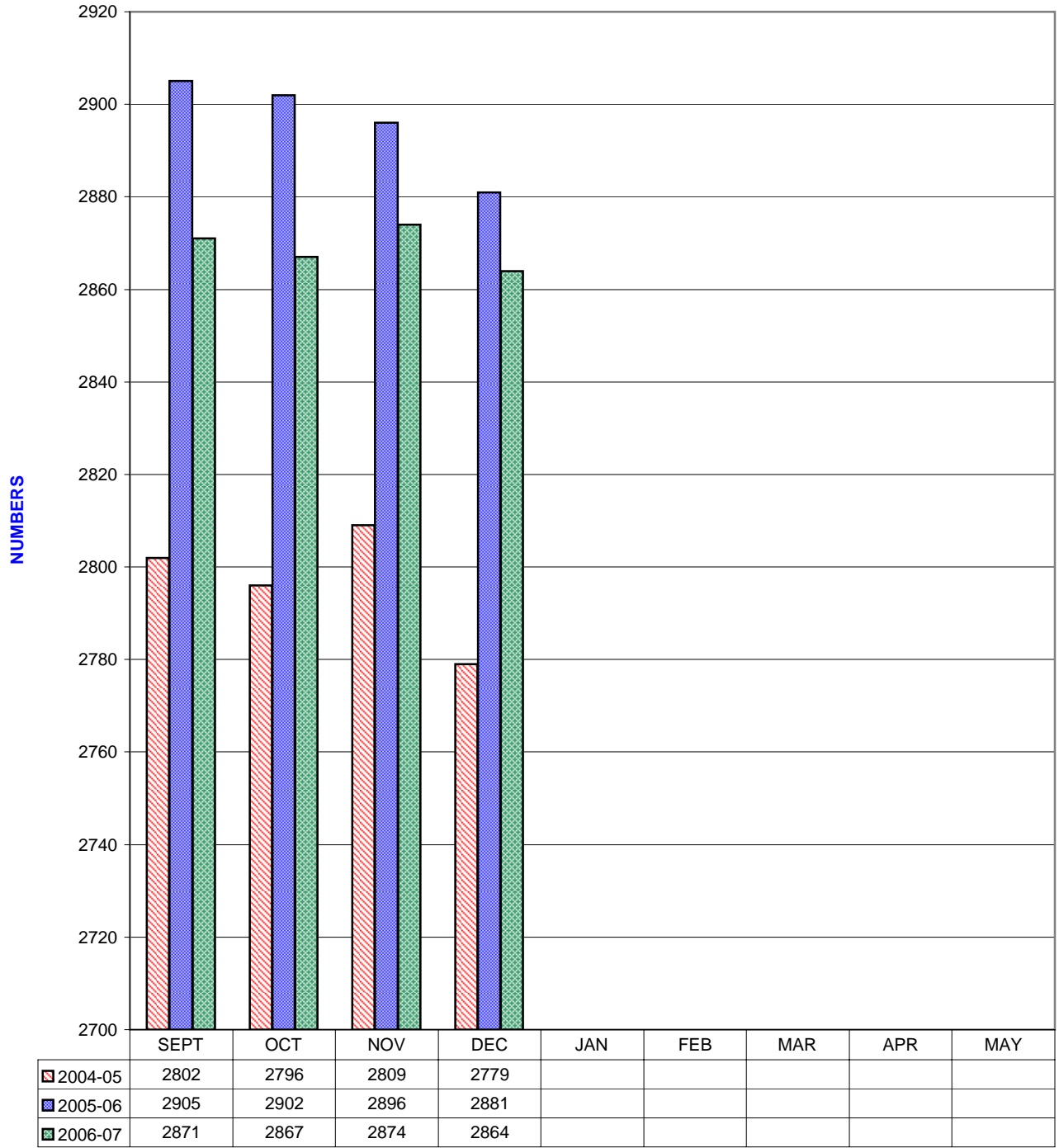
January 11, 2007

ENROLLMENT December 22, 2006										
CAMPUS	SP. ED.	PPCD	HS	PK	K	1ST	2ND	3RD	4TH	TOTAL
PAUL BELTON	-	4	81	100	201	-	-	-	-	384
Teachers	-	1	4*	3**	10	-	-	-	-	23†
CROCKETT	3	-	-	-	-	-	-	210	211	424
Teachers	1	-	-	-	-	-	-	11	10	27†
GATEWAY	3	-	-	-	-	215	218	-	-	436
Teachers	1	-	-	-	-	11	11	-	-	31†
TOTAL ELEMENTARY	6	4	81	100	201	215	218	210	211	1244
TOTAL # CLASSROOM TEACHERS	2	1	4	3	10	11	11	11	10	81
CAMPUS	5 TH		6 TH	7 TH	8 TH	9 TH	10 TH	11 TH	12 TH	TOTAL
BORGER INTERMEDIATE Teachers	185									185 13
BORGER MIDDLE Teachers			205	216	199	-	-	-	-	620 49
BORGER HIGH Teachers			-	-	-	202	214	197	186	799 67
CHAMPS										16
TOTAL SECONDARY	187		205	216	199	202	214	197	186	1,620 (+Champs)
TOTAL # CLASSROOM TEACHERS										129
*3 teachers are ½ time ** 2 - ½ day classes each † includes CEI, Music, P.E., Special Ed., Reading Recovery & Peak teachers										

ENROLLMENTS (Ending 2005-2006 school year, beginning 2006-2007 enrollment, prior and present month enrollment)

May 25, 2006	2,827
August 21, 2006	2,794
November 30, 2006	2,874
December 22, 2006	2,864

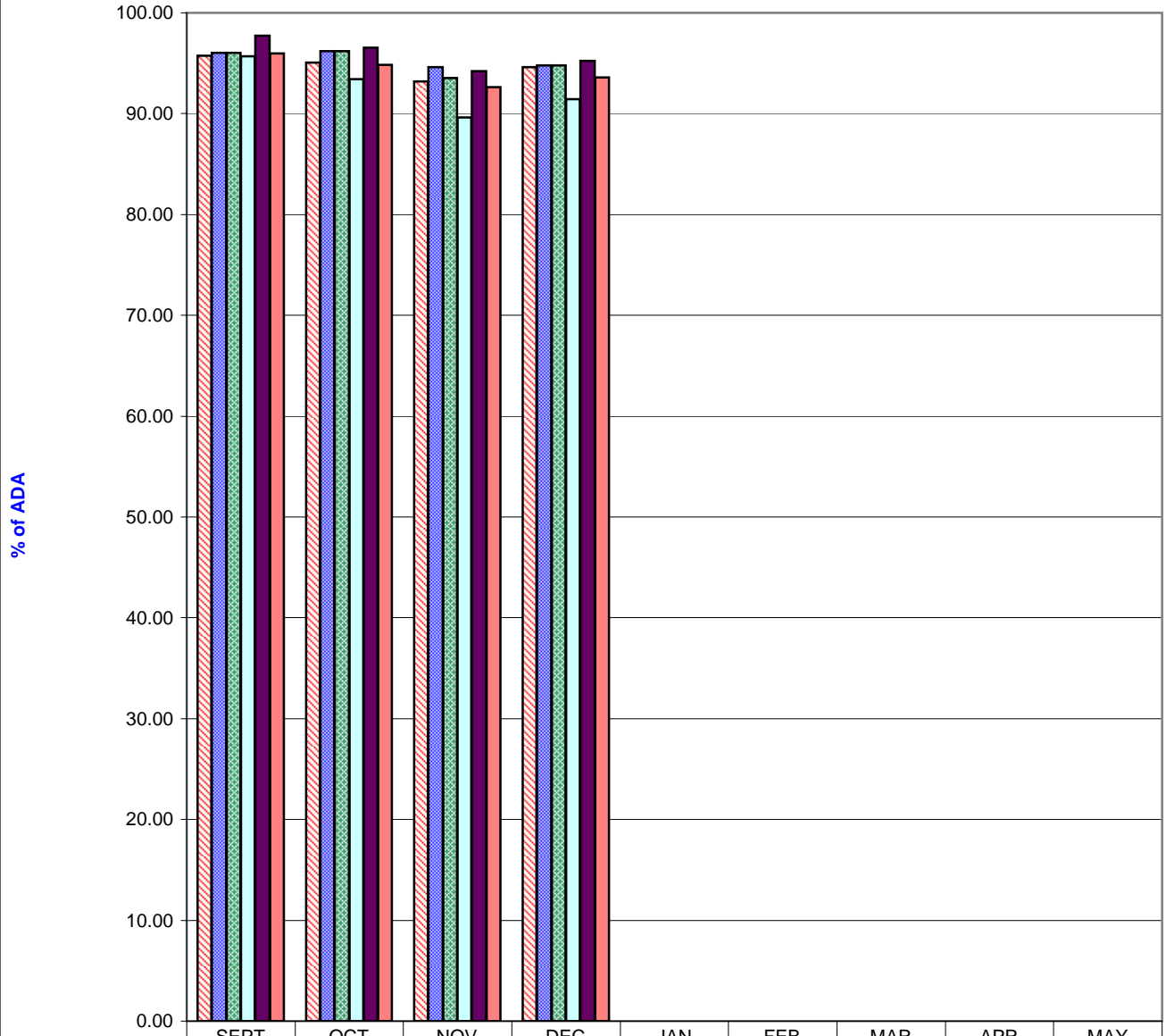
BISD ENROLLMENT COMPARISON



MONTHS

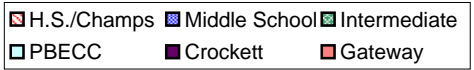
2004-05
 2005-06
 2006-07

BISD ADA COMPARISON 2006-2007



	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY
H.S./Champs	95.76	95.09	93.19	94.62					
Middle School	96.06	96.18	94.59	94.79					
Intermediate	96.03	96.21	93.52	94.76					
PBECC	95.69	93.41	89.62	91.46					
Crockett	97.73	96.54	94.19	95.25					
Gateway	96.00	94.83	92.64	93.61					

Campus Legend



SUPERINTENDENT'S REPORT

2005-2006 School Report Cards (AEIS Report) - Bobbie Nichols

P.A.A.S.B.

PANHANDLE AREA ASSOCIATION OF SCHOOL BOARDS

Thursday, January 25, 2007

Dinner at 6:30 p.m.

Meeting at 7:00 p.m.

Region 16 Education Service Center

Meal: Courtesy of Purdue, Brandon, Fielder, Collins and Mott (please see explanation on following page)

Program: "80th Legislature: What's Brewing?"

Presenter: Dr. Wayne Pierce
Executive Director, Equity Center

Dues/Meals Remittal

School District _____

- Remit dues only..... \$50
- Remit dues and meals for the school board & superintendent for 2006-07 (two meetings)..... \$210
- Remit dues and meals for January 25, 2007 only...Number attending _____ @ \$10 per attendee plus \$50 for dues = \$_____

Make checks payable to Region 16 ESC

Deadline: Monday, January 22, 2007

Please remit reservations form and payment to:

Region 16 Education Service Center
Attn: Ronnie Teichelman - PAASB
5800 Bell Street
Amarillo, Texas 79109-6230

Panhandle Area Association of Schools Boards

The firm of Purdue, Brandon, Fielder, Collins and Mott has generously offered to provide the meal for the PAASB meetings. In visiting with PAASB President Bret Begert, we will continue to collect the meal fee for this meeting. It will be recommended that the funds collected for the meal are to be used for additional scholarships for Region 16 students. Many thanks and accolades go to Purdue, Brandon, Fielder, Collins and Mott for providing these meals.

The following districts have paid PAASB dues for 2006-07:

Amarillo	Borger	Bovina
Bushland	Claude	Darrouzett
Dumas	Farwell	Fort Elliott
Groom	Hart	Hereford
Highland Park	Lefors	McLean
Memphis	Nazareth	Pampa
River Road	Shamrock	Stratford
Texhoma	Walcott	Wildorado

CONSIDERATION / ACTION

RESIGNATIONS

It is the administrative recommendation to accept the resignation of the following
Borger I.S.D. personnel:

Shannon Morrison

CONSIDERATION / ACTION

PERSONNEL – EMPLOYMENT

It is the recommendation of the administration that the following individual be employed and issued a contract with the Borger Independent School District for the 2006 - 2007 school year. Their salary will be computed in accordance with the 2006 - 2007 salary schedule.

<u>NAME</u>	<u>ASSIGNMENT</u>	<u>CAMPUS</u>	<u>DEGREE</u>
Cano, Michael	Teacher	Middle School	Bachelor's
Grantz, Amy	Teacher	Middle School	Bachelor's

Superintendent's Report

Information Only

SUBSTITUTE TEACHERS

January 11, 2007

**Amerman, Josh
Hicks, Glen
Martin, Haley
Maupin, April
Maupin, Mark
Milner, Scott
Olin, Brynna
Williams, Aletha**



Localized Policy Manual

Update 79

Borger ISD

Your Localized Update 79 addresses School FIRST rules and other recent statutory and regulatory changes as well as (LOCAL) policy revisions regarding the superintendent's job description and performance evaluation, the establishment of board committees, the delegation of purchasing authority, and term contract nonrenewal.

Please bear in mind that the (LEGAL) policies reflect the ever-changing legal context for governance and management of the district. They should NOT be adopted but, rather, should inform local decision making. The (LOCAL) policy recommendations in this update will need close attention by both the administration and the board to ensure that they reflect the practices of the district and the intentions of the board. Board action is needed to adopt, revise, or repeal (LOCAL) policy.

To better focus board attention and expedite its review, your Localized Update 79 packet contains:

- ***Vantage Points—A Board Member's Guide to Update 79***, copies of which may be found in the separately wrapped package accompanying this packet. ***Vantage Points*** offers a highly summarized overview of the update and is intended to provide local officials a first glance at the scope of the update—as a prelude to studying the detailed Explanatory Notes and policy text within the packet. **Please distribute *Vantage Points* to your board members** at the earliest possible opportunity, preferably with their review copies of this update.
- Your Localized Update, which includes:
 - INSTRUCTIONS** . . . providing specific, policy-by-policy directions on how this update, if accepted as prepared, should be incorporated into your Localized Policy Manuals.
 - EXPLANATORY NOTES** . . . summarizing changes in the policies in each code and how those changes affect your policy manual. Please note that, where appropriate, the Explanatory Notes ask you to **verify that a particular policy continues to reflect your current practice and to advise us of changes needed** so that our records and your manual accurately track the district's actual practice.

Update 79 materials can be identified by the DATE ISSUED—11/07/2006—in the lower left corner of each page. If you have any questions concerning this Update, please call your Policy Consultant/Analyst, Judy Weed, at 800-580-7529 or 512-467-0222.

Regarding board action on Update 79 . . .

- Board action on Localized Update 79 must occur within a properly posted, open meeting of the board and may be addressed on the agenda posting as “Policy Update 79, affecting (LOCAL) policies (see attached list).” Using the Instruction Sheet as a guide, create and attach to the posting a list of the (LOCAL) policy codes added, revised, or deleted **and the titles/subtitles of those policies**. BoardBook compilers should use “Policy Update 79, affecting (LOCAL) policies” as the agenda item and, as agenda sub-items, the code and name of each of the (LOCAL) policies affected by the update.
- An appropriate motion for board action on Localized Update 79 is as follows:

“I move that the board add, revise, or delete (LOCAL) policies as recommended by TASB Policy Service and according to the Instruction Sheet for TASB Localized Policy Manual Update 79 [with the following changes:]”
- The board’s action on Localized Update 79 must be reflected in board minutes. The Instruction Sheet—annotated to reflect any changes made by the board—and the Explanatory Notes for the update should be filed with the minutes where they make up the authoritative record of your board’s actions. Include a copy of new, replaced, or rescinded (**LOCAL**) policies.
- In maintaining the separate historical record of the manual, the emphasis is on tracking the history of individual policies. For guidance on maintaining this record, please refer to the **Policy Administrator’s Guide** at https://www.tasb.org/docs-mytasb/gov_svcs/policy_svc/adminguide/policy_admin_guide.pdf.cfm.

Regarding manual maintenance and administrative regulations . . .

- **Notify your Policy Consultant/Analyst of any changes made by the board so that Policy Service records—forming the basis for these and subsequent updating recommendations—exactly mirror your manual.**
- The update should be incorporated into each of the district’s Localized Policy Manuals as soon as practicable. If the district uses *Policy On Line*, you will need to notify us of the board’s action on Update 79 so that your district’s Localized Policy Manual as it appears on TASB’s Web server can be updated. *Policy On Line* staff may be reached by phone (800–580–7529 or 512–467–0222), fax (512–467–3618, using the pink form enclosed), e-mail (pol-support@tasb.org), or Internet feedback form (<http://www.tasb.org/policy/pol/private/polfdbk.html>).
- Administrative procedures and documents—including formal REGULATIONS, handbooks, and guides—that may be affected by Update 79 policy changes should be inspected and revised as needed. If the district routinely submits REGULATIONS to Policy Service for processing or desires that the updated REGULATION be included in the district’s *Policy On Line* manual, please submit these changes to your Policy Consultant/Analyst at your earliest convenience.

PLEASE NOTE: This Localized Update packet and the Update 79 **Vantage Points** may not be considered as legal advice and are not intended as a substitute for the advice of the board’s own legal counsel.

Instruction Sheet

TASB Localized Policy Manual Update 79

District Borger ISD

Code		Action To Be Taken	Note
BBB	(LEGAL)	Replace policy	Revised policy
BBC	(LEGAL)	Replace policy	Revised policy
BBD	(LEGAL)	Replace policy	Revised policy
BDAA	(LOCAL)	Replace policy	Revised policy
BDAF	(LEGAL)	Replace policy	Revised policy
BDB	(LOCAL)	Replace policy	Revised policy
BF	(LEGAL)	Replace policy	Revised policy
BJA	(LEGAL)	Replace policy	Revised policy
BJA	(LOCAL)	Replace policy	Revised policy
BJCD	(LOCAL)	Replace policy	Revised policy
BR	(LEGAL)	Replace policy	Revised policy
CH	(LEGAL)	Replace policy	Revised policy
CH	(LOCAL)	Replace policy	Revised policy
CPAB	(LEGAL)	Replace policy	Revised policy
DEA	(LEGAL)	Replace policy	Revised policy
DEE	(LEGAL)	Replace policy	Revised policy
DF	(LEGAL)	Replace policy	Revised policy
DFBB	(LOCAL)	Replace policy	Revised policy
DG	(LEGAL)	Replace policy	Revised policy
DH	(LEGAL)	Replace policy	Revised policy
E	(LEGAL)	Replace table of contents	Revised table of contents
EB	(LEGAL)	Replace policy	Revised policy
EHAA	(LEGAL)	Replace policy	Revised policy
EHAB	(LEGAL)	Replace policy	Revised policy
EHAC	(LEGAL)	Replace policy	Revised policy
EHAC	(LOCAL)	ADD policy	See explanatory note
EHB	(LEGAL)	Replace policy	Revised policy
EHBL	(LEGAL)	ADD policy	See explanatory note
EIF	(LEGAL)	Replace policy	Revised policy
EIF	(EXHIBIT)	DELETE exhibit	See explanatory note
EK	(LEGAL)	Replace policy	Revised policy

Instruction Sheet

TASB Localized Policy Manual Update 79

Code		Action To Be Taken	Note
FFAD	(LEGAL)	Replace policy	Revised policy
FFC	(LEGAL)	Replace policy	Revised policy
FP	(LEGAL)	Replace policy	Revised policy
GNB	(LEGAL)	Replace policy	Revised policy
GND	(LEGAL)	Replace policy	Revised policy

Explanatory Notes

TASB Localized Policy Manual Update 79

District: Borger ISD

BBB (LEGAL) BOARD MEMBERS
ELECTIONS

On page 2, JOINT ELECTIONS REQUIRED has been added in accordance with a HB 1 requirement from the third called session of the 79th Legislature. While school districts previously had the option of holding regular trustee elections in May or November, that option is now qualified by a coordination requirement. Under the new law and in accordance with information provided by the Texas Secretary of State, a school district that customarily elects its trustees in May can continue to do so IF an incorporated municipality within the district holds its election on that date, and the concurrent elections must be held jointly and with common polling places. If such an election partner does not exist, the district must move its board member elections to the November uniform election date. In even numbered years, this will coincide with the general election for state, county, and national offices. Guidance regarding transitions, terms of office, and the interplay with court-ordered plans may be found on the Secretary of State's Web site at <http://www.sos.state.tx.us/elections/laws/hb1faq.shtml>.

Obsolete provisions pertaining to VOTERS WITH DISABILITIES have been deleted from page 4. The Secretary of State has determined that the 2002 Federal "Help America Vote Act" supersedes Texas law, the basis of these Texas Administrative Code rules, and therefore renders these sections obsolete. Also, the Secretary of State's certification that federal voting requirements apply to all forms of voting at a polling place allows for tightening of the policy to reflect only currently applicable law.

In addition, a provision prohibiting the district from changing its board election dates after December 31, 2005, has been deleted to avoid confusion resulting from the coordination of elections required by HB 1. This law remains in force, however, and would prevent the district from changing previously established election dates unless required by law or court order.

BBC (LEGAL) BOARD MEMBERS
VACANCIES AND REMOVAL FROM OFFICE

The HOLDOVER DOCTRINE section, on page 1, replaces EFFECT OF TRUSTEE RESIGNATION to make clear that the doctrine applies whenever a trustee yields his or her seat. This provision also appears, within the context of nepotism, at DBE(LEGAL).

According to the doctrine, a board member essentially continues in office until his or her successor is sworn in; until that point, the board member continues to exercise all the duties and powers of office (except voting on the appointment of a successor). This exception is drawn from the Attorney General Opinions cited.

BBD (LEGAL) BOARD MEMBERS
TRAINING AND ORIENTATION

On page 3—at SPECIFIC OPEN MEETINGS TRAINING and at SPECIFIC OPEN RECORDS TRAINING—the language has been revised to clarify that only training received after the trustee is sworn in will fulfill the requirement.

BDAA (LOCAL) OFFICERS AND OFFICIALS
DUTIES AND REQUIREMENTS OF BOARD OFFICERS

The listing of officer duties in this policy is intended as a "bare bones" statement of essential responsibilities not otherwise prescribed by specific policies. Previously the policy included—under specific duties of the board president—"appoint all Board committees, unless otherwise provided by policy or Board consensus." Since this function is more fully addressed at BDB(LOCAL), we have deleted it from this policy.

Explanatory Notes

TASB Localized Policy Manual Update 79

BDAF (LEGAL) OFFICERS AND OFFICIALS SELECTION AND DUTIES OF CHIEF TAX OFFICIALS

At item 2 under the DUTIES of the ASSESSOR may be found language added by HB 1 from the third called session of the 79th Legislature: tax bills subsequently prepared and mailed by the assessor must now contain even more detail than the eighteen items previously prescribed by statute. Rather than recite this lengthy requirement in policy, we point to the Tax Code provision in which it is found; a similar approach—referencing rather than reciting statutory detail—is taken in the Comptroller’s *2006 Truth in Taxation Guide* at <http://www.window.state.tx.us/taxinfo/proptax/tnt06schools>.

Tax bills must now define (within the bill or in a separate statement):

- The maintenance and operations rate of the district;
- The district’s outstanding debt rate;
- The preceding tax year’s M&O rate;
- The debt rate for the current tax year, under Section 26.012;
- The debt rate for the previous tax year, under Section 26.012; and
- The total tax rate of the district for the preceding tax year.

BDB (LOCAL) BOARD INTERNAL ORGANIZATION INTERNAL COMMITTEES

The first sentence of this policy has been revised to clarify that:

- The board approves the creation of special committees; and
- Members of each committee are appointed by the board president, unless the board specifies otherwise.

Your locally developed provisions regarding COMMUNITY LIAISON have been retained unchanged.

BF (LEGAL) BOARD POLICIES

With HB 1 (from the third called session of the 79th Legislature), the authority of the Commissioner of Education to grant waivers to the mandated school start date was rescinded. As a result, a new item 14 has been added to the list of requirements for which campuses or districts cannot receive waivers. The rescission becomes effective with the 2007–08 school year and voids any waivers that the Commissioner previously might have granted for that or subsequent years.

By law, the instructional year for students cannot begin earlier than the fourth Monday in August (except for districts operating a year-round system).

BJA (LEGAL) SUPERINTENDENT QUALIFICATIONS AND DUTIES

The Education Code includes innumerable duties and responsibilities of the superintendent, both general and specific. Where appropriate, we have addressed those circumstance-specific responsibilities at the appropriate (LEGAL) policy—for example, the superintendent’s responsibilities regarding dissemination of information on students convicted of a felony offense are addressed in GRA(LEGAL).

Because these circumstantial responsibilities are found throughout the manual, we have deleted them from BJA(LEGAL), while retaining here only the 11 global responsibilities Education Code 11.201 lays out for the superintendent as the “educational leader and chief executive officer” of the district.

Explanatory Notes

TASB Localized Policy Manual Update 79

BJA (LOCAL) SUPERINTENDENT QUALIFICATIONS AND DUTIES

Recent refinements in the TASB superintendent performance appraisal instrument, upon which this job description is based, have been incorporated. Throughout, the language has been adjusted to track that of the performance evaluation instrument. New items are as follows:

- Student services now include extracurricular activities, at item 1f.
- A system of internal controls to monitor for fraud and financial impropriety appears as item 2h.
- A program for staff retention has been added as item 2n.

Further information regarding TASB's recommended appraisal process for the superintendent may be found under "Resources" on Leadership Team Services' Web site at <http://www.lts.tasb.org>.

BJCD (LOCAL) SUPERINTENDENT EVALUATION

Refinements in BJA(LOCAL) prompted changes in BJCD(LOCAL) as well:

- EVALUATION INSTRUMENT has been added to reflect Texas Administrative Code provisions regarding the link between the superintendent's job description and performance goals and the appraisal instrument.
- WRITTEN EVALUATION keys to the evaluation instrument adopted by the board.

BR (LEGAL) REPORTS

School "FIRST" rules enacted by the Commissioner and effective August 13, 2006, detail the scope of reporting on a district's "financial management performance under each indicator for the current and previous year's financial accountability rate."

As found on pages 3–5, REPORT REQUIREMENTS include:

- A copy of the superintendent's employment contract, published either within the report itself or on the district's Web site.
- A categorical summary of any expense reimbursements to the superintendent and board members for the previous fiscal year.
- A summary of any compensation the superintendent may have received during the previous fiscal year for consulting or other personal services.
- A summary of gifts—in excess of \$250 (aggregating)—received by "executive officers and board members" (and their immediate families) from school district vendors or vendor candidates.
- A summary of the amount of money received by a board member during the fiscal year for business transactions (other than reimbursements) with the district.
- "Any other information the board of trustees of the district determines to be useful."

As before, the board must hold a public hearing, with appropriate notice, on the report. The structure of the policy has been refined to clarify the publishing requirement when there is not a newspaper of general circulation in the county where the district's administrative offices are located: the notice must be published in the county closest to the county seat of the county in which the district's central administration office is located.

Further information regarding FIRST rules may be found in a new TASB Legal Services FAQ found at <https://www.tasb.org/apps/icen/icenSynopsis.cfm?dk=242> or the new Legal Services publication **Financial**

Explanatory Notes

TASB Localized Policy Manual Update 79

Accountability for School Officials. Copies of the publication, which also addresses “the 65% rule” and newly expanded financial disclosure requirements, are available through the TASB online store at <http://www.tasb.org/store>.

CH (LEGAL) PURCHASING AND ACQUISITION

At INTERLOCAL AGREEMENTS, on page 7, provisions from the Government Code have been added to clarify that such agreements must be authorized by the board, as well as the governing body of other participating parties. Furthermore, the agreement—subject to annual renewal—must:

- Address the purpose, terms, rights, and duties of each party; and
- Specify that current revenues must be used to pay for governmental functions or services performed by a party and that payments fairly compensate the performing party.

CH (LOCAL) PURCHASING AND ACQUISITION

PURCHASING AUTHORITY more clearly expresses the superintendent’s authority to make **budgeted** purchases within a limit established by the board and requires board approval of a **single** purchase at or beyond that amount. PURCHASING METHOD reflects the board’s delegation to the superintendent of the authority to select the method of purchasing, as outlined in law.

The dollar threshold shown in this policy at or above which board approval of a purchase is required remains unchanged from your current policy; please contact your Policy Consultant/Analyst if your board desires to change the specified threshold amount or wishes to include certain categorical exceptions from the procedures delineated. Such exceptions might include a board-approved interlocal contract, a cooperative or state purchasing program for purchases of produce or fuel, or a continuing or periodic purchase under a board-approved contract or bid.

Please note: This policy no longer addresses aggregate purchases. Board approval is required only of single purchases above the dollar limit shown in this policy.

Your locally developed provisions at LIMITATIONS AND PROHIBITIONS and your procedures at PURCHASE ESTIMATES remain unchanged.

CPAB (LEGAL) OFFICE COMMUNICATIONS MAIL AND DELIVERY

A new item 3 at POLITICAL ADVERTISING reflects Texas Ethics Commission rules updated to conform to statute. Also added from Ethics Commission rules is an exclusion of e-mail from the definition of “political advertising.”

DEA (LEGAL) COMPENSATION AND BENEFITS SALARIES, WAGES, AND STIPENDS

On page 6, the now-obsolete transition provision—phasing out the 90-day waiting period before a new employee could participate in TRS Care—has been eliminated: all “new members,” as defined in the policy, are immediately eligible to participate.

Please note: DEA(LEGAL) is an “employment policy”—as we construe Education Code 21.204(d)—that must be posted on the district’s Web site, if the district has a Web site, and a copy must be made available for inspection by requesting employees. Further information on required and recommended postings may

Explanatory Notes

TASB Localized Policy Manual Update 79

be found in the *2006–07 School Year Employee Notification Policy Alert* at http://www.tasb.org/services/policy/publications/alerts/emp_notification.aspx.

DEE (LEGAL) COMPENSATION AND BENEFITS EXPENSE REIMBURSEMENT

With the 2006 Appropriations Act providing the necessary funds for the current biennium, TEA has amended Commissioner's rules to extend the Teacher Supply Reimbursement Grant Program to include campus library media specialists. That change and other refinements are reflected throughout the policy.

Restyled as the Classroom Supply Reimbursement Grant Program, the program continues to require at least matching funds from participating districts, continues to cap reimbursements at \$200, and continues on an annual basis with districts applying or reapplying each year. Rule revisions remove the requirement that grant monies be deposited and accounted for in a dedicated account; the rules now require that the district "account for funds in accordance with applicable state and federal requirements."

Further changes include:

- Easing the requirement that funds be expended by July 31 of the school year in which the grant is received.
- Allowing for local funding through donations "by community groups, parent/teacher organizations, businesses, professional organizations, and others."
- No longer specifically requiring the district to retain receipts for audit purposes.

DF (LEGAL) TERMINATION OF CONTRACT

Language throughout has been refined to more closely track statute and reordered for clarity. Added to the policy is the CRIMINAL OFFENSES section, on page 1. That section, from current law but not previously reflected at this policy, recites an Education Code provision permitting the district to discharge an employee upon learning of the employee's conviction of a felony or of a misdemeanor involving moral turpitude not previously disclosed to the State Board for Educator Certification or the district.

Deleted from this policy is a section on abandonment of contract, material already and more appropriately found at DFE—TERMINATION OF CONTRACT/RESIGNATION.

DFBB (LOCAL) TERM CONTRACTS NONRENEWAL

We have updated the list of REASONS for nonrenewal to include, at item 10, a decision by the campus intervention team.

This reason arises from HB 1 (from the third called session of the 79th Legislature), which calls for the "reconstitution" of a campus that has been identified as academically unacceptable for two consecutive school years. Under this mandatory sanction at Education Code 39.1324, a "campus intervention team" is empowered to:

- Develop a school improvement plan and execute the plan, upon approval of the Commissioner.
- Decide which educators may be retained on the reconstituted campus.

A principal who has been at that campus for the duration of that period may not be retained; a teacher of a subject assessed by the statewide assessment instrument developed by TEA may be retained only if the team finds a pattern of significant academic improvement by students taught by the teacher. The

Explanatory Notes

TASB Localized Policy Manual Update 79

law further provides that an educator who is not retained may be assigned to another position in the district.

Item 10 has been added to address nonrenewal of the displaced principal or teacher when no vacancy exists for which the displaced individual is qualified.

Please note: DFBB(LOCAL) is an “employment policy”—as we construe Education Code 21.204(d)—that must be posted on the district’s Web site, if the district has a Web site, and a copy must be made available for inspection by requesting employees. Further information on required and recommended postings may be found in the *2006–07 School Year Employee Notification Policy Alert* at http://www.tasb.org/services/publications/alerts/emp_notification.aspx.

DG (LEGAL) EMPLOYEE RIGHTS AND PRIVILEGES

The policy text enclosed reflects several major changes:

- At EMPLOYEE FREE SPEECH is the recent decision of the U.S. Supreme Court in *Garcetti v. Ceballos*: a public employee making statements pursuant to his or her official duties is not protected by the United States Constitution from employer discipline. This case leaves undisturbed the law according “Whistle-blower Protection” to a public employee who reports in good faith a violation of law by a district or another employee.
- Recitations of various laws limiting or shielding specific employees from liability have been added to this policy at:
 - ATTENDANCE COMMITTEE MEMBERSHIP, on page 3.
 - ADMINISTRATION OF MEDICATION, on page 4.
 - PROTECTION OF NURSES, on page 4.
- At REPORT TO LOCAL LAW ENFORCEMENT, also on page 4, the itemized list of reportable offenses has been deleted as redundant. The list is recited in its entirety at GRA(LEGAL), referenced by this policy.

DH (LEGAL) EMPLOYEE STANDARDS OF CONDUCT

Substantive changes are as follows:

- The policy now includes—at EDUCATOR ETHICS—language from the Education Code and State Board for Educator Certification rule imposing on educators an affirmative responsibility to comply with the Code of Ethics and Standard Practices for Texas Educators and charges SBEC with enforcement. The Code, last revised in 2003, may be found in policy manuals at DH(EXHIBIT).
- Provisions regarding drug abuse have been reorganized and expanded to address alcohol abuse as well. The additional material at DRUG AND ALCOHOL ABUSE PROGRAM is drawn from the federal Drug-Free Workplace Act.
- All provisions regarding statutory immunity previously at this policy have been deleted here and added to DG(LEGAL) in this update.

E (LEGAL) INSTRUCTION

A new policy code—EHL—has been established to house provisions relating to the high school equivalency program and General Education Development (GED) testing.

Explanatory Notes

TASB Localized Policy Manual Update 79

EB (LEGAL) SCHOOL YEAR

At SCHOOL START DATE appears language prohibiting districts from starting classes before the fourth Monday in August. Drawn from HB 1 (from the third called session of the 79th Legislature), the prohibition is effective with the 2007–2008 school year. Unlike previous law that permitted waivers, the only exception permitted is for year-round schools as provided by statute. Accordingly, we have deleted from this policy the section regarding waivers.

EHAA (LEGAL) BASIC INSTRUCTIONAL PROGRAM
REQUIRED INSTRUCTION (ALL LEVELS)

Provisions regarding required instruction at all levels have been collected from other codes as appropriate:

- At COORDINATED HEALTH PROGRAMS, on page 2, the Education Code provision defining the scope of the coordinated health programs to be offered by TEA has been moved here from EHAB(LEGAL). These courses must be designed to prevent obesity, cardiovascular disease, and type 2 diabetes in students at all levels.

Also incorporated in this section are new Commissioner's rules, effective November 9, 2006, that allow the district to use, with TEA approval, a district-developed program. All such programs must provide for the coordination of health education, physical education and activity, nutrition services, and parental involvement. Additionally, districts must use TEA-approved textbooks or materials developed by nationally recognized or government-approved entities.

- Implementation of coordinated health programs at the elementary, middle, and junior high levels is now required, and legislative language delaying implementation until the beginning of this school year has been deleted. Thus far, however (and as noted in the second paragraph of the section), program implementation is not yet required at the high school level.
- State Board of Education rules regarding CLASSIFICATION FOR PHYSICAL EDUCATION, on page 3, have been moved—without change—from EIF since those rules apply at all grade levels.

In addition, text regarding the extension districts could request for implementing the ENRICHMENT CURRICULUM, a provision which expired in September 2005, has been deleted.

EHAB (LEGAL) BASIC INSTRUCTIONAL PROGRAM
REQUIRED INSTRUCTION (ELEMENTARY)

Provisions addressing coordinated health programs apply to all instructional levels and have been moved, at this update, to EHAA(LEGAL).

EHAC (LEGAL) BASIC INSTRUCTIONAL PROGRAM
REQUIRED INSTRUCTION (SECONDARY)

As noted at EHAA(LEGAL) and EHAB(LEGAL), provisions addressing coordinated health programs apply to all instructional levels and have been moved, at this update, to EHAA(LEGAL).

Further changes are as follows:

- On page 1, PHYSICAL ACTIVITY REQUIREMENTS reflects new State Board of Education rules. SB 42—from the regular session of the 79 Legislature and amending Education Code 28.002—empowered the State Board to require physical activity at the middle school/junior high school level. After weighing options, the State Board adopted the language shown deferring to local boards to adopt policy in that regard. [See the explanatory note at EHAC(LOCAL), below.]

Explanatory Notes

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Effective August 8, 2006, the SBOE rules also extend to middle school/junior high the exemption allowed ninth graders and beyond to substitute approved private or commercially sponsored physical activity programs, on or off campus. Also exempt are students classified by the district as “restricted” from physical activity or as “adapted or remedial” by a “member of the healing arts licensed to practice in Texas.”

- Item 5 (Economics), under GRADES 9–12 COURSE OFFERINGS on page 2, reflects the new State Board rules, also effective August 8, 2006, setting forth elements of the financial literacy curriculum and permits the district to add other elements at its discretion. While this curriculum requirement is effective for the current school year, the rules permit districts to seek an extension.
- Item 10 (Languages other than English), on page 3, has been revised to reflect a new amendment to State Board rules. Also effective August 8, 2006, the rule allows proficient students to complete their foreign language requirement through classes at a higher level than Level III.

EHAC (LOCAL) BASIC INSTRUCTIONAL PROGRAM REQUIRED INSTRUCTION (SECONDARY)

As noted at EHAC(LEGAL), State Board of Education rules newly require districts to adopt a policy declaring “the extent to which students enrolled in middle and junior high school settings are allowed to meet physical activity requirements throughout the school year” and to provide for exemptions as noted in EHAC(LEGAL).

Policy Service has drafted the enclosed EHAC(LOCAL) policy to fulfill that requirement. If your district does NOT require a program of physical activity at the middle school or junior high school level, please advise your Policy Consultant/Analyst so that our records can be adjusted for accuracy.

Likewise, if the district imposes a requirement and the provisions of the enclosed policy need to be revised, please contact your Policy Consultant/Analyst for assistance.

EHB (LEGAL) CURRICULUM DESIGN SPECIAL PROGRAMS

The key change in this policy may be found at PARENT EDUCATION: permissive State Board of Education rules regarding parent education programs for parents/guardians of students with dyslexia and related disorders have been replaced with a mandate to provide such programs.

Apart from this substantive change, the policy has been reorganized and refined throughout to more closely track current statute and rule.

EHBL (LEGAL) SPECIAL PROGRAMS HIGH SCHOOL EQUIVALENCY

Provisions regarding the High School Equivalency Program (HSEP) and General Education Development (GED) testing have been moved to this new policy code from EK(LEGAL), where they were found previously.

Throughout, the policy has been refined to more closely track statute and rules. Of note are two provisions on page 1 that were not previously included:

- The requirement—found at AUTHORIZATION FOR PROGRAM—that the district conduct a public hearing prior to applying to TEA for approval to offer an “HSEP.”
- The six-hour daily limit on the time that a student may receive HSEP instruction, as reflected at OPERATION OF PROGRAM.

EIF (LEGAL) ACADEMIC ACHIEVEMENT GRADUATION

ALTERNATIVE ASSESSMENTS, beginning on page 1, reflects selected provisions of new Commissioner’s rules concerning exit-level assessments. The rules, effective April 3, 2006, are intended to fulfill the require-

Explanatory Notes

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ments of HB 25, from the 79th regular session. That bill authorizes the Commissioner to adopt by rule one or more alternative nationally recognized norm-referenced assessment instruments by which students—either new to Texas public schools or not having attended a Texas public school within the last four years—can earn a diploma.

An eligible student will be exempt from the exit-level TAKS assessments in each subject area in which the student has met the passing standard established by the Commissioner on an approved alternative exit-level assessment. The new rules identify the Scholastic Aptitude Test (SAT) verbal/critical reading tests and the American College Test (ACT) English and mathematics tests as approved alternative exit-level assessments. The performance standard for the SAT English language arts assessment is at least 472 and for mathematics, at least 461. The adopted passing standard for the ACT alternative assessment for English language arts is at least 17.7 and for mathematics, at least 19.5. Once a district or charter school has verified that the student is eligible for and has satisfied the requirements under this subchapter and satisfied the coursework requirements to be eligible for a high school diploma in Texas, the district or charter school is authorized to grant a diploma to the student.

At STATE GRADUATION REQUIREMENTS on page 4, we have added a **Note** pointing to current State Board of Education rules laying out the various state graduation requirements. The level of detail and the difficulty of keeping up to date a recitation of those rules in localized policy manuals favors this approach.

EIF (EXHIBIT) ACADEMIC ACHIEVEMENT GRADUATION

Frequent revisions to the state graduation plans tend to rapidly render this series of exhibits out of date, and the “fine print” of the various plans is increasingly difficult to capture in a user-friendly format. Our experience suggests that instructional supervisors rely on TEA Web resources for this information, while high school students and their parents look to curriculum information disseminated directly to students by their school’s counseling staff.

For these reasons, we recommend deletion of this exhibit in favor of these other resources. For your convenience, we have included in EIF(LEGAL), also in this update, the Web address of the various state graduation plans.

EK (LEGAL) TESTING PROGRAMS

Provisions regarding LOCAL ACHIEVEMENT TESTING have been revised to incorporate more detail from State Board of Education rules adopted in 2003, including:

- The definition of “assessment instruments” subject to these rules.
- The requirement that the results be verified and reported to the board within 90 days and, if a district-developed test, to TEA as well.

Other changes in this policy include the deletion of all material pertaining to the High School Equivalency Program and GED testing, material now found at the newly created EHBL policy code.

FFAD (LEGAL) WELLNESS AND HEALTH SERVICES COMMUNICABLE DISEASES

At SEXUALLY TRANSMITTED DISEASES appears Texas Department of State Health Services rules excluding principals (and certain others) who are not also “medical directors” from the reporting requirement for such diseases.

At BACTERIAL MENINGITIS is an additional provision from the Education Code allowing districts, with TEA approval, to undertake alternative notification procedures to those specified by the agency.

Explanatory Notes

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FFC (LEGAL) STUDENT WELFARE
STUDENT SUPPORT SERVICES

This policy has been redeveloped and expanded to more fully present statutory and regulatory requirements and options regarding student support services.

The text enclosed now includes:

- An option provided by Chapter 37 of the Education Code for districts to establish a SCHOOL–COMMUNITY GUIDANCE CENTER, if appropriate. The center may be set up and financed jointly with a governmental agency that is concerned with children and has jurisdiction in the district.
- An additional option allowing the district to establish a cooperative with other districts to locate and assist children with severe behavioral problems that interfere with their education.
- A definition of “school-age” at PUBLIC SCHOOL CHILD CARE, on page 4. As indicated in the **Note**, that provision is relevant only to districts that have 5,000 or more students AND do not already provide child care services for district students before and after the school day and during vacations.

FP (LEGAL) STUDENT FEES, FINES, AND CHARGES

The policy has been refined throughout to more closely track current statutory language.

GNB (LEGAL) RELATIONS WITH EDUCATIONAL ENTITIES
REGIONAL EDUCATION SERVICE CENTERS

HB 1 from the third called session of the 79th Legislature prompts the addition of item 7—addressing shared services arrangements—to the list of CORE SERVICES each education service center is required to provide.

GND (LEGAL) RELATIONS WITH EDUCATIONAL ENTITIES
STATE EDUCATION AGENCY

HB 1 from the third called session of the 79th Legislature adds two new ACADEMIC EXCELLENCE INDICATORS, both of which are found on page 2:

- Item 13: the measure of progress toward preparation for postsecondary success.
- Item 14: the measure of progress toward dual language proficiency under Education Code Section 39.034(b) for students of limited English proficiency.

**MINUTES OF REGULAR MEETING
BOARD OF TRUSTEES
BORGER INDEPENDENT SCHOOL DISTRICT
December 12, 2006**

MEMBERS PRESENT: Mr. Gary Schneck, Mrs. Elaine Feese, Mr. David Brandon, Mr. Johnny Rusten, Mr. Robert Bradley, Mrs. Charlotte Williams, and Mr. Todd Harris.

MEMBERS ABSENT: None.

OTHERS PRESENT: Superintendent Clifton L. Stephens, Assistant Superintendent Frank Henderson, Assistant Superintendent Linda Rotramel, Director of Special Programs and Grants Bobbie Nichols, Principals Scott Carothers, Rick Say, Shannon Morrison, Randy Hatfield, Matt Ammerman, and Bob Callaghan, Technology Specialist Dewey De Loe, Environmental Director Tim Sudbrink, Athletic Director Tim Anuskiewicz, other school personnel, BCTA representatives, media representative, and seven visitors.

CALL TO ORDER: Mr. Schneck, President of the Board, called the meeting of the Borger Independent School District Board of Trustees to order at 7:00 p.m. in the Administrative Center Board Room. "Let the record show that a quorum of board members is present, that this meeting has been duly called, and that notice of this meeting has been posted in accordance with the Texas Open Meetings Act, Texas Government Code Chapter 551."

The Pledge of Allegiance was given.

Mr. Schneck extended a cordial welcome to all present.

OPEN FORUM: No one appeared.

**SUPERINTENDENT'S
REPORT**

- A. Superintendent Stephens reported an enrollment of 2,874 as of November 31, 2006, 22 less than reported in November 2005 and 65 less than reported in November of 2004.
- B. Mr. Stephens read a letter regarding the Borger High School Choir members who advanced to the next level of All State Choir Auditions. Those students advancing to the fourth series of auditions are:

Soprano II	Elizabeth Madden	Alto II	Kathryn Watts
Tenor II	David Washer	Bass I	Darin Chilcote

(Attach Letter into Minute Book)

C. Personnel

1. Resignations presented

Heather Daugherty – Middle School Choir Director

Lisa Keifer - Elementary Counselor

Melinda Sloan - High School Social Studies

(Attach into Minute Book)

D. Substitute list for December 2006

Tiffany Blazek

Kimberly Gamblin

Rachel Kramer

Karen Myers

Terri Pepper

Tiffany Saxon

Jacob Schroeder

E. Facilities update: Mr. Allen Wolf, Parkhill, Smith & Cooper project manager, introduced personnel from M.W. Builders. Tim Chadwick, President of M. W. Builders thanked the board of trustees for the opportunity to oversee the construction projects for Borger I.S.D. and gave a brief history of M.W. Builders. Mr. Wolf presented an update on the status of the construction process for the construction projects.

NEW BUSINESS

**Selection of Exterior
Entry Concept for each
side of the new
Elementary School**

**1st and 2nd Grade
Entrance**

**3rd and 4th Grade
Entrance**

Mr. Wolf presented options for the entrances of the new elementary school.

After discussion, Mr. Brandon made a motion, seconded by Mr. Harris, and carried unanimously to selection Option 2 Entrance for the First and Second Grade Entrance.

Mrs. Williams made a motion, seconded by Mr. Bradley, and carried unanimously to use the entrance as illustrated in option 2 (two trusses) for the Third and Fourth Grade entrance.

CONSENT AGENDA:

It was moved by Mr. Brandon, seconded by Mrs. Feese, and carried unanimously to approve the consent agenda, as recommended by the administration. The following items were approved:

1. Minutes of the Regular meeting November 14, 2006.
2. Donations
 - a. \$1,200. 00 Borger High School Soccer Booster Club for boys' soccer program.
 - b. \$1,200. 00 Borger High School Soccer Booster Club for girls' soccer program.
 - c. \$450.00 – Borger Wrestling Booster Club for equipment and fees.
3. Continued participation in West Texas Food Service Cooperative. (Resolution)
4. November 30, 2006 Payroll \$1,436,408.76.
5. November 30, 2006 disbursements - \$435,206.77. Capital projects disbursements - \$286,048. 27.
Each member of the Board received a copy of the disbursements, submitted by the Finance Department.

(ATTACH COPY OF DISBURSEMENTS INTO MINUTE BOOK)

**EMPLOYMENT OF
INTERNAL AUDITOR**

No action taken.

**APPROVAL OF
2007-2008 SCHOOL
YEAR CALENDAR**

Mrs. Lauren Hays, Borger I.S.D. Site Based Committee Chairman presented the proposed 2007-2008 School Year Calendar and stated that the District Committee recommended Calendar #1 be approved.

It was moved by Mr. Bradley, seconded by Mr. Brandon, and carried unanimously to approve the 2007-2008 Borger I.S.D. Calendar as recommended by the District Site Based Committee.

**APPROVAL OF TAX
REFUND**

It was moved by Mr. Brandon, seconded by Mr. Bradley and carried unanimously to approve a tax refund to Mr. Charlie Nickerson in the amount of \$509.75.

**CLOSED SESSION
CALLED AT 9:10 P.M.**

President Schneck moved that the Board adjourn into a closed session pursuant to the Texas Open Meetings Act, Texas Government Coder Chapter 551, Subchapters D and E. The motion was seconded by Mr. Brandon, and carried unanimously.

**REGULAR SESSION
RECOVERED AT
11:29 P.M.**

No Action Taken.

**SUPERINTENDENT
EVALUATION**

President Schneck indicated that Mr. Stephens' annual evaluation had been completed and was given an overall rating of 4.73 based on a scale of 1 to 5. Mr. Schneck voiced on behalf of the board appreciation and the excellent job that Superintendent Stephens has done since coming to Borger I.S.D.

FINANCIAL REPORTS

BANK BALANCES

Copies of a report on school funds for the month that ended November 30, 2006 were submitted by the Finance Department. Bank balances were as follows:

General Operating	\$318,964.79
Worker's Comp/Benefits	64,383.84
TRS Care, Health Insurance Claims	221.61
Cafeteria Plan	<u>34,450.72</u>
Total\$	\$418,020.96

TAX COLLECTIONS:

A report on tax collections for the period ending November 30, 2006, was submitted by the Appraisal District.

(COPY REPORTS INTO MINUTE BOOK)

**FUTURE AGENDA
ITEMS**

AEIS 2005-2006 Report
Superintendent's Contract
Annual Review of Investments, Policies, and Strategies
January Meeting Date – January 11, 2007

ADJOURNMENT:

There being no further business Mr. Schneck made the motion, seconded by Mr. Rusten, and carried unanimously to adjourn the meeting at 11:35 p.m.

Borger Independent School District

Davy Crockett Elementary School

Shannon Morrison, Principal

400 Kaye Street , Borger, TX 79007

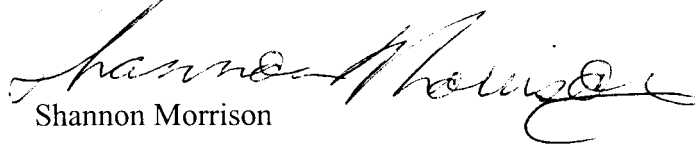
806 273-1054 Fax 806 273-1067

December 8, 2006

Dear Mr. Stephens and Board of Trustees,

I recommend we accept the donation of a Die Cut Machine valued at \$500.00 for the good of Crockett Elementary from the Borger Booster Club.

Thank you,


Shannon Morrison

Borger Independent School District

December 31, 2006

Borger ISD Payroll	\$ 1,432,743.10
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BORGER ISD CHECK REGISTER
DECEMBER 31, 2006

CHECK #	DATE	VENDOR	AMOUNT
24447	12/01/06	GEBOS	\$ 579.35
24448	thru 24572	NEVER PROCESSED THROUGH PENTAMATION	
24573	12/06/06	BARNES & NOBLE BOOKSTORE	VOID
24574	12/06/06	CUSTOM FOOD GROUP	VOID
24575	12/06/06	PAUL BELTON EARLY CHILDHO	VOID
24576	12/06/06	QSP READERS DIGEST	VOID
24577	12/06/06	QSP READERS DIGEST	VOID
24578	12/06/06	THE WATER STORE	VOID
24579	12/06/06	KENNETH J BARBOUR	VOID
24580	12/06/06	BLUE BELL CREAMERIES L P	\$ 247.73
24581	12/06/06	MICHAEL JOSEPH BOS	\$ 25.00
24582	12/06/06	CASSIE R CAGLE	\$ 25.00
24583	12/06/06	CHAMPS ACADEMY CO-OP C/O	\$ 26,412.00
24584	12/06/06	CITY OF BORGER	\$ 8,025.46
24585	12/06/06	KENNETH LYNN COLEMAN	\$ 228.41
24586	12/06/06	CREATIVE EDUCATION INSTITU	\$ 4,500.00
24587	12/06/06	CREATIVE EDUCATION INSTITU	\$ 12,100.00
24588	12/06/06	CUSTOM CARE CENTER CONS	VOID
24589	12/06/06	LAND O LAKES	\$ 150.30
24590	12/06/06	PATRICK S LEWIS	\$ 25.00
24591	12/06/06	LUBBOCK AUDIO VISUAL INC	\$ 204.73
24592	12/06/06	JACQUELINE LOUISE MARSHA	\$ 355.00
24593	12/06/06	RAVEN KELSEY MARTINEZ	\$ 25.00
24594	12/06/06	TABITHA GANDY MAYO	\$ 25.00
24595	12/06/06	JIMMY LEE MOORE	\$ 2,100.00
24596	12/06/06	JIMMY LEE MOORE	\$ 300.00
24597	12/06/06	MR TREAT	\$ 376.13
24598	12/06/06	MRS BAIRDS BAKERIES	\$ 559.38
24599	12/06/06	PLAINS DAIRY	\$ 1,835.55
24600	12/06/06	LANCE SIMPSON	\$ 1,800.00
24601	12/06/06	LANCE SIMPSON	\$ 245.00
24602	12/06/06	THE J M SMUCKER COMPANY	\$ 590.40
24603	12/06/06	TYSON SALES & DISTRIBUTION	\$ 1,349.00
24604	12/06/06	U S FOODS INC	\$ 6,145.53
24605	12/06/06	XCEL ENERGY	\$ 21,341.52
24606	12/06/06	ERIC ENRIQUEZ	\$ 25.00
24607	12/06/06	AMERIPRIDE LINEN AND APPA	\$ 20.12
24608	12/06/06	BARNES & NOBLE BOOKSTORE	\$ 139.36
24609	12/06/06	ERIC BENSON	\$ 145.95
24610	12/06/06	ROBBIE WORSLEY BILLINGTON	\$ 40.00
24611	12/06/06	RAY BORING	\$ 151.40
24612	12/06/06	CATHY J BRADLEY	\$ 67.00
24613	12/06/06	VICKI RENEE BRAME	\$ 25.00
24614	12/06/06	BUCKS SPORTING GOODS	\$ 1,453.75
24615	12/06/06	ERIK BUZZARD	\$ 97.00
24616	12/06/06	JUDY CAMDEN	\$ 170.95
24617	12/06/06	CANYON ISD	\$ 634.05
24618	12/06/06	CAREER & TECH ASSN OF TX	\$ 520.00
24619	12/06/06	CDW G	\$ 4,904.41
24620	12/06/06	CROWN SUPPLY	\$ 1,580.12
24621	12/06/06	JAMES A DAWN	\$ 93.95

24622	12/06/06	DEALERS ELECTRIC SUPPLY	\$	585.66
24623	12/06/06	DELL	\$	249.12
24624	12/06/06	DEMCO INC	\$	248.48
24625	12/06/06	DUMAS ISD	\$	634.05
24626	12/06/06	SUZANNE DUVALL	\$	885.00
24627	12/06/06	EDHELPER	\$	409.76
24628	12/06/06	EMERGENCY VEHICLE EQUIP	\$	788.36
24629	12/06/06	ROBERT C ESTES	\$	22.00
24630	12/06/06	TAMMY FARMER	\$	15.00
24631	12/06/06	HOWARD FORD	\$	45.00
24632	12/06/06	FORWARD EDGE	\$	1,622.25
24633	12/06/06	GATEWAY COMPUTERS	\$	2,907.80
24634	12/06/06	GERALDS OFFICE PROD.	\$	883.43
24635	12/06/06	AARON GOMEZ	\$	116.95
24636	12/06/06	GRACO MANUFACTURING	\$	63.03
24637	12/06/06	GRAINGER INC	\$	141.33
24638	12/06/06	GREAT WESTERN DINING SER	\$	12.60
24639	12/06/06	GUSTAFSON MFG CO	\$	2,249.70
24640	12/06/06	H&H PRINTING ETC	\$	299.40
24641	12/06/06	NADINE HADLEY	\$	60.00
24642	12/06/06	TERRY HALL	\$	69.92
24643	12/06/06	ANDY HANEY	\$	45.00
24644	12/06/06	DORA HANEY	\$	64.00
24645	12/06/06	GENE HOWE ELEMENTARY	\$	30.00
24646	12/06/06	INTERQUEST DETECTION CANI	\$	600.00
24647	12/06/06	JERRYS PLUMBING INC	\$	1,026.70
24648	12/06/06	JIMS BEARINGS & SUPPLY	\$	40.80
24649	12/06/06	TOM JOHNSTONE	\$	45.00
24650	12/06/06	JUNIOR LIBRARY GUILD	\$	705.00
24651	12/06/06	LENNOX INDUSTRIES INC	\$	504.22
24652	12/06/06	WADE LITTLEFIELD	\$	165.00
24653	12/06/06	CHARLES HENRY LOFTIS	\$	75.00
24654	12/06/06	THOMAS LOWRANCE	\$	93.95
24655	12/06/06	MARY L LOZIER	\$	3.83
24656	12/06/06	MCKESSON	\$	1,558.27
24657	12/06/06	SHANNON MEARS	\$	800.00
24658	12/06/06	MESSAGE MAKERS	\$	866.25
24659	12/06/06	MFASCO	\$	796.06
24660	12/06/06	MINTONS FLOWERS	\$	60.00
24661	12/06/06	MARIE MONGOLD	\$	64.00
24662	12/06/06	MORRISON SUPPLY CO	\$	37.81
24663	12/06/06	MORTON LUMBER CO	\$	1,575.05
24664	12/06/06	ANGIE MUNOZ	\$	105.00
24665	12/06/06	N B S	\$	128.37
24666	12/06/06	NATIONAL FORENSIC LEAGUE	\$	10.00
24667	12/06/06	MARK NOBLE	\$	170.95
24668	12/06/06	O REILLY AUTOMOTIVE INC	\$	119.99
24669	12/06/06	PAUL ORTEGA	\$	67.00
24670	12/06/06	OZARKA SPRING WATER/AQUA	\$	202.00
24671	12/06/06	PAC N MAIL	\$	541.39
24672	12/06/06	PERMA BOUND	\$	2,080.77
24673	12/06/06	PEST MANAGEMENT SVCS	\$	1,345.00
24674	12/06/06	POPE REPRODUCTION SUPPLY	\$	519.80
24675	12/06/06	POPULAR SUPPLY	\$	1,152.26
24676	12/06/06	WESTAIR PRAXAIR DIST. INC	\$	117.38
24677	12/06/06	PRINT SOLUTIONS	\$	1,147.90
24678	12/06/06	QUILL CORPORATION	\$	1,889.99
24679	12/06/06	JESUS MANUEL RANGEL	\$	5.90

24680	12/06/06	REALLY GOOD STUFF INC	\$	1,874.32
24681	12/06/06	RECORDS CONSULTANTS INC	\$	275.00
24682	12/06/06	REDMAN PIPE & SUPPLY CO	\$	21.56
24683	12/06/06	REGION XII SERVICE CENTER	\$	1,200.00
24684	12/06/06	REGION XVI ED SVC CENTER	\$	2,243.00
24685	12/06/06	RENAISSANCE LEARNING INC	\$	293.28
24686	12/06/06	REXEL SUMMERS ELECTRICAL	\$	140.61
24687	12/06/06	RICE CONSTRUCTION INC	\$	134.00
24688	12/06/06	DEBBIE LIN ROBERTS	\$	105.00
24689	12/06/06	SCHINDLER ELEVATOR CORP	\$	484.91
24690	12/06/06	SCHOOL SPECIALTY SUPPLY	\$	515.98
24691	12/06/06	THE SECURITY COMPANY	\$	69.00
24692	12/06/06	JOSEPH S SHELTON	\$	297.00
24693	12/06/06	JOHN R STARCHER	\$	82.50
24694	12/06/06	TASB	\$	3,671.07
24695	12/06/06	FREDDIE TAYLOR	\$	93.95
24696	12/06/06	TCASE	\$	40.00
24697	12/06/06	TCEA	\$	500.00
24698	12/06/06	TEXAS GAS SERVICE	\$	9,221.48
24699	12/06/06	UNITED SUPERMARKET	\$	98.70
24700	12/06/06	JAMES M WARNICA PSYD	\$	220.00
24701	12/06/06	THE WATER STORE	\$	23.00
24702	12/06/06	WESCO	\$	45.87
24703	12/06/06	THE WINNERS CIRCLE	\$	196.56
24704	12/06/06	WOODYS GLASS CO	\$	574.08
24705	12/06/06	WRISTBANDS MEDTECH USA	\$	810.00
24706	12/06/06	JEFF ZINK	\$	160.00
24707	12/06/06	BARNES & NOBLE BOOKSTORE	\$	55.60
24708	12/06/06	CUSTOM FOOD GROUP	\$	87.00
24709	12/06/06	PAUL BELTON EARLY CHILDHOO	\$	163.13
24710	12/06/06	QSP READERS DIGEST	\$	399.51
24711	12/06/06	QSP READERS DIGEST	\$	1,055.03
24712	12/06/06	THE WATER STORE	\$	4.50
24713	12/13/06	A TEX BOILER SALES INC	\$	269.88
24714	12/13/06	ABDO PUBLISHING CO	\$	1,919.35
24715	12/13/06	ABILENE HS	\$	250.00
24716	12/13/06	ADVANCE FOOD CO INC	\$	1,034.30
24717	12/13/06	ALL PRO SOUND	\$	908.00
24718	12/13/06	IVAN ALVAREZ	\$	120.00
24719	12/13/06	ANCHORAGE PRESS PLAYS IN	\$	120.50
24720	12/13/06	ASCD	\$	66.85
24721	12/13/06	AUTO-CHLOR SYSTEM-GOLDEN	\$	162.60
24722	12/13/06	DONNA W BARBEE	\$	246.24
24723	12/13/06	J C BERRY DIRT CONT	\$	881.25
24724	12/13/06	BEST ACCESS SYSTEMS	\$	120.08
24725	12/13/06	ROBBIE WORSLEY BILLINGTON	\$	155.00
24726	12/13/06	SUSAN L BLACKWELL	\$	389.21
24727	12/13/06	BLUE BELL CREAMERIES L P	\$	179.20
24728	12/13/06	HARRY BOWIE JR	\$	120.00
24729	12/13/06	BUCKS SPORTING GOODS	\$	199.80
24730	12/13/06	BUTTERCUP HOUSE INC	\$	308.00
24731	12/13/06	CHRISTOPHER JAMES CARROLL	\$	225.00
24732	12/13/06	CDW G	\$	2,600.00
24733	12/13/06	CENTRAL HIGH SCHOOL	\$	225.00
24734	12/13/06	CHILDRENS REHABILITATION	\$	2,277.98
24735	12/13/06	THE CHILDS WORLD	\$	406.80
24736	12/13/06	CITY OF BORGER	\$	10.60
24737	12/13/06	COCA COLA BOTTLING CO OF	\$	182.50

24738	12/13/06	JULIE TOWE COLE	\$	763.02
24739	12/13/06	COLLEGE BOARD	\$	690.00
24740	12/13/06	D & H	\$	6,412.89
24741	12/13/06	SUZANNE DUVALL	\$	1,485.00
24742	12/13/06	ROGER EDWARDS	\$	200.00
24743	12/13/06	BRIAN TODD ESPE	\$	37.51
24744	12/13/06	TIM EVINS	\$	77.00
24745	12/13/06	FAMILY & CONSUMER SCIENCE	\$	90.00
24746	12/13/06	FRANCES CAMP FLETCHER	\$	333.72
24747	12/13/06	FOLLETT LIBRARY BOOK CO	\$	856.36
24748	12/13/06	FOSTER PLUMBING	\$	7,890.00
24749	12/13/06	ALLEN FRAZIER	\$	17.61
24750	12/13/06	FRONTLINE DATA INC	\$	833.50
24751	12/13/06	GARETH STEVENS MEDIA	\$	534.50
24752	12/13/06	GATEWAY COMPUTERS	\$	77,865.10
24753	12/13/06	GERALDS OFFICE PROD.	\$	895.19
24754	12/13/06	CHARLIE GILLISPIE	\$	112.60
24755	12/13/06	GLASSIX	\$	2,880.00
24756	12/13/06	GRAINGER INC	\$	125.52
24757	12/13/06	GUMDROP BOOKS	\$	2,121.71
24758	12/13/06	H&H PRINTING ETC	\$	404.50
24759	12/13/06	JOHN HADLEY	\$	30.00
24760	12/13/06	NADINE HADLEY	\$	30.00
24761	12/13/06	DORA HANEY	\$	211.00
24762	12/13/06	JOE HOMER	\$	180.00
24763	12/13/06	HONEYWELL INC	\$	207.07
24764	12/13/06	HS ACTIVITY FUND BAND	\$	116.00
24765	12/13/06	CLINT HUKILL	\$	600.00
24766	12/13/06	JENTS HOUSE OF MUSIC INC	\$	36.00
24767	12/13/06	DEBORAH RENEE JOHNSON	\$	45.75
24768	12/13/06	JOSTENS INC	\$	1,322.71
24769	12/13/06	KAPCO	\$	39.75
24770	12/13/06	JULIE ANN KELLEY	\$	217.89
24771	12/13/06	LINGUI SYSTEMS	\$	109.75
24772	12/13/06	CHARLES HENRY LOFTIS	\$	345.00
24773	12/13/06	HAROLD LEON LOWERY	\$	5.73
24774	12/13/06	LRP PUBLICATIONS	\$	185.00
24775	12/13/06	MARSHALL CAVENDISH CORP	\$	559.70
24776	12/13/06	THE MASTER TEACHER INC	\$	107.40
24777	12/13/06	ALLAN MCCUTCHEN	\$	125.95
24778	12/13/06	MESSAGE MAKERS	\$	217.80
24779	12/13/06	MIDLAND LEE SOCCER BOOST	\$	250.00
24780	12/13/06	MITCHELL GASSAWAY JONES	\$	75.00
24781	12/13/06	MARIE MONGOLD	\$	228.00
24782	12/13/06	JIMMY LEE MOORE	\$	40.94
24783	12/13/06	JIMMY LEE MOORE		VOID
24784	12/13/06	MORRISON SUPPLY CO	\$	858.30
24785	12/13/06	MR TREAT	\$	378.25
24786	12/13/06	MRS BAIRDS BAKERIES	\$	434.95
24787	12/13/06	ANGIE MUNOZ	\$	90.00
24788	12/13/06	N B S	\$	164.64
24789	12/13/06	NEST FAMILY ENTERTAINMENT	\$	254.30
24790	12/13/06	OMNIGRAPHICS INC	\$	41.74
24791	12/13/06	OXFORD UNIV PRESS INC	\$	553.34
24792	12/13/06	OZARKA SPRING WATER/AQUA	\$	38.50
24793	12/13/06	PANHANDLE PAGING	\$	18.95
24794	12/13/06	PAO ENTERPRISES	\$	1,290.00
24795	12/13/06	DEBORAH A PARSLEY	\$	531.77

24796	12/13/06	PCI EDUCATIONAL PUBLISHING	\$	858.39
24797	12/13/06	JAREMIE PENNS	\$	240.00
24798	12/13/06	PEOPLE PUBLISHING	\$	969.55
24799	12/13/06	ANTHONY PEREZ	\$	193.95
24800	12/13/06	BRANDON PEREZ	\$	120.00
24801	12/13/06	PERMA BOUND	\$	1,202.72
24802	12/13/06	PLAINS DAIRY	\$	1,829.77
24803	12/13/06	PRINT SOLUTIONS	\$	2,702.55
24804	12/13/06	QUILL CORPORATION	\$	29.67
24805	12/13/06	REGION XVI ED SVC CENTER	\$	391.77
24806	12/13/06	RELIABLE CORPORATION	\$	164.89
24807	12/13/06	REXEL SUMMERS ELECTRICAL	\$	78.82
24808	12/13/06	RMI BRYANT	\$	18.80
24809	12/13/06	DEBBIE LIN ROBERTS	\$	90.00
24810	12/13/06	STEVE ROBERTS	\$	150.00
24811	12/13/06	MARY E ROBINSON	\$	353.97
24812	12/13/06	BRENDA S HICKS RUSS	\$	292.01
24813	12/13/06	SBC	\$	171.35
24814	12/13/06	SBC	\$	72.08
24815	12/13/06	SBOA	\$	100.00
24816	12/13/06	SCHWRTZ & EICHELBAUM PC	\$	453.34
24817	12/13/06	LANCE A SIMPSON	\$	245.00
24818	12/13/06	LANCE A SIMPSON	\$	245.00
24819	12/13/06	BRENDA K SNOW	\$	92.75
24820	12/13/06	JOHN R STARCHER	\$	285.00
24821	12/13/06	CLIFTON LYNN STEPHENS	\$	16.00
24822	12/13/06	RICKEY SUMMAR	\$	219.92
24823	12/13/06	SUNGARD PENTAMATION INC	\$	1,941.00
24824	12/13/06	TAEA	\$	35.00
24825	12/13/06	TARPLEY MUSIC CO INC	\$	3,585.00
24826	12/13/06	TASB RISK MANAGEMENT	\$	175.00
24827	12/13/06	ROBERT THOMAS	\$	120.00
24828	12/13/06	TRIUMPH LEARNING	\$	820.88
24829	12/13/06	U S FOODS INC	\$	6,423.13
24830	12/13/06	ULTIMATE OFFICE	\$	71.51
24831	12/13/06	UNITED REFRIGERATION INC	\$	725.59
24832	12/13/06	UNITED SUPERMARKET	\$	65.14
24833	12/13/06	LORI MICHELLE VILLANUEVA	\$	216.27
24834	12/13/06	WALMART	\$	101.07
24835	12/13/06	THE WATER STORE	\$	10.50
24836	12/13/06	E J WEBB	\$	5.84
24837	12/13/06	WESCO	\$	28.04
24838	12/13/06	WESTERN AUTO	\$	49.95
24839	12/13/06	NANCY E WHITE	\$	193.19
24840	12/13/06	WILKERSON STORAGE CO	\$	422.76
24841	12/13/06	XEROX CORPORATION	\$	10,169.69
24842	12/13/06	LESLIE C YOUNG	\$	60.00
24843	12/13/06	JOHN ZALMAN	\$	200.00
24844	12/13/06	JEFF ZINK	\$	30.00
24845	12/13/06	PEOPLE PUBLISHING	\$	101.46
24846	12/13/06	CULLIGAN WATER CONDITIONIN	\$	53.50
24847	12/13/06	CUSTOM FOOD GROUP	\$	93.75
24848	12/13/06	MORLEY THEATRE	\$	1,850.00
24849	12/13/06	MORLEY THEATRE	\$	2,150.00
24850	12/13/06	THE WATER STORE	\$	19.00
24851	12/14/06	FRANK PHILLIPS COLLEGE	\$	460.00
24852	12/19/06	ABILENE ISD	\$	250.00
24853	12/19/06	CARA NACOLE ADAMS	\$	56.13

24854	12/19/06	AMERIPRIDE LINEN AND APPA	\$	34.84
24855	12/19/06	ASW ENTERPRISES	\$	86.85
24856	12/19/06	ATSSB	\$	60.00
24857	12/19/06	KENNETH J BARBOUR	\$	30.00
24858	12/19/06	BAYLOR BASEBALL CAMP	\$	70.00
24859	12/19/06	BEST ACCESS SYSTEMS	\$	27.13
24860	12/19/06	BLUE STAR BUS SALES	\$	54.64
24861	12/19/06	BUCKS SPORTING GOODS	\$	5,501.15
24862	12/19/06	CHRISTOPHER JAMES CARROLL	\$	253.00
24863	12/19/06	JULIE J CASEY	\$	185.00
24864	12/19/06	CENTRAL ENGINEERING SUPP	\$	241.10
24865	12/19/06	CITY OF BORGER	\$	6,009.27
24866	12/19/06	CLAUDE ISD	\$	7,712.80
24867	12/19/06	KENNETH LYNN COLEMAN	\$	33.82
24868	12/19/06	CONCORD WINDOW FILMS	\$	46.00
24869	12/19/06	COUNTRY CHEVROLET INC	\$	88.44
24870	12/19/06	CPI	\$	895.29
24871	12/19/06	CRL PUMP & SUPPLY	\$	448.32
24872	12/19/06	CROWN SUPPLY	\$	32.85
24873	12/19/06	DAKES RESTAURANT & CATER	\$	149.55
24874	12/19/06	DALLAS MIDWEST	\$	353.40
24875	12/19/06	DOBSON CELLULAR SYSTEMS	\$	62.64
24876	12/19/06	DYNA SYSTEMS	\$	118.77
24877	12/19/06	EDUCATION WEEK	\$	79.94
24878	12/19/06	FIRST CHRISTIAN CHURCH	\$	1,530.00
24879	12/19/06	FORWARD EDGE	\$	1,564.08
24880	12/19/06	FOSTER PLUMBING	\$	688.95
24881	12/19/06	FRONTIER FUELS CO	\$	9,528.96
24882	12/19/06	GASKET & PACKINGS INC	\$	5.00
24883	12/19/06	GATEWAY COMPUTERS	\$	6,836.74
24884	12/19/06	GERALDS OFFICE PROD.	\$	477.71
24885	12/19/06	GERALDS OFFICE PROD.	\$	560.16
24886	12/19/06	GRAND BATTERY & ELECTRIC	\$	79.67
24887	12/19/06	GROOM ISD	\$	2,757.80
24888	12/19/06	H&H PRINTING ETC	\$	260.50
24889	12/19/06	JOHN HADLEY	\$	30.00
24890	12/19/06	NADINE HADLEY	\$	64.00
24891	12/19/06	DORA HANEY	\$	31.00
24892	12/19/06	C E HOUSE INSURANCE	\$	71.00
24893	12/19/06	INDECO SALES INC	\$	1,451.91
24894	12/19/06	INTERKAL SPECTATOR SEATIN	\$	232.22
24895	12/19/06	JENTS HOUSE OF MUSIC INC	\$	266.10
24896	12/19/06	SHERYN JOHNSTON	\$	600.00
24897	12/19/06	TOM JOHNSTONE	\$	45.00
24898	12/19/06	LENNOX INDUSTRIES INC	\$	836.19
24899	12/19/06	CHARLES HENRY LOFTIS	\$	45.00
24900	12/19/06	LUBBOCK ISD	\$	226.50
24901	12/19/06	M & M AUTO PARTS	\$	568.59
24902	12/19/06	MACKSCO SUPPLY LLC	\$	190.80
24903	12/19/06	MEDICAID CLAIM OF TX INC	\$	337.23
24904	12/19/06	MILLER PAPER	\$	696.54
24905	12/19/06	MARIE MONGOLD	\$	31.00
24906	12/19/06	JIMMY LEE MOORE	\$	300.00
24907	12/19/06	JIMMY LEE MOORE	\$	2,442.00
24908	12/19/06	MORTON LUMBER CO	\$	151.57
24909	12/19/06	N B S	\$	248.01
24910	12/19/06	NATIONAL SCHOOL BOARD ASS	\$	1,095.00
24911	12/19/06	NONSTOP VOLLEYBALL	\$	757.95

24912	12/19/06	O REILLY AUTOMOTIVE INC	\$	750.19
24913	12/19/06	ORIENTAL TRADING CO INC	\$	121.82
24914	12/19/06	OVERHEAD DOOR CO OF AMA	\$	90.00
24915	12/19/06	PAC N MAIL	\$	238.36
24916	12/19/06	PANHANDLE ISD	\$	13,440.50
24917	12/19/06	PARKERS DISTRIBUTING CO	\$	86.80
24918	12/19/06	PARSLEYS ROOFING INC	\$	900.00
24919	12/19/06	PERMA BOUND	\$	63.06
24920	12/19/06	PLEMONS STINNETT PHILLIP	\$	13,035.40
24921	12/19/06	POPULAR SUPPLY	\$	342.28
24922	12/19/06	POSTMASTER BORGER TEXAS	\$	78.00
24923	12/19/06	PRINGLE MORSE ISD	\$	1,558.90
24924	12/19/06	REGION I MUSIC EXEC COM	\$	329.00
24925	12/19/06	REGION XVI ED SVC CENTER	\$	1,227.20
24926	12/19/06	RENAISSANCE LEARNING INC	\$	191.76
24927	12/19/06	REXEL SUMMERS ELECTRICAL	\$	21.93
24928	12/19/06	STEVE ROBERTS	\$	45.00
24929	12/19/06	ROBERTS TRUCK CENTER INC	\$	144.90
24930	12/19/06	JOHNNY RUSTEN	\$	246.69
24931	12/19/06	SAFETY KLEEN CORP	\$	407.70
24932	12/19/06	SANFORD FRITCH ISD	\$	19,140.80
24933	12/19/06	SBC	\$	3,156.33
24934	12/19/06	SBC	\$	1,577.27
24935	12/19/06	SCHOLASTIC INC	\$	155.64
24936	12/19/06	SCHOOL BUS PARTS CO	\$	579.10
24937	12/19/06	SCHOOL SPECIALTY SUPPLY	\$	144.76
24938	12/19/06	LANCE A SIMPSON	\$	1,900.00
24939	12/19/06	LANCE A SIMPSON	\$	245.00
24940	12/19/06	SPRING CREEK ISD	\$	1,655.20
24941	12/19/06	JOHN R STARCHER	\$	30.00
24942	12/19/06	CLIFTON LYNN STEPHENS	\$	34.76
24943	12/19/06	TARPLEY MUSIC CO INC	\$	83.88
24944	12/19/06	TASBO	\$	255.00
24945	12/19/06	TCEA	\$	515.00
24946	12/19/06	TEXAS COMPUTER EDUC ASSN	\$	125.00
24947	12/19/06	TEXAS CONNECTION	\$	741.95
24948	12/19/06	TEXAS HIGH SCHOOL COACHES	\$	30.00
24949	12/19/06	ROBERT THOMAS	\$	45.00
24950	12/19/06	UNITED FORD	\$	109.06
24951	12/19/06	UNITED INVITATIONAL	\$	200.00
24952	12/19/06	UNITED SUPERMARKET	\$	218.39
24953	12/19/06	UTILITY TRAILER SW SALES	\$	42.57
24954	12/19/06	VARSITY SPIRIT FASHIONS	\$	4,342.70
24955	12/19/06	VAUGHNS TRUCK REPAIR	\$	135.00
24956	12/19/06	ROBERT VINYARD LOCKSMITH	\$	340.81
24957	12/19/06	THE WATER STORE	\$	9.00
24958	12/19/06	WHITE DEER ISD	\$	8,428.90
24959	12/19/06	WOODY'S GLASS CO	\$	112.52
24960	12/19/06	WRIGHT EXPRESS FLEET FU	\$	509.94
24961	12/19/06	XEROX CORPORATION	\$	595.32
24962	12/19/06	ZEE MEDICAL INC	\$	38.75
24963	12/19/06	JEFF ZINK	\$	30.00
24964	12/19/06	BROWNS FLOWERS	\$	41.00
24965	12/19/06	CUSTOM FOOD GROUP	\$	96.00
24966	12/19/06	FRANK E GRAHAM	\$	176.00
24967	12/19/06	MORLEY THEATRE	\$	1,875.00
24968	12/19/06	THE WATER STORE	\$	28.00
24969	12/21/06	CRAIG BLACK	\$	627.00

24970	12/21/06	BLUE BELL CREAMERIES L P	\$	374.77
24971	12/21/06	BUTTERCUP HOUSE INC	\$	322.00
24972	12/21/06	CROWN SUPPLY	\$	107.80
24973	12/21/06	DUMAS ISD	\$	875.00
24974	12/21/06	DYNA SYSTEMS	\$	149.55
24975	12/21/06	EPES SOFTWARE INC	\$	373.50
24976	12/21/06	AARON GOMEZ	\$	70.00
24977	12/21/06	HARVEY TIRE	\$	40.75
24978	12/21/06	KEVIN D KUEHLER	\$	636.00
24979	12/21/06	MCKEE BAKING CO	\$	100.94
24980	12/21/06	MILLERS PLUMBING	\$	641.42
24981	12/21/06	DONNA MARIE MILNER	\$	151.00
24982	12/21/06	JIMMY LEE MOORE	\$	300.00
24983	12/21/06	JIMMY LEE MOORE	\$	160.00
24984	12/21/06	MR TREAT	\$	378.25
24985	12/21/06	MRS BAIRDS BAKERIES	\$	720.24
24986	12/21/06	PAC N MAIL	\$	2.22
24987	12/21/06	TERRI PEPPER	\$	629.28
24988	12/21/06	PLAINS DAIRY	\$	1,759.64
24989	12/21/06	RADIO SHACK	\$	37.57
24990	12/21/06	REDMAN PIPE & SUPPLY CO	\$	8.09
24991	12/21/06	RMI BRYANT	\$	2,320.45
24992	12/21/06	DON SHARNOWSKI	\$	159.00
24993	12/21/06	LANCE A SIMPSON	\$	150.00
24994	12/21/06	TASA	\$	125.00
24995	12/21/06	TETA INC	\$	300.00
24996	12/21/06	TEXAS DEPT OF CORRECTION	\$	153.60
24997	12/21/06	U S FOODS INC	\$	5,249.46
24998	12/21/06	UTHSCSA CONTINUING MEDICA	\$	280.00
24999	12/21/06	W T SERVICES INC	\$	108.96
25000	12/21/06	DON WEEMES	\$	70.00
25001	12/21/06	WELLS FARGO CARD SERVICE	\$	1,431.80
25002	12/21/06	WOODYS GLASS CO	\$	745.31
25003	12/21/06	XCEL ENERGY	\$	53.74
25004	12/21/06	CHLORETA ESHBACH BURRIS	\$	82.00
25005	12/21/06	CYNTHIA KOETTING NEWELL	\$	82.00
25006	12/21/06	LORI M WILSON	\$	82.00
25007	12/22/06	TERRI PEPPER	\$	289.82
244448 thru 244572		CHECK #S ENTERED WRONG		ALL VOID
				<u>\$ 484,671.70</u>

BORGER ISD CAPITAL PROJECT CHECK REGISTER
DECEMBER 31, 2006

CHECK #	DATE	VENDOR	AMOUNT
109	12/05/06	LONGHORN BUS SALES	\$ 137,742.00
110	12/12/06	AMARILLO TESTING & ENGINE	\$ 1,285.00
111	12/12/06	SCHWARTZ & EICHELBAUM PC	<u>\$ 429.00</u>
		TOTAL	<u>\$ 139,456.00</u>

POTENTIAL INVESTMENT
RATE COMPARISON
January 2006 - December 2006

	TASB LONE STAR INVESTMENT POOL	TEX-POOL PUBLIC INVESTMENT POOL	TEX STAR SHORT TERM ASSET POOL
	Corporate	Plus Account	
January-06	4.21%	4.27%	4.31%
February-06	4.39%	4.48%	4.49%
March-06	4.47%	4.57%	4.57%
April-06	4.69%	4.74%	4.77%
May-06	4.83%	4.90%	4.89%
June-06	4.94%	5.03%	5.00%
July-06	5.13%	5.25%	5.26%
August-06	5.18%	5.24%	5.26%
September-06	5.18%	5.30%	5.27%
October-06	5.20%	5.28%	5.29%
November-06	5.19%	5.31%	5.28%
December-06	5.19%	5.29%	5.30%
Average Yield	4.88%	4.97%	4.97%

**Borger Independent School District
2006 INVESTMENTS SUMMARY
January - 2006 - December - 2006**

MONTH	TEX STAR - GENERAL OPERATING INVESTMENT POOL			TEX STAR - WORKERS' COMP. INVESTMENT POOL			TOTAL	
January-06	Interest	Beginning Balance	4,914,284.06	Interest	Beginning Balance	397,915.71	Beginning Balance	5,312,199.77
	4.45%	+	650,000.00	4.45%	+	-	+	\$669,094.79
	\$17,637.48	-	1,000,000.00	\$1,457.31	-	-	-	1,000,000.00
		Ending Balance	4,581,921.54		Ending Balance	399,373.02	Ending Balance	4,981,294.56
February-06	Interest	Beginning Balance	4,581,921.54	Interest	Beginning Balance	399,373.02	Beginning Balance	4,981,294.56
	4.57%	+	2,000,000.00	4.57%	+	-	+	\$2,020,673.48
	\$19,297.96	-	1,350,000.00	\$1,375.52	-	-	-	1,350,000.00
		Ending Balance	5,251,219.50		Ending Balance	400,748.54	Ending Balance	5,651,968.04
March-06	Interest	Beginning Balance	5,251,219.50	Interest	Beginning Balance	400,748.54	Beginning Balance	5,651,968.04
	4.80%	+	550,000.00	4.80%	+	-	+	\$570,381.02
	\$18,824.00	-	1,300,000.00	\$1,557.02	-	-	-	1,300,000.00
		Ending Balance	4,520,043.50		Ending Balance	402,305.56	Ending Balance	4,922,349.06
April-06	Interest	Beginning Balance	4,520,043.50	Interest	Beginning Balance	402,305.56	Beginning Balance	4,922,349.06
	4.77%	+	600,000.00	4.77%	+	-	+	\$617,658.83
	\$16,082.26	-	1,150,000.00	\$1,576.57	-	-	-	1,150,000.00
		Ending Balance	3,986,125.76		Ending Balance	403,882.13	Ending Balance	4,390,007.89
May-06	Interest	Beginning Balance	3,986,125.76	Interest	Beginning Balance	403,882.13	Beginning Balance	4,390,007.89
	4.89%	+	775,000.00	4.89%	+	-	+	\$791,174.29
	\$14,495.92	-	1,350,000.00	\$1,678.37	-	-	-	1,350,000.00
		Ending Balance	3,425,621.68		Ending Balance	405,560.50	Ending Balance	3,831,182.18
June-06	Interest	Beginning Balance	3,425,621.68	Interest	Beginning Balance	405,560.50	Beginning Balance	3,831,182.18
	5.26%	+	1,200,000.00	5.26%	+	-	+	\$1,213,350.79
	\$11,681.99	-	1,400,000.00	\$1,668.80	-	-	-	1,400,000.00
		Ending Balance	3,237,303.67		Ending Balance	407,229.30	Ending Balance	3,644,532.97
July-06	Interest	Beginning Balance	3,237,303.67	Interest	Beginning Balance	407,229.30	Beginning Balance	3,644,532.97
	5.26%	+	1,200,000.00	5.26%	+	-	+	\$1,214,155.72
	\$12,336.14	-	1,400,000.00	\$1,819.58	-	-	-	1,400,000.00
		Ending Balance	3,049,639.81		Ending Balance	409,048.88	Ending Balance	3,458,688.69
August-06	Interest	Beginning Balance	3,049,639.81	Interest	Beginning Balance	409,048.88	Beginning Balance	3,458,688.69
	5.26%	+	350,000.00	5.26%	+	-	+	\$363,021.25
	\$11,193.85	-	1,250,000.00	\$1,827.40	-	-	-	1,250,000.00
		Ending Balance	2,160,833.66		Ending Balance	410,876.28	Ending Balance	2,571,709.94
September-06	Interest	Beginning Balance	2,160,833.66	Interest	Beginning Balance	410,876.28	Beginning Balance	2,571,709.94
	5.27%	+	3,800,000.00	5.27%	+	-	+	\$3,812,440.29
	\$10,659.15	-	1,750,000.00	\$1,781.14	-	-	-	1,750,000.00
		Ending Balance	4,221,492.81		Ending Balance	412,657.42	Ending Balance	4,634,150.23
October-06	Interest	Beginning Balance	4,221,492.81	Interest	Beginning Balance	412,657.42	Beginning Balance	4,634,150.23
	5.29%	+	2,750,000.00	5.29%	+	-	+	\$2,769,751.95
	\$17,897.82	-	1,650,000.00	\$1,854.13	-	-	-	1,650,000.00
		Ending Balance	5,339,390.63		Ending Balance	414,511.55	Ending Balance	5,753,902.18
November-06	Interest	Beginning Balance	5,339,390.63	Interest	Beginning Balance	414,511.55	Beginning Balance	5,753,902.18
	5.28%	+	2,450,000.00	5.28%	+	-	+	\$2,477,169.66
	\$25,371.29	-	1,250,000.00	\$1,798.37	-	-	-	1,250,000.00
		Ending Balance	6,564,761.92		Ending Balance	416,309.92	Ending Balance	6,981,071.84
December-06	Interest	Beginning Balance	6,564,761.92	Interest	Beginning Balance	416,309.92	Beginning Balance	6,981,071.84
	5.29%	+	700,000.00	5.29%	+	-	+	\$729,820.05
	\$27,946.41	-	1,400,000.00	\$1,873.64	-	-	-	1,400,000.00
		Ending Balance	5,892,708.33		Ending Balance	418,183.56	Ending Balance	6,310,891.89

	Average Beginning Balance	4,271,055.71	Average Beginning Balance	381,701.57
	Gain Annual	\$203,424.27	Gain Annual	\$20,267.85
	Average Ending Balance	4,352,588.57	Average Ending Balance	408,390.56

RESOLUTION

BE IT HEREBY RESOLVED, that the Borger Independent School Board reviewed the District's investment policy, strategies, and investments of the previous twelve (12) months on January 11, 2007.

BE IT HEREBY RESOLVED, the following changes in the investment policy or strategies were made:

RESOLVED AND ORDAINED THIS 11th day of January 2007, by the Borger Independent School District Board of Trustees.

BORGER INDEPENDENT SCHOOL DISTRICT

PRESIDENT, BOARD OF TRUSTEES

ATTEST:

SECRETARY, BOARD OF TRUSTEES

APPLICATION FOR REFUND

12/15/2006

SALINAS J SAMMY & DEBRA K
118 BLOMMAERT
BORGER TX 79007-8433

PHONE NUMBER
EDIT DATE

274-0578

PARCEL ID # 90324
DATE PAID 10/30/06
AMOUNT PAID \$ 3,619.72

PAID: 2006 VALUE OF \$182,380 WITHOUT A HOMESTEAD EXEMPTION

	BASE	DIS	P&I	ATTN FEE	TOTAL
BORGER CITY	\$0.00	\$0.00	\$0.00		\$0.00
BORGER ISD I&S	\$538.02	\$0.00	\$0.00		\$538.02
BORGER ISD M&O	\$2,498.61	\$0.00	\$0.00		\$2,498.61
COUNTY HOSPITAL	\$181.85	\$0.00	\$0.00		\$181.85
F P COLLEGE	\$401.24	\$0.00	\$0.00		\$401.24
TOTAL					\$3,619.72

SHOULD PAY: 2006 VALUE OF \$182,380 WITH A HOMESTEAD EXEMPTION

	BASE	DIS	P&I	ATTN FEE	TOTAL
BORGER CITY	\$0.00	\$0.00	\$0.00		\$0.00
BORGER ISD I&S	\$439.96	\$0.00	\$0.00		\$439.96
BORGER ISD M&O	\$2,043.22	\$0.00	\$0.00		\$2,043.22
COUNTY HOSPITAL	\$181.85	\$0.00	\$0.00		\$181.85
F P COLLEGE	\$320.98	\$0.00	\$0.00		\$320.98
					\$2,986.01

REFUND

	BASE	DIS	P&I	ATTN FEE	TOTAL
BORGER CITY	\$0.00	\$0.00	\$0.00		\$0.00
BORGER ISD I&S	\$98.06	\$0.00	\$0.00		\$98.06
BORGER ISD M&O	\$455.39	\$0.00	\$0.00		\$455.39
COUNTY HOSPITAL	\$0.00	\$0.00	\$0.00		\$0.00
F P COLLEGE	\$80.26	\$0.00	\$0.00		\$80.26
					\$633.71

THIS REFUND IS DUE TO LATE EXEMPTION

I HEREBY ACKNOWLEDGE RECEIPT OF CHECK # _____, IN THE AMOUNT OF \$633.71
FOR REIMBURSEMENT OF THE AFOREMENTIONED PAYMENT.

GARY SCHNECK
BISD BOARD PRESIDENT

TAXPAYER

CONSIDERATION ACTION

Bus Donation:

The Administration recommends that we donate a 1990 GMC 35 passenger school bus, VIN 1GDG6P1B8LV512288 to the City of Borger/ Hutchinson County Department of Emergency Management for use as a mobile forward command post.



CITY OF BORGER / HUTCHINSON COUNTY
DEPARTMENT OF EMERGENCY MANAGEMENT
600 N. Main Street • PO Box 5250 • Borger, Texas 79008-5250 • (806) 273-0999



December 12, 2006

Clifton Stephens, Superintendent

The Department of Emergency Management is in need of a used/ surplus school passenger bus that can be modified to serve as a mobile forward command post. Should the occasion arise within the Borger Independent School District making any vehicles available for acquisition, please contact me.

Sincerely,

A handwritten signature in black ink that reads "Danny Richards". The signature is written in a cursive style with a large initial "D".

Danny Richards EMC

CONSIDERATION/ACTION

PERSONNEL

Superintendent's Contract

**BORGER I.S.D.
BANK BALANCES
As of December 31, 2006**

GENERAL OPERATING	\$	533,272.66
WORKER'S COMP/BENEFITS		65,427.20
TRS CARE, HEALTH INSURANCE CLAIMS		134.98
CAFETERIA PLAN		30,960.57
TOTAL	\$	629,795.41

SECURITY PLEDGES

TYPE	PLEDGED AMOUNT	RECEIPT #	MATURITY DATE
SURETY BOND	\$4,000,000.00	9128273E0	8/15/2007
FDIC INSURANCE	100,000.00		
D.D.A. – Time and Savings Accounts	100,000.00		
TOTAL	\$4,200,000.00		

FINANCIAL ANALYSIS OF THE BORGER I.S.D.
EMPLOYEE BENEFIT PROGRAM
AS OF DECEMBER 31, 2006

	1991-2001	2001-02	2002-2003	2003-2004	2004-05	2005-06	2006-07	TOTAL
REVENUES (Premiums Interest/Net Asset Gain)	1,400,933.31	\$17118.42	\$87,973.15	\$94,001.10	\$135,403.38	\$150,043.70	\$55,685.33	\$1,941,158.39
EXPENSES: (Claims-Administration- re-insurance)	\$549,702.39	\$312,619.08	\$198,669.81	\$203,130.84	\$51,306.50	\$109,944.69	\$50,020.05	\$1,475,393.36
Refund Credit								
NET CASH POSITION	\$851,230.92	(295,500.66)	(110,696.66)	(109,129.74)	\$84,096.88	\$40,099.01	\$5,665.28	\$465,765.03
CLAIMS BY YEAR ACCIDENT OCCURRED								
Paid claims:	\$548,307	\$192,564	\$163,481	\$99,088	\$53,577	\$34,459	\$ 969	\$1,094,447
Net estimate of ultimate loss (Re TASB)	\$90,016	\$30,507	\$102,814	\$5,097	\$85,670	\$87,456	\$3,876	\$405,436
Paid \$1,094,447 Unpaid \$ 405,436 Total \$ 1,499,883								
2006-2007 Administration & Re-insurance \$ 12,394 Claims \$ 37,626 Expenses \$ 50,020	\$ 508.71	\$ 5,345.82	\$ 4,823.20	\$8,867.44	\$ 11,906.28	\$ 5,206.26	\$969.76	\$ 37,627.47

TexSTAR INVESTMENT POOL
as of Dec. 31, 2006

GENERAL OPERATING ACCOUNT

Average Monthly Return: 5.29% (Rate Calculated Monthly)

INVESTMENT ACTIVITY

	AMOUNT
BEGINNING BALANCE	6,341,334.67
AMOUNT INVESTED	700,000.00
WITHDRAWALS	1,400,000.00
CURRENT BALANCE	\$5,641,334.67

INTEREST ACTIVITY

BEGINNING BALANCE	\$223,427.25
CURRENT INTEREST	27,946.41
CURRENT BALANCE	\$251,373.66
ACCOUNT BALANCE	\$5,892,708.33

SELF-FUNDED WORKERS COMPENSATION FUND

Average Monthly Return: 5.29% (Rate Calculated Monthly)

INVESTMENT ACTIVITY

	AMOUNT
BEGINNING BALANCE	\$392,843.07
AMOUNT INVESTED	0.00
WITHDRAWALS	0.00
CURRENT BALANCE	\$392,843.07

INTEREST ACTIVITY

BEGINNING BALANCE	\$23,466.85
CURRENT INTEREST	1,873.64
CURRENT BALANCE	\$25,340.49
ACCOUNT BALANCE	\$418,183.56

Asst. Superintendent/Business

Frank Henderson

TexSTAR INVESTMENT POOL
as of Dec. 31, 2006

INTEREST & SINKING ACCOUNT

Average Monthly Return: 5.29% (Rate Calculated Monthly)

INVESTMENT ACTIVITY

	AMOUNT
BEGINNING BALANCE	84,844.44
AMOUNT INVESTED	500,000.00
WITHDRAWALS	0.00
CURRENT BALANCE	\$584,844.44

INTEREST ACTIVITY

BEGINNING BALANCE	\$910.54
CURRENT INTEREST	1,114.31
CURRENT BALANCE	\$2,024.85
ACCOUNT BALANCE	\$586,869.29

CAPITAL PROJECTS

Average Monthly Return: 5.29% (Rate Calculated Monthly)

INVESTMENT ACTIVITY

	AMOUNT
BEGINNING BALANCE	1,000,000.00
AMOUNT INVESTED	0.00
WITHDRAWALS	500,000.00
CURRENT BALANCE	\$500,000.00

INTEREST ACTIVITY

BEGINNING BALANCE	\$6,231.02
CURRENT INTEREST	3,220.00
CURRENT BALANCE	\$9,451.02
ACCOUNT BALANCE	\$509,451.02

Asst. Superintendent/Business 

SELECTION CRITERIA: orgn.fund="1997"
 FUND - 1997 - GENERAL OPERATING FUND

FUNCTION	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
TOTAL	NO FUNCTION	386,165.00	.00	.00	.00	386,165.00	.00
TOTAL	INSTRUCTION	10,603,206.00	862,731.51	12,873.07	2,959,927.73	7,630,405.20	28.04
TOTAL	MEDIA SERVICES	343,106.00	35,075.39	8,695.67	112,463.50	221,946.83	35.31
TOTAL	INSTRUCTIONAL ADMIN	272,782.00	21,166.82	38.00	91,348.87	181,395.13	33.50
TOTAL	INSTRUCTIONAL LEADERSHIP	18,000.00	.00	104.00	721.59	17,174.41	4.59
TOTAL	SCHOOL LEADERSHIP	851,386.00	72,464.47	799.40	283,321.78	567,264.82	33.37
TOTAL	GUIDANCE AND COUNSELING	324,818.00	25,896.11	1,514.54	102,203.71	221,099.75	31.93
TOTAL	ATTENDANCE COUNSELOR	12,405.00	1,242.73	.00	4,415.92	7,989.08	35.60
TOTAL	HEALTH SERVICES	219,616.00	19,316.95	11.33	59,233.06	160,371.61	26.98
TOTAL	PUPIL TRANSPORTATION	803,701.00	63,011.83	66,369.70	232,046.03	505,285.27	37.13
TOTAL	COCURRICULAR/EXTRA CUR	881,249.00	77,114.26	26,279.87	359,859.97	495,109.16	43.82
TOTAL	GENERAL ADMINISTRATION	766,366.00	45,905.98	1,984.50	252,406.58	511,974.92	33.19
TOTAL	PLANT MAINT/OPERATIONS	2,135,558.00	167,411.43	.00	653,871.86	1,481,686.14	30.62
TOTAL	BUILDING SECURITY	3,625.00	276.07	.00	1,260.05	2,364.95	34.76
TOTAL	DATA PROCESSING	60,000.00	1,941.00	.00	26,209.24	33,790.76	43.68
TOTAL	COMMUNITY SERVICES	5,642.00	.00	.00	.00	5,642.00	.00
TOTAL	DEBT SERVICE	94,385.00	.00	.00	.00	94,385.00	.00
TOTAL	FACILITY ACQUISITION/CONST	.00	.00	.00	.00	.00	.00
TOTAL	PAYMENTS TO SSA MEMBERS	461,443.00	.00	.00	182,989.67	278,453.33	39.66
TOTAL	GENERAL OPERATING FUND	18,243,453.00	1,393,554.55	118,670.08	5,322,279.56	12,802,503.36	29.82
TOTAL REPORT		18,243,453.00	1,393,554.55	118,670.08	5,322,279.56	12,802,503.36	29.82

DATE: 01/05/07
 TIME: 14:22:32

BORGER INDEPENDENT SCHOOL DISTRICT
 GENERAL OPERATING REVENUE

PAGE NUMBER: 1
 GENRPT41.4GL
 REPORT ID: BOARD1R

SELECTION CRITERIA: rpt_head.rpt_id="BOARD1R"

LINE	DESCRIPTION	REVENUE BUDGET	RECEIVED	BALANCE	% RECEIVED
1	REVENUE FROM LOCAL SOURCES	6,444,140	3,334,948	3,109,192	52
2	REVENUE FROM STATE/INTERMEDIATE SOURCES	11,772,813	5,464,373	6,308,440	46
3	REVENUE FROM FEDERAL SOURCES	6,400	6,420	-20	100
4	TRANSFERS	20,100	1,100	19,000	5
5	TOTALS	18,243,453	8,806,841	9,436,612	48

BORGER ISD FINANCIAL STATEMENT - EXPENSES - DECEMBER 2006

	<u>BUDGET</u>	<u>YTD EXPENSES</u>	<u>BALANCE</u>	<u>% SPENT</u>
GENERAL OPERATING 199	18,243,453	5,322,279	12,802,503	30
DRUG FREE SCHOOLS 204	12,893	3,528	9,165	29
HEADSTART 205	74,996	20,370	54,626	27
TITLE 1 211	619,866	197,925	415,766	33
IDEAB TITLE VI-B 224	534,760	101,585	432,436	19
IDEAB TITLE VI-B 225	16,923	4,356	12,567	26
FOOD SERVICE 240	906,598	356,762	549,416	39
SUMMER FEEDING 242	0	0	0	0
CAREER & TECHNOLOGY 244	29,870	9,484	20,386	32
TITLE II PART A TPTR 255	140,390	39,416	98,974	30
TITLE II PART D TECH 262	5,119	0	4,169	19
BILINGUAL 263	20,132	7,619	9,597	52
TITLE V PART A INNOVATIVE 269	2,270	2,217	53	98
MEDICAID ADMIN CLAIMING 272	9,800	0	9,800	0
SUMMER SCHOOL LEP RIDER 16-286	0	0	0	0
TEACHER REIMB GRANT 287	40,000	1,577	38,423	4
TEMP EMERGENCY IMPACT 288	0	0	0	0
LOCAL SHARES FUND 289	260,371	199,129	61,204	76
IDEA B SSA 313	1,185,440	361,857	823,583	31
IDEA B SSA PRESCHOOL 314	44,050	15,006	29,044	34
SHARS SSA FUND 379	144,566	34,214	110,352	24
ADVANCE PLACEMENT INCENTIVE 397	3,201	0	2,552	20
OPTIONAL EXTENDED YR FUND 401	9,000	0	9,000	0
ACCL READING INIT 404	95,722	30,168	65,554	32
TECHNOLOGY FUND 411	459,421	141,713	292,525	36
HEALTH INS SUPPLEMENT 418	0	0	0	0
HIGH SCHOOL ALLOTMENT 428	212,565	79,236	133,329	37
STATE/LOCAL HAC SSA FUND 437	1,027,985	300,138	725,066	29
ACTIVITY FUND/ PRIN. CONTROL 461	95,000	45,546	49,454	48
DEBT SERVICE FUND	1,258,000	0	1,258,000	0
FACILITY ACQUISITION/CONST 699	5,500,000	710,018	4,087,007	26
SELF FUNDED INS 753	0	50,020	-50,020	0
	30,952,391	8,034,163	22,054,531	

BORGER ISD FINANCIAL STATEMENT-REVENUES-DEC 2006

	<u>BUDGET</u>	<u>YTD REVENUES</u>	<u>BALANCE</u>	<u>% RECEIVED</u>
GENERAL OPERATING 199	18,243,453	8,664,416	9,579,037	47
DRUG FREE SCHOOLS 204	12,893	3,530	9,363	27
HEADSTART 205	74,991	18,861	56,130	25
TITLE 1 211	619,866	190,875	428,991	31
IDEAB TITLE VI-B 224	534,760	79,476	455,284	15
IDEAB TITLE VI-B 225	15,049	3,174	11,875	21
FOOD SERVICE 240	906,598	451,885	454,713	50
SUMMER FEEDING 242	0	0	0	0
TECH PREP GRANT 243	0	0	0	0
CAREER & TECHNOLOGY 244	29,870	9,162	20,708	31
TITLE II PART A TPTR 255	140,390	29,673	110,717	21
TITLE II PART D TECH 262	5,119	950	4,169	19
BILINGUAL 263	20,132	7,390	12,742	37
TITLE V PART A INNOVATIVE 269	2,270	2,217	53	98
MEDICAID ADMIN CLAIMING 272	9,800	0	9,800	0
MEDICAID ADMIN CLAIMING 281	0	0	0	0
SUMMER SCHOOL LEP RIDER 16 286	0	1,230	-1,230	0
TEACHER REIMB GRANT 287	40,000	788	39,212	2
TEMP EMERGENCY IMPACT 288	0	0	0	0
LOCAL SHARES FUND 289	59,259	0	59,259	0
IDEA B SSA 313	1,185,440	383,821	801,619	32
IDEA B SSA PRESCHOOL 314	44,050	16,188	27,862	37
SHARS SSA FUND 379	144,566	75,198	69,368	52
ADV PLACEMENT INCENTIVE 397	350	0	350	0
OPTIONAL EXTENDED YR FUND 401	9,000	0	9,000	0
ACCL READING INIT 404	95,722	30,798	64,924	32
TECHNOLOGY FUND 411	459,421	3,335	456,086	1
HEALTH INS SUPPLEMENT 418	0	0	0	0
HIGH SCHOOL ALLOTMENT 428	212,565	0	212,565	0
AUTO LICENSE 429	0	4,000	-4,000	0
STATE/LOCAL HAC SSA FUND 437	1,027,985	402,876	625,109	39
ACTIVITY FUND/ PRIN. CONTROL 461	95,000	65,925	29,075	69
DEBT SERVICE 599	1,258,000	713,683	544,317	57
CAPITAL PROJECTS 699	19,500,000	19,695,057	-195,057	101
SELF FUNDED INS 753	0	55,685	-55,685	0
	<u>44,746,549</u>	<u>30,910,193</u>	<u>13,836,356</u>	

**BORGER INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION DEPARTMENT
PROFIT & LOSS STATEMENT DECEMBER, 2006**

	HIGH	MIDDLE	PAUL BELTON	CROCKETT	GATEWAY	GRAND TOTAL
YEAR TO DATE CASH RECEIVED	\$ 34,519.91	\$ 158,204.75	\$ 65,781.45	\$ 77,875.95	\$ 76,344.36	\$ 412,726.42
REVENUE RECEIVABLE	\$ 2,746.35	\$ 12,149.80	\$ 10,652.95	\$ 10,394.15	\$ 10,851.95	\$ 46,795.20
YTD. LABOR EXPENSE	\$ 24,313.94	\$ 58,487.92	\$ 29,109.77	\$ 27,196.78	\$ 29,188.71	\$ 168,297.12
YTD. FOOD PURCHASE EXPENSE	\$ 20,459.22	\$ 71,701.59	\$ 27,879.50	\$ 32,560.29	\$ 33,696.40	\$ 186,297.00
YTD. MISC. EXPENSE	\$ 1,805.84	\$ 4,096.25	\$ 1,749.74	\$ 1,660.87	\$ 1,678.85	\$ 10,991.55
YTD.ACCURED WAGES	\$ 3,101.36	\$ 7,954.96	\$ 4,057.88	\$ 4,015.96	\$ 3,896.48	\$ 23,026.64
YTD. CAPITAL DISBURSEMENT						\$ -
YTD. PROFIT/LOSS	\$ (12,414.10)	\$ 28,113.83	\$ 13,637.51	\$ 22,836.20	\$ 18,735.87	\$ 70,909.31

INVENTORY AT CAMPUS' (MEMO ONLY)

COMMODITY WAREHOUSE (MEMO ONLY)

TOTAL REVENUE	\$ 412,726.42
TOTAL RECEIVABLES	\$ 46,795.20
TOTAL EXPENSES	\$ 388,612.31
OPERATING GAIN/<LOSS>	\$ 70,909.31

CAFETERIA DEPT. CARRYOVER IN FUNDS FROM THE 2005-2006 SCHOOL YEAR \$203,563.00
 IN VIEW OF THIS, THE CAFETERIA DEPARTMENT, AS OF 12/31/06, WOULD HAVE AN ESTIMATED NET CASH POSITION OF: \$274,472.31

HISTORY SUMMARY BY JURISDICTION - ALL YEARS

FROM 12/1/2006 TO 12/31/2006

30 - BORGER ISD M&O

Year	Beg Balance	Refunds	Adjustment	Bare Tax	Discounts	P/I	Att'y Fee	Other Payment	Total Paid	Total Due
1950	\$13.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13.21
1951	\$13.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13.21
1952	\$28.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28.34
1953	\$33.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33.94
1954	\$46.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46.54
1955	\$60.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60.05
1956	\$87.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$87.09
1957	\$103.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$103.16
1958	\$138.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$138.67
1959	\$127.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$127.18
1960	\$159.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$159.41
1961	\$186.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$186.04
1962	\$229.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$229.28
1963	\$242.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$242.15
1964	\$251.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$251.55
1965	\$246.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$246.93
1966	\$272.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$272.21
1967	\$187.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$187.29
1968	\$193.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$193.23
1969	\$180.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$180.78
1970	\$198.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$198.01
1971	\$272.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$272.50
1972	\$267.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$267.97
1973	\$193.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$193.96
1974	\$227.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$227.58
1975	\$778.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$778.19
1976	\$407.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$407.46
1977	\$592.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$592.40
1978	\$663.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$663.07
1979	\$570.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$570.25
1980	\$1,007.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,007.92
1981	\$1,699.02	\$0.00	\$(94.87)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,604.15
1982	\$6,808.86	\$0.00	\$(123.97)	\$3.46	\$0.00	\$10.38	\$2.08	\$0.00	\$15.92	\$6,681.43
1983	\$9,664.70	\$0.00	\$(159.63)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,505.07
1984	\$18,341.49	\$0.00	\$(176.58)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,164.91
1985	\$35,215.66	\$0.00	\$(152.88)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,062.78
1986	\$18,484.05	\$0.00	\$(99.47)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,384.58
1987	\$15,426.32	\$0.00	\$(277.77)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,148.55
1988	\$14,393.04	\$0.00	\$(224.40)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,168.64
1989	\$16,032.99	\$0.00	\$(153.85)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,879.14
1990	\$17,667.81	\$0.00	\$(153.85)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,513.96
1991	\$7,558.27	\$0.00	\$(88.66)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,469.61

HISTORY SUMMARY BY JURISDICTION - ALL YEARS

FROM 12/1/2006 TO 12/31/2006

1992	\$5,625.50	\$0.00	\$(95.27)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,530.23
1993	\$25,702.81	\$0.00	\$(196.19)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,506.62
1994	\$14,825.00	\$0.00	\$(132.16)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,692.84
1995	\$21,628.04	\$0.00	\$(130.56)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,497.48
1996	\$21,961.76	\$0.00	\$(24.31)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,937.45
1997	\$16,465.98	\$0.00	\$(24.31)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,441.67
1998	\$17,654.22	\$0.00	\$(24.82)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,629.40
1999	\$18,831.76	\$0.00	\$(24.13)	\$5.01	\$0.00	\$4.76	\$1.47	\$0.00	\$11.24	\$18,802.62
2000	\$26,565.47	\$0.00	\$(24.76)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,540.71
2001	\$55,677.46	\$0.00	\$(24.76)	\$180.95	\$0.00	\$128.48	\$46.41	\$0.00	\$355.84	\$55,471.75
2002	\$35,745.68	\$0.00	\$0.00	\$302.83	\$0.00	\$178.67	\$96.30	\$0.00	\$577.80	\$35,442.85
2003	\$44,905.50	\$0.00	\$0.00	\$315.33	\$0.00	\$148.18	\$92.70	\$0.00	\$556.21	\$44,590.17
2004	\$77,101.06	\$0.00	\$0.00	\$646.31	\$0.00	\$225.30	\$174.31	\$0.00	\$1,045.92	\$76,454.75
2005	\$129,495.98	\$(362.20)	\$(362.20)	\$5,044.96	\$0.00	\$1,217.34	\$1,324.89	\$0.00	\$7,587.19	\$124,088.82
2006	\$3,694,362.84	\$(981.94)	\$(2,389.50)	\$716,773.47	\$0.00	\$0.00	\$0.00	\$0.00	\$716,773.47	\$2,975,199.87
TOTALS	\$4,375,820.84	(\$1,344.14)	(\$5,158.90)	\$723,272.32	\$0.00	\$1,913.11	\$1,738.16	\$0.00	\$726,923.59	\$3,647,389.62
CURRENTS	\$3,694,362.84	(\$981.94)	(\$2,389.50)	\$716,773.47	\$0.00	\$0.00	\$0.00	\$0.00	\$716,773.47	\$2,975,199.87
DELINQUENTS	\$681,458.00	(\$362.20)	(\$2,769.40)	\$6,498.85	\$0.00	\$1,913.11	\$1,738.16	\$0.00	\$10,150.12	\$672,189.75

HISTORY SUMMARY BY JURISDICTION - ALL YEARS

FROM 12/1/2006 TO 12/31/2006

301S - BORGER ISD I&S

Year	Beg Balance	Refunds	Adjustment	Base Tax	Discounts	P/I	Att'y Fee	Other Payment	Total Paid	Total Due
2006	\$809,680.39	\$(211.43)	\$(514.52)	\$159,773.00	\$0.00	\$0.00	\$0.00	\$0.00	\$159,773.00	\$649,392.87
TOTALS	\$809,680.39	\$(211.43)	\$(514.52)	\$159,773.00	\$0.00	\$0.00	\$0.00	\$0.00	\$159,773.00	\$649,392.87
CURRENTS	\$809,680.39	\$(211.43)	\$(514.52)	\$159,773.00	\$0.00	\$0.00	\$0.00	\$0.00	\$159,773.00	\$649,392.87
DELINQUENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

DEL TAXES PLUS P & J

\$ 8,411.96

TOTAL TRANSFERRED LESS ATTY FEES

\$ 884,958.43

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Year	Paid	Discount	M & O	I & S	P&I	M&O	I&S	Army	Collected	M&O	I&S
1982	\$3.46	\$0.00	\$3.46	\$0.00	10.38	\$10.38	\$0.00	\$2.08	\$15.92	\$15.92	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1999	\$5.01	\$0.00	\$5.01	\$0.00	4.76	\$4.76	\$0.00	\$1.47	\$11.24	\$11.24	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2001	\$180.95	\$0.00	\$180.95	\$0.00	128.48	\$128.48	\$0.00	\$46.41	\$355.84	\$355.84	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2002	\$302.83	\$0.00	\$302.83	\$0.00	178.67	\$178.67	\$0.00	\$96.30	\$577.80	\$577.80	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2003	\$315.33	\$0.00	\$315.33	\$0.00	148.18	\$148.18	\$0.00	\$92.70	\$556.21	\$556.21	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2004	\$646.31	\$0.00	\$646.31	\$0.00	225.30	\$225.30	\$0.00	\$174.31	\$1,045.92	\$1,045.92	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2005	\$5,407.16	\$0.00	\$5,407.16	\$0.00	1,217.34	\$1,217.34	\$0.00	\$1,324.89	\$7,949.39	\$7,949.39	\$0.00
	\$(362.20)	\$0.00	\$(362.20)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$(362.20)	\$(362.20)	\$0.00
2006	\$744,498.63	\$0.00	\$612,588.36	\$131,910.27	0.00	\$0.00	\$0.00	\$0.00	\$744,498.63	\$612,588.36	\$131,910.27
	\$(27,725.16)	\$0.00	\$(22,812.82)	\$(4,912.34)	\$0.00	\$0.00	\$0.00	\$0.00	\$(27,725.16)	\$(22,812.82)	\$(4,912.34)
Paid Totals:	\$751,359.68	\$0.00	\$619,449.41	\$131,910.27	\$1,913.11	\$1,913.11	\$0.00	\$1,738.16	\$755,010.95	\$623,100.68	\$131,910.27
Rel Totals:	\$(28,087.36)	\$0.00	\$(23,175.02)	\$(4,912.34)	\$0.00	\$0.00	\$0.00	\$0.00	\$(28,087.36)	\$(23,175.02)	\$(4,912.34)
Period Totals:	\$723,272.32	\$0.00	\$596,274.39	\$126,997.93	\$1,913.11	\$1,913.11	\$0.00	\$1,738.16	\$726,923.59	\$599,925.66	\$126,997.93

M&O And I&S RECAP
BORGER ISD I&S
FROM 12/1/2006 TO 12/31/2006

Year	Paid	Discouris	M & O	I & S	P&I	M&O	I&S	Army	Collected	M&O	I&S
2006	\$165,743.01	\$0.00	\$136,376.66	\$29,366.35	0.00	\$0.00	\$0.00	\$0.00	\$165,743.01	\$136,376.66	\$29,366.35
	\$(5,970.01)	\$0.00	\$(4,912.24)	\$(1,057.77)	\$0.00	\$0.00	\$0.00	\$0.00	\$(5,970.01)	\$(4,912.24)	\$(1,057.77)
Period Totals:	\$159,773.00	\$0.00	\$131,464.42	\$28,308.58	\$0.00	\$0.00	\$0.00	\$0.00	\$159,773.00	\$131,464.42	\$28,308.58
Paid Totals:	\$165,743.01	\$0.00	\$136,376.66	\$29,366.35	\$0.00	\$0.00	\$0.00	0.00	\$165,743.01	\$136,376.66	\$29,366.35
Rel Totals:	\$(5,970.01)	\$0.00	\$(4,912.24)	\$(1,057.77)	\$0.00	\$0.00	\$0.00	\$0.00	\$(5,970.01)	\$(4,912.24)	\$(1,057.77)

Collection Report
Month of December 2006

Taxing Entity	Year & Period	Adjusted 2006 Tax Levy (Dec.)	Current Tax	Percent	Discount On Current	P&I On Current	Delinquent Tax - P&I	Total Transferred	Percent of
Frank Phillips College	2006 Cumul.	1,152,461.55	593,601.65	51.51%		0.00	17,559.41	611,161.06	53.03%
	Monthly		131,858.53	11.44%		0.00	2,212.74	134,081.27	11.63%
	2005 Cumul.	1,090,801.58	555,262.27	50.90%		0.00	16,934.17	572,196.44	52.46%
	Monthly		107,161.21	9.82%		0.00	3,980.55	111,141.76	10.19%
Borger I.S.D.	2006 Cumul.	7,328,088.96	3,684,261.83	50.28%		0.00	72,536.43	3,756,798.26	51.27%
	2006 Cumul.		0.00	0.00%		0.00	1,078.42	1,078.42	0.00%
	Monthly		876,346.47	11.96%		0.00	8,411.96	884,958.43	12.08%
	Monthly		0.00	0.00%		0.00	0.00	0.00	0.00%
Borger I.S.D.	2005 Cumul.	6,289,690.72	3,060,898.03	48.59%		0.00	86,985.07	3,147,883.10	49.97%
	Monthly		631,941.14	10.03%		0.00	17,064.06	649,005.20	10.30%
	2006 Cumul.	2,002,324.34	890,935.71	44.50%		0.00	33,633.39	924,569.10	46.17%
	2006 Cumul.		0.00	0.00%		0.00	21.89	21.89	0.00%
Sanford I.S.D.	2006 Cumul.		424,061.57	21.18%		0.00	2,718.58	426,780.13	21.31%
	Monthly		0.00	0.00%		0.00	0.00	0.00	0.00%
	2005 Cumul.	2,033,868.34	913,058.08	44.90%		0.00	23,008.38	936,066.46	46.03%
	Monthly		373,530.19	18.37%		0.00	4,362.61	377,892.80	18.58%
Spring Creek I.S.D.	2006 Cumul.	374,329.20	121,433.50	32.44%		0.00	3,140.71	124,574.21	33.28%
	2006 Cumul.		0.00	0.00%		0.00	11.95	11.95	0.00%
	Monthly		43,474.33	11.61%		0.00	958.38	44,432.71	11.87%
	Monthly		0.00	0.00%		0.00	0.00	0.00	0.00%
Spring Creek I.S.D.	2005 Cumul.	317,951.54	125,788.50	39.56%		0.00	3,730.55	129,519.05	40.74%
	Monthly		48,462.56	14.61%		0.00	1,609.89	48,072.45	15.12%
	2006 Cumul.	2,067,415.24	1,360,857.33	65.82%	(35,582.69)	0.00	41,487.60	1,396,762.24	66.11%
	Monthly		210,446.09	10.18%	(2,218.15)	0.00	5,311.59	213,539.53	10.33%
City of Borger	2005 Cumul.	1,785,309.98	1,162,287.94	65.10%	(31,078.31)	0.00	37,640.14	1,198,849.77	65.47%
	Monthly		159,478.08	8.93%	(1,666.78)	0.00	8,730.06	166,541.36	9.33%
	2006 Cumul.	317,050.73	159,957.41	50.45%		0.00	8,093.92	166,051.33	52.37%
	Monthly		30,428.69	9.60%		0.00	802.44	31,232.13	9.85%
City of Fritch	2005 Cumul.	318,387.79	164,551.49	51.58%		0.00	4,238.56	168,790.45	53.01%
	Monthly		40,583.52	12.75%		0.00	1,091.68	41,675.20	13.09%
	2006 Cumul.	1,941,961.45	604,318.21	31.12%		0.00	21,287.37	625,605.58	32.22%
	Monthly		216,170.32	11.13%		0.00	1,650.47	217,820.79	11.22%
Hospital District	2005 Cumul.	1,726,896.85	512,639.87	29.69%		0.00	13,812.62	526,452.49	30.49%
	Monthly		113,668.28	6.58%		0.00	2,944.92	116,613.20	6.75%
	2006 Cumul.	1,941,961.45	604,318.21	31.12%		0.00	21,287.37	625,605.58	32.22%
	Monthly		216,170.32	11.13%		0.00	1,650.47	217,820.79	11.22%
Totals	2006 Cumul.	15,183,631.47	7,415,365.64	48.84%	(35,582.69)	0.00	196,851.09	7,576,634.04	49.90%
	Monthly		1,932,997.00	12.73%	(2,218.15)	0.00	22,066.14	1,952,844.99	12.86%
	2005 Cumul.	13,572,896.81	6,494,486.18	47.85%	(31,078.31)	0.00	186,349.89	6,649,757.76	48.99%
	Monthly		1,472,824.98	10.85%	(1,666.78)	0.00	39,783.77	1,510,941.97	11.13%