

**Spring Branch Independent School District  
Agenda Item Information**

**Date of Board Meeting:** December 14, 2009

**Subject:** Request for Approval of Budget Status Summary Report with Budget  
Amendment as of November 30, 2009

**Administrator Responsible:**

**Name:** Karen Wilson and Tera Harris

**Position:** Associate Superintendent for Finance & Director of General Ledger  
Accounting and Reporting

**Purpose of Agenda Item:**

Information only       Action needed       Report

**Additional Information and/or Back-Up:**

Attached is the Budget Status Summary Report with Budget Amendment as of November 30, 2009.

The report tracks key financial indicators against budget and targets by month. The report includes proposed Budget Amendments for the funds presented, therefore the items posted for approval.

Spring Branch  
Independent School District

Budget Status Summary  
Report  
With Budget Amendment

As of November 30, 2009

Prepared By:  
Financial Services Department

**Executive Summary  
As of November 30, 2009**

This section of the Monthly Budget Status Report is designed to give the reader an explanation of key financial indicators that are used to establish the budget. This report is also designed to amend fund budgets on a monthly basis to reflect current status and projected end of year status.

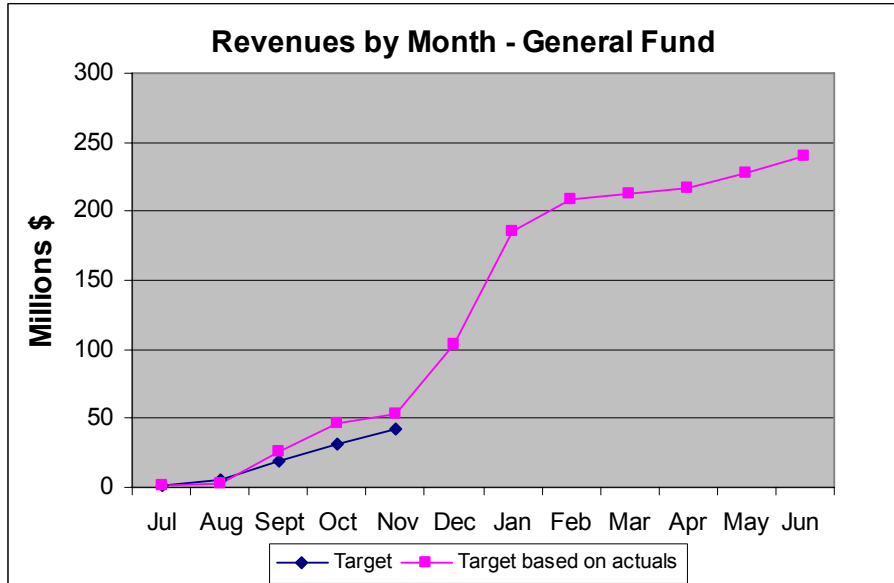
**General Fund Summary:**

The following is a summary of the General Fund budget as of November 30, 2009.

	FY 2009	FY 2010					
	Final Audited Actual	Official Budget	Budget 10/31/2009	Proposed Budget 11/30/2009	Increase (Decrease)	Year to Date Transactions	Balance at 11/30/2009
<i>Sources of Funds:</i>							
Revenue Budgets	255,952,369	249,790,463	249,824,569	240,622,307	(9,202,262)	41,916,508	198,705,799
<i>Uses of Funds:</i>							
Expenditure Budgets	255,181,814	261,210,166	261,244,272	254,177,179	(7,067,093)	81,167,563	173,009,616
Budget Surplus (Deficit)	770,555	(11,419,703)	(11,419,703)	(13,554,872)	(2,135,169)		
<i>Other Financing Sources (Uses)</i>							
Sale of Property	104,707	50,000	50,000	50,000	-	-	50,000
Operating Transfer to Debt Svc.	-	-	-	-	-	-	-
Operating Transfer to Bond	-	-	-	-	-	-	-
Capital Lease Proceeds	-	-	-	-	-	-	-
Net Change in Fund Balance	875,262	(11,369,703)	(11,369,703)	(13,504,872)	(2,135,169)		
<i>Fund Balance:</i>							
Unreserved - Undesignated	38,968,050	34,296,843	34,296,843	38,332,881			
Unreserved - Designated	28,637,270	17,267,567	17,267,567	17,267,567			
Reserved for Encumbrances	2,811,372	500,000	500,000	1,311,372			
Reserved for Inventory	1,574,847	1,000,000	1,000,000	1,574,847			
Total Fund Balance	71,991,539	53,064,410	53,064,410	58,486,667			

## General Fund Revenues

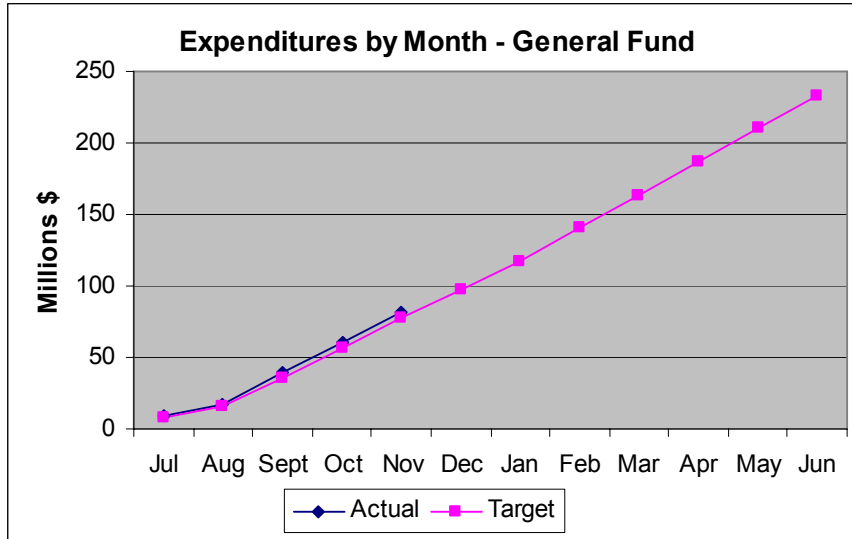
The following graph and chart track monthly revenue totals against target numbers based on FY 2009 trends and FY 2010 cash flow.



	Revenues By Month - General Fund	
	Actual	Target based on FY 2009 Actuals
Jul	1,411,387	1,269,153
Aug	5,174,114	2,453,678
Sept	19,421,596	26,308,372
Oct	31,335,257	45,961,329
Nov	41,916,508	53,429,482
Dec		103,171,923
Jan		185,121,438
Feb		208,456,706
Mar		212,998,665
Apr		217,042,302
May		227,593,556
Jun		240,622,307
 Budgeted Revenues		 240,622,307

## General Fund Expenditures

The following graph and chart track monthly expenditure and encumbrance totals against a target number based on FY 2009 trends.



Expenditures By Month - General Fund		
	Actual	Target *
Jul	9,016,409	8,151,212
Aug	17,580,298	15,485,151
Sept	38,850,660	35,503,911
Oct	60,536,504	56,332,623
Nov	81,167,563	76,290,292
Dec		98,037,442
Jan		116,386,954
Feb		140,183,034
Mar		162,490,325
Apr		186,510,316
May		209,630,429
Jun		254,177,179
 Budgeted Expenditures		 254,177,179

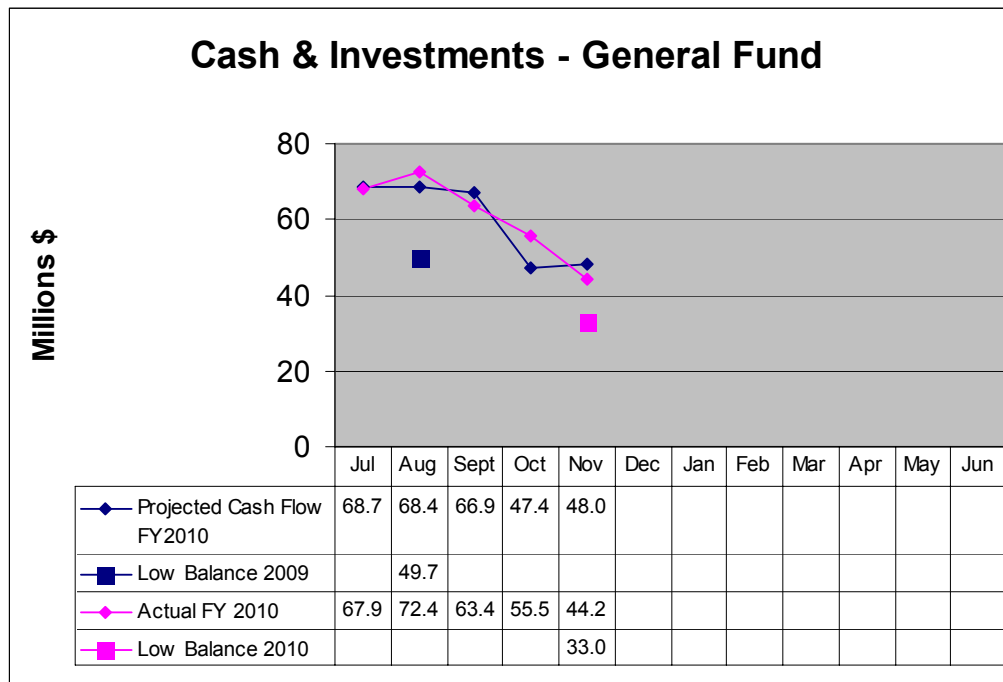
\* Target is based on FY 2009 Actuals.

A recap of department and campus operating budgets and cumulative expenditure and encumbrance amounts are as follows:

	Department Operating Budgets			Campus Operating Budgets			Total Dept & Campus
	Expenditures	Cumulative Encumbrance	Total	Expenditures	Cumulative Encumbrance	Total	
Jul-09	679,522	2,870,043	3,549,565	132,094	183,317	315,411	3,864,976
Aug-09	1,810,616	4,695,513	6,506,129	361,334	387,381	748,715	7,254,844
Sep-09	3,390,714	4,438,164	7,828,878	707,242	421,396	1,128,638	8,957,516
Oct-09	4,957,021	4,136,286	9,093,307	1,084,942	414,590	1,499,532	10,592,839
Nov-09	6,121,991	3,318,513	9,440,504	1,394,311	387,954	1,782,265	11,222,769
Dec-09			0			0	0
Jan-10			0			0	0
Feb-10			0			0	0
Mar-10			0			0	0
Apr-10			0			0	0
May-10			0			0	0
Jun-10			0			0	0
		Total Budget	16,434,713			4,498,057	20,932,770
		Balance Remaining	6,994,209			2,715,792	

### Cash and Investment Balances – General Fund

The following chart reflects the cash and investment totals at month end and the low point each year. The low balance for FY 2009 occurred on August 18, 2008, when the balance was \$49.7 million. The low balance for FY 2010 occurred on November 17, 2009, when the balance was \$33 million.



## Summary of Proposed Budget Adjustments

### General Fund

Following is an explanation of the adjustments to the General Fund being recommended for approval:

#### Revenue Budgets:

- Revenue budgets decreased overall by \$9,202,262 due to the following:
  - \$9,301,762 decrease transferred to State Fiscal Stabilization Fund (Fund 266)
  - \$99,500 increase to budget indirect cost for Stimulus Funds

#### Expenditure Budgets:

- Expenditure budgets decreased overall by \$7,067,093 due to the following:
  - \$9,301,762 decrease transferred to State Fiscal Stabilization Fund (Fund 266)
  - \$99,500 increase to budget indirect cost for Stimulus Funds
  - \$2,135,169 increase to budget for carry-forward purchase orders from 2008-09
- Budget amendments were processed by campus and department managers transferring funds from one budget category to another with no change to the overall budget. These adjustments change expenditure totals in individual function and major object categories.

#### Fund Balance:

- The total estimated ending fund balance decreased \$2,135,169 due to items listed above.
- Projected fund balance increased a total of \$7,557,426 due to roll forward of final audited reserve balances from FY 2009.
- Total change in fund balance this month is an increase of \$5,422,257

**FY 2008 Budget Status Summary  
With Proposed Budget Amendment  
As of November 30, 2009**

**General Fund**

	FY 2009	FY 2010							Prior Year Percent of Final Audited Actual at 11/30/09
	Final Audited Actual	Official Budget	Budget 10/31/09	Proposed Budget Amendment	Proposed Budget 11/30/09	Year to Date Transactions	Proposed Budget Remaining	Percent of Proposed Budget at 11/30/09	
<b>Revenues:</b>									
Local Taxes	\$ 177,579,783	\$181,512,351	\$ 181,512,351	\$ -	\$181,512,351	\$ 7,765,586	\$ 173,746,765	4.28%	4.19%
Interest Earnings	1,694,849	800,195	800,195	-	800,195	136,728	663,467	17.09%	23.93%
Other Local Sources	2,134,019	2,254,675	2,288,781	-	2,288,781	1,145,310	1,143,471	50.04%	60.36%
State Funding	60,714,138	50,354,424	50,354,424	(9,301,762)	41,052,662	26,940,471	14,112,191	65.62%	69.70%
State TRS Contribution	12,392,021	14,057,518	14,057,518	-	14,057,518	5,026,189	9,031,329	35.75%	41.61%
Federal and Other Sources	1,437,559	811,300	811,300	99,500	910,800	902,224	8,576	99.06%	16.05%
<b>Total Revenues</b>	<b>255,952,369</b>	<b>249,790,463</b>	<b>249,824,569</b>	<b>(9,202,262)</b>	<b>240,622,307</b>	<b>41,916,508</b>	<b>198,705,799</b>	<b>17.42%</b>	<b>22.20%</b>
<b>Expenditures:</b>									
Payroll Costs	218,353,276	226,721,545	226,767,027	(7,407,729)	219,359,298	60,393,431	158,965,867	27.53%	27.99%
Contract Services	16,648,862	18,581,105	19,375,368	20,723	19,396,091	11,543,126	7,852,965	59.51%	38.48%
Recapture	7,273,270	-	-	-	-	0	-	0.00%	0.00%
Supplies and Materials	8,219,761	10,208,462	9,140,652	177,150	9,317,802	5,599,665	3,718,137	60.10%	63.07%
Other Costs	3,595,447	4,754,780	4,787,597	25,732	4,813,329	2,830,239	1,983,090	58.80%	67.99%
Debt Service	579,292	366,553	366,553	-	366,553	237,726	128,827	64.85%	45.12%
Capital Outlay	511,906	577,721	807,075	117,031	924,106	563,376	360,730	60.96%	81.70%
<b>Total Expenditures</b>	<b>255,181,814</b>	<b>261,210,166</b>	<b>261,244,272</b>	<b>(7,067,093)</b>	<b>254,177,179</b>	<b>81,167,563</b>	<b>173,009,616</b>	<b>31.93%</b>	<b>29.72%</b>
Revenues over/(under) Expenditures	770,555	(11,419,703)	(11,419,703)	(2,135,169)	(13,554,872)				
Other Financing Sources (Uses):									
Sale of Property	104,708	50,000	50,000	-	50,000	-	50,000		
Operating Transfer to Debt Service	-	-	-	-	-	-	-		
Operating Transfer to Bond Fund	-	-	-	-	-	-	-		
Operating Transfer from Self Sustaining	-	-	-	-	-	-	-		
Capital Lease Proceeds	-	-	-	-	-	-	-		
<b>Net Change in Fund Balance</b>	<b>\$ 875,263</b>	<b>\$ (11,369,703)</b>	<b>\$ (11,369,703)</b>	<b>\$ (2,135,169)</b>	<b>\$ (13,504,872)</b>				
<b>Reserved at Year End:</b>									
Carryover Encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Fund Balance:</b>									
Unreserved - Undesignated	\$ 38,968,050	\$ 34,296,843	\$ 34,296,843	\$ 4,036,038	\$ 38,332,881				
Unreserved - Designated **	28,637,270	17,267,567	17,267,567	-	17,267,567				
Reserved - Encumbrances	2,768,821	500,000	500,000	768,821	1,268,821				
Reserved - Prepaid Items	42,551	-	-	42,551	42,551				
Reserved - Inventories	1,574,847	1,000,000	1,000,000	574,847	1,574,847				
<b>Total Fund Balance</b>	<b>\$ 71,991,539</b>	<b>\$ 53,064,410</b>	<b>\$ 53,064,410</b>	<b>\$ 5,422,257</b>	<b>\$ 58,486,667</b>				
<b>Budget By Functional Category:</b>									
Instruction	\$ 156,033,690	\$161,433,623	\$ 161,793,054	\$ (8,249,775)	\$153,543,279	\$ 41,664,966	\$ 111,878,313	27.14%	26.94%
Instructional Resources & Media Svcs	3,473,798	3,736,736	3,728,704	13,423	3,742,127	1,113,404	2,628,723	29.75%	31.78%
Curriculum & Instructional Staff Devel.	3,569,526	4,215,196	4,106,486	4,519	4,111,005	1,341,437	2,769,568	32.63%	38.06%
Instructional Leadership	2,592,517	3,001,488	3,000,093	(570)	2,999,523	1,376,764	1,622,759	45.90%	40.15%
School Leadership	16,997,019	17,460,136	17,472,937	(571,675)	16,901,262	5,065,139	11,836,123	29.97%	30.29%
Guidance, Counseling & Evaluation Services	7,597,502	8,725,889	8,433,787	1,383,669	9,817,456	2,627,043	7,190,413	26.76%	30.53%
Social Work Services	507,131	204,147	230,033	-	230,033	97,526	132,507	42.40%	28.62%
Health Services	3,254,033	3,136,428	3,136,848	(309,234)	2,827,614	793,367	2,034,247	28.06%	26.49%
Student Transportation	5,982,185	7,078,469	7,054,306	109,829	7,164,135	2,560,398	4,603,737	35.74%	52.82%
Co-curricular/Extracurricular Activities	4,631,980	5,074,212	5,056,449	115,891	5,172,340	1,817,050	3,355,290	35.13%	37.90%
General Administration	5,871,602	6,028,159	6,023,530	534,541	6,558,071	2,886,288	3,671,783	44.01%	37.31%
Plant Maintenance & Operations	25,319,067	27,201,138	27,180,210	(1,058,542)	26,121,668	10,748,935	15,372,733	41.15%	38.24%
Security & Monitoring Services	3,527,393	3,074,670	3,171,668	-	3,171,668	1,207,260	1,964,408	38.06%	41.82%
Data Processing Services	5,433,158	7,754,983	7,748,133	949,648	8,697,781	5,515,362	3,182,419	63.41%	47.71%
Community Services	658,062	674,989	672,865	11,183	684,048	292,434	391,614	42.75%	38.82%
Debt Service	579,292	366,553	366,553	-	366,553	237,726	128,827	64.85%	45.12%
Facilities Acquisition & Construction	11,325	43,350	68,616	-	68,616	68,616	0	100.00%	61.69%
Recapture Payments	7,273,270	-	-	-	0	-	-	0.00%	0.00%
Payments to JJAEP	75,600	80,000	80,000	-	80,000	75,600	4,400	94.50%	100.00%
Other Governmental Charges	1,793,664	1,920,000	1,920,000	-	1,920,000	1,678,249	241,751	87.41%	21.01%
<b>Total - General Fund</b>	<b>\$ 255,181,814</b>	<b>\$261,210,166</b>	<b>\$ 261,244,272</b>	<b>\$ (7,067,093)</b>	<b>\$254,177,179</b>	<b>\$ 81,167,563</b>	<b>\$ 173,009,616</b>	<b>31.93%</b>	<b>29.72%</b>

\*\* Unreserved - Designated Fund Balance includes (1) Capital Equipment Replacement - \$5,584,600; (2) Subsequent Year Expenditures - \$11,369,703; (3) Compensated Leave Balances - \$11,343,563; (4) Other designation - \$339,404



**General Fund Budget Variance Report as of November 30, 2009**

	Actual Encumbrances General Fund Budget	Actual Through 11/30/2009	Actual Expenditures Through 11/30/2009	Total Encumbrances and Expenditures 11/30/2009	Total Budget Remaining at 11/30/2009	Percentage of Budgets Spent or Encumbered at 11/30/2009
<b>District Wide Costs:</b>						
<b>Payroll Costs:</b>						
Teachers and Other Professionals	\$ 145,153,880	\$ -	\$ 37,608,937	\$ 37,608,937	\$ 107,544,943	25.9%
Professional Services	24,000	7,500	13,089	20,589	3,411	85.8%
Paraprofessionals & Tech Support	15,665,728	-	5,306,176	5,306,176	10,359,552	33.9%
Classified Personnel	15,619,874	-	4,875,789	4,875,789	10,744,085	31.2%
Substitute Costs	1,990,000	-	667,104	667,104	1,322,896	33.5%
Career Ladder/Merit Pay	700,000	-	181,704	181,704	518,296	26.0%
Benefits	22,451,813	-	6,044,952	6,044,952	16,406,861	26.9%
Sick Leave Payoff	700,000	-	26,937	26,937	673,063	3.8%
State Paid TRS Contribution	14,057,518	-	5,026,189	5,026,189	9,031,329	35.8%
HCAD	1,920,000	699,581	978,668	1,678,249	241,751	87.4%
Lease Purchase Contract	258,489	-	128,283	128,283	130,206	49.6%
Laptop Project	125,169	2,254	48,837	51,092	74,077	
Major Copiers	498,064	247,346	248,774	496,120	1,944	99.6%
Software Project	1,453,564	1,207,683	245,701	1,453,385	179	0.0%
Hurricane Ike	53,116	15,705	37,411	53,116	(0)	100.0%
Student Software	1,880,173	917,503	353,823	1,271,326	608,847	67.6%
Legal Fees	300,000	30,440	165,592	196,033	103,967	65.3%
Property/Auto Insurance	2,200,000	(3,278)	1,934,509	1,931,231	268,769	87.8%
Utilities	8,160,018	-	2,894,587	2,894,587	5,265,431	35.5%
<b>Total District-Wide Costs:</b>	<b>233,211,405</b>	<b>3,124,735</b>	<b>66,787,063</b>	<b>69,911,799</b>	<b>163,299,607</b>	<b>30.0%</b>
<b>Individual Budget Center Allocations:</b>						
<b>Schools:</b>						
Memorial High	266,267	84,055	67,692	151,747	114,520	57.0%
Spring Woods High	378,768	36,811	132,467	169,278	209,490	44.7%
Northbrook High	401,945	12,690	108,956	121,646	280,299	30.3%
Stratford High	236,267	28,818	57,546	86,364	149,903	36.6%
Westchester Academy	239,513	11,418	89,890	101,308	138,205	42.3%
Landrum Middle	86,809	5,312	32,790	38,102	48,707	43.9%
Memorial Middle	92,397	6,437	31,211	37,648	54,749	40.7%
Spring Branch Middle	98,023	14,162	35,833	49,995	48,028	51.0%
Spring Woods Middle	83,255	3,914	30,488	34,402	48,853	41.3%
Spring Forest Middle	81,483	8,051	24,218	32,269	49,214	39.6%
Spring Oaks Middle	80,152	5,217	27,420	32,637	47,515	40.7%
Northbrook Middle	63,421	5,406	15,467	20,873	42,548	32.9%
Cornerstone Academy	109,441	27,354	43,837	71,192	38,249	65.1%
Bunker Hill Elementary	47,192	488	8,817	9,305	37,887	19.7%
Edgewood Elementary	60,732	6,756	15,453	22,209	38,523	36.6%
Frostwood Elementary	51,872	2,317	22,377	24,695	27,177	47.6%
Hollibrook Elementary	71,795	6,352	21,949	28,302	43,493	39.4%
Housman Elementary	46,002	1,313	13,679	14,992	31,010	32.6%
Hunters Creek Elementary	49,850	2,789	21,905	24,694	25,156	49.5%
Meadow Wood Elementary	35,051	1,438	9,976	11,414	23,637	32.6%
Memorial Drive Elementary	34,501	6,531	5,485	12,015	22,486	34.8%
Pine Shadows Elementary	56,029	2,606	28,590	31,196	24,833	55.7%
Ridgecrest Elementary	64,496	1,080	20,831	21,911	42,585	34.0%
Rummel Creek Elementary	53,923	1,384	23,685	25,069	28,854	46.5%
Shadow Oaks Elementary	61,799	2,705	20,215	22,919	38,880	37.1%
Spring Branch Elementary	48,184	3,670	10,233	13,903	34,281	28.9%
Valley Oaks Elementary	44,458	5,295	15,493	20,788	23,670	46.8%
Westwood Elementary	50,317	6,827	16,224	23,051	27,266	45.8%
Woodview Elementary	54,423	7,132	20,761	27,893	26,530	51.3%
Wilchester Elementary	45,329	5,870	17,443	23,313	22,016	51.4%
Sherwood Elementary	36,259	2,282	12,756	15,038	21,221	41.5%
Spring Shadows Elementary	55,835	398	21,610	22,008	33,827	39.4%
Nottingham Elementary	37,107	2,638	8,369	11,007	26,100	29.7%
Terrace Elementary	44,560	4,971	10,030	15,001	29,559	33.7%
Thornwood Elementary	37,918	2,055	11,299	13,354	24,564	35.2%
Cedar Brook Elementary	65,895	4,405	25,092	29,497	36,398	44.8%
Treasure Forest Elementary	59,056	6,289	26,465	32,754	26,302	55.5%
Buffalo Creek Elementary	56,454	1,127	23,452	24,579	31,875	43.5%
<b>Total Schools:</b>	<b>3,486,778</b>	<b>338,362</b>	<b>1,130,006</b>	<b>1,468,368</b>	<b>2,018,410</b>	<b>42.1%</b>

**General Fund Budget Variance Report as of November 30, 2009**

	Actual		Actual		Total Budget Remaining at 11/30/2009	Percentage of Budgets Spent or Encumbered at 11/30/2009
	General Fund Budget	Encumbrances Through 11/30/2009	Expenditures Through 11/30/2009	Total Encumbrances and Expenditures 11/30/2009		
<b>Other Campus Locations/Programs:</b>						
Guthrie Center	243,617	19,097	65,653	84,750	158,867	34.8%
Spring Branch Ed Ctr/School of Choice	113,668	13,687	63,677	77,364	36,304	68.1%
Bendwood Campus	67,064	6,885	15,765	22,651	44,414	33.8%
Wildcat Way School	30,850	2,456	9,997	12,453	18,397	40.4%
Panda Path School	14,259	1,847	5,235	7,081	7,178	49.7%
Lion Lane School	29,772	1,059	6,986	8,045	21,727	27.0%
Bear Blvd. School	26,390	942	9,545	10,487	15,903	39.7%
Tiger Trail School	30,159	-	15,248	15,248	14,911	50.6%
District Alternative Education Program	108,750	2,390	21,221	23,611	85,139	21.7%
School Age Parent Program	8,500	-	3,944	3,944	4,556	46.4%
Teen Parent Childcare	13,250	1,228	5,999	7,228	6,022	54.5%
Elementary Summer School	325,000	-	41,036	41,036	283,964	12.6%
<b>Total Other Campus Locations:</b>	<b>1,011,279</b>	<b>49,591</b>	<b>264,305</b>	<b>313,897</b>	<b>697,383</b>	<b>31.0%</b>
<b>Total Campus Operating Budget</b>	<b>4,498,057</b>	<b>387,954</b>	<b>1,394,311</b>	<b>1,782,265</b>	<b>2,715,793</b>	<b>39.6%</b>
<b>Departments:</b>						
Accountability & Research	579,998	239,157	60,913	300,070	279,928	51.7%
Administration & Personnel	409,238	155,462	93,358	248,820	160,418	60.8%
Advanced Studies	195,010	19,389	71,849	91,238	103,772	46.8%
Athletics	1,609,810	152,689	559,607	712,296	897,514	44.2%
Board of Trustees	84,375	1,748	13,777	15,525	68,850	18.4%
Career & Technology	216,210	2,837	39,872	42,709	173,501	19.8%
Communications	171,437	7,289	39,935	47,225	124,212	27.5%
Community Relations	199,186	20,274	78,467	98,741	100,445	49.6%
Curriculum & Instruction	368,850	13,260	85,893	99,153	269,697	26.9%
Custodial Services	1,283,025	96,533	579,424	675,956	607,069	52.7%
Data Communications	189,733	8,493	(745)	7,748	181,985	4.1%
District Wide	54,615	-	52,945	52,945	1,669	96.9%
Early Childhood	18,530	775	1,711	2,486	16,044	13.4%
Educational Technology	116,040	25,193	60,150	85,344	30,696	73.5%
Elementary Administration	22,745	-	4,072	4,072	18,673	17.9%
ESL/Bilingual	157,574	19,394	45,511	64,906	92,668	41.2%
Federal & External Compliance	12,750	215	2,202	2,417	10,333	19.0%
Financial Services	369,546	111,771	98,798	210,569	158,977	57.0%
Govt Liaison/Policy	36,240	1,714	16,524	18,238	18,002	50.3%
Grants	6,800	800	2,858	3,657	3,143	53.8%
Health Fitness	71,153	12,772	41,201	53,973	17,180	75.9%
Human Resources	361,526	33,487	118,112	151,599	209,927	41.9%
Information Management	-	-	-	-	-	0.0%
Language Arts	114,630	3,271	27,865	31,135	83,495	27.2%
Language Other Than English	42,635	160	4,689	4,849	37,786	11.4%
Library Information Services	182,483	62,046	91,081	153,127	29,356	83.9%
Maintenance	1,752,729	322,625	973,044	1,295,668	457,061	73.9%
Math	79,251	11,941	27,626	39,567	39,683	49.9%
Operations	305,389	34,389	33,483	67,872	237,517	22.2%
PEIMS	-	-	-	-	-	0.0%
Performing/Fine Arts	745,054	125,067	355,083	480,149	264,904	64.4%
Police Department	611,110	112,811	162,209	275,020	336,090	45.0%
Professional Development	150,442	9,860	20,076	29,936	120,506	19.9%
Purchasing/Cntrl Warehouse/Textbooks	136,225	42,869	60,566	103,435	32,790	75.9%
Science	238,111	18,143	71,719	89,862	148,249	37.7%
SEC Teaching & Learning	56,235	1,195	25,848	27,043	29,192	48.1%
Secondary Administration	22,525	-	4,759	4,759	17,766	21.1%
Social Studies	100,578	455	8,704	9,159	91,419	9.1%
Social/Emotional Learning	116,500	93,308	16,170	109,478	7,022	94.0%
Special Education	510,760	136,164	147,936	284,101	226,659	55.6%
Student Support	453,487	221,120	158,031	379,151	74,335	83.6%
Superintendent	64,716	3,550	21,652	25,202	39,515	38.9%
Tax Office	74,406	24,556	20,164	44,720	29,685	60.1%
Teaching & Learning	54,023	348	9,804	10,152	43,871	18.8%
Technology Services	2,740,445	508,791	1,306,617	1,815,408	925,037	66.2%
Transportation	1,348,590	662,593	508,430	1,171,022	177,568	86.8%
<b>Total Departments:</b>	<b>16,434,713</b>	<b>3,318,513</b>	<b>6,121,991</b>	<b>9,440,504</b>	<b>6,994,208</b>	<b>57.4%</b>
<b>Total Departments &amp; Campuses</b>	<b>20,932,770</b>	<b>3,706,467</b>	<b>7,516,302</b>	<b>11,222,769</b>	<b>9,710,001</b>	
Carryover Encumbrances FY 2009	33,004	0	32,996	32,996	8	0.0%
<b>Total General Fund Budget:</b>	<b>\$254,177,179</b>	<b>\$ 6,831,202</b>	<b>\$ 74,336,361</b>	<b>\$ 81,167,563</b>	<b>\$ 173,009,616</b>	<b>31.9%</b>

## Summary of Proposed Budget Adjustments

### Food Service Fund

Following is an explanation of the adjustments to the Food Service Fund being recommended for approval:

#### Revenue Budgets:

- No changes to revenue budgets are reflected this month.

#### Expenditure Budgets:

- Expenditure budgets decreased overall by \$18,477 due to the following:
  - \$18,477 decrease due to the cancellation of a carryforward purchase order.

#### Fund Balance:

- The total estimated ending fund balance increased \$18,477 due to items listed above.
- Projected fund balance increased a total of \$564,477 due to roll forward of final audited reserve balances from FY 2009.
- Total change in fund balance this month is an increase of \$582,954.

**FY 2008 Budget Status Summary  
With Proposed Budget Amendment  
As of November 30, 2009**

**Food Service Fund**

	FY 2009	FY 2010					Year to Date Transactions	Proposed Budget Remaining	Percent of Proposed Budget at 11/30/09	Prior Year Percent of Final Audited Actual at 11/30/09
	Final Audited Actual	Official Budget	Budget 10/31/09	Proposed Budget Amendment	Proposed Budget 11/30/09					
<b>Revenues:</b>										
Interest Earnings	\$ 29,831	\$ 52,000	\$ 52,000	\$ -	\$ 52,000	\$ 2,435	\$ 49,565	4.68%	62.87%	
Food Sales	3,324,607	3,830,000	3,875,175	-	3,875,175	1,372,811	2,502,364	35.43%	35.32%	
State Funding	428,876	422,000	422,000	-	422,000	137,732	284,268	32.64%	19.26%	
Federal - Child Nutrition Program	10,595,573	10,729,000	10,729,000	-	10,729,000	2,797,567	7,931,433	26.07%	23.39%	
<b>Total Revenues</b>	<b>14,378,887</b>	<b>15,033,000</b>	<b>15,078,175</b>	<b>-</b>	<b>15,078,175</b>	<b>4,310,545</b>	<b>10,767,630</b>	<b>28.59%</b>	<b>26.11%</b>	
<b>Expenditures:</b>										
Payroll Costs	5,996,107	6,224,425	6,224,425	-	6,224,425	1,794,899	4,429,526	28.84%	27.30%	
Contract Services	830,086	743,000	743,000	-	743,000	180,719	562,281	24.32%	15.06%	
Supplies and Materials	7,382,061	8,195,850	8,195,850	-	8,195,850	7,125,252	1,070,598	86.94%	35.30%	
Other Costs	29,515	34,000	34,787	-	34,787	9,703	25,084	27.89%	38.38%	
Capital Outlay	45,818	50,000	126,413	(18,477)	107,936	97,307	10,629	90.15%	0.00%	
<b>Total Expenditures</b>	<b>14,283,587</b>	<b>15,247,275</b>	<b>15,324,475</b>	<b>(18,477)</b>	<b>15,305,998</b>	<b>9,207,880</b>	<b>6,098,118</b>	<b>60.16%</b>	<b>30.66%</b>	
Revenues over/(under) Expenditures	\$ 95,300	\$ (214,275)	\$ (246,300)	\$ 18,477	\$ (227,823)					
Other Financing Sources (Uses): Transfers In (Out)	\$ -	\$ -	\$ -	\$ -	\$ -					
<b>Reserved at Year End:</b>										
Carryover Encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -					
Current Year Operating Surplus(Deficit)	\$ 95,300	\$ (214,275)	\$ (246,300)	\$ 18,477	\$ (227,823)					
Fund Balance:										
Reserved - Food Service	\$ 2,666,023	\$ 1,887,271	\$ 1,855,246	\$ 582,954	\$ 2,438,200					
Reserved - Encumbrances	-	-	-	-	-					
Reserved - Inventories	-	-	-	-	-					
	\$ 2,666,023	\$ 1,887,271	\$ 1,855,246	\$ 582,954	\$ 2,438,200					
<b>Budget By Functional Category:</b>										
Food Services	\$ 13,738,614	\$ 14,669,475	\$ 14,746,675	\$ (18,477)	\$ 14,728,198	\$ 9,200,818	\$ 5,527,380	62.47%	31.83%	
Plant Maintenance & Operations	526,262	554,000	554,000	-	554,000		554,000	0.00%	0.00%	
Security & Monitoring Services	18,711	23,800	23,800	-	23,800	7,062	16,738	29.67%	30.58%	
Facilities Acquisition & Construction	-	-	-	-	-		-	0.00%	0.00%	
<b>Total - Food Service Fund</b>	<b>\$ 14,283,587</b>	<b>\$ 15,247,275</b>	<b>\$ 15,324,475</b>	<b>\$ (18,477)</b>	<b>\$ 15,305,998</b>	<b>\$ 9,207,880</b>	<b>\$ 6,098,118</b>	<b>60.16%</b>	<b>30.66%</b>	

## **Summary of Proposed Budget Adjustments**

### **Self Sustaining Fund**

Following is an explanation of the adjustments to the Self Sustaining Fund being recommended for approval:

#### Revenue Budgets:

- No changes to revenue budgets are reflected this month.

#### Expenditure Budgets:

- No changes to expenditure budgets are reflected this month.

#### Fund Balance:

- Projected fund balance increased a total of \$100,580 due to roll forward of final audited reserve balances from FY 2009.
- Total change in fund balance this month is an increase of \$100,580.

**FY 2008 Budget Status Summary  
With Proposed Budget Amendment  
As of November 30, 2009**

**Self Sustaining Fund**

	FY 2009	FY 2010						Percent of Proposed Budget at 11/30/09	Prior Year Percent of Final Audited Actual at 11/30/09
	Final Audited Actual	Official Budget	Budget 10/31/09	Proposed Budget Amendment	Proposed Budget 11/30/09	Year to Date Transactions	Proposed Budget Remaining		
<b>Revenues:</b>									
Tuition Programs & Local Sources	\$ 2,722,084	\$ 3,038,634	\$ 3,038,634	\$ -	\$ 3,038,634		\$ 3,038,634	0.00%	29.43%
Facility Rentals	406,717	300,186	300,186	-	300,186		300,186	0.00%	22.34%
Art Museum	16,308	2,365	2,828	-	2,828		2,828	0.00%	12.82%
<b>Total Revenues</b>	<b>3,145,109</b>	<b>3,341,185</b>	<b>3,341,648</b>	<b>-</b>	<b>3,341,648</b>	<b>-</b>	<b>3,341,648</b>	<b>0.00%</b>	<b>28.43%</b>
<b>Expenditures:</b>									
Payroll Costs	2,435,048	2,256,181	2,239,505	-	2,239,505	898,351	1,341,154	40.11%	23.92%
Contract Services	250,862	282,543	305,506	-	305,506	165,674	139,832	54.23%	34.81%
Supplies and Materials	422,192	580,735	643,235	-	643,235	254,931	388,304	39.63%	42.72%
Other Costs	123,592	130,771	140,771	-	140,771	46,438	94,333	32.99%	8.58%
Capital Outlay	-	90,955	45,955	-	45,955	-	45,955	0.00%	n/a
<b>Total Expenditures</b>	<b>3,231,694</b>	<b>3,341,185</b>	<b>3,374,972</b>	<b>-</b>	<b>3,374,972</b>	<b>1,365,394</b>	<b>2,009,578</b>	<b>40.46%</b>	<b>29.33%</b>
Revenues over/(under) Expenditures	\$ (86,585)	\$ -	\$ (33,324)		\$ (33,324)				
Other Financing Sources (Uses): Operating transfer to General Fund	-	-	-	-	-	-	-		
<b>Net Change in Fund Balance</b>	<b>(86,585)</b>	<b>-</b>	<b>(33,324)</b>	<b>-</b>	<b>(33,324)</b>				
<b>Reserved at Year End:</b>									
Carryover Reserve	\$ -	\$ -	\$ -	\$ -	\$ -				
Carryover Encumbrances	-	-	-	-	-				
<b>Fund Balance-Designated Reserved - Self Sustaining Reserved - Encumbrances</b>	<b>\$ 953,903</b>	<b>\$ 853,323</b>	<b>\$ 819,999</b>	<b>\$ 100,580</b>	<b>\$ 920,579</b>				
<b>Total Fund Balance</b>	<b>\$ 953,903</b>	<b>\$ 853,323</b>	<b>\$ 819,999</b>	<b>\$ 100,580</b>	<b>\$ 920,579</b>				
<b>Budget By Functional Category:</b>									
Instruction	\$ 152,168	\$ 200,465	\$ 190,465	\$ -	\$ 190,465	\$ 165,610	24,855	86.95%	68.34%
Instructional Media Services	8,274	1,340	16,340	-	16,340	9,981	6,359	61.08%	16.00%
Curriculum & Instructional Staff Devel.	(1,439)	-	-	-	-	-	-	0.00%	n/a
Instructional Leadership	125	-	-	-	-	-	-	0.00%	n/a
School Leadership	44,771	28,600	48,600	-	48,600	29,668	18,932	61.05%	63.72%
Guidance & Counseling Services	6,242	6,000	6,000	-	6,000	2,940	3,060	49.00%	10.12%
Health Services	4,890	4,280	9,280	-	9,280	4,724	4,556	50.91%	67.26%
Co-curricular/Extracurricular Activities	362,126	416,190	416,190	-	416,190	257,079	159,111	61.77%	42.42%
General Administration	8,364	-	-	-	-	-	-	0.00%	n/a
Plant Maintenance & Operations	223,181	269,254	239,254	-	239,254	121,766	117,488	50.89%	61.23%
Security & Monitoring Services	37,434	20,000	20,000	-	20,000	-	20,000	0.00%	1.39%
Community Services	2,385,558	2,395,056	2,428,843	-	2,428,843	773,626	1,655,217	31.85%	21.76%
Facilities Acquisition & Construction	-	-	-	-	-	-	-	0.00%	n/a
<b>Total - Self Sustaining Fund</b>	<b>\$ 3,231,694</b>	<b>\$ 3,341,185</b>	<b>\$ 3,374,972</b>	<b>\$ -</b>	<b>\$ 3,374,972</b>	<b>\$ 1,365,394</b>	<b>\$ 2,009,578</b>	<b>40.46%</b>	<b>29.33%</b>

## Summary of Proposed Budget Adjustments

### Debt Service Fund

Following is an explanation of the adjustments to the Debt Service Fund being recommended for approval:

#### Revenue Budgets:

- Revenue budgets increased overall by \$2,215,266 due to the following:
  - \$2,215,266 increase to Local Taxes

#### Expenditure Budgets:

- Expenditure budgets increased overall by \$3,024,117 due to the following:
  - \$3,024,117 increase to Debt Service interest budget due to bond sale

#### Fund Balance:

- The total estimated ending fund balance decreased \$808,851 due to items listed above.
- Projected fund balance increased a total of \$171,432 due to roll forward of final audited reserve balances from FY 2009.
- Total change in fund balance this month is an decrease of \$637,419

**FY 2008 Budget Status Summary  
With Proposed Budget Amendment  
As of November 30, 2009**

**Debt Service Fund**

	FY 2009	FY 2010						Prior Year	
	Final Audited Actual	Official Budget	Budget 10/31/09	Proposed Budget Amendment	Proposed Budget 11/30/09	Year to Date Transactions	Proposed Budget Remaining	Percent of Proposed Budget at 11/30/09	Percent of Final Audited Actual at 11/30/09
<b>Revenues:</b>									
Local Taxes	\$ 50,450,131	\$ 52,463,114	\$ 52,463,114	\$ 2,215,266	\$ 54,678,380	\$ 2,536,537	\$ 52,141,843	4.64%	4.58%
Interest Earnings	145,390	58,000	58,000	-	58,000	13,344	44,656	23.01%	35.15%
Total Revenues	50,595,521	52,521,114	52,521,114	2,215,266	54,736,380	2,549,881	52,186,499	4.66%	4.66%
<b>Expenditures:</b>									
Debt Service	50,037,446	54,515,433	54,515,433	3,024,117	57,539,550	12,757,212	44,782,338	22.17%	16.63%
Total Expenditures	50,037,446	54,515,433	54,515,433	3,024,117	57,539,550	12,757,212	44,782,338	22.17%	16.63%
Revenues over/(under) Expenditures	558,075	(1,994,319)	(1,994,319)	(808,851)	(2,803,170)				
Other Financing Sources (Uses):									
Bond Proceeds	-	-	-	-	-				
Premium on Bonds		1,994,319	5,778,265	-	5,778,265	5,778,265	-		
Payment to Escrow Agent		-	-	-	-		-		
Operating trsf from Bond Pgm Interest		-	3,500,000	-	3,500,000	3,500,000	-		
Net Change in Fund Balance	\$ 558,075	\$ -	\$ 7,283,946	\$ (808,851)	\$ 6,475,095				
Fund Balance at Year End	\$ 13,574,428	\$ 13,402,996	\$ 20,686,942	\$ (637,419)	\$ 20,049,523				
<b>Budget By Functional Category:</b>									
Debt Services	\$ 50,037,446	\$ 54,515,433	\$ 54,515,433	\$ 3,024,117	\$ 57,539,550	\$ 12,757,212	\$ 44,782,338	22.17%	16.63%
Total - Debt Service Fund	\$ 50,037,446	\$ 54,515,433	\$ 54,515,433	\$ 3,024,117	\$ 57,539,550	\$ 12,757,212	\$ 44,782,338	22.17%	16.63%



## Summary of Proposed Budget Adjustments

### Special Revenue Fund

Following is an explanation of the adjustments to the Special Revenue Fund being recommended for approval:

The budget for revenues and expenditures is increasing \$12,251,229. Grant adjustments include the following:

Fund	Revenue Budget Adjustment	Expenditure Budget Adjustment	Description
Title I, Basic	71,080	71,080	New NOGA
Title I, A Stimulus	3,342,956	3,342,956	Recognition of funding for Pre-K and After-school activities
IDEA B, Formula	1,261,781	1,261,781	Rollforward
IDEA B, Preschool	5,155	5,155	Rollforward
State Fiscal Stabilization Funds	9,301,763	9,301,763	New State Fund from General Fund
Non-Ed Community Based	12,800	12,800	New Funds
Accelerated Reading/Math Program	277,374	277,374	New Funds
Pre-K Expansion Grant	(2,171,258)	(2,171,258)	Reduction to align with available State Grant
High School Initiative	37,758	37,758	Additional Funds for Early College Program
Locally Funded Special Revenue	47,833	47,833	3,500 Meadows Foundation Grant 44,333 Childrens Defense Fund Grant
Donations	68,484	68,484	PTA funds and Foundation Donations
Fine Arts Initiative	(4,497)	(4,497)	Carryforward Purchase Order Cancelled
<b>Totals</b>	<b>\$12,251,229</b>	<b>\$12,251,229</b>	

(NOGA – Notice of Grant Award)

Fund Balance:

- No change to projected fund balance is reflected this month.

**FY 2008 Budget Status Summary  
With Proposed Budget Amendment  
As of November 30, 2009**

**Special Revenue Fund**

	FY 2009	FY 2010						
	Final Audited Actual (1)	Official Budget	Budget 10/31/09	Proposed Budget Amendment	Proposed Budget 11/30/09	Year to Date Transactions	Proposed Budget Remaining	Percent of Proposed Budget at 11/30/09
<b>Revenues:</b>								
Local Sources	\$ 2,287,192	\$ -	\$ 661,359	\$ 162,378	\$ 823,737	\$ 795,071	\$ 28,666	96.52%
State Sources	8,187,423	6,243,319	8,563,627	(1,893,884)	6,669,743	530,037	6,139,706	7.95%
Federal Sources	21,642,950	16,527,979	28,700,052	13,982,735	42,682,787	3,619,633	39,063,154	8.48%
<b>Total Revenues</b>	<b>32,117,565</b>	<b>22,771,298</b>	<b>32,593,626</b>	<b>12,251,229</b>	<b>50,176,267</b>	<b>4,944,741</b>	<b>45,231,526</b>	
<b>Expenditures:</b>								
Payroll Costs	21,852,857	16,576,197	24,468,442	7,856,641	32,325,083	7,998,644	24,326,439	24.74%
Contract Services	3,838,423	3,142,947	4,740,167	1,799,344	6,539,511	3,324,357	3,215,154	50.83%
Supplies and Materials	4,856,748	2,434,142	7,797,487	2,348,129	10,145,616	3,020,254	7,125,362	29.77%
Other Costs	1,116,674	593,012	1,008,354	247,115	1,255,469	351,753	903,716	28.02%
Debt Service	-	-	-	-	-	-	-	0.00%
Capital Outlay	265,263	25,000	1,958,723	-	1,958,723	1,359,730	598,993	69.42%
<b>Total Expenditures</b>	<b>31,929,965</b>	<b>22,771,298</b>	<b>34,285,696</b>	<b>12,251,229</b>	<b>52,224,402</b>	<b>16,054,738</b>	<b>36,169,664</b>	
Revenues over/(under) Expenditures	187,600	-	(1,692,070)	-	(2,048,135)			
<b>Reserved at Year End:</b>								
Carryover Reserves	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Net Change in Fund Balance</b>	<b>\$ 187,600</b>	<b>\$ -</b>	<b>\$ (1,692,070)</b>	<b>\$ -</b>	<b>\$ (2,048,135)</b>			
<b>Budget By Functional Category:</b>								
Instruction	\$ 19,829,352	\$ 15,479,752	\$ 24,211,206	\$ 9,480,474	\$ 33,691,680	\$ 10,179,983	\$ 23,511,697	30.22%
Instructional Resources & Media Services	56,057	15,000	31,819	(75)	31,744	14,883	16,861	46.88%
Curriculum & Instructional Staff Devel.	4,054,907	3,280,666	4,557,509	109,217	4,666,726	1,537,587	3,129,139	32.95%
Instructional Leadership	941,702	805,590	2,633,844	(35,307)	2,598,537	451,305	2,147,232	17.37%
School Leadership	276,147	171,849	276,601	627,147	903,748	223,657	680,091	24.75%
Guidance & Counseling Services	2,887,374	2,371,075	2,741,575	147,952	2,889,527	1,701,264	1,188,263	58.88%
Social Work Services	50,158	-	87,999	-	87,999	23,473	64,526	26.67%
Health Services	108,775	157,623	177,698	201,334	379,032	77,613	301,419	20.48%
Student Transportation	41,000	-	1,550,000	-	1,550,000	1,029,568	520,432	66.42%
Food Services	194,753	-	-	-	-	-	-	0.00%
Co-curricular/Extracurricular Activities	9,797	-	15,648	-	15,648	5,460	10,188	34.89%
General Administration	8,887	-	18,976	-	18,976	5,749	13,227	30.30%
Plant Maintenance & Operations	875,064	10,500	39,547	1,264,719	1,304,266	15,647	1,288,619	1.20%
Security & Monitoring Services	67,895	-	4,361	-	4,361	1,611	2,750	36.94%
Data Processing Services	507,608	-	2,083,045	282,734	2,365,779	240,366	2,125,413	10.16%
Community Services	1,778,072	359,243	1,412,217	7,590	1,419,807	411,208	1,008,599	28.96%
Debt Service	-	-	-	-	-	-	-	0.00%
Facilities Acquisition & Construction	26,722	-	116,128	-	116,128	135,364	(19,236)	116.56%
Payments to Fiscal Agents for SSA	215,695	120,000	15,000	165,444	180,444		180,444	0.00%
<b>Total - Special Revenue Funds</b>	<b>\$ 31,929,965</b>	<b>\$ 22,771,298</b>	<b>\$ 39,973,173</b>	<b>\$ 12,251,229</b>	<b>\$ 52,224,402</b>	<b>\$ 16,054,738</b>	<b>\$ 36,169,664</b>	

(1) Final Audited Actual column does not include campus activity funds.

**FY 2010 Budget Status Summary  
Special Revenue Funds by Grant**

Fund	Final Audited Actual (1) FY 2009	FY 2010			Total Encumbrances & Expenditures Through 11/30/09	Balance	Percentage of Budgets Spent or Encumbered at 11/30/09
		Budget 10/31/09	Proposed Budget Amendments	Revised Budget (2) 11/30/09			
<b>FEDERAL GRANTS</b>							
Title IV, Drug Free	\$ 152,939	\$ 123,681	\$ -	\$ 123,681	\$ 45,767	\$ 77,914	37.00%
Title I, Basic	8,683,768	9,431,729	71,080	9,502,809	2,921,795	6,581,014	30.75%
Title I, A Stimulus	-	937,911	3,342,956	4,280,867	378,828	3,902,039	8.85%
Even Start, Family Literacy	148,620	6,442	-	6,442	6,838	(396)	106.15%
IDEA-B, Formula	6,417,350	4,999,844	1,261,781	6,261,625	3,477,535	2,784,090	55.54%
IDEA-B, Preschool	117,905	101,406	5,155	106,561	36,832	69,729	34.56%
IDEA-B, Rider	89,919	-	-	-	-	-	0.00%
IDEA-B, Preschool ARRA Stimulus	-	165,482	-	165,482	-	165,482	0.00%
IDEA-B, Formula - ARRA Stimulus	-	6,304,881	-	6,304,881	1,668,050	4,636,831	26.46%
State Fiscal Stabilization Funds	-	-	9,301,763	9,301,763	1,298,922	8,002,841	13.96%
Vocational Education, Tech Prep	11,192	13,514	-	13,514	4,999	8,515	36.99%
Vocational Education, Basic	509,347	427,250	-	427,250	342,543	84,707	80.17%
Title II, Part A	1,499,154	1,763,994	-	1,763,994	727,453	1,036,541	41.24%
Title II, Part D	62,014	611,833	-	611,833	167,031	444,802	27.30%
Title III	1,292,852	1,244,677	-	1,244,677	315,801	928,876	25.37%
21st Century	549,015	34,176	-	34,176	12,915	21,261	37.79%
Title V, Part A	12,018	-	-	-	-	-	0.00%
21st Century - w/ HCDE	378,154	678,334	-	678,334	217,578	460,756	32.08%
GEAR UP	452,228	581,038	-	581,038	206,440	374,598	35.53%
Target Tech in Texas	-	950,728	-	950,728	697,573	253,155	73.37%
Federally Funded Special Revenue	1,266,475	233,932	-	233,932	71,816	162,116	30.70%
Homeless Education Disaster	-	89,700	-	89,700	21,936	67,764	24.45%
<b>STATE GRANTS</b>							
Non-Ed Community Based	11,905	525	12,800	13,325	936	12,389	7.02%
Successful Schools	1,553	5,850	-	5,850	3,676	2,174	62.84%
P.E.P./Life Skills	110,645	110,000	-	110,000	35,556	74,444	32.32%
Advanced Placement Incentive	72,575	179,203	-	179,203	13,885	165,318	7.75%
Optional Extended Year	142,711	236	-	236	495	(259)	209.75%
Accelerated Reading Program	699,842	51,865	277,374	329,239	48,741	280,498	14.80%
Texas High School Comp/Success	33,231	395,295	-	395,295	56,596	338,699	14.32%
State Textbook Fund	4,769	-	-	-	-	-	0.00%
Technology Fund	426,997	1,837,491	-	1,837,491	618,413	1,219,078	33.66%
Pre-K Expansion	3,011,166	3,455,970	(2,171,258)	1,284,712	797,323	487,389	62.06%
TX Educ Excellence Grant	-	928,901	-	928,901	652,226	276,675	70.21%
High School Initiative	2,715,913	2,282,662	37,758	2,320,420	810,464	1,509,956	34.93%
State Funded Special Revenue	1,038,889	361,300	-	361,300	20,506	340,794	5.68%
<b>LOCAL GRANTS</b>							
Locally Funded Special Revenue	100,434	175,530	47,833	223,363	54,690	168,673	24.48%
SEPA	6,567	9,500	-	9,500	9,000	500	94.74%
Region IV, Visually Impaired	17,500	13,500	-	13,500	-	13,500	0.00%
Donations - Locally Funded	1,646,211	1,311,643	68,484	1,380,127	247,826	1,132,301	17.96%
Texas Guaranteed/Preparing to Dream	13,244	2,755	-	2,755	2,655	100	96.37%
Texas Commission on the Arts	3,456	-	-	-	-	-	0.00%
TASB Risk Management	1,987	-	-	-	-	-	0.00%
Project SPIRIT, Brown Foundation	147	-	-	-	-	-	0.00%
Fine Arts Initiative-AIM	54,540	100,395	(4,497)	95,898	40,410	55,488	42.14%
ASAP	140,459	50,000	-	50,000	20,688	29,312	41.38%
Focus Impact Grant	32,274	-	-	-	-	-	0.00%
<b>Total Special Revenue Funds</b>	<b>\$ 31,929,965</b>	<b>\$ 39,973,173</b>	<b>\$ 12,251,229</b>	<b>\$ 52,224,402</b>	<b>\$ 16,054,738</b>	<b>\$ 36,169,664</b>	

(1) Final Audited Actuals column does not include campus activity funds.  
(2) Revised budget column does not include campus activity funds of \$1,700,000.

**SPRING BRANCH ISD  
Monthly Tax Office Report  
November 30, 2009**

Prepared by: Laurie Payton, Tax Assessor/Collector

A. Current Taxable Value                    18,186,616,611

B. Summary Status of Tax Levy and Current Receivable Balance:

	Current 2009 Tax Year	Delinquent 2008 & Prior Tax Years	Total
Original Levy (1.3945)	\$ 220,607,841.60	\$ -	\$ 220,607,841.60
Carryover Balance	-	10,233,385.17	10,233,385.17
Adjustments	17,243,614.37	(1,286,323.15)	15,957,291.22
Adjusted Levy	237,851,455.97	8,947,062.02	246,798,517.99
Less Collections Y-T-D	10,147,672.76	1,222,024.29	11,369,697.05
Receivable Balance	<u>\$ 227,703,783.21</u>	<u>\$ 7,725,037.73</u>	<u>\$ 235,428,820.94</u>

C. COLLECTION RECAP:

Current Month:	Current 2009 Tax Year	Delinquent 2008 & Prior Tax Years	Total
Base Tax	9,500,703.11	\$ (215,831.54)	\$ 9,284,871.57
Penalty & Interest	-	58,615.48	58,615.48
Other	-	1,862.04	1,862.04
Total Collections	<u>\$ 9,500,703.11</u>	<u>\$ (155,354.02)</u>	<u>\$ 9,345,349.09</u>

Year-To-Date:	Current 2009 Tax Year	Delinquent 2008 & Prior Tax Years	Total
Base Tax:	\$ 10,147,672.76	\$ 1,222,024.29	\$ 11,369,697.05
Penalty & Interest	-	483,482.01	483,482.01
Other	-	(17,053.11)	(17,053.11)
Total Collections	<u>\$ 10,147,672.76</u>	<u>\$ 1,688,453.19</u>	<u>\$ 11,836,125.95</u>

Percent of Adjusted Levy	<u>4.27%</u>		<u>4.98%</u>
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*Note: This report is on a cash basis and will not tie to the revenue schedule which is on an accrual basis.*

*The difference is the 60 day accrual of revenue booked at fiscal year end.*

**MONTHLY TAX OFFICE REPORT**

**November 30, 2009**

A/R Summary by Year

YEAR	BEGINNING BALANCE AS OF 6/30/09	ADJUSTMENTS	COLLECTIONS	RECEIVABLE BALANCE AS 11/30/09
2008	\$ 3,822,695.75	\$ (1,078,105.75)	\$ 1,203,096.74	\$ 1,541,493.26
2007	951,239.16	(235,387.94)	(136,522.29)	852,373.51
2006	863,002.25	(25,537.00)	(7,307.48)	844,772.73
2005	808,342.74	31,803.73	68,742.37	771,404.10
2004	745,972.55	24,380.38	39,693.47	730,659.46
2003	545,780.62	(2,966.22)	14,365.33	528,449.07
2002	675,293.92	(589.16)	7,934.70	666,770.06
2001	674,173.52	-	8,172.11	666,001.41
2000	374,823.65	-	8,567.48	366,256.17
1999	323,644.83	-	3,931.63	319,713.20
1998	70,126.33	-	3,342.78	66,783.55
1997	71,879.79	-	2,090.72	69,789.07
1996	59,486.77	-	2,452.72	57,034.05
1995	55,767.03	-	2,452.72	53,314.31
1994	49,574.68	-	466.24	49,108.44
1993	61,067.24	78.81	545.05	60,601.00
1992	14,153.25	-	-	14,153.25
1991	12,856.19	-	-	12,856.19
1990	24,534.96	-	-	24,534.96
1989	15,530.26	-	-	15,530.26
1988	6,494.55	-	-	6,494.55
1987	1,548.90	-	-	1,548.90
1986	1,267.17	-	-	1,267.17
1985	464.88	-	-	464.88
1984	1,156.90	-	-	1,156.90
1983	694.93	-	-	694.93
1982	531.20	-	-	531.20
1981	479.10	-	-	479.10
1980	415.22	-	-	415.22
1979	386.83	-	-	386.83
	<u>\$ 10,233,385.17</u>	<u>\$ (1,286,323.15)</u>	<u>\$ 1,222,024.29</u>	<u>\$ 7,725,037.73</u>



**Spring Branch ISD**  
**Detail of Security Holdings**  
 As of 11/30/2009

CUSIP	Settle Date	Sec. Type	Sec. Description	CPN	Mfty Date	Next Call	Call Type	Par Value	Purch Price	Orig Cost	Book Value	Mkt Price	Market Value	Days to Mfty	Days to Call	YTM	YTW
<b>AGCY BULET</b>																	
31331GQS1	03/18/09	AGCY BULET	FFCB	1.050	03/18/10			5,000,000.00	100,000	5,000,000.00	5,000,000.00	100.235	5,011,750.00	108		1.050	
31331GGS2	12/11/08	AGCY BULET	FFCB	2.000	06/11/10			8,000,000.00	100,000	8,000,000.00	8,000,000.00	100.840	8,067,200.00	193		2.000	
<b>Total for Bond Fund 2004</b>										<b>13,000,000.00</b>	<b>13,000,000.00</b>	<b>100.607</b>	<b>13,078,950.00</b>	<b>160</b>		<b>1.635</b>	
<b>BANK DEP</b>																	
BA-NOINT		BANK DEP	Bank of America					5,788,835.62	100,000	5,788,835.62	5,788,835.62	100.000	5,788,835.62	1		0.000	
VPB-BK		BANK DEP	ViewPoint Bank Money Market					5,496.24	100,000	5,496.24	5,496.24	100.000	5,496.24	1		0.400	
<b>Total for General Fund</b>										<b>5,794,331.86</b>	<b>5,794,331.86</b>	<b>100.000</b>	<b>5,794,331.86</b>	<b>1</b>		<b>0.000</b>	
<b>CD</b>																	
334514	05/22/09	CD	Bank Of America CD	0.670	12/31/09			30,000,000.00	100,000	30,000,000.00	30,000,000.00	100.000	30,000,000.00	31		0.670	
334488	05/22/09	CD	Bank Of America CD	0.880	04/01/10			30,000,000.00	100,000	30,000,000.00	30,000,000.00	100.000	30,000,000.00	122		0.880	
6000104	06/02/09	CD	PlainsCapital Bank CD	1.500	04/01/10			10,000,000.00	100,000	10,000,000.00	10,000,000.00	100.000	10,000,000.00	122		1.500	
6000105	06/02/09	CD	PlainsCapital Bank CD	1.500	04/01/10			5,000,000.00	100,000	5,000,000.00	5,000,000.00	100.000	5,000,000.00	122		1.500	
273947	05/01/09	CD	Bank Of America CD	1.510	05/01/10			10,000,000.00	100,000	10,000,000.00	10,000,000.00	100.000	10,000,000.00	152		1.510	
<b>Total for Bond Fund 2008</b>										<b>85,000,000.00</b>	<b>85,000,000.00</b>	<b>100.000</b>	<b>85,000,000.00</b>	<b>93</b>		<b>0.989</b>	
<b>LGIP</b>																	
LNSTGOV		LGIP	LoneStar Govt Overnight					15,393,864.03	100,000	15,393,864.03	15,393,864.03	100.000	15,393,864.03	1		0.150	
TEXPOOL		LGIP	TexPool					194,000,095.74	100,000	194,000,095.74	194,000,095.74	100.000	194,000,095.74	1		0.211	
TEXSTAR		LGIP	TexSTAR					5,649,405.19	100,000	5,649,405.19	5,649,405.19	100.000	5,649,405.19	1		0.199	
<b>Total for Bond Fund 2004</b>										<b>215,043,364.96</b>	<b>215,043,364.96</b>	<b>100.000</b>	<b>215,043,364.96</b>	<b>1</b>		<b>0.206</b>	
<b>Total for Spring Branch ISD</b>										<b>318,837,696.82</b>	<b>318,837,696.82</b>	<b>100.025</b>	<b>318,916,646.82</b>	<b>32</b>		<b>0.470</b>	