

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

**Date of Board Meeting:** October 27, 2008

**Subject:** Request for Approval of Budget Status Summary Report with Budget  
Amendment as of September 30, 2008

**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 September 30, 2008.

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 September 30, 2008

Prepared By:  
Financial Services Department

**Executive Summary  
As of September 30, 2008**

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.

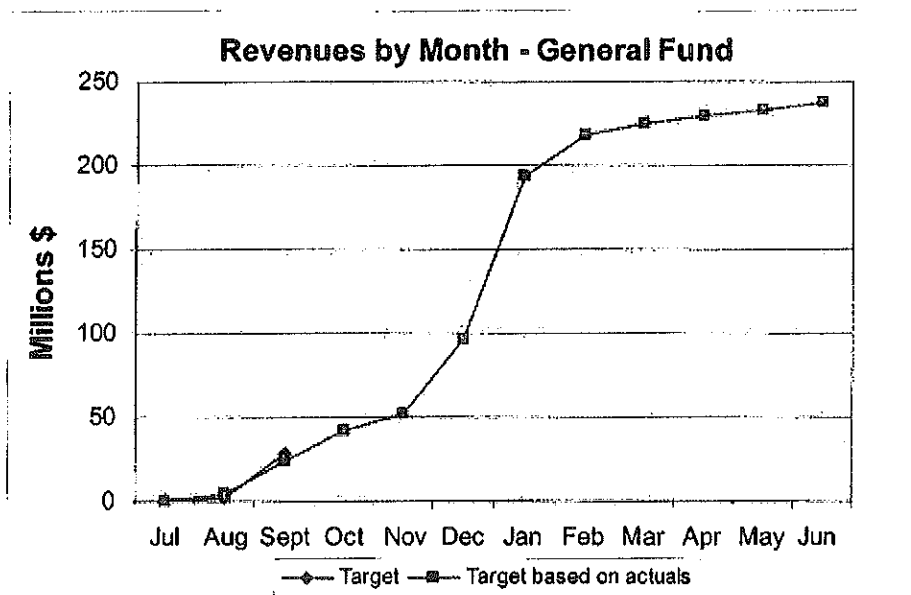
**General Fund Summary:**

The following is a summary of the General Fund budget as of September 30, 2008.

	FY 2008	FY 2009					
	Final Amended Budget	Official Budget	Budget 8/31/2008	Proposed Budget 9/30/2008	Increase (Decrease)	Year to Date Transactions	Balance at 9/30/2008
<i>Sources of Funds:</i>							
Revenue Budgets	248,880,568	259,294,802	259,294,802	259,294,802	-	27,984,480	231,310,322
<i>Uses of Funds:</i>							
Expenditure Budgets	254,735,291	269,272,661	269,272,661	269,272,661	-	35,644,240	233,628,421
Budget Surplus (Deficit)	<u>(5,854,723)</u>	<u>(9,977,859)</u>	<u>(9,977,859)</u>	<u>(9,977,859)</u>	-		
<i>Other Financing Sources (Uses)</i>							
Sale of Property	119,991	50,000	50,000	50,000	-	-	50,000
Operating Transfer	(2,387,651)	-	-	-	-	-	-
Operating Transfer	-	-	-	-	-	-	-
Capital Lease Proceeds	-	-	-	-	-	-	-
Net Change in Fund Balance	<u>(8,122,383)</u>	<u>(9,927,859)</u>	<u>(9,927,859)</u>	<u>(9,927,859)</u>	-		
<i>Fund Balance:</i>							
Unreserved - Undesignated	32,525,741	19,883,963	19,883,963	19,883,963			
Unreserved - Designated	28,551,378	28,366,749	28,366,749	28,366,749			
Reserved for Encumbrances	-	-	-	-			
Reserved for Inventory	1,007,740	1,007,740	1,007,740	1,007,740			
Total Fund Balance	<u>62,084,859</u>	<u>49,258,452</u>	<u>49,258,452</u>	<u>49,258,452</u>			

### General Fund Revenues

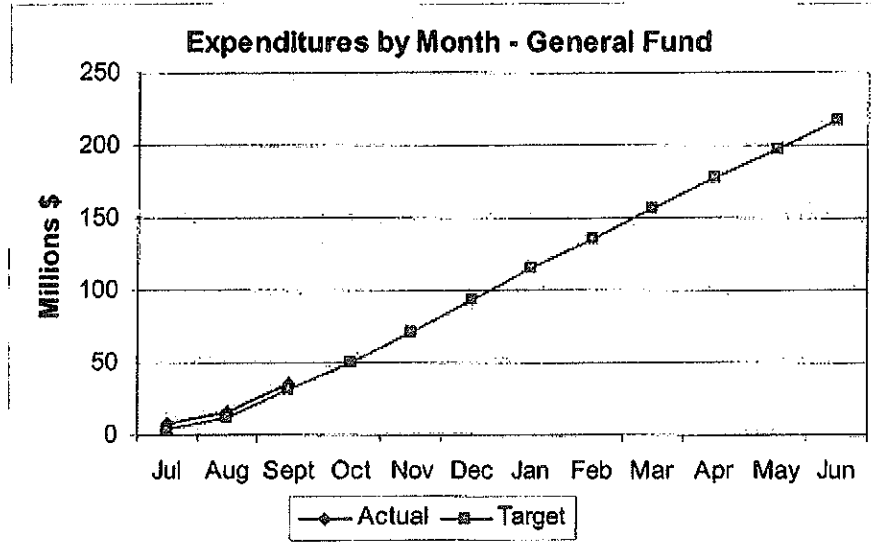
The following graph and chart track monthly revenue totals against target numbers based on FY 2008 trends and FY 2009 cash flow.



<u>Revenues By Month - General Fund</u>		
	<u>Actual</u>	<u>Target based on FY 2008 Actuals</u>
Jul	1,350,011	238,351
Aug	2,610,002	4,161,297
Sept	27,984,480	26,569,791
Oct		46,288,837
Nov		56,454,061
Dec		106,618,140
Jan		211,994,388
Feb		239,218,011
Mar		246,579,908
Apr		251,000,810
May		255,552,623
Jun		259,294,802
Budgeted Revenues		259,294,802

## General Fund Expenditures

The following graph and chart track monthly expenditure and encumbrance totals against a target number based on FY 2008 trends.



Expenditures By Month - General Fund		
	Actual	Target *
Jul	8,183,430	4,231,550
Aug	15,546,356	14,973,161
Sept	35,644,240	38,506,642
Oct		62,677,246
Nov		88,731,061
Dec		115,560,189
Jan		143,872,908
Feb		169,485,715
Mar		194,256,054
Apr		221,128,388
May		245,886,799
Jun		269,272,661
Budgeted Expenditures		269,272,661

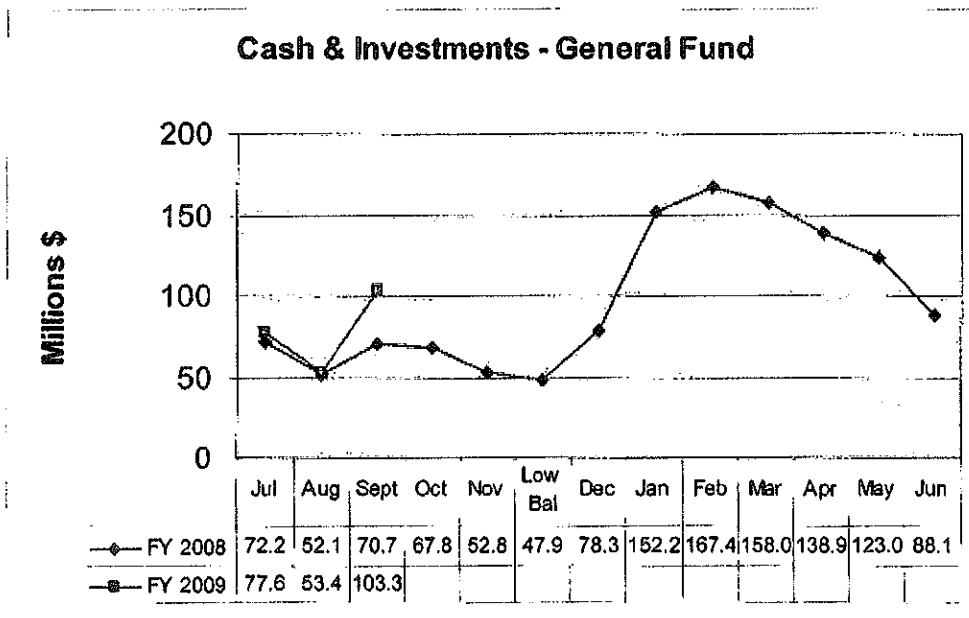
\* Target is based on FY 2008 Actuals.

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-08	505,002	3,755,563	4,260,565	162,868	142,053	304,921	4,565,486
Aug-08	1,583,679	3,959,393	5,543,072	379,098	316,806	695,904	6,238,976
Sep-08	2,830,455	3,717,960	6,548,415	644,652	349,202	993,854	7,542,269
Oct-08			0			0	0
Nov-08			0			0	0
Dec-08			0			0	0
Jan-09			0			0	0
Feb-09			0			0	0
Mar-09			0			0	0
Apr-09			0			0	0
May-09			0			0	0
Jun-09			0			0	0
	Total Budget		16,318,153			4,153,073	20,471,226
	Balance Remaining		9,769,738			3,159,219	

### 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 2008 occurred on December 1, 2007, when the balance was \$47.9 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:

- No changes to revenue budgets are reflected this month.

#### Expenditure Budgets:

- 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:

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

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

**General Fund**

	FY 2008	FY 2009							Prior Year
	Final Amended Budget	Official Budget	Budget 8/31/08	Proposed Budget Amendment	Proposed Budget 9/30/08	Year to Date Transactions	Proposed Budget Remaining	Percent of Proposed Budget at 9/30/08	Percent of Final Amended Budget at 9/30/07
<b>Revenues:</b>									
Local Taxes	\$ 163,671,734	\$176,440,007	\$ 176,440,007	\$ -	\$176,440,007	\$ 275,969	\$ 176,164,038	0.16%	0.91%
Tuition (Pre-K & Other)	1,227,658	1,000,000	1,000,000	-	1,000,000	86,355	913,645	8.64%	15.69%
Interest Earnings	3,300,000	3,900,000	3,900,000	-	3,900,000	227,508	3,672,492	5.83%	10.24%
Facility Rentals	194,317	150,000	150,000	-	150,000	14,592	135,408	9.73%	23.94%
Athletic Gate Receipts & Student Insurance	364,251	345,000	345,000	-	345,000	58,884	286,116	17.07%	35.60%
Other Local Sources	4,743,713	789,675	789,675	-	789,675	190,452	599,223	24.12%	43.81%
State Funding	61,933,315	62,451,520	62,451,520	-	62,451,520	23,798,698	38,652,822	38.11%	30.37%
State TRS Contribution	12,682,250	13,407,300	13,407,300	-	13,407,300	3,142,652	10,264,648	23.44%	7.78%
Federal and Other Sources	763,330	811,300	811,300	-	811,300	169,370	621,930	23.34%	22.14%
<b>Total Revenues</b>	<b>248,880,568</b>	<b>259,294,802</b>	<b>259,294,802</b>	<b>-</b>	<b>259,294,802</b>	<b>27,984,480</b>	<b>231,310,322</b>	<b>10.79%</b>	<b>9.74%</b>
<b>Expenditures:</b>									
Payroll Costs	210,827,072	215,493,735	215,657,699	(50,303)	215,607,396	24,015,490	191,591,906	11.14%	9.64%
Contract Services	17,145,078	18,187,314	18,100,750	40,656	18,141,406	4,851,321	13,290,085	26.74%	27.72%
Recapture	6,510,000	19,241,390	19,241,390	-	19,241,390	-	19,241,390	0.00%	0.00%
Supplies and Materials	14,401,506	10,252,133	10,141,246	7,327	10,148,573	4,215,787	5,932,786	41.54%	19.60%
Other Costs	4,442,464	5,082,787	5,119,884	2,320	5,122,204	1,898,841	3,123,263	39.03%	50.98%
Debt Service	785,581	579,292	579,292	-	579,292	144,356	434,936	24.92%	17.85%
Capital Outlay	623,590	436,000	432,400	-	432,400	418,345	14,055	96.75%	44.53%
<b>Total Expenditures</b>	<b>254,735,291</b>	<b>269,272,661</b>	<b>269,272,661</b>	<b>-</b>	<b>269,272,661</b>	<b>35,644,240</b>	<b>233,628,421</b>	<b>13.24%</b>	<b>12.17%</b>
Revenues over/(under) Expenditures	(5,854,723)	(9,977,859)	(9,977,859)	-	(9,977,859)				
<b>Other Financing Sources (Uses):</b>									
Sale of Property	119,991	50,000	50,000	-	50,000	41,578	8,422		
Operating Transfer to Debt Service	(2,387,651)	-	-	-	-	-	-		
Operating Transfer from Self Sustaining Capital Lease Proceeds	-	-	-	-	-	-	-		
<b>Net Change in Fund Balance</b>	<b>\$ (6,122,383)</b>	<b>\$ (9,927,859)</b>	<b>\$ (9,927,859)</b>	<b>\$ -</b>	<b>\$ (9,927,859)</b>				
<b>Reserved at Year End:</b>									
Carryover Encumbrances *	\$ 255,634	\$ -	\$ -	\$ -	\$ -				
<b>Fund Balance:</b>									
Unreserved - Undesignated	\$ 32,525,741	\$ 19,683,963	\$ 19,683,963	\$ -	\$ 19,683,963				
Unreserved - Designated **	28,551,378	28,366,749	28,366,749	-	28,366,749				
Reserved - Encumbrances	-	-	-	-	-				
Reserved - Inventories	1,007,740	1,007,740	1,007,740	-	1,007,740				
<b>Total Fund Balance</b>	<b>\$ 62,084,859</b>	<b>\$ 49,258,452</b>	<b>\$ 49,258,452</b>	<b>\$ -</b>	<b>\$ 49,258,452</b>				
<b>Budget By Functional Category:</b>									
Instruction	\$ 154,551,814	\$153,844,366	\$ 153,555,920	\$ (30,928)	\$153,524,992	\$ 18,269,406	\$ 137,255,586	10.60%	9.17%
Instructional Resources & Media Svcs	3,848,585	3,741,600	3,733,042	-	3,733,042	501,603	3,231,439	13.44%	14.52%
Curriculum & Instructional Staff Devel.	3,648,245	3,798,066	3,787,395	27,401	3,814,796	687,215	3,127,581	18.01%	18.80%
Instructional Leadership	2,304,952	2,361,927	2,585,573	2,028	2,587,601	596,606	1,990,995	23.06%	23.33%
School Leadership	17,359,101	16,960,187	16,981,911	(1,488)	16,980,423	2,350,594	14,629,829	13.84%	12.04%
Guidance, Counseling & Evaluation Services	8,006,814	8,003,964	8,041,136	125	8,041,261	956,455	7,084,806	11.89%	0.66%
Social Work Services	527,667	501,228	501,228	-	501,228	57,682	443,546	11.51%	46.70%
Health Services	3,088,311	2,967,775	2,967,775	-	2,967,775	358,457	2,609,318	12.08%	47.68%
Student Transportation	7,487,668	7,660,940	7,660,940	-	7,660,940	2,219,265	5,441,675	28.97%	10.50%
Co-curricular/Extracurricular Activities	4,914,255	4,923,869	4,935,409	600	4,936,009	984,980	3,951,049	19.95%	31.03%
General Administration	6,149,135	6,103,674	6,103,674	-	6,103,674	1,180,699	4,922,975	19.34%	96.00%
Plant Maintenance & Operations	24,710,395	26,184,771	26,195,334	1,512	26,196,846	5,822,115	20,374,731	22.22%	2.30%
Security & Monitoring Services	3,365,609	3,346,712	3,346,712	-	3,346,712	993,995	2,352,717	29.70%	36.59%
Data Processing Services	5,190,527	6,785,277	6,785,277	-	6,785,277	1,921,265	4,864,012	28.32%	1.54%
Community Services	517,896	638,729	541,729	750	542,479	145,764	396,715	26.87%	27.07%
Debt Service	785,581	579,292	579,292	-	579,292	144,356	434,936	24.92%	17.85%
Facilities Acquisition & Construction	76,196	16,000	16,000	-	16,000	1,419	14,581	8.87%	41.44%
Recapture Payments	6,510,000	19,241,390	19,241,390	-	19,241,390	-	19,241,390	0.00%	0.00%
Payments to JJAEP	87,360	80,000	80,000	-	80,000	75,800	4,400	94.50%	71.38%
Other Governmental Charges	1,625,000	1,632,924	1,632,924	-	1,632,924	376,784	1,256,140	23.07%	0.00%
<b>Total - General Fund</b>	<b>\$ 254,735,291</b>	<b>\$ 269,272,661</b>	<b>\$ 269,272,661</b>	<b>\$ -</b>	<b>\$ 269,272,661</b>	<b>\$ 35,644,240</b>	<b>\$ 233,628,421</b>	<b>13.24%</b>	<b>12.17%</b>

\*\* Unreserved - Designated Fund Balance includes (1) Capital Equipment Replacement - \$5,584,600; (2) Subsequent Year Expenditures - \$9,927,859; (3) Compensated Leave Balances - \$11,189,515; (4) HR/Finance Software System - \$1,500,000 (6) Other designation - \$339,404



**General Fund Budget Variance Report as of September 30, 2008**

	Actual		Total		Total Budget Remaining at 9/30/2008	Percentage of Budgets Spent or Encumbered at 9/30/2008
	General Fund Budget	Encumbrances Through 9/30/2008	Actual Expenditures Through 9/30/2008	Encumbrances and Expenditures Through 9/30/2008		
<b>District Wide Costs:</b>						
<b>Payroll Costs:</b>						
Teachers and Other Professionals	\$ 144,037,933	\$ -	\$ 13,905,651	\$ 13,905,651	\$ 130,132,282	9.7%
Paraprofessionals & Tech Support	17,057,946	-	2,067,320	2,067,320	14,990,626	12.1%
Classified Personnel	14,722,304	-	2,069,051	2,069,051	12,653,253	14.1%
Substitute Costs	1,376,242	-	24,385	24,385	1,351,857	1.8%
Career Ladder/Merit Pay	765,000	-	59,175	59,175	705,825	7.7%
Benefits	21,342,332	-	1,950,151	1,950,151	19,392,181	9.1%
Sick Leave Payoff	600,000	-	287,640	287,640	312,360	47.9%
State Paid TRS Contribution	13,407,300	-	3,142,651	3,142,651	10,264,649	23.4%
Legal Fees	300,000	-	15,928	15,928	284,072	5.3%
Property/Auto Insurance	2,500,000	-	1,675,962	1,675,962	824,038	67.0%
Utilities	9,344,627	-	1,424,563	1,424,563	7,920,064	15.2%
HCAD	1,632,924	-	376,784	376,784	1,256,140	23.1%
Lease Purchase Contract	250,962	-	62,273	62,273	188,689	24.8%
Capital Lease Proceeds	-	-	-	-	-	0.0%
FEMA	-	-	1,075	1,075	(1,075)	0.0%
Hurricane Ike	-	15,000	11	15,011	(15,011)	0.0%
Major Copiers	718,330	354,402	89,646	444,048	274,282	61.8%
Chapter 41 Recapture	19,241,390	-	-	-	19,241,390	0.0%
Software Project	1,304,145	108,961	-	108,961	1,195,184	8.4%
Laptop Project	200,000	155,079	-	155,079	44,921	77.5%
<b>Total District-Wide Costs:</b>	<b>248,801,435</b>	<b>633,442</b>	<b>27,152,266</b>	<b>27,785,708</b>	<b>221,015,727</b>	<b>11.2%</b>
<b>Individual Budget Center Allocations:</b>						
<b>Schools:</b>						
Memorial High	238,702	41,169	47,050	88,219	150,483	37.0%
Spring Woods High	325,727	29,817	44,118	73,935	251,792	22.7%
Northbrook High	373,835	16,386	42,492	58,878	314,957	15.7%
Stratford High	215,805	33,571	15,457	49,028	166,777	22.7%
Westchester Academy	227,351	45,685	28,616	74,301	153,050	32.7%
Landrum Middle	83,731	10,112	18,567	28,679	55,052	34.3%
Memorial Middle	87,285	2,461	12,008	14,469	72,816	16.6%
Spring Branch Middle	88,933	15,029	13,234	28,263	60,670	31.8%
Spring Woods Middle	88,146	17,041	6,054	23,095	65,051	26.2%
Spring Forest Middle	72,247	3,473	15,743	19,216	53,031	26.6%
Spring Oaks Middle	81,879	6,332	11,881	18,213	63,666	22.2%
Northbrook Middle	58,626	8,783	7,749	16,532	42,094	28.2%
Cornerstone Academy	108,709	12,037	11,425	23,462	85,247	21.6%
Bunker Hill Elementary	44,465	1,400	3,801	5,201	39,264	11.7%
Edgewood Elementary	67,505	2,033	4,362	6,395	61,110	9.5%
Frostwood Elementary	47,339	-	14,848	14,848	32,491	31.4%
Hollibrook Elementary	64,644	4,320	7,210	11,530	53,114	17.8%
Housman Elementary	45,471	-	6,103	6,103	39,368	13.4%
Hunters Creek Elementary	47,997	1,533	10,400	11,933	36,064	24.9%
Meadow Wood Elementary	33,494	1,550	3,546	5,096	28,398	15.2%
Memorial Drive Elementary	33,306	3,023	5,546	8,569	24,737	25.7%
Pine Shadows Elementary	55,554	2,581	12,551	15,132	40,422	27.2%
Ridgecrest Elementary	61,776	3,435	8,298	11,733	50,043	19.0%
Rummel Creek Elementary	53,293	2,317	8,088	10,405	42,888	19.5%
Shadow Oaks Elementary	58,986	4,225	4,297	8,522	50,464	14.4%
Spring Branch Elementary	48,130	1,586	2,097	3,683	44,447	7.7%
Valley Oaks Elementary	42,347	3,172	4,566	7,738	34,609	18.3%
Westwood Elementary	47,572	6,017	6,930	12,947	34,625	27.2%
Woodview Elementary	54,811	3,165	8,225	11,390	43,421	20.8%
Wilchester Elementary	42,829	5,640	3,892	9,532	33,297	22.3%
Sherwood Elementary	33,218	6,310	6,079	12,389	20,829	37.3%
Spring Shadows Elementary	57,860	482	11,322	11,804	46,056	20.4%
Nottingham Elementary	36,289	3,056	4,319	7,375	28,914	20.3%
Terrace Elementary	44,450	252	5,006	5,258	39,192	11.8%
Thomwood Elementary	39,288	3,335	3,752	7,087	32,201	18.0%
Cedar Brook Elementary	53,647	1,688	3,265	4,953	48,694	9.2%
Treasure Forest Elementary	54,026	6,812	10,249	17,061	36,965	31.6%
Buffalo Creek Elementary	51,986	1,494	6,550	8,044	43,942	15.5%
<b>Total Schools:</b>	<b>3,271,259</b>	<b>311,322</b>	<b>439,696</b>	<b>751,018</b>	<b>2,520,241</b>	<b>23.0%</b>

**General Fund Budget Variance Report as of September 30, 2008**

	Actual		Actual		Total Budget Remaining at 9/30/2008	Percentage of Budgets Spent or Encumbered at 9/30/2008
	General Fund Budget	Encumbrances Through 9/30/2008	Expenditures Through 9/30/2008	Total Encumbrances and Expenditures Through 9/30/2008		
<b>Other Campus Locations/Programs:</b>						
Bendwood Campus	66,606	289	3,529	3,818	62,788	5.7%
Guthrie Center	240,910	13,523	24,313	37,836	203,074	15.7%
Wildcat Way School	25,060	363	3,659	4,022	21,038	16.0%
Panda Path School	14,595	2,000	2,440	4,440	10,155	30.4%
Lion Lane School	31,185	1,574	4,113	5,687	25,498	18.2%
Bear Blvd. School	29,085	1,000	3,450	4,450	24,635	15.3%
Tiger Trail School	30,205	4,276	674	4,950	25,255	16.4%
Spring Branch Ed Ctr/School of Choice	109,168	11,210	10,751	21,961	87,207	20.1%
District Alternative Education Program	103,250	3,645	33,324	36,969	66,281	35.8%
Teen Parent Childcare	13,250	-	1,138	1,138	12,112	8.6%
School Age Parent Program	8,500	-	97	97	8,403	1.1%
Elementary Summer School	210,000	-	117,468	117,468	92,532	55.9%
<b>Total Other Campus Locations:</b>	<b>881,814</b>	<b>37,880</b>	<b>204,956</b>	<b>242,836</b>	<b>638,978</b>	<b>27.5%</b>
<b>Total Campus Operating Budget</b>	<b>4,153,073</b>	<b>349,202</b>	<b>644,652</b>	<b>993,854</b>	<b>3,159,219</b>	<b>23.9%</b>
<b>Departments:</b>						
Accountability & Research	391,388	51,821	64,506	116,327	275,061	29.7%
Administration & Personnel	468,811	221,000	85,279	306,279	162,532	65.3%
Advanced Studies	197,906	22,988	6,821	29,809	168,097	15.1%
Athletics	1,554,104	143,787	108,740	252,527	1,301,577	16.2%
Board of Trustees	88,500	-	2,736	2,736	85,764	3.1%
Career & Technology	171,308	17,827	17,353	35,180	136,128	20.5%
Central Projects	198,000	-	15,762	15,762	182,238	8.0%
Community Involvement	136,200	48,654	15,727	64,381	71,819	47.3%
Community Relations	191,210	29,884	28,497	58,381	132,829	30.5%
Curriculum & Instruction	236,110	15,624	17,597	33,221	202,889	14.1%
Custodial Services	680,200	21,248	104,629	125,877	554,323	18.5%
Early Childhood	22,800	591	1,972	2,563	20,237	11.2%
Elementary Administration	31,400	6,500	1,641	8,141	23,259	25.9%
ESL/Bilingual	155,837	2,641	7,989	10,630	145,207	6.8%
Federal & External Compliance	15,010	-	6,834	6,834	8,176	45.5%
Financial Services	291,424	17,388	29,004	46,392	245,032	15.9%
Govt Liaison/Policy	48,740	-	15,963	15,963	32,777	32.8%
Grants	8,000	86	322	408	7,592	5.1%
Health Fitness	66,494	4,517	16,535	21,052	47,442	30.7%
Human Resources	626,330	41,161	25,983	67,144	559,186	10.7%
Information Management	1,405,895	24,025	592,761	616,786	789,109	43.9%
Instructional Technology	197,608	36,832	3,432	42,264	155,344	21.4%
Language Arts	141,075	228	4,317	4,545	136,530	3.2%
Language Other Than English	39,710	2,027	1,129	3,156	36,554	7.9%
Library Information Services	239,400	-	119,044	119,044	120,356	49.7%
Maintenance	2,058,309	296,417	470,055	766,472	1,291,837	37.2%
Math	95,806	1,635	22,222	23,857	71,949	24.9%
Operations	173,510	1,733	10,276	12,009	161,501	6.9%
PEIMS	9,300	52	2,319	2,371	6,929	25.5%
Performing/Fine Arts	780,286	81,755	121,411	203,166	577,120	26.0%
Planning & Construction	-	-	-	-	-	0.0%
Police Department	797,059	352,455	316,560	669,015	128,044	83.9%
Professional Development	154,000	14,854	8,657	23,511	130,489	15.3%
Purchasing/Cntrl Warehouse/Textbooks	174,008	18,223	36,792	55,015	118,993	31.6%
Science	178,395	18,640	22,901	41,541	136,854	23.3%
SEC Teaching & Learning	50,681	2,079	7,210	9,289	41,392	18.3%
Secondary Administration	36,000	1	2,752	2,753	33,247	7.6%
Social/Emotional Learning	20,000	337	3,007	3,344	16,656	16.7%
Social Studies	46,719	-	-	-	46,719	0.0%
Spark Parks	10,000	-	-	-	10,000	0.0%
Special Education	531,057	283,115	59,427	342,542	188,515	64.5%
Student Support	362,489	1,141	2,686	3,827	358,662	1.1%
Superintendent	76,000	1,500	5,423	6,923	69,077	9.1%
Tax Office	74,815	16,268	772	17,040	57,775	22.8%
Teaching & Learning	51,181	3,260	5,768	9,028	42,153	17.6%
Technology Services	974,912	354,585	288,933	643,518	331,394	66.0%
Telecommunications	121,356	16,004	5,696	21,700	99,656	17.9%
Transportation	1,936,812	1,543,077	143,015	1,686,092	250,720	87.1%
<b>Total Departments:</b>	<b>16,318,153</b>	<b>3,717,960</b>	<b>2,830,455</b>	<b>6,548,415</b>	<b>9,769,738</b>	<b>40.1%</b>
<b>Total Departments &amp; Campuses</b>	<b>20,471,226</b>	<b>4,067,162</b>	<b>3,475,107</b>	<b>7,542,269</b>	<b>12,928,957</b>	
Carryover Encumbrances FY 2008	-	168,758	147,505	316,263	(316,263)	0.0%
<b>Total General Fund Budget:</b>	<b>\$ 269,272,661</b>	<b>\$ 4,869,362</b>	<b>\$ 30,774,878</b>	<b>\$ 35,644,240</b>	<b>\$ 233,628,421</b>	<b>13.2%</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:**

- No changes to expenditure budgets are reflected this month.

#### **Fund Balance:**

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

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

**Food Service Fund**

	FY 2008	FY 2009						Percent of Proposed Budget at 9/30/08	Prior Year Percent of Final Amended Budget at 9/30/07
	Final Amended Budget	Official Budget	Budget 8/31/08	Proposed Budget Amendment	Proposed Budget 9/30/08	Year to Date Transactions	Proposed Budget Remaining		
<b>Revenues:</b>									
Interest Earnings	\$ 80,116	\$ 83,017	\$ 70,000	\$ -	\$ 79,000	\$ 13,314	\$ 65,686	16.85%	34.71%
Food Sales	3,391,284	3,416,770	3,518,000	-	3,518,000	446,076	3,071,924	12.68%	16.15%
State Funding	386,591	108,855	415,000	-	415,000	82,585	332,415	19.90%	0.00%
Federal - Child Nutrition Program	10,079,866	10,080,625	10,566,000	-	10,566,000	227,082	10,338,918	2.15%	2.45%
<b>Total Revenues</b>	<b>13,937,677</b>	<b>13,687,267</b>	<b>14,578,000</b>	<b>-</b>	<b>14,578,000</b>	<b>769,057</b>	<b>13,808,943</b>	<b>5.28%</b>	<b>5.90%</b>
<b>Expenditures:</b>									
Payroll Costs	5,796,991	5,591,198	5,996,127	-	5,996,127	430,840	5,565,287	7.19%	7.32%
Contract Services	809,855	802,450	745,855	-	745,855	113,930	631,925	15.28%	14.41%
Supplies and Materials	7,053,579	7,563,448	7,982,130	-	7,982,130	970,203	7,011,927	12.15%	10.11%
Other Costs	20,542	23,586	34,065	-	34,065	6,868	27,197	20.16%	19.50%
Capital Outlay	66,203	95,700	50,000	-	50,000	-	50,000	0.00%	98.05%
<b>Total Expenditures</b>	<b>13,747,170</b>	<b>14,076,382</b>	<b>14,808,177</b>	<b>-</b>	<b>14,808,177</b>	<b>1,521,841</b>	<b>13,286,336</b>	<b>10.28%</b>	<b>9.62%</b>
Revenues over/(under) Expenditures	\$ 190,707	\$ (389,115)	\$ (230,177)	\$ -	\$ (230,177)				
Other Financing Sources (Uses): Transfers In (Out)	\$ 137,851	\$ -	\$ -	\$ -	\$ -				
<b>Reserved at Year End:</b>									
Carryover Encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -				
Current Year Operating Surplus(Deficit)	\$ 328,358	\$ (389,115)	\$ (230,177)	\$ -	\$ (230,177)				
<b>Fund Balance:</b>									
Reserved - Food Service	\$ 3,110,120	\$ 2,194,369	\$ 2,353,307	\$ -	\$ 2,353,307				
Reserved - Encumbrances	-	-	-	-	-				
Reserved - Inventories	-	-	-	-	-				
	\$ 3,110,120	\$ 2,194,369	\$ 2,353,307	\$ -	\$ 2,353,307				
<b>Budget By Functional Category:</b>									
Food Services	\$ 13,039,076	\$ 13,502,127	\$ 14,230,817	\$ -	\$ 14,230,817	\$ 1,520,857	\$ 12,710,160	10.69%	10.13%
Plant Maintenance & Operations	687,151	553,850	553,850	-	553,850	11	553,839	0.00%	0.09%
Security & Monitoring Services	20,943	20,405	23,510	-	23,510	1,173	22,337	4.99%	5.55%
Facilities Acquisition & Construction	-	-	-	-	-	-	-	0.00%	0.00%
<b>Total - Food Service Fund</b>	<b>\$ 13,747,170</b>	<b>\$ 14,076,382</b>	<b>\$ 14,808,177</b>	<b>\$ -</b>	<b>\$ 14,808,177</b>	<b>\$ 1,521,841</b>	<b>\$ 13,286,336</b>	<b>10.28%</b>	<b>9.62%</b>

*Note: As of September 30, 2008 there are \$5,602,749 of outstanding encumbrances in a purchase order clearing budget and are not reflected in Year to Date Transactions.*

## **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:**

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

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

**Self Sustaining Fund**

	FY 2008	FY 2009						Percent of Proposed Budget at 9/30/08	Prior Year Percent of Final Amended Budget at 9/30/07
	Final Amended Budget	Official Budget	Budget 8/31/08	Proposed Budget Amendment	Proposed Budget 9/30/08	Year to Date Transactions	Proposed Budget Remaining		
<b>Revenues:</b>									
Tuition Programs & Local Sources	\$ 2,957,693	\$ 2,853,206	\$ 2,962,236	\$ -	\$ 2,962,236	\$ 456,107	\$ 2,506,129	15.40%	18.84%
Facility Rentals	300,186	300,186	300,186	-	300,186	46,948	251,238	16.31%	24.51%
Art Museum	8,473	-	-	-	-	-	-	0.00%	4.02%
<b>Total Revenues</b>	<b>3,266,552</b>	<b>3,153,392</b>	<b>3,262,422</b>	<b>-</b>	<b>3,262,422</b>	<b>505,055</b>	<b>2,757,367</b>	<b>15.48%</b>	<b>19.32%</b>
<b>Expenditures:</b>									
Payroll Costs	2,220,450	2,159,921	2,256,181	-	2,256,181	409,880	1,846,301	18.17%	15.36%
Contract Services	380,643	285,443	282,543	-	282,543	69,360	213,183	24.55%	11.22%
Supplies and Materials	507,289	563,000	568,670	-	568,670	99,469	467,201	17.55%	14.14%
Other Costs	131,335	118,193	132,471	-	132,471	8,194	124,277	6.19%	11.58%
Capital Outlay	26,835	26,835	24,557	-	24,557	20,673	3,884	84.18%	35.61%
<b>Total Expenditures</b>	<b>3,266,552</b>	<b>3,153,392</b>	<b>3,262,422</b>	<b>-</b>	<b>3,262,422</b>	<b>607,576</b>	<b>2,654,846</b>	<b>18.62%</b>	<b>14.70%</b>
Revenues over/(under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -				
Other Financing Sources (Uses): Operating transfer to General Fund	-	-	-	-	-				
Net Change in Fund Balance	-	-	-	-	-				
<b>Reserved at Year End:</b>									
Carryover Reserve	\$ -	\$ -	\$ -	\$ -	\$ -				
Carryover Encumbrances	-	-	-	-	-				
Fund Balance-Designated	\$ 1,169,174	\$ 1,169,174	\$ 1,169,174	\$ -	\$ 1,169,174				
Reserved - Self Sustaining	-	-	-	-	-				
Reserved - Encumbrances	-	-	-	-	-				
<b>Total Fund Balance</b>	<b>\$ 1,169,174</b>	<b>\$ 1,169,174</b>	<b>\$ 1,169,174</b>	<b>\$ -</b>	<b>\$ 1,169,174</b>				
<b>Budget By Functional Category:</b>									
Instruction	\$ 200,465	\$ 200,465	\$ 200,465	\$ -	\$ 200,465	\$ 120,491	79,974	60.11%	45.44%
Instructional Media Services	1,340	1,340	1,340	-	1,340	124	1,216	9.25%	0.00%
School Leadership	28,600	28,600	28,600	-	28,600	26,479	2,121	92.58%	40.90%
Guidance & Counseling Services	6,000	6,000	6,000	-	6,000	-	6,000	0.00%	9.87%
Health Services	4,280	4,280	4,280	-	4,280	3,289	991	76.85%	30.82%
Co-curricular/Extracurricular Activities	606,190	416,190	416,190	-	416,190	54,761	361,429	13.16%	11.52%
Plant Maintenance & Operations	178,576	192,856	192,856	-	192,856	62,458	130,398	32.39%	21.79%
Security & Monitoring Services	30,000	20,000	20,000	-	20,000	619	19,481	2.60%	7.96%
Community Services	2,198,821	2,283,661	2,392,691	-	2,392,691	339,455	2,053,236	14.19%	12.03%
Facilities Acquisition & Construction	14,276	-	-	-	-	-	-	0.00%	n/a
<b>Total - Self Sustaining Fund</b>	<b>\$ 3,266,552</b>	<b>\$ 3,153,392</b>	<b>\$ 3,262,422</b>	<b>\$ -</b>	<b>\$ 3,262,422</b>	<b>\$ 607,576</b>	<b>\$ 2,654,846</b>	<b>18.62%</b>	<b>14.70%</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:**

- No changes to revenue budgets are reflected this month.

#### **Expenditure Budgets:**

- No changes to expenditure budgets are reflected this month.

#### **Fund Balance:**

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

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

**Debt Service Fund**

	FY 2008	FY 2009							Prior Year Percent of Final Amended Budget at 9/30/07
	Final Amended Budget	Official Budget	Budget 8/31/08	Proposed Budget Amendment	Proposed Budget 9/30/08	Year to Date Transactions	Proposed Budget Remaining	Percent of Proposed Budget at 9/30/08	
<b>Revenues:</b>									
Local Taxes	\$ 30,927,483	\$ 48,881,440	\$ 48,881,440	\$ -	\$ 48,881,440	\$ 42,725	\$ 48,838,715	0.09%	0.66%
Interest Earnings	350,000	300,000	300,000	-	300,000	42,388	257,602	14.13%	28.25%
<b>Total Revenues</b>	<b>31,277,483</b>	<b>48,881,440</b>	<b>48,881,440</b>	<b>-</b>	<b>48,881,440</b>	<b>85,123</b>	<b>48,886,317</b>	<b>0.17%</b>	<b>0.98%</b>
<b>Expenditures:</b>									
Debt Service	33,440,000	50,058,978	50,058,978	-	50,058,978	8,319,957	41,739,021	16.62%	23.81%
<b>Total Expenditures</b>	<b>33,440,000</b>	<b>50,058,978</b>	<b>50,058,978</b>	<b>-</b>	<b>50,058,978</b>	<b>8,319,957</b>	<b>41,739,021</b>	<b>16.62%</b>	<b>23.81%</b>
Revenues over/(under) Expenditures	(2,162,517)	(1,077,538)	(1,077,538)	-	(1,077,538)				
Other Financing Sources (Uses):									
Bond Proceeds	1,912	-	-	-	-	-	-	-	-
Premium on Bonds	58,000	-	-	-	-	-	-	-	-
Payment to Escrow Agent	-	-	-	-	-	-	-	-	-
Operating trsf from Bond Pgm Interest	2,250,000	1,000,000	1,000,000	-	1,000,000	-	1,000,000		
Net Change in Fund Balance	\$ 147,395	\$ (77,538)	\$ (77,538)	\$ -	\$ (77,538)				
Fund Balance at Year End	\$ 12,943,254	\$ 13,089,738	\$ 13,089,738	\$ -	\$ 13,089,738				
<b>Budget By Functional Category:</b>									
Debt Services	\$ 33,440,000	\$ 50,058,978	\$ 50,058,978	\$ -	\$ 50,058,978	\$ 8,319,957	\$ 41,739,021	16.62%	23.81%
<b>Total - Debt Service Fund</b>	<b>\$ 33,440,000</b>	<b>\$ 50,058,978</b>	<b>\$ 50,058,978</b>	<b>\$ -</b>	<b>\$ 50,058,978</b>	<b>\$ 8,319,957</b>	<b>\$ 41,739,021</b>	<b>16.62%</b>	<b>23.81%</b>



## 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 being increased \$1,125,194. Grant adjustments include the following:

- a. Title I Basic - \$822,365 increase due to NOGA revision
- b. Even Start, Family Literacy - \$143,973 increase due to NOGA revision
- c. IDEA-B, Formula - \$768,259 decrease due to NOGA revision
- d. IDEA-B, Preschool - \$18,098 decrease due to NOGA revision
- e. Vocational Education, Tech Prep - \$1,487 decrease due to NOGA revision
- f. Title II, Part A - \$27,234 increase due to NOGA revision
- g. Title II, Part D - \$11,007 increase due to NOGA revision
- h. Title III - \$89,970 increase due to NOGA revision
- i. 21<sup>st</sup> Century - \$155,451 increase due to NOGA revision
- j. Title V, Part A - \$207 increase due to prior year rollforward
- k. Gear UP - \$441,493 increase due to NOGA revision
- l. Federally Funded - \$32,302 decrease due to budget revision
- m. Non-Ed Community Based - \$2,621 decrease due to budget revision
- n. Texas Successful Schools - \$7,403 increase prior year rollforward
- o. P.E.P/Life Skills - \$1,092 decrease due to NOGA revision
- p. Accelerated Reading - \$139,143 increase due NOGA revision
- q. Pre-K Expansion - \$81,289 decrease due to NOGA revision
- r. Locally Funded Special Revenue - \$75,179 increase due to new grant
- s. SEPA - \$67 increase due to prior year rollforward
- t. Donations - \$26,703 increase in local donations
- u. Project Spirit - \$147 increase due to prior year rollforward
- v. ASAP - \$90,000 increase due to new grant

All revenue and expenditure adjustments in the Special Revenue Fund are off-setting with no accumulated fund balance reported with the exception of Fund 485 – Donations-Locally Funded.

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

**Special Revenue Fund**

	FY 2008	FY 2009						
	Final Amended Budget (1)	Official Budget	Budget 8/31/08	Proposed Budget Amendment	Proposed Budget 9/30/08	Year to Date Transactions	Proposed Budget Remaining	Percent of Proposed Budget at 9/30/08
<b>Revenues:</b>								
Local Sources	\$ 4,459,419	\$ 138,500	\$ 300,929	\$ 200,675	\$ 501,604	\$ 95,222	\$ 406,382	18.98%
State Sources	10,889,453	10,256,351	11,037,442	52,965	11,090,407		11,090,407	0.00%
Federal Sources	24,849,927	22,214,927	21,607,640	871,554	22,479,194	35,247	22,443,947	0.16%
<b>Total Revenues</b>	<b>40,198,799</b>	<b>32,609,778</b>	<b>32,946,011</b>	<b>1,125,194</b>	<b>34,071,205</b>	<b>130,469</b>	<b>33,940,736</b>	
<b>Expenditures:</b>								
Payroll Costs	26,263,131	22,753,990	23,085,094	129,379	23,214,473	1,649,972	21,564,501	7.11%
Contract Services	3,786,082	4,032,336	4,141,986	309,644	4,451,630	1,692,156	2,759,474	36.01%
Supplies and Materials	8,081,846	4,899,085	4,761,018	362,414	5,123,432	687,012	4,436,420	13.41%
Other Costs	1,568,877	894,367	897,913	304,859	1,202,772	79,002	1,123,770	6.57%
Debt Service	179,930	-	-	-	-	-	-	0.00%
Capital Outlay	1,394,997	30,000	60,000	18,898	78,898	35,931	42,967	45.54%
<b>Total Expenditures</b>	<b>41,274,863</b>	<b>32,609,778</b>	<b>32,946,011</b>	<b>1,125,194</b>	<b>34,071,205</b>	<b>4,144,073</b>	<b>29,927,132</b>	
Revenues over/(under) Expenditures	(1,076,064)	-	-	-	-	-	-	
<b>Reserved at Year End:</b>								
Carryover Reserves		\$ -	\$ -	\$ -	\$ -			
<b>Fund Balance at Year End</b>	<b>\$ 1,001,713</b>	<b>\$ -</b>	<b>\$ 1,001,713</b>	<b>\$ -</b>	<b>\$ 1,001,713</b>			
<b>Budget By Functional Category:</b>								
Instruction	\$ 23,900,531	\$ 21,784,594	\$ 21,780,701	\$ (91,620)	\$ 21,689,081	\$ 2,790,151	\$ 18,898,930	12.86%
Instructional Resources & Media Service	66,650	16,500	26,354	24,371	50,725	28,795	21,930	56.77%
Curriculum & Instructional Staff Devel.	6,213,753	4,487,585	4,754,986	392,637	5,147,623	642,323	4,505,300	12.48%
Instructional Leadership	1,406,393	984,577	937,442	253,736	1,191,178	161,223	1,029,955	13.53%
School Leadership	339,084	248,815	249,577	-	249,577	43,287	206,290	17.34%
Guidance & Counseling Services	3,434,548	3,379,032	3,519,068	295,358	3,814,426	238,722	3,575,704	6.26%
Social Work Services	984	-	-	67,063	67,063	4,834	62,229	0.00%
Health Services	225,765	196,200	207,650	(2,621)	205,029	25,998	179,031	12.68%
Student Transportation	43,106	-	-	-	-	-	-	0.00%
Food Services	-	-	-	-	-	-	-	0.00%
Co-curricular/Extracurricular Activities	53,454	-	7	-	7	7	-	0.00%
General Administration	25,000	-	-	-	-	-	-	0.00%
Plant Maintenance & Operations	44,828	10,500	10,501	6,753	17,254	6,465	10,789	37.47%
Security & Monitoring Services	4,551	-	1	750	751	-	751	0.00%
Data Processing Services	2,162,269	-	-	-	-	-	-	0.00%
Community Services	2,686,246	1,280,135	1,237,884	159,869	1,397,753	176,931	1,220,822	12.66%
Debt Service	179,930	-	-	-	-	-	-	0.00%
Facilities Acquisition & Construction	265,931	-	-	18,898	18,898	18,823	75	99.60%
Payments to Fiscal Agents for SSA	221,840	221,840	221,840	-	221,840	6,514	215,326	2.94%
<b>Total - Special Revenue Funds</b>	<b>\$ 41,274,863</b>	<b>\$ 32,609,778</b>	<b>\$ 32,946,011</b>	<b>\$ 1,125,194</b>	<b>\$ 34,071,205</b>	<b>\$ 4,144,073</b>	<b>\$ 29,927,132</b>	

(1) Final Amended Budget column does not include campus activity funds.

**FY 2009 Budget Status Summary  
Special Revenue Funds by Grant**

Fund	Final Amended Budget FY 2008 (1)	FY 2009			Total Encumbrances & Expenditures Through 9/30/08	Balance	Percentage of Budgets Spent or Encumbered at 9/30/2008
		Budget 8/31/08	Proposed Budget Amendments	Revised Budget 9/30/08			
<b>FEDERAL GRANTS</b>							
Title IV, Drug Free	\$ 176,379	\$ 144,056	\$ -	\$ 144,056	\$ 8,722	\$ 135,334	6.05%
Title I, Basic	8,853,705	8,690,897	822,365	9,513,262	866,178	8,647,084	9.10%
Even Start, Family Literacy	165,111	18,908	143,973	162,881	32,126	130,755	19.72%
K-12 School/Community	-	-	-	-	-	-	n/a
IDEA-B, Formula	7,429,964	7,497,956	(768,259)	6,729,697	1,478,958	5,250,739	21.98%
IDEA-B, Preschool	119,592	119,592	(18,098)	101,494	8,986	92,508	8.85%
IDEA-B, Rider	362,835	-	-	-	-	-	n/a
Vocational Education, Tech Prep	15,105	15,000	(1,487)	13,513	-	13,513	0.00%
Vocational Education, Basic	427,988	414,740	-	414,740	119,874	294,866	28.90%
Title II, Part A	2,380,971	2,115,838	27,234	2,143,072	263,737	1,879,335	12.31%
Comprehensive School Reform	4,646	-	-	-	-	-	n/a
Title II, Part D	120,379	88,872	11,007	99,879	3,017	96,862	3.02%
Title III	1,480,184	1,322,136	89,970	1,412,106	95,305	1,316,801	6.75%
21st Century	1,547,761	404,548	155,451	559,999	32,223	527,776	5.75%
Title V, Part A	81,132	8,000	207	8,207	-	8,207	0.00%
Medicaid Administrative Claiming	-	-	-	-	-	-	n/a
21st Century - w/ HCDE	260,000	385,500	-	385,500	24,059	361,441	6.24%
Character Education	128,033	-	-	-	-	-	n/a
GEAR UP	1,004,476	158,132	441,493	599,625	122,465	477,160	20.42%
Smaller Learning Community	-	-	-	-	-	-	n/a
WHEEL, Title VII	-	-	-	-	-	-	n/a
Federally Funded Special Revenue	292,166	223,465	(32,302)	191,163	32,759	158,404	17.14%
Clean Bus USA	-	-	-	-	-	-	n/a
<b>STATE GRANTS</b>							
Non-Ed Community Based	6,500	11,200	(2,621)	8,579	8,579	-	100.00%
Successful Schools	7,403	-	7,403	7,403	756	6,647	10.21%
P.E.P./Life Skills	114,492	111,737	(1,092)	110,645	10,238	100,407	9.25%
Advanced Placement Incentive	155,265	86,091	-	86,091	10,299	75,792	11.96%
Optional Extended Year	170,660	133,110	-	133,110	-	133,110	0.00%
Accelerated Reading Program	817,184	608,790	139,143	747,933	35,670	712,263	4.77%
Texas High School Comp/Success	64,144	-	-	-	-	-	n/a
Technology Fund	779,884	1,264,355	-	1,264,355	169,160	1,095,195	13.38%
Pre-K Expansion	3,252,547	3,252,547	(81,289)	3,171,258	192,839	2,978,419	6.08%
TRS Supplemental Benefit Pay	-	-	-	-	-	-	n/a
High School Initiative	3,364,396	3,136,300	-	3,136,300	279,547	2,856,753	8.91%
Master Reading & Math Teacher	10,000	-	-	-	-	-	n/a
State Funded Special Revenue	3,387,792	1,099,812	-	1,099,812	111,026	988,786	10.09%
T-STEM	-	50,000	-	50,000	-	50,000	0.00%
TEEG, Cycle 1	-	256,000	-	256,000	-	256,000	0.00%
TEEG, Cycle 2	-	197,500	-	197,500	-	197,500	0.00%
TEEG, Cycle 3	-	830,000	-	830,000	-	830,000	0.00%
<b>LOCAL GRANTS</b>							
Locally Funded Special Revenue	222,826	97,000	75,179	172,179	52,764	119,415	30.64%
SEPA	15,067	8,000	67	8,067	-	8,067	0.00%
Region IV, Visually Impaired	17,500	-	-	-	-	-	0.00%
Donations - Locally Funded	3,454,081	147,558	26,703	174,261	169,755	4,506	97.41%
Texas Commission on the Arts	6,774	-	-	-	-	-	n/a
Project SPIRIT, Brown Foundation	84,021	-	147	147	-	147	n/a
Fine Arts Initiative-AIM	133,900	8,371	-	8,371	2,925	5,446	34.94%
High School Redesign, A+	240,000	-	-	-	-	-	0.00%
ASAP	80,000	-	90,000	90,000	4,742	85,258	5.27%
Focus Impact Grant	40,000	40,000	-	40,000	7,364	32,636	18.41%
<b>Total Special Revenue Funds</b>	<b>\$ 41,274,863</b>	<b>\$ 32,946,011</b>	<b>\$ 1,125,194</b>	<b>\$ 34,071,205</b>	<b>\$ 4,144,073</b>	<b>\$ 29,927,132</b>	

(1) Final Amended Budget FY 2008 column does not include campus activity funds.

**SPRING BRANCH ISD**  
**Monthly Tax Office Report**  
**September 30, 2008**

Prepared by: Laurie Payton, Tax Assessor/Collector

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A. Current Taxable Value 0

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

	Current 2008 Tax Year	Delinquent 2007 & Prior Tax Years	Total
Original Levy (1.285)	\$ -	\$ -	\$ -
Carryover Balance	-	10,123,295.97	10,123,295.97
Adjustments	-	(103,489.42)	(103,489.42)
Adjusted Levy	-	10,019,806.55	10,019,806.55
Less Collections Y-T-D	-	1,634,595.13	1,634,595.13
Receivable Balance	\$ -	\$ 8,385,211.42	\$ 8,385,211.42
	Not Yet Available		

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C. COLLECTION RECAP:

	Current 2008 Tax Year	Delinquent 2007 & Prior Tax Years	Total
Current Month:			
Base Tax	-	\$ 252,355.54	\$ 252,355.54
Penalty & Interest	-	51,111.11	51,111.11
Other	-	29,062.30	29,062.30
Total Collections	\$ -	\$ 332,528.95	\$ 332,528.95

	Current 2008 Tax Year	Delinquent 2007 & Prior Tax Years	Total
Year-To-Date:			
Base Tax:	\$ -	\$ 1,634,595.13	\$ 1,634,595.13
Penalty & Interest	-	329,721.90	329,721.90
Other	-	17,604.07	17,604.07
Total Collections	\$ -	\$ 1,981,921.10	\$ 1,981,921.10

Percent of Adjusted Levy 0.00% 0.00%

*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**  
**September 30, 2008**  
A/R Summary by Year

YEAR	BEGINNING BALANCE AS OF 6/30/08	ADJUSTMENTS	COLLECTIONS	RECEIVABLE BALANCE AS 9/30/08
2007	3,428,504.23	(191,227.59)	1,255,006.74	\$ 1,982,269.90
2006	1,354,777.58	103,212.59	192,578.72	1,265,411.45
2005	1,032,179.27	(14,443.28)	56,496.08	961,239.91
2004	794,506.18	1,264.15	13,960.96	781,809.37
2003	600,060.25	(1,227.16)	17,927.70	580,905.39
2002	723,124.72	(674.15)	27,295.43	695,155.14
2001	698,819.62	-	11,917.62	686,902.00
2000	403,072.08	(246.48)	16,108.38	386,717.22
1999	346,149.17	(147.50)	9,436.66	336,565.01
1998	284,351.56	-	2,204.22	282,147.34
1997	76,850.78	-	935.87	75,914.91
1996	69,316.73	-	5,974.37	63,342.36
1995	64,904.72	-	5,039.70	59,865.02
1994	58,886.71	-	6,433.16	52,453.55
1993	69,556.57	-	7,503.75	62,052.82
1992	15,964.20	-	1,611.67	14,352.53
1991	15,211.58	-	2,002.66	13,208.92
1990	25,546.90	-	720.48	24,826.42
1989	16,511.28	-	720.48	15,790.80
1988	34,657.38	-	720.48	33,936.90
1987	2,884.08	-	-	2,884.08
1986	2,549.20	-	-	2,549.20
1985	669.78	-	-	669.78
1984	1,156.90	-	-	1,156.90
1983	694.93	-	-	694.93
1982	670.56	-	-	670.56
1981	609.75	-	-	609.75
1980	528.45	-	-	528.45
1979	492.36	-	-	492.36
1978	0.00	-	-	0.00
1977	88.45	-	-	88.45
	\$ 10,123,295.97	\$ (103,489.42)	\$ 1,634,595.13	\$ 8,385,211.42

**Spring Branch ISD**  
**DETAIL OF SECURITY HOLDINGS**  
*As of September 30, 2008*

Security Description	Security CUSIP	Coupon	Settlement Date	Maturity Date	Next Call Date	Par Value	Purchase Price	Purchase Cost	Book Value	Market Price	Market Value	Accrued Interest	Days to Maturity	Days to Next Call	Yield to Maturity	Yield to Next Call
<b>Bond Fund 2004</b>																
Bank of America	Bank of Am	0.000				62.21	100.000	62.21	62.21	100.000	62.21	0.00	1		0.000	
TexSTAR	texstar	2.299				4,869,094.77	100.000	4,869,094.77	4,869,094.77	100.000	4,869,094.77	0.00	1		2.299	
FHLB	3133XRJB7	2.900	06-30-08	06-30-09	12-30-08	5,000,000.00	100.000	5,000,000.00	5,000,000.00	99.781	4,989,062.50	36,652.78	273	91	2.900	2.900
FNMA	3136F8UE3	5.000	03-31-08	04-29-10	10-29-08	8,000,000.00	101.340	8,107,200.00	8,014,158.49	100.187	8,015,000.00	168,888.89	576	29	4.311	2.631
						17,869,156.98	100.601	17,976,556.98	17,883,315.47	100.023	17,873,219.48	205,541.67	335		3.368	
<b>Bond Fund 2008</b>																
Bank of America	Bank of Am	0.000				903.01	100.000	903.01	903.01	100.000	903.01	0.00	1		0.000	
TexPool	texpool	2.407				49,310,713.48	100.000	49,310,713.48	49,310,713.48	100.000	49,310,713.48	0.00	1		2.407	
GE Capital Corp CP	36599HKZ2	0.000	05-01-08	10-02-08		9,886,211.11	98.862	9,886,211.11	9,999,261.11	99.987	9,998,720.00	0.00	2		2.728	
FHLB	3133XQXH0	2.500	05-01-08	01-22-09		13,701,454.20	100.157	13,721,454.20	13,709,114.00	99.812	13,674,312.50	151,270.83	114		2.279	
FHLB	3137EAAQ2	4.750	05-01-08	03-05-09		15,000,000.00	101.974	15,256,100.00	15,149,911.36	100.625	15,093,750.00	51,458.33	156		2.371	
FHLB	3133XQJD5	2.200	05-01-08	04-01-09		15,000,000.00	99.779	14,966,850.00	14,981,990.15	99.500	14,925,000.00	165,000.00	183		2.444	
U.S. T-Note	912828GP9	4.500	08-06-08	04-30-09		10,000,000.00	101.664	10,166,406.25	10,131,504.56	101.625	10,162,500.00	188,315.22	212		2.197	
FHLB	3133XQZJ1	2.500	05-19-08	05-19-09		15,000,000.00	99.995	14,999,250.00	14,999,577.40	99.562	14,934,375.00	137,506.00	231		2.505	
FNMA	31359MZ56	4.570	05-05-08	06-15-09		15,000,000.00	102.121	15,318,150.00	15,201,168.22	100.844	15,126,562.50	201,841.67	258		2.618	
FNMA	31398AF45	5.125	05-01-08	07-13-09		11,000,000.00	103.150	11,346,500.00	11,223,333.77	101.437	11,158,125.00	122,145.83	286		2.442	
FCB	31331SQ89	4.125	05-01-08	07-17-09		5,000,000.00	102.016	5,100,800.00	5,065,870.73	100.750	5,037,500.00	42,395.83	290		2.423	
FHLB	3133XGEC3	5.250	05-01-08	08-05-09		20,000,000.00	103.154	20,630,800.00	20,421,070.10	101.719	20,343,750.00	163,333.33	309		2.686	
						179,011,616.49	100.979	180,195,487.90	180,195,487.90	100.428	179,766,211.49	1,223,261.05	151		2.464	
<b>Construction Interest and Sinking</b>																
Bank of America	Bank of Am	0.000				166.18	100.000	166.18	166.18	100.000	166.18	0.00	1		0.000	
TexPool	texpool	2.407				12,364,277.02	100.000	12,364,277.02	12,364,277.02	100.000	12,364,277.02	0.00	1		2.407	
						12,364,443.20	100.000	12,364,443.20	12,364,443.20	100.000	12,364,443.20	0.00	1		2.407	
<b>Debt Service</b>																
Bank of America	Bank of Am	0.000				112.12	100.000	112.12	112.12	100.000	112.12	0.00	1		0.000	
TexPool	texpool	2.407				4,782,714.08	100.000	4,782,714.08	4,782,714.08	100.000	4,782,714.08	0.00	1		2.407	
						4,782,826.20	100.000	4,782,826.20	4,782,826.20	100.000	4,782,826.20	0.00	1		2.407	
<b>Enterprise</b>																
Bank of America	Bank of Am	0.000				13,996.99	100.000	13,996.99	13,996.99	100.000	13,996.99	0.00	1		0.000	
TexSTAR	texstar	2.299				1,079,264.18	100.000	1,079,264.18	1,079,264.18	100.000	1,079,264.18	0.00	1		2.299	
						1,093,261.17	100.000	1,093,261.17	1,093,261.17	100.000	1,093,261.17	0.00	1		2.269	
<b>Food Service Fund</b>																
Bank of America	Bank of Am	0.000				10,363.78	100.000	10,363.78	10,363.78	100.000	10,363.78	0.00	1		0.000	
TexPool	texpool	2.407				1,990,071.15	100.000	1,990,071.15	1,990,071.15	100.000	1,990,071.15	0.00	1		2.407	
						2,000,434.93	100.000	2,000,434.93	2,000,434.93	100.000	2,000,434.93	0.00	1		2.394	
<b>General Fund</b>																
Bank of America	Bank of Am	0.000				20,000.00	100.000	20,000.00	20,000.00	100.000	20,000.00	0.00	1		0.000	
BA Sweep - Columbia Gov Res	SB-BA Sweep	0.614				220,089.20	100.000	220,089.20	220,089.20	100.000	220,089.20	0.00	1		0.614	
TexSTAR	texstar	2.299				955,316.82	100.000	955,316.82	955,316.82	100.000	955,316.82	0.00	1		2.299	
TexPool	texpool	2.407				70,392,773.13	100.000	70,392,773.13	70,392,773.13	100.000	70,392,773.13	0.00	1		2.407	
FHLB	3133XNX61	3.790	01-10-08	10-08-08		9,900,000.00	100.000	9,900,000.00	9,900,000.00	100.000	9,900,000.00	274,111.75	8		3.789	
FCB	31331S2L6	4.250	12-28-07	10-10-08		5,005,500.00	100.110	5,005,500.00	5,000,172.47	99.750	5,001,562.50	100,937.50	10		4.099	
FHLB	313396P80	0.000	06-26-08	11-17-08		3,632,000.00	98.980	3,594,953.60	3,619,968.47	99.750	3,622,920.00	0.00	48		2.612	
FHLB	FHLBMC Disc Note	2.625	05-19-08	06-12-09	11-16-08	5,000,000.00	100.000	5,000,000.00	5,000,000.00	99.472	4,973,615.00	49,218.75	255	47	2.626	2.624
						95,120,179.15	99.967	95,088,632.75	95,108,260.09	99.964	95,086,276.65	424,268.00	17		2.653	

**Spring Branch ISD**  
**DETAIL OF SECURITY HOLDINGS**  
*As of September 30, 2008*

Security Description	Security CUSIP	Coupon	Settlement Date	Maturity Date	Next Call Date	Par Value	Purchase Price	Purchase Cost	Book Value	Market Price	Market Value	Accrued Interest	Days to Maturity	Days to Next Call	Yield to Maturity	Yield to Next Call	
Trust and Agency Fund																	
Bank of America	Bank of Am	0.000				2,445.79	100.000	2,445.79	2,445.79	100.000	2,445.79	0.00	1		0.000		
TexSTAR	texstar	2.299				268,358.07	100.000	268,358.07	268,358.07	100.000	268,358.07	0.00	1		2.299		
						270,803.86	100.000	270,803.86	270,803.86	100.000	270,803.86	0.00	1		2.278		
<b>GRAND TOTAL</b>						<b>312,512,721.98</b>	<b>100.586</b>	<b>314,320,897.14</b>	<b>313,698,852.83</b>	<b>100.236</b>	<b>313,237,476.98</b>	<b>1,853,070.72</b>	<b>111</b>		<b>2.568</b>		