

| Object Group | CY Budget                      | Revenue/Expended | 2012-13       | 2012-13       | 2012-13    |        |
|--------------|--------------------------------|------------------|---------------|---------------|------------|--------|
|              |                                |                  | Sal 1 1213    | Difference    | % Diff     |        |
| 199          | GENERAL OPERATING FUND         |                  |               |               |            |        |
| 00           | NO FUNCTION                    |                  |               |               |            |        |
| 00 --        | Local Revenue                  | 8,222,992.53     | 8,258,920.21  | 8,618,985.00  | 395,992.47 | 4.82   |
| 00 58--      | State Revenue                  | 13,833,435.00    | 13,963,454.25 | 13,886,256.00 | 52,821.00  | 0.38   |
| 00 59--      | Federal Revenue                | 100,000.00       | 258,745.80    | 100,000.00    | 0.00       | 0.00   |
| 00 ----      | NO FUNCTION                    | 22,156,427.53    | 22,481,120.26 | 22,605,241.00 | 448,813.47 | 2.03   |
| -- ----      | Revenue                        | 22,156,427.53    | 22,481,120.26 | 22,605,241.00 | 448,813.47 | 2.03   |
| 00           | NO FUNCTION                    |                  |               |               |            |        |
| 00 89--      | Transfer Out                   | 0.00             | 30,427.33     | 0.00          | 0.00       | 0.00   |
| 00 ----      | NO FUNCTION                    | 0.00             | 30,427.33     | 0.00          | 0.00       | 0.00   |
| 11           | INSTRUCTION                    |                  |               |               |            |        |
| 11 61--      | 6100 Pay & Ben                 | 10,743,082.00    | 9,870,886.77  | 10,716,520.00 | -26,562.00 | -0.25  |
| 11 62--      | 6200 Cont Serv                 | 367,669.00       | 328,124.70    | 411,351.00    | 43,682.00  | 11.88  |
| 11 63--      | 6300 Supplies & Materials      | 401,164.40       | 325,767.04    | 350,135.00    | -51,029.40 | -12.72 |
| 11 64--      | 6400 Misc (Travel)             | 112,009.10       | 89,980.57     | 131,885.00    | 19,875.90  | 17.74  |
| 11 66--      | 6600 Capital Outlay            | 118,681.00       | 71,681.00     | 71,930.00     | -46,751.00 | -39.39 |
| 1 --         | INSTRUCTION                    | 11,742,605.50    | 10,686,440.08 | 11,681,821.00 | -60,784.50 | -0.52  |
| 12           | INSTRUCTIONAL RESOURCES AND ME |                  |               |               |            |        |
| 12 61--      | 6100 Pay & Ben                 | 253,553.00       | 234,894.19    | 239,890.00    | -13,663.00 | -5.39  |
| 12 62--      | 6200 Cont Serv                 | 14,355.00        | 9,176.30      | 17,463.00     | 3,108.00   | 21.65  |
| 12 63--      | 6300 Supplies & Materials      | 114,702.00       | 101,465.04    | 113,538.00    | -1,164.00  | -1.01  |
| 12 64--      | 6400 Misc (Travel)             | 8,754.00         | 7,407.96      | 11,102.00     | 2,348.00   | 26.82  |
| 12 ----      | INSTRUCTIONAL RESOURCES A      | 391,364.00       | 352,943.49    | 381,993.00    | -9,371.00  | -2.39  |
| 13           | CURRICULUM AND INSTRUCTIONAL S |                  |               |               |            |        |
| 13 61--      | 6100 Pay & Ben                 | 59,980.00        | 54,044.92     | 147,136.00    | 87,156.00  | 145.31 |
| 13 62--      | 6200 Cont Serv                 | 26,550.00        | 24,710.00     | 32,700.00     | 6,150.00   | 23.16  |
| 13 63--      | 6300 Supplies & Materials      | 5,595.00         | 1,639.13      | 6,095.00      | 500.00     | 8.94   |
| 13 64--      | 6400 Misc (Travel)             | 4,900.00         | 4,455.00      | 8,200.00      | 3,300.00   | 67.35  |
| 13 ----      | CURRICULUM AND INSTRUCTIO      | 97,025.00        | 84,849.05     | 194,131.00    | 97,106.00  | 100.08 |
| 21           | INSTRUCTIONAL DEVELOPMENT      |                  |               |               |            |        |
| 21 61--      | 6100 Pay & Ben                 | 300,788.00       | 301,498.62    | 270,508.00    | -30,280.00 | -10.07 |
| 21 62--      | 6200 Cont Serv                 | 60,470.00        | 54,337.44     | 53,050.00     | -7,420.00  | -12.27 |
| 21 63--      | 6300 Supplies & Materials      | 14,853.89        | 8,084.57      | 11,696.00     | -3,157.89  | -21.26 |
| 21 64--      | 6400 Misc (Travel)             | 17,442.11        | 15,717.69     | 21,105.00     | 3,662.89   | 21.00  |

| Object Group | CY Budget                      | Revenue/Expended | 2012-13<br>Sal 1 1213 | 2012-13<br>Difference | 2012-13<br>% Diff |
|--------------|--------------------------------|------------------|-----------------------|-----------------------|-------------------|
| 199          | GENERAL OPERATING FUND         |                  |                       |                       |                   |
| 21           | INSTRUCTIONAL DEVELOPMENT      |                  |                       |                       |                   |
| 21 ----      | INSTRUCTIONAL DEVELOPMENT      | 393,554.00       | 379,638.32            | 356,359.00            | -37,195.00 -9.45  |
| 23           | SCHOOL ADMINISTRATION          |                  |                       |                       |                   |
| 23 61--      | 6100 Pay & Ben                 | 1,182,880.00     | 1,157,003.23          | 1,573,904.00          | 391,024.00 33.06  |
| 23 62--      | 6200 Cont Serv                 | 65,949.00        | 64,594.47             | 78,077.00             | 12,128.00 18.39   |
| 23 63--      | 6300 Supplies & Materials      | 53,753.03        | 42,974.82             | 49,360.00             | -4,393.03 -8.17   |
| 23 64--      | 6400 Misc (Travel)             | 29,237.67        | 21,906.83             | 36,285.00             | 7,047.33 24.10    |
| 23 ----      | SCHOOL ADMINISTRATION          | 1,331,819.70     | 1,286,479.35          | 1,737,626.00          | 405,806.30 30.47  |
| 31           | GUIDANCE AND COUNSELING SERVIC |                  |                       |                       |                   |
| 31 61--      | 6100 Pay & Ben                 | 695,204.00       | 634,026.37            | 715,926.00            | 20,722.00 2.98    |
| 31 62--      | 6200 Cont Serv                 | 7,100.00         | 7,133.11              | 7,025.00              | -75.00 -1.06      |
| 31 63--      | 6300 Supplies & Materials      | 38,725.00        | 25,610.86             | 35,784.00             | -2,941.00 -7.59   |
| 31 64--      | 6400 Misc (Travel)             | 8,938.00         | 6,588.85              | 11,400.00             | 2,462.00 27.55    |
| 31 ----      | GUIDANCE AND COUNSELING S      | 749,967.00       | 673,359.19            | 770,135.00            | 20,168.00 2.69    |
| 32           | SOCIAL WORK SERVICES           |                  |                       |                       |                   |
| 32 61--      | 6100 Pay & Ben                 | 50,452.00        | 41,158.59             | 56,565.00             | 6,113.00 12.12    |
| 32 63--      | 6300 Supplies & Materials      | 250.00           | 151.75                | 250.00                | 0.00 0.00         |
| 32 ----      | SOCIAL WORK SERVICES           | 50,702.00        | 41,310.34             | 56,815.00             | 6,113.00 12.06    |
| 33           | HEALTH SERVICES                |                  |                       |                       |                   |
| 33 61--      | 6100 Pay & Ben                 | 26,691.00        | 25,438.64             | 280,254.00            | 253,563.00 949.99 |
| 33 62--      | 6200 Cont Serv                 | 1,525.00         | 745.00                | 1,450.00              | -75.00 -4.92      |
| 33 63--      | 6300 Supplies & Materials      | 12,235.00        | 5,550.49              | 12,810.00             | 575.00 4.70       |
| 33 64--      | 6400 Misc (Travel)             | 4,655.00         | 4,033.64              | 4,155.00              | -500.00 -10.74    |
| 33 ----      | HEALTH SERVICES                | 45,106.00        | 35,767.77             | 298,669.00            | 253,563.00 562.15 |
| 34           | STUDENT (PUPIL) TRANSPORTATION |                  |                       |                       |                   |
| 34 61--      | 6100 Pay & Ben                 | 513,933.00       | 510,097.10            | 581,978.00            | 68,045.00 13.24   |
| 34 62--      | 6200 Cont Serv                 | 64,455.30        | 49,999.16             | 60,284.00             | -4,171.30 -6.47   |
| 34 63--      | 6300 Supplies & Materials      | 443,004.58       | 268,394.46            | 451,500.00            | 8,495.42 1.92     |
| 34 64--      | 6400 Misc (Travel)             | 62,949.00        | 59,460.78             | 63,800.00             | 851.00 1.35       |
| 34 66--      | 6600 Capital Outlay            | 0.00             | 0.00                  | 15,000.00             | 15,000.00 0.00    |
| 34 ----      | STUDENT (PUPIL) TRANSPORT      | 1,084,341.88     | 887,951.50            | 1,172,562.00          | 88,220.12 8.14    |

| Object Group | CY Budget                      | Revenue/Expended | 2012-13      | 2012-13      | 2012-13            |
|--------------|--------------------------------|------------------|--------------|--------------|--------------------|
|              |                                |                  | Sal 1 1213   | Difference   | % Diff             |
| 199          | GENERAL OPERATING FUND         |                  |              |              |                    |
| 36           | COCURRICULAR/EXTRACURRICULAR A |                  |              |              |                    |
| 36 --        | 6100 Pay & Ben                 | 490,361.00       | 442,534.78   | 487,342.00   | -3,019.00 -0.62    |
| 36 62--      | 6200 Cont Serv                 | 68,239.40        | 60,769.24    | 60,404.00    | -7,835.40 -11.48   |
| 36 63--      | 6300 Supplies & Materials      | 211,013.26       | 197,071.73   | 180,406.00   | -30,607.26 -14.50  |
| 36 64--      | 6400 Misc (Travel)             | 195,926.33       | 181,638.49   | 202,296.00   | 6,369.67 3.25      |
| 36 66--      | 6600 Capital Outlay            | 8,000.00         | 0.00         | 10,563.00    | 2,563.00 32.04     |
| 36 ----      | COCURRICULAR/EXTRACURRICU      | 973,539.99       | 882,014.24   | 941,011.00   | -32,528.99 -3.34   |
| 41           | GENERAL ADMINISTRATION         |                  |              |              |                    |
| 41 61--      | 6100 Pay & Ben                 | 393,267.00       | 390,059.13   | 366,178.00   | -27,089.00 -6.89   |
| 41 62--      | 6200 Cont Serv                 | 486,484.00       | 444,392.95   | 479,880.00   | -6,604.00 -1.36    |
| 41 63--      | 6300 Supplies & Materials      | 36,809.00        | 26,565.92    | 39,720.00    | 2,911.00 7.91      |
| 41 64--      | 6400 Misc (Travel)             | 69,099.00        | 40,064.64    | 70,125.00    | 1,026.00 1.48      |
| 41 ----      | GENERAL ADMINISTRATION         | 985,659.00       | 901,082.64   | 955,903.00   | -29,756.00 -3.02   |
| 51           | PLANT MAINTENANCE AND OPERATIO |                  |              |              |                    |
| 51 61--      | 6100 Pay & Ben                 | 801,454.00       | 806,380.46   | 823,181.00   | 21,727.00 2.71     |
| 51 62--      | 6200 Cont Serv                 | 2,154,288.00     | 1,737,033.01 | 2,153,760.00 | -528.00 -0.02      |
| 51 63--      | 6300 Supplies & Materials      | 197,217.00       | 153,283.02   | 195,236.00   | -1,981.00 -1.00    |
| 51 64--      | 6400 Misc (Travel)             | 345,196.00       | 345,089.77   | 349,705.00   | 4,509.00 1.31      |
| 51 --        | 6600 Capital Outlay            | 30,000.00        | 29,966.95    | 55,000.00    | 25,000.00 83.33    |
| 51 ----      | PLANT MAINTENANCE AND OPE      | 3,528,155.00     | 3,071,753.21 | 3,576,882.00 | 48,727.00 1.38     |
| 52           | SECURITY & MONITORING SERVICES |                  |              |              |                    |
| 52 61--      | 6100 Pay & Ben                 | 1,133.00         | 3,481.44     | 32,539.00    | 31,406.00 2,771.93 |
| 52 62--      | 6200 Cont Serv                 | 172,801.00       | 152,171.65   | 179,490.00   | 6,689.00 3.87      |
| 52 63--      | 6300 Supplies & Materials      | 9,004.00         | 5,344.61     | 5,645.00     | -3,359.00 -37.31   |
| 52 64--      | 6400 Misc (Travel)             | 1,016.00         | 1,015.56     | 2,500.00     | 1,484.00 146.06    |
| 52 ----      | SECURITY & MONITORING SER      | 183,954.00       | 162,013.26   | 220,174.00   | 36,220.00 19.69    |
| 53           | DATA PROCESSING SERVICES       |                  |              |              |                    |
| 53 61--      | 6100 Pay & Ben                 | 269,406.00       | 264,781.78   | 277,290.00   | 7,884.00 2.93      |
| 53 62--      | 6200 Cont Serv                 | 55,084.00        | 38,891.62    | 102,875.00   | 47,791.00 86.76    |
| 53 63--      | 6300 Supplies & Materials      | 28,473.00        | 19,526.39    | 24,875.00    | -3,598.00 -12.64   |
| 53 64--      | 6400 Misc (Travel)             | 10,238.00        | 7,591.15     | 10,325.00    | 87.00 0.85         |
| 53 ----      | DATA PROCESSING SERVICES       | 363,201.00       | 330,790.94   | 415,365.00   | 52,164.00 14.36    |

| Object Group                   | CY Budget     | Revenue/Expended | 2012-13<br>Sal 1 1213 | 2012-13<br>Difference | 2012-13<br>% Diff |
|--------------------------------|---------------|------------------|-----------------------|-----------------------|-------------------|
| 199 GENERAL OPERATING FUND     |               |                  |                       |                       |                   |
| 71 DEBT SERVICE                |               |                  |                       |                       |                   |
| 71 -- 6200 Cont Serv           | 2,000.00      | 0.00             | 2,000.00              | 0.00                  | 0.00              |
| 71 65-- 6500 Debt Service      | 175,200.00    | 173,915.00       | 177,770.00            | 2,570.00              | 1.47              |
| 71 ---- DEBT SERVICE           | 177,200.00    | 173,915.00       | 179,770.00            | 2,570.00              | 1.45              |
| -- ---- Expense                | 22,098,194.07 | 19,980,735.71    | 22,939,216.00         | 841,021.93            | 3.81              |
| -- ---- GENERAL OPERATING FUND | 58,233.46     | 2,500,384.55     | -333,975.00           | -392,208.46           | -673.51           |

| Object Group    | CY Budget     | Revenue/Expended | 2012-13       | 2012-13    | 2012-13 |
|-----------------|---------------|------------------|---------------|------------|---------|
|                 |               |                  | Sal 1 1213    | Difference | % Diff  |
| Grand Revenue T | 22,156,427.53 | 22,481,120.26    | 22,605,241.00 | 448,813.47 | 2.03    |
| and Expense T   | 22,098,194.07 | 19,980,735.71    | 22,939,216.00 | 841,021.93 | 3.81    |
| and Totals      | 58,233.46     | 2,500,384.55     | 333,975.00    | 392,208.46 | -673.51 |
|                 | Profit        | Profit           | Loss          | Loss       |         |

Number of Accounts: 4364

\*\*\*\*\* End of report \*\*\*\*\*

| Object Group | CY Budget                 | Revenue/Expended | 2012-13      | 2012-13      | 2012-13     |        |
|--------------|---------------------------|------------------|--------------|--------------|-------------|--------|
|              |                           |                  | Sal 1 1213   | Difference   | % Diff      |        |
| 240          |                           |                  |              |              |             |        |
|              |                           |                  |              |              |             |        |
| 00           |                           |                  |              |              |             |        |
|              |                           |                  |              |              |             |        |
| 00 --        | Local Revenue             | 591,102.00       | 424,208.76   | 580,774.00   | -10,328.00  | -1.75  |
| 00 58--      | State Revenue             | 7,263.00         | 8,185.18     | 8,000.00     | 737.00      | 10.15  |
| 00 59--      | Federal Revenue           | 986,993.00       | 816,417.55   | 964,921.00   | -22,072.00  | -2.24  |
| 00 79--      | 7900                      | 0.00             | 30,427.33    | 0.00         | 0.00        | 0.00   |
|              |                           |                  |              |              |             |        |
| 00 ----      | NO FUNCTION               | 1,585,358.00     | 1,279,238.82 | 1,553,695.00 | -31,663.00  | -2.00  |
|              |                           |                  |              |              |             |        |
| -- ----      | Revenue                   | 1,585,358.00     | 1,279,238.82 | 1,553,695.00 | -31,663.00  | -2.00  |
|              |                           |                  |              |              |             |        |
| 35           |                           |                  |              |              |             |        |
|              |                           |                  |              |              |             |        |
|              |                           |                  |              |              |             |        |
| 35 61--      | 6100 Pay & Ben            | 53,943.00        | 67,746.34    | 55,144.00    | 1,201.00    | 2.23   |
| 35 62--      | 6200 Cont Serv            | 599,319.00       | 1,358,531.53 | 1,405,985.00 | 806,666.00  | 134.60 |
| 35 63--      | 6300 Supplies & Materials | 732,612.00       | 28,826.25    | 82,044.00    | -650,568.00 | -88.80 |
| 35 64--      | 6400 Misc (Travel)        | 7,450.00         | 2,287.44     | 2,500.00     | -4,950.00   | -66.44 |
|              |                           |                  |              |              |             |        |
| 35 ----      | FOOD SERVICES             | 1,393,324.00     | 1,457,391.56 | 1,545,673.00 | 152,349.00  | 10.93  |
|              |                           |                  |              |              |             |        |
| -- ----      | Expense                   | 1,393,324.00     | 1,457,391.56 | 1,545,673.00 | 152,349.00  | 10.93  |
|              |                           |                  |              |              |             |        |
| -- ----      | NAT SCHOOL BREAKFAST AND  | 192,034.00       | -178,152.74  | 8,022.00     | -184,012.00 | -95.82 |

| Object Group    | CY Budget    | Revenue/Expended | 2012-13      | 2012-13    | 2012-13 |
|-----------------|--------------|------------------|--------------|------------|---------|
|                 |              |                  | Sal 1 1213   | Difference | % Diff  |
| Grand Revenue T | 1,585,358.00 | 1,279,238.82     | 1,553,695.00 | -31,663.00 | -2.00   |
| and Expense T   | 1,393,324.00 | 1,457,391.56     | 1,545,673.00 | 152,349.00 | 10.93   |
| and Totals      | 192,034.00   | 178,152.74       | 8,022.00     | 184,012.00 | -95.82  |
|                 | Profit       | Loss             | Profit       | Loss       |         |

Number of Accounts: 261

\*\*\*\*\* End of report \*\*\*\*\*

| Object Group              | CY Budget    | Revenue/Expended | 2012-13      | 2012-13    | 2012-13 |
|---------------------------|--------------|------------------|--------------|------------|---------|
|                           |              |                  | Sal 1 1213   | Difference | % Diff  |
| 501 DEBT SERVICE FUND     |              |                  |              |            |         |
| 00 NO FUNCTION            |              |                  |              |            |         |
| 00 -- Local Revenue       | 1,008,221.00 | 997,834.67       | 1,060,367.00 | 52,146.00  | 5.17    |
| 00 58-- State Revenue     | 442,997.00   | 531,238.00       | 374,424.00   | -68,573.00 | -15.48  |
| 00 ---- NO FUNCTION       | 1,451,218.00 | 1,529,072.67     | 1,434,791.00 | -16,427.00 | -1.13   |
| -- ---- Revenue           | 1,451,218.00 | 1,529,072.67     | 1,434,791.00 | -16,427.00 | -1.13   |
| 71 DEBT SERVICE           |              |                  |              |            |         |
| 71 65-- 6500 Debt Service | 1,539,190.00 | 1,539,690.00     | 1,551,891.00 | 12,701.00  | 0.83    |
| 71 ---- DEBT SERVICE      | 1,539,190.00 | 1,539,690.00     | 1,551,891.00 | 12,701.00  | 0.83    |
| -- ---- Expense           | 1,539,190.00 | 1,539,690.00     | 1,551,891.00 | 12,701.00  | 0.83    |
| -- ---- DEBT SERVICE FUND | -87,972.00   | -10,617.33       | -117,100.00  | -29,128.00 | 33.11   |



| Object Group    | CY Budget    | Revenue/Expended | 2012-13      | 2012-13    | 2012-13 |
|-----------------|--------------|------------------|--------------|------------|---------|
|                 |              |                  | Sal 1 1213   | Difference | % Diff  |
| Grand Revenue T | 1,451,218.00 | 1,529,072.67     | 1,434,791.00 | -16,427.00 | -1.13   |
| and Expense T   | 1,539,190.00 | 1,539,690.00     | 1,551,891.00 | 12,701.00  | 0.83    |
| Grand Totals    | 87,972.00    | 10,617.33        | 117,100.00   | 29,128.00  | 33.11   |
|                 | Loss         | Loss             | Loss         | Loss       |         |

Number of Accounts: 42

\*\*\*\*\* End of report \*\*\*\*\*

As of the 2012-13 fall PEIMS submission, the District employed 378 full-time positions, of which 247 were classroom teaching and paraprofessional positions. Total student enrollment was 2,762, with 2,758 being in membership. The District's student population consisted of 29.1% minority students, 10.3% special education students, and 56.1% economically disadvantaged students.

As of August 31, 2012, student enrollment was 2,701.5. With a declining student population, the District must continuously monitor its financial position, specifically in the areas of staffing and state revenue.

Average daily attendance decreased by 48 students from 2010/2011 to 2011/2012.

- Certified appraised value used for the 2013 budget preparation will increase \$32,992,433, or 4% from 2012.
- General operating fund spending per student, exclusive of a major renovation program, increases in the 2013 budget from \$8,143 to \$ 8,459. This is a 3.9% increase from the preceding year.
- The District's 2013 refined average daily attendance is expected to be 2,610, which is a slight decrease in the average daily attendance attained in 2012.

These indicators were taken into account when adopting the General Fund budget for 2013. Amounts available for appropriation in the General Fund budget, exclusive of a major renovation program, are \$22.6 million, an increase of \$398,061 from the final 2012 actual revenue of \$22.2 million.

Operating expenditures are budgeted at \$22.9 million, an increase of 7.5% from the final 2012 actual expenditures of \$21.3 million.

If these estimates are realized, the District's budgetary undesignated General Fund fund balance is expected to decrease \$333,975 at the close of 2013.

The District has committed \$1,503,261 for major deferred maintenance and renovation programs and for capital expenditures for the fiscal year ended August 31, 2012. This program consists of a variety of district-wide and campus-specific projects including facility improvements and equipment replacements, technology enhancements and the purchase of school buses.

Property tax rates remained at \$1.3178 per \$100 valuation. Of the \$1.3178, \$1.17 is the Maintenance and Operations Rate, with \$0.1478 being the Interest and Sinking Rate. The total taxes levied increased by \$324,683 due to an increase in the appraised value. By State Law, the maximum Maintenance and Operations Tax Rate allowable without a Rollback Election is \$1.04. Silsbee Independent School District held a successful Rollback Election in November, 2007, authorizing the District to levy an additional \$0.13 above the \$1.04 limit, resulting in a Maintenance and Operations Rate of \$1.17.