

EANES INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES

Date: **September 25, 2018**

Subject: **Monthly Financial Report and Budget Amendments**

Monthly Financial Highlights

- The cash and investment balance of all governmental and proprietary funds at month-end is \$47,328,635.
- With 16.67% of the fiscal year complete, the District has currently recorded expenditures of 14.44% of the General Fund total budget.
- The investment income for the month ending August 31 is \$99,271 with an average yield to maturity of 2.08%. Fiscal year to date investment income is \$252,060.
- Tax collections for the month totaled \$103,150. Approximately 99.58% of the 2017 adjusted tax levy has been collected, in comparison to the same month collections of the 2016 tax levy of 99.62%.
- Total 2015 bond expenditures and encumbrances through month-end totaled approximately \$51.4 million, and remaining funds are approximately \$1.9 million.
- The proposed summary Budget Amendment for the General Fund reallocates resources between functions as requested by campuses and departments which have no effect on the fund balance.

**EANES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS
AS OF AUGUST 31, 2018**

CODE	DESCRIPTION	GENERAL FUND	DEBT SERVICE FUND	CHILD NUTRITION FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	COMMUNITY SERVICES FUNDS	FACILITY RENTALS FUND	FIDUCIARY TYPE FUNDS	MEMO TOTAL
CURRENT ASSETS										
Cash & Temporary Investments:										
1110-60	Cash	\$ (3,637,988)	\$ -	\$ (205,048)	\$ 768,880	\$ -	\$ 1,478,041	\$ 684,187	\$ 1,033,919	\$ 121,990
1170	Temporary Investments	27,059,812	5,056,627	-	227,886	14,817,791	-	-	44,528	47,206,645
1100	Total Cash/Temporary Investments	\$ 23,421,824	\$ 5,056,627	\$ (205,048)	\$ 996,766	\$ 14,817,791	\$ 1,478,041	\$ 684,187	\$ 1,078,447	\$ 47,328,635
Receivables:										
1210	Property Taxes-Current	\$ 685,222	\$ 90,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 775,752
1220	Property Taxes-Delinquent	1,762,448	293,181	-	-	-	-	-	-	2,055,629
1230	Allowance for Uncollectible Taxes	(1,829,253)	(298,892)	-	-	-	-	-	-	(2,128,145)
1240	Due from State & Federal Agencies	402,959	-	3,935	400,380	-	-	-	-	807,275
1250	Accrued Interest	1,549	-	-	-	9,319	-	-	-	10,869
1260	Due from Other Funds.....	61,681	12,095	-	-	2,000	-	-	-	75,776
1290	Sundry Receivables	42,137	-	-	-	-	-	950	-	43,087
1200	Total Receivables	\$ 1,126,744	\$ 96,914	\$ 3,935	\$ 400,380	\$ 11,319	\$ -	\$ 950	\$ -	\$ 1,640,243
1300	Inventories, at Cost	74,311	-	38,515	-	-	-	-	-	112,826
1400	Other Current Assets	18,281	-	-	-	-	-	-	-	18,281
1500	Fixed Assets	-	-	875,675	-	-	28,858	9,625	-	914,158
13X-16xx	Other Current Assets	\$ 92,591	\$ -	\$ 914,190	\$ -	\$ -	\$ 28,858	\$ 9,625	\$ -	\$ 1,045,264
1000	Total Current Assets	\$ 24,641,160	\$ 5,153,542	\$ 713,078	\$ 1,397,147	\$ 14,829,110	\$ 1,506,899	\$ 694,762	\$ 1,078,447	\$ 50,014,143
LIABILITIES AND FUND EQUITY										
Current Liabilities:										
2110	Accounts Payable (Note 1).....	\$ 13,621	\$ -	\$ -	\$ (55)	\$ -	\$ -	\$ -	\$ -	\$ 13,566
2140	Interest Payable	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings	54,021	-	1,449	9,386	80	2,744	213	-	67,893
2160	Accrued Wages Payable	3,056,368	-	86,433	58,618	1,185	49,142	3,064	-	3,254,812
2170	Due to Other Funds	14,095	-	-	8	60,722	55	-	897	75,776
2180	Due to Other Governments	16,053,075	-	-	-	-	-	-	3,572	16,056,647
2190	Due to Other	-	-	-	-	-	-	-	1,019,449	1,019,449
2100	Total Current Liabilities	\$ 19,191,181	\$ -	\$ 87,882	\$ 67,958	\$ 61,987	\$ 51,941	\$ 3,277	\$ 1,023,919	\$ 20,488,144
2210	Accrued Expenses	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues	-	-	465,584	-	-	-	-	-	465,584
2600	Deferred Revenues - Property Taxes	618,417	84,819	-	-	-	-	-	-	703,236
2000	Total Liabilities	\$ 19,809,598	\$ 84,819	\$ 553,466	\$ 67,958	\$ 61,987	\$ 51,941	\$ 3,277	\$ 1,023,919	\$ 21,656,965
Fund Balance/Equity:										
3400	Reserved.....	\$ 5,279,308	\$ 5,068,723	\$ -	\$ -	\$ 14,767,123	\$ -	\$ -	\$ -	\$ 25,115,154
3500	Designated.....	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings.....	(447,746)	-	159,611	1,329,189	-	1,454,958	691,484	54,528	3,242,024
3000	Total Fund Balance/Equity	\$ 4,831,562	\$ 5,068,723	\$ 159,611	\$ 1,329,189	\$ 14,767,123	\$ 1,454,958	\$ 691,484	\$ 54,528	\$ 28,357,178
Total Liabilities and Fund Equity		\$ 24,641,160	\$ 5,153,542	\$ 713,078	\$ 1,397,147	\$ 14,829,110	\$ 1,506,899	\$ 694,762	\$ 1,078,447	\$ 50,014,143

Note 1: Negative accounts payable balances represent outstanding credit memorandums that will be applied to forthcoming invoices.

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 31, 2018**

		GENERAL FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget
Revenues:						
5700	Local	\$ 166,600,112	\$ 651,851	\$ 3,625,734	2.18%	\$ 162,974,378
5800	State	8,272,099	655,098	1,138,589	13.76%	7,133,510
5900	Federal	600,000	39	867	0.14%	599,133
5XXX	Total Revenues	\$ 175,472,211	\$ 1,306,989	\$ 4,765,190	2.72%	\$ 170,707,021
Expenditures:						
11	Instruction.....	\$ 46,461,290	\$ 3,732,526	\$ 4,107,492	8.84%	\$ 42,353,798
12	Instructional Resources & Media Svcs.....	937,107	78,675	96,495	10.30%	840,612
13	Curr & Instructional Staff Development.....	2,149,611	223,502	269,801	12.55%	1,879,810
21	Instructional Leadership.....	1,284,795	132,549	263,680	20.52%	1,021,115
23	School Leadership.....	3,491,000	362,085	533,969	15.30%	2,957,031
31	Guidance & Counseling Services.....	2,093,308	244,413	285,877	13.66%	1,807,431
32	Social Work Services.....	220,485	16,682	17,590	7.98%	202,895
33	Health Services.....	792,280	56,244	68,147	8.60%	724,133
34	Transportation.....	2,176,963	132,746	204,238	9.38%	1,972,725
35	Food Services.....	187,338	17,787	26,480	14.13%	160,858
36	Extracurricular Activities.....	2,228,091	212,007	269,436	12.09%	1,958,655
41	General Administration.....	3,387,849	326,977	591,256	17.45%	2,796,593
51	Facilities Maintenance & Operations.....	8,159,716	794,008	1,261,041	15.45%	6,898,675
52	Security & Monitoring Services.....	554,337	20,991	30,590	5.52%	523,747
53	Data Processing Services.....	1,827,215	265,418	584,189	31.97%	1,243,026
61	Community Services.....	270,528	24,226	43,255	15.99%	227,273
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
91	Contracted Instructional Svcs (Recapture).....	101,794,978	8,482,915	16,965,830	16.67%	84,829,148
99	Appraisal District Costs.....	819,000	-	203,564	24.86%	615,436
6XXX	Total Expenditures	\$ 178,835,891	\$ 15,123,754	\$ 25,822,931	14.44%	\$ 153,012,960
Other Resources and (Uses):						
7060	Other Resources (Transfer From Enterprise Funds).....	\$ 1,550,000	\$ 10,833	\$ 21,666	1.40%	\$ 1,528,334
7X & 8X	Total Other Resources and (Uses).....	\$ 1,550,000	\$ 10,833	\$ 21,666	1.40%	\$ 1,528,334
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses	\$ (1,813,680)	\$ (13,805,932)	\$ (21,036,075)		
Fund Balance and Reserves at 7/1/2018:						
3400	Reserved Fund Balance	\$ 5,279,308			Percent of Fiscal Year Complete	16.67%
3500	Designated Fund Balance: Purch. of Property.....	-			Percent of Total Budget Expended	14.44%
3600	Unreserved Fund Balance/Equity	20,588,329				
	Total Reserve and Fund Balance/Equity.....	\$ 25,867,637				
3000	Estimated Fund Balance/Equity 6/30/19.....	\$ 24,053,957				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 31, 2018**

		DEBT SERVICE FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 21,519,333	\$ 21,475	\$ 78,022	0.36%	\$ 21,441,311
5800	State	\$ 140,523	\$ -	\$ -	0.00%	\$ 140,523
5XXX	Total Revenue	\$ 21,659,856	\$ 21,475	\$ 78,022	0.36%	\$ 21,581,834
Expenditures:						
71	Debt Service	\$ 19,031,063	\$ 11,000	\$ 16,632,219	87.40%	2,398,844
6XXX	Total Expenditures	\$ 19,031,063	\$ 11,000	\$ 16,632,219	87.40%	\$ 2,398,844
Other Resources and (Uses):						
7060	Other Resources	\$ -	\$ -	\$ -	0.00%	\$ -
8060	Other Uses	-	-	-	0.00%	-
7X & 8X	Total Other Resources and (Uses)	\$ -	\$ -	\$ -	0.00%	\$ -
1200	Excess of Revenues Over (Under) Expenditures.....	\$ 2,628,793	\$ 10,475	\$ (16,554,197)		
Budgeted Fund Balance and Reserves:						
3400	Reserved Fund Balance.....	<u>21,622,920</u>				
	Total Reserve and Fund Balance/Equity	<u>\$ 21,622,920</u>				
3000	Estimated Fund Balance/Equity 6/30/19.....	<u>\$ 24,251,713</u>				
3001	Estimated Fund Balance/Equity after Aug. 2019 Debt Svc Pymt.....	<u>\$ 5,060,244</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 31, 2018**

CHILD NUTRITION FUND						
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 3,633,100	\$ 124,723	\$ 152,539	4.20%	\$ 3,480,561
5800	State	5,000	-	-	0.00%	5,000
5XXX	Total Revenues	\$ 3,638,100	\$ 124,723	\$ 152,539	4.19%	\$ 3,485,561
Expenditures:						
35	Child Nutrition.....	3,565,587	287,624	310,545	8.71%	\$ 3,255,042
51	Facilities Maintenance & Operations.....	238,400	-	-	0.00%	238,400
6XXX	Total Expenditures	\$ 3,803,987	\$ 287,624	\$ 310,545	8.16%	\$ 3,493,442
Other Resources:						
7060	Other Resources	\$ 140,000	\$ 25,251	\$ 25,251	18.04%	\$ 114,749
8060	Other Uses	-	-	-	0.00%	-
7X	Total Other Resources	\$ 140,000	\$ 25,251	\$ 25,251	18.04%	\$ 114,749
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ (25,887)	\$ (137,649)	\$ (132,755)		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/18	292,366				
	Total Reserve and Fund Balance/Equity	\$ 292,366				
3000	Estimated Fund Balance/Equity 6/30/19.....	\$ 266,479				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 31, 2018**

		SPECIAL REVENUE FUNDS				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget
Revenues:						
5700	Local	\$ 1,600,000	\$ 105,821	\$ 161,958	10.12%	\$ 1,438,042
5800	State	450,000	280,863	405,852	90.19%	44,148
5900	Federal	2,000,000	(302,191)	(62,622)	-3.13%	2,062,622
5XXX	Total Revenues	\$ 4,050,000	\$ 84,494	\$ 505,188	12.47%	\$ 3,544,812
Expenditures:						
11	Instruction.....	\$ 2,300,000	\$ 271,441	\$ 317,779	13.82%	\$ 1,982,221
12	Instructional Resources & Media Svs.....	50,000	1,688	1,688	3.38%	48,312
13	Curr & Instructional Staff Development.....	350,000	11,779	11,888	3.40%	338,112
21	Instructional Leadership.....	10,000	-	-	0.00%	10,000
23	School Leadership.....	65,000	5,717	6,053	9.31%	58,947
31	Guidance & Counseling Services.....	1,200,000	101,803	108,418	9.03%	1,091,582
33	Health Services.....	50,000	3,044	894	1.79%	49,106
34	Transportation.....	-	-	-	0.00%	-
36	Extracurricular Activities.....	275,000	14,020	14,352	5.22%	260,648
41	General Administration.....	1,708	-	-	0.00%	1,708
51	Facilities Maintenance & Operations.....	12,000	17,475	17,475	145.62%	(5,475)
52	Security & Monitoring Services.....	10,000	1,403	1,403	14.03%	8,597
53	Data Processing.....	25,000	-	-	0.00%	25,000
61	Community Services.....	10,000	-	-	0.00%	10,000
71	Debt Service.....	-	228,987	228,987	0.00%	(228,987)
81	Facilities Acq/Construction	50,000	-	-	0.00%	50,000
6XXX	Total Expenditures	\$ 4,408,708	\$ 657,357	\$ 708,938	16.08%	\$ 3,699,770
Other (Uses):						
7060	Other Resources	\$ -	\$ -	\$ -	0.00%	\$ -
8060	Other Uses	\$ -	\$ -	\$ -	0.00%	\$ -
8X	Total (Uses)	\$ -	\$ -	\$ -	0.00%	\$ -
1200	Excess of Revenues Over (Under) Expenditures	\$ (358,708)	\$ (572,863)	\$ (203,749)		
Budgeted Fund Balance and Reserves:						
3400/3500	Reserved/Designated Fund Balance.....	-				
3600	Unreserved Fund Balance/Equity 7/1/18	1,588,098				
	Total Reserve and Fund Balance/Equity	\$ 1,588,098				
3000	Estimated Fund Balance/Equity 6/30/19.....	\$ 1,229,390				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 31, 2018**

CAPITAL PROJECTS FUNDS						
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 100,000	\$ 32,011	\$ 63,014	63.01%	\$ 36,986
5XXX	Total Revenue	\$ 100,000	\$ 32,011	\$ 63,014	63.01%	\$ 36,986
Expenditures:						
11	Instruction.....	\$ 2,000,000	\$ 263,176	\$ 294,376	14.72%	\$ 1,705,624
12	Instructional Resources & Media Svcs.....	-	-	-	0.00%	-
13	Curr & Instructional Staff Development.....	91,887	7,165	7,243	7.88%	84,644
21	Instructional Leadership.....	-	-	-	0.00%	-
23	School Leadership.....	25,000	-	-	0.00%	25,000
31	Guidance & Counseling Services.....	-	-	-	0.00%	-
33	Health Services.....	-	-	-	0.00%	-
34	Transportation.....	375,000	-	-	0.00%	375,000
36	Extracurricular Activities.....	-	-	-	0.00%	-
41	General Administration.....	30,000	1,350	1,350	4.50%	28,650
51	Facilities Maintenance & Operations.....	200,000	4,494	7,300	3.65%	192,700
52	Security & Monitoring Services.....	100,000	7,094	7,094	7.09%	92,906
53	Data Processing Services.....	1,200,000	165,312	165,312	13.78%	1,034,688
71	Debt Services.....	-	-	-	0.00%	-
81	Facilities Acquisition & Construction	8,000,000	880,491	1,027,940	12.85%	6,972,060
6XXX	Total Expenditures	\$ 12,021,887	\$ 1,329,081	\$ 1,510,614	12.57%	\$ 10,511,273
Other Resources and (Uses):						
7060	Other Resources	\$ -	\$ -	\$ -	0.00%	\$ -
8060	Other Uses	-	-	-	0.00%	-
7X & 8X	Total Other Resources and (Uses)	\$ -	\$ -	\$ -	0.00%	\$ -
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses.....	\$ (11,921,887)	\$ (1,297,071)	\$ (1,447,601)		
Budgeted Fund Balance and Reserves:						
3400	Reserved Fund Balance 7/1/18.....	\$ 17,453,712				
	Total Reserve and Fund Balance/Equity	\$ 17,453,712				
3000	Estimated Fund Balance/Equity 6/30/19.....	<u>\$ 5,531,825</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 31, 2018**

COMMUNITY EDUCATION FUND						
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 840,000	\$ 158,464	\$ 178,762	21.28%	\$ 661,238
5XXX	Total Revenues	\$ 840,000	\$ 158,464	\$ 178,762	21.28%	\$ 661,238
Expenditures:						
61	Community Services.....	717,928	54,166	84,497	11.77%	633,431
6XXX	Total Expenditures	\$ 717,928	\$ 54,166	\$ 84,497	11.77%	\$ 633,431
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 243,333	\$ 3,611	\$ 7,222	2.97%	\$ 236,111
8X	Total Other Uses	\$ (243,333)	\$ (3,611)	\$ (7,222)	2.97%	\$ (236,111)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (121,261)	\$ 100,687	\$ 87,043		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/18	411,725				
	Total Reserve and Fund Balance/Equity	\$ 411,725				
3000	Estimated Fund Balance/Equity 6/30/19.....	\$ 290,464				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 31, 2018**

CHILD DEVELOPMENT CENTER FUND						
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 1,603,000	\$ 147,752	\$ 241,872	15.09%	\$ 1,361,128
5XXX	Total Revenues	\$ 1,603,000	\$ 147,752	\$ 241,872	15.09%	\$ 1,361,128
Expenditures:						
61	Community Services.....	1,538,556	158,262	186,274	12.11%	1,352,282
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 1,538,556	\$ 158,262	\$ 186,274	12.11%	\$ 1,352,282
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 7,222	16.67%	\$ 36,111
8X	Total Other Uses	\$ (43,333)	\$ (3,611)	\$ (7,222)	16.67%	\$ (36,111)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ 21,111	\$ (14,121)	\$ 48,376		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/18	398,402				
	Total Reserve and Fund Balance/Equity	\$ 398,402				
3000	Estimated Fund Balance/Equity 6/30/19.....	<u>\$ 419,513</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 31, 2018**

		EASY CARE FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 850,000	\$ 98,757	\$ 151,052	17.77%	\$ 698,948
5XXX	Total Revenues	\$ 850,000	\$ 98,757	\$ 151,052	17.77%	\$ 698,948
Expenditures:						
61	Community Services.....	410,697	24,970	42,586	10.37%	368,111
6XXX	Total Expenditures	\$ 410,697	\$ 24,970	\$ 42,586	10.37%	\$ 368,111
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 588,334	\$ 3,611	\$ 7,222	1.23%	\$ 581,112
8X	Total Other Uses	\$ (588,334)	\$ (3,611)	\$ (7,222)	1.23%	\$ (581,112)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (149,031)	\$ 70,176	\$ 101,244		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/18	408,168				
	Total Reserve and Fund Balance/Equity	\$ 408,168				
3000	Estimated Fund Balance/Equity 6/30/19.....	\$ 259,137				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 31, 2018**

		FACILITY RENTALS FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 825,000	\$ 82,525	\$ 56,836	6.89%	\$ 768,164
5XXX	Total Revenues	\$ 825,000	\$ 82,525	\$ 56,836	6.89%	\$ 768,164
Expenditures:						
36	Extracurricular Activities.....	\$ 67,731	\$ 6,469	\$ 12,458	18.39%	\$ 55,273
51	Facilities Maintenance & Operations.....	145,788	11,405	18,621	12.77%	127,167
52	Security & Monitoring Services.....	40,000	2,920	4,480	11.20%	35,520
6XXX	Total Expenditures	\$ 253,519	\$ 20,794	\$ 35,559	14.03%	\$ 217,960
Other Uses:						
8060	Other Uses (Transfers To General Fund).....	\$ 525,000	\$ -	\$ -	0.00%	\$ 525,000
8X	Total Other Uses	\$ (525,000)	\$ -	\$ -	0.00%	\$ (525,000)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ 46,481	\$ 61,730	\$ 21,277		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/18	670,208				
	Total Reserve and Fund Balance/Equity	\$ 670,208				
3000	Estimated Fund Balance/Equity 6/30/19.....	\$ 716,689				



**Eanes ISD
Portfolio Management
Portfolio Summary
August 31, 2018**

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746
-

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 365 Equiv.
Federal Agency Coupon Securities	2,500,000.00	2,496,082.50	2,500,000.00	5.16	1,096	58	1.100
Treasury Discounts -Amortizing	500,000.00	499,575.00	499,506.53	1.03	177	19	1.940
TexPool	272,414.40	272,414.40	272,414.40	0.56	1	1	1.921
Texas Term TexasDaily	3,024,535.80	3,024,535.80	3,024,535.80	6.25	1	1	1.990
Lone Star	40,375,424.45	40,375,424.45	40,375,424.45	83.37	1	1	2.200
Wells Fargo Bank	1,754,978.26	1,754,978.26	1,754,978.26	3.62	1	1	0.927
Investments	48,427,352.91	48,423,010.41	48,426,859.44	100.00%	59	4	2.080

Total Earnings	August 31 Month Ending	Fiscal Year To Date
Current Year	99,271.45	252,059.91

The following reports are submitted in accordance with the Public Funds Investment Act (Texas Gov't Code 2256). The reports also offer supplemental information not required by the Act in order to fully inform the governing body of Eanes ISD of the position and activity within the District's portfolio of investment. The reports include a management summary overview, a detailed inventory report for the end of the period, a transaction report, as well as graphic representations of the portfolio to provide full disclosure to the governing body.


 _____ 9/20/2018
 Chris Scott, Executive Director for Bus Services

**Eanes ISD
 Summary by Type
 August 31, 2018
 Grouped by Fund**

Security Type	Number of Investments	Par Value	Book Value	% of Portfolio	Average YTM 365	Average Days to Maturity
Fund: Campus Activity						
TexPool	1	227,886.16	227,886.16	0.47	1.920	1
Subtotal	1	227,886.16	227,886.16	0.47	1.920	1
Fund: Community Education						
Wells Fargo Bank	1	36,250.00	36,250.00	0.07	0.200	1
Subtotal	1	36,250.00	36,250.00	0.07	0.200	1
Fund: Capital Projects '11						
Wells Fargo Bank	1	0.00	0.00	0.00	0.000	0
Lone Star	1	289,846.49	289,846.49	0.60	2.200	1
Subtotal	2	289,846.49	289,846.49	0.60	2.200	1
Fund: Capital Projects '15						
Wells Fargo Bank	1	0.00	0.00	0.00	0.000	0
Federal Agency Coupon Securities	1	2,500,000.00	2,500,000.00	5.16	1.100	58
Lone Star	1	2,411,141.47	2,411,141.47	4.98	2.200	1
Subtotal	3	4,911,141.47	4,911,141.47	10.14	1.640	30
Fund: Debt Service						
Wells Fargo Bank	1	0.00	0.00	0.00	0.000	0
Lone Star	1	5,056,627.38	5,056,627.38	10.44	2.200	1
Subtotal	2	5,056,627.38	5,056,627.38	10.44	2.200	1
Fund: Foundation						
TexPool	1	44,528.24	44,528.24	0.09	1.920	1
Subtotal	1	44,528.24	44,528.24	0.09	1.920	1
Fund: General Operating						
Lone Star	1	23,001,006.42	23,001,006.42	47.50	2.200	1

**Eanes ISD
Summary by Type
August 31, 2018
Grouped by Fund**

Security Type	Number of Investments	Par Value	Book Value	% of Portfolio	Average YTM 365	Average Days to Maturity
Fund: General Operating						
Treasury Discounts - Amortizing	1	500,000.00	499,506.53	1.03	1.940	19
Texas Term TexasDaily	1	3,024,535.80	3,024,535.80	6.25	1.990	1
Wells Fargo Bank	6	956,601.91	956,601.91	1.98	1.534	1
Subtotal	9	27,482,144.13	27,481,650.66	56.76	2.149	1
Fund: Local Baldwin Property Sale						
Lone Star	1	4,936,730.90	4,936,730.90	10.19	2.200	1
Subtotal	1	4,936,730.90	4,936,730.90	10.19	2.200	1
Fund: Local Field Improvements						
Lone Star	1	811,244.78	811,244.78	1.68	2.200	1
Subtotal	1	811,244.78	811,244.78	1.68	2.200	1
Fund: Local						
Lone Star	1	3,868,827.01	3,868,827.01	7.99	2.200	1
Subtotal	1	3,868,827.01	3,868,827.01	7.99	2.200	1
Fund: Student Activity						
Wells Fargo Bank	1	762,126.35	762,126.35	1.57	0.200	1
Subtotal	1	762,126.35	762,126.35	1.57	0.200	1
Total and Average	23	48,427,352.91	48,426,859.44	100.00	2.080	4

**EANES INDEPENDENT SCHOOL DISTRICT
MONTHLY TAX COLLECTION REPORT
AS OF AUGUST 31, 2018**

Description	General Fund	Debt Service Fund	Total
<i>CURRENT MONTH COLLECTIONS</i>			
5711 Taxes - Current Year Tax Levy	\$ 78,664	\$ 10,393	\$ 89,057
5712 Taxes - Prior Years	969	160	1,129
5719 Penalties and Interest (P & I)	11,422	1,542	12,964
Total Current Month Collections	\$ 91,055	\$ 12,095	\$ 103,150
<i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2018 - JUN 30, 2019)</i>			
5711 Taxes - Current Year Tax Levy	\$ 224,294	\$ 29,633	\$ 253,927
5712 Taxes - Prior Years	39,807	6,518	46,325
5719 Penalties and Interest (P & I)	37,269	5,503	42,772
Total Revenue Collected	\$ 301,370	\$ 41,654	\$ 343,024
Total Budgeted Tax Revenue (Current + Prior + P & I)	\$ 160,773,786	\$ 21,254,333	\$ 182,028,119
Percentage of Total Budgeted Tax Revenue Collected	0.19%	0.20%	0.19%
Percentage of Total Budgeted Tax Revenue Collected (Prior Year)	0.24%	0.24%	0.24%
<i>TAX YEAR-TO-DATE COLLECTIONS (OCT 1, 2017 - SEPT 30, 2018) - TAX YEAR 2017</i>			
Tax Rate Per \$100 of Taxable Value	\$ 1.0600	\$ 0.1400	\$ 1.2000
Adjusted Estimated Tax Levy - September 7, 2018	\$ 152,042,314	\$ 20,081,060	\$ 172,123,374
Total Collections on 2017 Tax Levy to Date	\$ 151,392,694	\$ 20,001,729	\$ 171,394,423
Percentage of 2017 Adjusted Tax Levy Collected	99.57%	99.60%	99.58%
Percentage of 2016 Adjusted Tax Levy Collected (Prior Year)	99.61%	99.64%	99.62%

**EANES INDEPENDENT SCHOOL DISTRICT
TEXAS PUBLIC INFORMATION ACT (TPIA) REQUESTS RECEIVED
THROUGH AUGUST 31, 2018**

REQUEST #	REQUEST DATE	STATUS	REQUESTOR	DESCRIPTION OF REQUEST
7639	08/06/18	Completed	C. Bryn	Data List
7640	08/09/18	Pending	J. Burks	UIL information
7641	08/14/18	Pending	M. Biles	Title IX information
7642	08/21/18	Completed	M. Samuels	Data List
7643	08/22/18	Completed	A. Woodruff	Reading services information
7644	08/22/18	Completed	A. Natenstedt	Data List
7645	08/24/18	Pending	J. Ellis	Security Camera information
7646	08/27/18	Completed	J. Fine	Football information
7647	08/28/18	Completed	L. Serrano	Data List
7648	08/28/18	Completed	C. Horne	Transfer information
7649	08/28/18	Pending	L. Mills	Class information

Total number of Open Records Requests Received:

Month	2017-2018	2018-19
July	2	3
August	18	11
September	14	
October	6	
November	5	
December	10	
January	11	
February	17	
March	7	
April	9	
May	7	
June	4	
Total Requests To Date	110	14

EANES INDEPENDENT SCHOOL DISTRICT
2011 BOND FINANCIAL REPORT
THROUGH AUGUST 31, 2018

Category	Project Budget	Adjustments	Adjusted Project Budget	Expenditures Prior To Current Month	Current Month Expenditures	Encumbrances	Total Expenditures & Encumbrances	Remaining Balance of Bond Funds
ADA	\$ 2,586,600	\$ (1,205,207)	\$ 1,381,393	\$ 1,381,393	\$ -	\$ -	\$ 1,381,393	\$ 0
ADA Compliant Playground	3,500,000	2,257,686	5,757,686	5,745,879	-	-	5,745,879	11,807
Curriculum, Instruction & Assessment	1,851,310	178,631	2,029,941	2,029,941	-	-	2,029,941	(0)
Energy/HVAC	13,820,285	801,738	14,622,023	14,608,653	-	8,384	14,617,037	4,986
Flooring	596,480	(30,851)	565,629	565,629	-	-	565,629	0
New Construction	2,200,000	68,529	2,268,529	2,268,529	-	-	2,268,529	(0)
Other	6,103,049	(630,525)	5,472,524	5,440,421	-	1,952	5,442,372	30,152
Painting	391,145	8,563	399,708	399,708	-	-	399,708	0
Plumbing	541,802	(395)	541,407	541,407	-	-	541,407	0
Roofing	4,051,624	(747,336)	3,304,288	3,304,288	-	-	3,304,288	(0)
Safety & Security	1,360,450	(276,049)	1,084,401	1,080,801	-	-	1,080,801	3,600
Special Education	863,525	(262,518)	601,007	601,007	-	-	601,007	(0)
Technology	15,365,000	16,885	15,381,885	14,997,629	167,076	59,046	15,223,751	158,134
Transportation	768,730	(21,192)	747,538	747,538	-	-	747,538	(0)
Unallocated Funds (for REVIEW engagement)	-	30,000	30,000	19,250	1,350	2,400	23,000	7,000
Unallocated Interest Earnings	-	1,107	1,107	-	-	-	-	1,107
Totals	\$ 54,000,000	\$ 189,066	\$ 54,189,066	\$ 53,732,072	\$ 168,426	\$ 71,782	\$ 53,972,280	\$ 216,786

*Totals may include amounts being held until a project is completed.

**EANES INDEPENDENT SCHOOL DISTRICT
2015 BOND FINANCIAL REPORT
THROUGH AUGUST 31, 2018**

Category	Project Budget	Adjustments	Adjusted Project Budget	Expenditures Prior To Current Month	Current Month Expenditures	Encumbrances	Total Expenditures & Encumbrances	Remaining Balance of Bond Funds
TABLE A: Technology Items from Bond Funds	\$ 10,123,794	\$ 81,904	\$ 10,205,698	\$ 9,305,980	\$ 230,654	\$ 264,381	\$ 9,801,015	\$ 404,683
TABLE B: Facilities Items from Bond Funds	24,983,736	(212,678)	24,771,058	20,949,285	757,995	2,324,778	24,032,058	739,000
TABLE C: Non-Facilities Items from Bond Funds	4,715,200	13,346	4,728,546	4,322,260	-	2,154	4,324,414	404,132
TABLE D: Construction Items from Bond Funds	12,677,270	765,457	13,442,727	12,818,899	27,777	406,035	13,252,711	190,016
Unallocated Funds (to) from Projects	-	(648,029)	(648,029)					(648,029)
Funds from E-Rate Rebate		234,042	234,042					234,042
Funds from Interest Earnings	-	601,259	601,259	-	-	-	-	601,259
Totals	\$ 52,500,000	\$ 835,301	\$ 53,335,301	\$ 47,396,424	\$ 1,016,426	\$ 2,997,348	\$ 51,410,198	\$ 1,925,103

*Totals may include amounts being held until a project is completed.

**EANES INDEPENDENT SCHOOL DISTRICT
AMENDED BUDGETS FOR FUNDS 183 - 199 (ATHLETIC AND GENERAL FUNDS)
AS OF AUGUST 31, 2018**

		<u>% OF OVERALL BUDGET</u>	<u>ORIGINAL BUDGET TOTALS</u>	<u>PREVIOUS AMENDMENTS</u>	<u>THIS AMENDMENT</u>		<u>AMENDED BUDGET TOTALS</u>	<u>% OF OVERALL BUDGET</u>
Revenues								
57	Local	94.94%	\$ 166,600,112	\$ -	\$ -		\$ 166,600,112	94.95%
58	State	4.71%	8,272,099	-	-		8,272,099	4.71%
59	Federal	0.34%	600,000	-	-		600,000	0.34%
Total Revenues		99.99%	\$ 175,472,211	\$ -	\$ -		\$ 175,472,211	100.00%
			ERROR!					..
Expenditures								
FUNCTION								
11	Instruction	25.98%	46,463,173	-	(1,883)	[1]	46,461,290	25.98%
12	Media Services	0.52%	937,107	-	-		937,107	0.52%
13	Staff Development	1.21%	2,154,023	-	(4,412)	[1]	2,149,611	1.20%
21	Instructional Administration	0.72%	1,289,650	-	(4,855)	[1]	1,284,795	0.72%
23	School Leadership	1.96%	3,490,800	-	200	[1]	3,491,000	1.95%
31	Counseling Services	1.17%	2,084,103	-	9,205	[1]	2,093,308	1.17%
32	Social Work	0.13%	220,485	-	-		220,485	0.12%
33	Health Services	0.44%	792,225	-	55	[1]	792,280	0.45%
34	Transportation	1.22%	2,176,963	-	-		2,176,963	1.22%
35	Food Services	0.10%	187,338	-	-		187,338	0.10%
36	Extra/Co-Curricular Activities	1.24%	2,226,201	-	1,890	[1]	2,228,091	1.25%
41	Central Administration	1.89%	3,388,049	-	(200)	[1]	3,387,849	1.90%
51	Maintenance	4.56%	8,159,716	-	-		8,159,716	4.56%
52	Security	0.31%	554,337	-	-		554,337	0.31%
53	Data Processing	1.02%	1,827,215	-	-		1,827,215	1.02%
61	Community Services	0.15%	270,528	-	-		270,528	0.15%
81	Facilities Acquisition & Construction	0.00%	-	-	-		-	0.00%
91	Contracted Instructional Services (Recapture)	56.92%	101,794,978	-	-		101,794,978	56.92%
99	Tax Costs	0.46%	819,000	-	-		819,000	0.46%
Total Expenditures		100.00%	178,835,891	\$ -	\$ -		178,835,891	100.00%
7060	Other Resources		\$ 1,550,000	\$ -	\$ -		1,550,000	..
8060	Other Uses		-	\$ -	-		-	
7x & 8x			\$ 1,550,000	\$ -	\$ -		1,550,000	
Budgeted Increase / (Decrease) to Fund Balance			\$ (1,813,680)	\$ -	\$ -		(1,813,680)	

[1] Reallocates resources between functions as requested by campuses / departments and final end of year balancing of revenues and expenditures by function; does not effect fund balance.