

EANES INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES

Date: **December 11, 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 \$42,288,871.
- With 41.67% of the fiscal year complete, the District has currently recorded expenditures of 41.18% of the General Fund total budget.
- The investment income for the month ending November 30 is \$75,002. Fiscal year to date investment income is \$479,086.
- Tax collections for the month totaled \$12,174,193. Approximately 7.40% of the 2018 adjusted tax levy has been collected, in comparison to the same month collections of the 2017 tax levy of 2.61%.
- Total 2015 bond expenditures and encumbrances through month-end totaled approximately \$51.0 million, and remaining funds are approximately \$2.3 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.
- Additional budget amendments are submitted for the General and Debt Service funds. These amendments adjust for actual data and effect the budgeted change in fund balance. The General Fund amendment summary is shown on the first page of the monthly financial report. The net effect of this amendment decreases the budgeted fund balance deficit by \$1.5 million from (\$1,813,680) to (\$316,411). The amendment to the Debt Service fund reflects a decrease in the budgeted increase to fund balance of \$2.1 million from \$2,628,793 to \$530,347.

2018-2019 PROPOSED BUDGET AMENDMENT
GENERAL FUND 183-199
DECEMBER 11, 2018

<u>ESTIMATED REVENUE BY OBJECT</u>		2018-19 Adopted Budget		2018-19 Proposed Amendment
Object	Description			
5700	Local Revenue			
5711-12	Property Taxes	\$ 160,393,786	\$ 884,355	\$ 161,278,141
5719	Taxes - Penalty & Interest	380,000	-	380,000
	Total Property Tax Revenue	\$ 160,773,786	\$ 884,355	\$ 161,658,141
5736	Summer School Tuition	\$ 74,500	\$ -	\$ 74,500
5739	Special Program Fees	135,000	-	135,000
5742	Interest Earnings	1,510,000	400,000	1,910,000
5744	Gifts and Bequests/EEF Donations	2,561,926	-	2,561,926
5749	Other Local Revenue	485,000	-	485,000
5752	Athletic Activity	456,900	-	456,900
5753	Extra/Co-Curricular Fee	591,000	-	591,000
5769	Miscellaneous Revenue	12,000	-	12,000
	Total Other Local Revenue	\$ 5,826,326	\$ 400,000	\$ 6,226,326
	TOTAL LOCAL REVENUE	\$ 166,600,112	\$ 1,284,355	\$ 167,884,467
5800	State Revenue			
5811-12	State Funding	\$ 4,289,409	\$ 148,406	\$ 4,437,815
5831	TRS On-Behalf Payments	3,982,690	-	3,982,690
	TOTAL STATE REVENUE	\$ 8,272,099	\$ 148,406	\$ 8,420,505
5900	Federal Revenue			
5929	Federal Funds	\$ 600,000		\$ 600,000
	TOTAL FEDERAL REVENUE	\$ 600,000	\$ -	\$ 600,000
	TOTAL ESTIMATED REVENUE	\$ 175,472,211	\$ 1,432,761	\$ 176,904,972
7000	Other Resources	\$ 1,550,000	\$ 650,000	\$ 2,200,000
	TOTAL ESTIMATED REVENUE & RESOURCES	\$ 177,022,211	\$ 2,082,761	\$ 179,104,972
6224	Recapture Payment	101,794,978	223,094	102,018,072
	NET OPERATING REVENUE AFTER RECAPTURE	\$ 75,227,233	\$ 1,859,667	\$ 77,086,900

ESTIMATED EXPENDITURES BY OBJECT

Object	Description			
6100	Payroll Costs	\$ 65,907,728	\$ 284,432	\$ 66,192,160
6200	Professional & Contracted Services	6,638,921	83,910	6,722,831
6300	Supplies and Materials	2,700,096	(15,658)	2,684,438
6400	Miscellaneous Operating Expenses	1,669,420	1,934	1,671,354
6600	Capital Outlay	124,748	7,780	132,528
	TOTAL EXPENDITURES BEFORE RECAPTURE	\$ 77,040,913	\$ 362,398	\$ 77,403,311
6224	Recapture Payment	101,794,978	223,094	102,018,072
	TOTAL EXPENDITURES INCLUDING RECAPTURE	\$ 178,835,891	\$ 585,492	\$ 179,421,383
	Estimated Beginning Fund Balance	25,867,706		25,867,706
	Increase or (Decrease) to Fund Balance Based on Budget	\$ (1,813,680)	\$ 1,497,269	\$ (316,411)
	Estimated Ending Fund Balance *	\$ 24,054,026		\$ 25,551,295

* Ending fund balance amounts are estimated.

**EANES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS
AS OF NOVEMBER 30, 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	\$ (3,333,296)	\$ -	\$ (178,914)	\$ 796,800	\$ -	\$ 1,594,291	\$ 180,214	\$ 1,035,127	\$ 94,221
1170	Temporary Investments	24,394,062	5,304,672	-	229,088	12,222,065	-	-	44,763	42,194,650
1100	Total Cash/Temporary Investments	\$ 21,060,765	\$ 5,304,672	\$ (178,914)	\$ 1,025,887	\$ 12,222,065	\$ 1,594,291	\$ 180,214	\$ 1,079,890	\$ 42,288,871
Receivables:										
1210	Property Taxes-Current	\$ 150,801,237	\$ 19,923,587	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,724,824
1220	Property Taxes-Delinquent	2,223,576	352,394	-	-	-	-	-	-	2,575,970
1230	Allowance for Uncollectible Taxes	(1,829,253)	(298,892)	-	-	-	-	-	-	(2,128,145)
1240	Due from State & Federal Agencies	1,770,353	-	9,009	400,380	-	-	-	-	2,179,743
1250	Accrued Interest	1,161	-	-	-	-	-	-	-	1,161
1260	Due from Other Funds.....	2,126	1,420,920	-	-	1,763	-	-	-	1,424,809
1290	Sundry Receivables	42,298	-	-	-	-	-	-	-	42,298
1200	Total Receivables	\$ 153,011,499	\$ 21,398,009	\$ 9,009	\$ 400,380	\$ 1,763	\$ -	\$ -	\$ -	\$ 174,820,661
1300	Inventories, at Cost	90,773	-	82,621	-	-	-	-	-	173,394
1400	Other Current Assets	16,586	-	-	-	-	-	-	-	16,586
1500	Fixed Assets	-	-	947,617	-	-	27,937	9,625	-	985,179
13X-16xx	Other Current Assets	\$ 107,359	\$ -	\$ 1,030,237	\$ -	\$ -	\$ 27,937	\$ 9,625	\$ -	\$ 1,175,159
1000	Total Current Assets	\$ 174,179,623	\$ 26,702,681	\$ 860,333	\$ 1,426,268	\$ 12,223,828	\$ 1,622,228	\$ 189,839	\$ 1,079,890	\$ 218,284,690
LIABILITIES AND FUND EQUITY										
Current Liabilities:										
2110	Accounts Payable (Note 1).....	\$ 13,352	\$ -	\$ -	\$ 1,070	\$ -	\$ -	\$ -	\$ -	\$ 14,421
2140	Interest Payable	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings	(31,549)	-	-	-	-	(98)	-	-	(31,647)
2160	Accrued Wages Payable	6,091,940	-	156,122	138,247	4,742	97,430	5,153	-	6,493,634
2170	Due to Other Funds	1,422,683	-	-	14	94	65	-	1,952	1,424,809
2180	Due to Other Governments	41,613,727	-	-	-	-	-	-	3,572	41,617,299
2190	Due to Other	-	-	-	-	-	-	-	1,020,102	1,020,102
2100	Total Current Liabilities	\$ 49,110,153	\$ -	\$ 156,122	\$ 139,331	\$ 4,836	\$ 97,397	\$ 5,153	\$ 1,025,627	\$ 50,538,618
2210	Accrued Expenses	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues	-	-	376,687	-	-	-	-	-	376,687
2600	Deferred Revenues - Property Taxes	151,195,561	19,977,089	-	-	-	-	-	-	171,172,649
2000	Total Liabilities	\$ 200,305,713	\$ 19,977,089	\$ 532,809	\$ 139,331	\$ 4,836	\$ 97,397	\$ 5,153	\$ 1,025,627	\$ 222,087,955
Fund Balance/Equity:										
3400	Reserved.....	\$ 2,915,671	\$ 6,725,592	\$ -	\$ -	\$ 12,218,993	\$ -	\$ -	\$ -	\$ 21,860,256
3500	Designated.....	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings.....	(29,041,761)	-	327,524	1,286,937	-	1,524,831	184,685	54,263	(25,663,520)
3000	Total Fund Balance/Equity	\$ (26,126,090)	\$ 6,725,592	\$ 327,524	\$ 1,286,937	\$ 12,218,993	\$ 1,524,831	\$ 184,685	\$ 54,263	\$ (3,803,264)
Total Liabilities and Fund Equity	\$ 174,179,623	\$ 26,702,681	\$ 860,333	\$ 1,426,268	\$ 12,223,828	\$ 1,622,228	\$ 189,839	\$ 1,079,890	\$ 218,284,690	

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 NOVEMBER 30, 2018**

		GENERAL FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget
Revenues:						
5700	Local	\$ 167,884,467	\$ 11,107,015	\$ 16,755,719	9.98%	\$ 151,128,748
5800	State	8,420,505	694,296	3,534,236	41.97%	4,886,269
5900	Federal	600,000	12,670	69,841	11.64%	530,159
5XXX	Total Revenues	\$ 176,904,972	\$ 11,813,982	\$ 20,359,796	11.51%	\$ 156,545,176
Expenditures:						
11	Instruction.....	\$ 46,435,774	\$ 4,368,178	\$ 18,398,508	39.62%	\$ 28,037,266
12	Instructional Resources & Media Svcs.....	913,721	87,320	365,755	40.03%	547,966
13	Curr & Instructional Staff Development.....	2,226,531	175,714	862,235	38.73%	1,364,296
21	Instructional Leadership.....	1,334,153	103,082	603,226	45.21%	730,927
23	School Leadership.....	3,529,606	288,114	1,489,015	42.19%	2,040,591
31	Guidance & Counseling Services.....	2,184,154	182,778	894,855	40.97%	1,289,299
32	Social Work Services.....	156,485	13,444	61,862	39.53%	94,623
33	Health Services.....	782,280	74,337	318,409	40.70%	463,871
34	Transportation.....	2,212,963	209,970	854,604	38.62%	1,358,359
35	Food Services.....	187,338	18,227	83,306	44.47%	104,032
36	Extracurricular Activities.....	2,368,869	265,071	1,019,445	43.04%	1,349,424
41	General Administration.....	3,441,641	241,714	1,489,434	43.28%	1,952,207
51	Facilities Maintenance & Operations.....	8,176,936	571,837	3,364,982	41.15%	4,811,954
52	Security & Monitoring Services.....	554,337	65,530	201,614	36.37%	352,723
53	Data Processing Services.....	1,816,715	103,945	943,738	51.95%	872,977
61	Community Services.....	244,028	21,374	106,312	43.57%	137,716
81	Facilities Acquisition & Construction.....	7,780	-	-	0.00%	7,780
91	Contracted Instructional Svcs (Recapture).....	102,018,072	8,482,915	42,414,575	41.58%	59,603,497
99	Appraisal District Costs.....	830,000	-	407,128	49.05%	422,872
6XXX	Total Expenditures	\$ 179,421,383	\$ 15,273,550	\$ 73,879,003	41.18%	\$ 105,542,380
Other Resources and (Uses):						
7060	Other Resources (Transfer From Enterprise Funds).....	\$ 2,200,000	\$ 10,833	\$ 1,525,411	69.34%	\$ 674,589
7X & 8X	Total Other Resources and (Uses).....	\$ 2,200,000	\$ 10,833	\$ 1,525,411	69.34%	\$ 674,589
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses	\$ (316,411)	\$ (3,448,735)	\$ (51,993,796)		
Fund Balance and Reserves at 7/1/2018:						
3400	Reserved Fund Balance	\$ 2,915,671			Percent of Fiscal Year Complete	41.67%
3500	Designated Fund Balance: Purch. of Property	-			Percent of Total Budget Expended	41.18%
3600	Unreserved Fund Balance/Equity	22,952,035				
	Total Reserve and Fund Balance/Equity.....	\$ 25,867,706				
3000	Estimated Fund Balance/Equity 6/30/19.....	\$ 25,551,295				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF NOVEMBER 30, 2018**

		DEBT SERVICE FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 21,610,887	\$ 1,430,936	\$ 1,735,697	8.03%	\$ 19,875,190
5800	State	\$ 140,523	\$ -	\$ -	0.00%	\$ 140,523
5XXX	Total Revenue	\$ 21,751,410	\$ 1,430,936	\$ 1,735,697	7.98%	\$ 20,015,713
Expenditures:						
71	Debt Service	\$ 21,221,063	\$ 806	\$ 16,633,025	78.38%	4,588,038
6XXX	Total Expenditures	\$ 21,221,063	\$ 806	\$ 16,633,025	78.38%	4,588,038
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.....	\$ 530,347	\$ 1,430,129	\$ (14,897,328)		
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>\$ 22,153,267</u>				
3001	Estimated Fund Balance/Equity after Aug. 2019 Debt Svc Pymt.....	<u>\$ 5,151,798</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF NOVEMBER 30, 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	\$ 371,178	\$ 1,401,905	38.59%	\$ 2,231,195
5800	State	5,000	-	-	0.00%	5,000
5XXX	Total Revenues	\$ 3,638,100	\$ 371,178	\$ 1,401,905	38.53%	\$ 2,236,195
Expenditures:						
35	Child Nutrition.....	3,565,587	361,927	1,349,640	37.85%	\$ 2,215,947
51	Facilities Maintenance & Operations.....	238,400	26,209	78,627	32.98%	159,773
6XXX	Total Expenditures	\$ 3,803,987	\$ 388,136	\$ 1,428,266	37.55%	\$ 2,375,721
Other Resources:						
7060	Other Resources	\$ 140,000	\$ 11,875	\$ 61,519	43.94%	\$ 78,481
8060	Other Uses	-	-	-	0.00%	-
7X	Total Other Resources	\$ 140,000	\$ 11,875	\$ 61,519	43.94%	\$ 78,481
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ (25,887)	\$ (5,083)	\$ 35,158		
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 NOVEMBER 30, 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	\$ 108,065	\$ 435,725	27.23%	\$ 1,164,275
5800	State	450,000	8,810	531,895	118.20%	(81,895)
5900	Federal	2,000,000	3,659	407,397	20.37%	1,592,603
5XXX	Total Revenues	\$ 4,050,000	\$ 120,534	\$ 1,375,016	33.95%	\$ 2,674,984
Expenditures:						
11	Instruction.....	\$ 2,300,000	\$ 152,863	\$ 817,712	35.55%	\$ 1,482,288
12	Instructional Resources & Media Svs.....	50,000	587	12,424	24.85%	37,576
13	Curr & Instructional Staff Development.....	350,000	8,859	37,722	10.78%	312,278
21	Instructional Leadership.....	10,000	-	-	0.00%	10,000
23	School Leadership.....	65,000	5,121	41,321	63.57%	23,679
31	Guidance & Counseling Services.....	1,200,000	73,912	371,754	30.98%	828,246
33	Health Services.....	50,000	700	1,594	3.19%	48,406
34	Transportation.....	-	-	-	0.00%	-
36	Extracurricular Activities.....	275,000	12,953	51,074	18.57%	223,926
41	General Administration.....	1,708	-	-	0.00%	1,708
51	Facilities Maintenance & Operations.....	12,000	734	27,403	228.36%	(15,403)
52	Security & Monitoring Services.....	10,000	936	3,750	37.50%	6,250
53	Data Processing.....	25,000	-	-	0.00%	25,000
61	Community Services.....	10,000	407	407	4.07%	9,593
71	Debt Service.....	-	-	228,987	0.00%	(228,987)
81	Facilities Acq/Construction	50,000	-	26,870	53.74%	23,130
6XXX	Total Expenditures	\$ 4,408,708	\$ 257,072	\$ 1,621,018	36.77%	\$ 2,787,690
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)	\$ (136,538)	\$ (246,001)		
Budgeted Fund Balance and Reserves:						
3400/3500	Reserved/Designated Fund Balance.....	-				
3600	Unreserved Fund Balance/Equity 7/1/18	1,532,938				
	Total Reserve and Fund Balance/Equity	\$ 1,532,938				
3000	Estimated Fund Balance/Equity 6/30/19.....	\$ 1,174,230				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF NOVEMBER 30, 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	\$ 27,123	\$ 141,610	141.61%	\$ (41,610)
5XXX	Total Revenue	\$ 100,000	\$ 27,123	\$ 141,610	141.61%	\$ (41,610)
Expenditures:						
11	Instruction.....	\$ 2,000,000	\$ 18,798	\$ 325,558	16.28%	\$ 1,674,442
12	Instructional Resources & Media Svcs.....	-	-	-	0.00%	-
13	Curr & Instructional Staff Development.....	91,887	6,431	28,681	31.21%	63,206
21	Instructional Leadership.....	-	-	-	0.00%	-
23	School Leadership.....	25,000	-	70	0.28%	24,930
31	Guidance & Counseling Services.....	-	-	-	0.00%	-
33	Health Services.....	-	-	-	0.00%	-
34	Transportation.....	375,000	112,450	112,450	29.99%	262,550
36	Extracurricular Activities.....	-	-	-	0.00%	-
41	General Administration.....	30,000	-	3,350	11.17%	26,650
51	Facilities Maintenance & Operations.....	200,000	-	66,691	33.35%	133,309
52	Security & Monitoring Services.....	100,000	-	14,714	14.71%	85,286
53	Data Processing Services.....	1,200,000	-	182,737	15.23%	1,017,263
71	Debt Services.....	-	-	-	0.00%	-
81	Facilities Acquisition & Construction	8,000,000	626,874	3,403,090	42.54%	4,596,910
6XXX	Total Expenditures	\$ 12,021,887	\$ 764,553	\$ 4,137,340	34.42%	\$ 7,884,547
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)	\$ (737,431)	\$ (3,995,731)		
Budgeted Fund Balance and Reserves:						
3400	Reserved Fund Balance 7/1/18.....	\$ 16,214,724				
	Total Reserve and Fund Balance/Equity	\$ 16,214,724				
3000	Estimated Fund Balance/Equity 6/30/19.....	<u>\$ 4,292,837</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF NOVEMBER 30, 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	\$ 11,995	\$ 329,874	39.27%	\$ 510,126
5XXX	Total Revenues	\$ 840,000	\$ 11,995	\$ 329,874	39.27%	\$ 510,126
Expenditures:						
61	Community Services.....	717,928	40,855	202,612	28.22%	515,316
6XXX	Total Expenditures	\$ 717,928	\$ 40,855	\$ 202,612	28.22%	\$ 515,316
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 243,333	\$ 3,611	\$ 18,055	7.42%	\$ 225,278
8X	Total Other Uses	\$ (243,333)	\$ (3,611)	\$ (18,055)	7.42%	\$ (225,278)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (121,261)	\$ (32,471)	\$ 109,207		
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 NOVEMBER 30, 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	\$ 125,275	\$ 598,219	37.32%	\$ 1,004,781
5XXX	Total Revenues	\$ 1,603,000	\$ 125,275	\$ 598,219	37.32%	\$ 1,004,781
Expenditures:						
61	Community Services.....	1,542,240	107,096	563,422	36.53%	978,818
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 1,542,240	\$ 107,096	\$ 563,422	36.53%	\$ 978,818
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 18,055	41.67%	\$ 25,278
8X	Total Other Uses	\$ (43,333)	\$ (3,611)	\$ (18,055)	41.67%	\$ (25,278)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ 17,427	\$ 14,569	\$ 16,742		
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>\$ 415,829</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF NOVEMBER 30, 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	\$ 70,012	\$ 342,913	40.34%	\$ 507,087
5XXX	Total Revenues	\$ 850,000	\$ 70,012	\$ 342,913	40.34%	\$ 507,087
Expenditures:						
61	Community Services.....	410,697	29,713	144,272	35.13%	266,425
6XXX	Total Expenditures	\$ 410,697	\$ 29,713	\$ 144,272	35.13%	\$ 266,425
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 588,334	\$ 3,611	\$ 18,055	3.07%	\$ 570,279
8X	Total Other Uses	\$ (588,334)	\$ (3,611)	\$ (18,055)	3.07%	\$ (570,279)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (149,031)	\$ 36,687	\$ 180,587		
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 NOVEMBER 30, 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	\$ 103,623	\$ 280,742	34.03%	\$ 544,258
5XXX	Total Revenues	\$ 825,000	\$ 103,623	\$ 280,742	34.03%	\$ 544,258
Expenditures:						
36	Extracurricular Activities.....	\$ 67,731	\$ 5,385	\$ 30,421	44.91%	\$ 37,310
51	Facilities Maintenance & Operations.....	145,788	9,274	54,416	37.33%	91,372
52	Security & Monitoring Services.....	40,000	1,720	11,220	28.05%	28,780
6XXX	Total Expenditures	\$ 253,519	\$ 16,379	\$ 96,056	37.89%	\$ 157,463
Other Uses:						
8060	Other Uses (Transfers To General Fund).....	\$ 525,000	\$ -	\$ 670,208	127.66%	\$ (145,208)
8X	Total Other Uses	\$ (525,000)	\$ -	\$ (670,208)	127.66%	\$ 145,208
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ 46,481	\$ 87,244	\$ (485,522)		
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 INDEPENDENT SCHOOL DISTRICT
MONTHLY TAX COLLECTION REPORT
AS OF NOVEMBER 30, 2018**

Description	General Fund	Debt Service Fund	Total
<i>CURRENT MONTH COLLECTIONS</i>			
5711 Taxes - Current Year Tax Levy	\$ 10,715,788	\$ 1,415,751	\$ 12,131,538
5712 Taxes - Prior Years	29,813	4,124	33,937
5719 Penalties and Interest (P & I)	7,672	1,046	8,718
Total Current Month Collections	\$ 10,753,273	\$ 1,420,920	\$ 12,174,193
<i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2018 - JUN 30, 2019)</i>			
5711 Taxes - Current Year Tax Levy	\$ 12,332,152	\$ 1,629,302	\$ 13,961,454
5712 Taxes - Prior Years	180,443	27,581	208,024
5719 Penalties and Interest (P & I)	90,651	13,294	103,945
Total Revenue Collected	\$ 12,603,246	\$ 1,670,177	\$ 14,273,423
Total Budgeted Tax Revenue (Current + Prior + P & I)	\$ 161,658,141	\$ 21,345,887	\$ 183,004,028
Percentage of Total Budgeted Tax Revenue Collected	7.80%	7.82%	7.80%
Percentage of Total Budgeted Tax Revenue Collected (Prior Year)	2.80%	2.85%	2.81%
<i>TAX YEAR-TO-DATE COLLECTIONS (OCT 1, 2018 - SEPT 30, 2019) - TAX YEAR 2018</i>			
Tax Rate Per \$100 of Taxable Value	\$ 1.0600	\$ 0.1400	\$ 1.2000
Adjusted Estimated Tax Levy - November 10, 2018	\$ 162,858,032	\$ 21,509,551	\$ 184,367,583
Total Collections on 2018 Tax Levy to Date	\$ 12,052,412	\$ 1,592,343	\$ 13,644,754
Percentage of 2018 Adjusted Tax Levy Collected	7.40%	7.40%	7.40%
Percentage of 2017 Adjusted Tax Levy Collected (Prior Year)	2.61%	2.61%	2.61%

**EANES INDEPENDENT SCHOOL DISTRICT
TEXAS PUBLIC INFORMATION ACT (TPIA) REQUESTS RECEIVED
THROUGH NOVEMBER 30, 2018**

REQUEST #	REQUEST DATE	STATUS	REQUESTOR	DESCRIPTION OF REQUEST
7672	11/06/18	Completed	J. Burks	Employee information
7673	11/06/18	Pending	K. Thomas	Employee information
7674	11/08/18	Completed	A. Eschenburg	Employee information
7675	11/08/18	Completed	N. Patton	Twin research
7676	11/09/18	Completed	J. Burks	Employee information
7677	11/12/18	Completed	V. Luna	Eanes Self Study information
7678	11/16/18	AG Opinion	J. Luther	Employee information
7679	11/28/18	Pending	A. Knape	Charitable status information
7680	11/27/18	AG Opinion	J. Joslin	Employee information
7681	11/28/18	Completed	R. Schmidt	Employee information

Total number of Open Records Requests Received:

Month	2017-2018	2018-19
July	2	3
August	18	11
September	14	14
October	6	8
November	5	10
December	10	
January	11	
February	17	
March	7	
April	9	
May	7	
June	4	
Total Requests To Date	110	46

EANES INDEPENDENT SCHOOL DISTRICT
2011 BOND FINANCIAL REPORT
THROUGH NOVEMBER 30, 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	-	-	14,608,653	13,370
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	5,440,915	-	4,672	5,445,587	26,937
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	15,235,447	4,668	-	15,240,115	141,770
Transportation	768,730	(21,192)	747,538	747,538	-	-	747,538	(0)
Unallocated Funds (for REVIEW engagement)	-	30,000	30,000	22,600	-	400	23,000	7,000
Unallocated Interest Earnings	-	2,611	2,611	-	-	-	-	2,611
Totals	\$ 54,000,000	\$ 190,570	\$ 54,190,570	\$ 53,973,734	\$ 4,668	\$ 5,072	\$ 53,983,474	\$ 207,096

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

**EANES INDEPENDENT SCHOOL DISTRICT
2015 BOND FINANCIAL REPORT
THROUGH NOVEMBER 30, 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	\$ 9,563,869	\$ 17,493	\$ 287,840	\$ 9,869,202	\$ 336,496
TABLE B: Facilities Items from Bond Funds	24,983,736	(212,678)	24,771,058	22,698,444	376,482	355,965	23,430,891	1,340,167
TABLE C: Non-Facilities Items from Bond Funds	4,715,200	13,346	4,728,546	4,323,710	113,455	-	4,437,165	291,381
TABLE D: Construction Items from Bond Funds	12,677,270	768,157	13,445,427	13,308,178	2,700	5,470	13,316,348	129,079
Unallocated Funds (to) from Projects	-	(650,729)	(650,729)					(650,729)
Funds from E-Rate Rebate		234,042	234,042					234,042
Funds from Interest Earnings	-	619,390	619,390	-	-	-	-	619,390
Totals	\$ 52,500,000	\$ 853,432	\$ 53,353,432	\$ 49,894,201	\$ 510,130	\$ 649,274	\$ 51,053,606	\$ 2,299,826

*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 NOVEMBER 30, 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	94.95%	\$ 166,600,112	\$ -	\$ 1,284,355	[2]	\$ 167,884,467	94.90%
58	State	4.71%	8,272,099	-	148,406	[2]	8,420,505	4.76%
59	Federal	0.34%	600,000	-	-		600,000	0.34%
Total Revenues		100.00%	\$ 175,472,211	\$ -	\$ 1,432,761		\$ 176,904,972	100.00%
	
Expenditures								
FUNCTION								
11	Instruction	25.98%	46,463,173	(16,161)	(11,238)	[1] [2]	46,435,774	25.88%
12	Media Services	0.52%	937,107	4,044	(27,430)	[1] [2]	913,721	0.51%
13	Staff Development	1.21%	2,154,023	(3,441)	75,949	[1] [2]	2,226,531	1.24%
21	Instructional Administration	0.72%	1,289,650	(4,855)	49,358	[1] [2]	1,334,153	0.74%
23	School Leadership	1.96%	3,490,800	8,893	29,913	[1] [2]	3,529,606	1.97%
31	Counseling Services	1.17%	2,084,103	9,205	90,846	[2]	2,184,154	1.22%
32	Social Work	0.13%	220,485	-	(64,000)	[2]	156,485	0.09%
33	Health Services	0.44%	792,225	55	(10,000)	[2]	782,280	0.44%
34	Transportation	1.22%	2,176,963	-	36,000	[2]	2,212,963	1.23%
35	Food Services	0.10%	187,338	-	-		187,338	0.10%
36	Extra/Co-Curricular Activities	1.24%	2,226,201	2,460	140,208	[1] [2]	2,368,869	1.32%
41	Central Administration	1.89%	3,388,049	(200)	53,792	[1] [2]	3,441,641	1.92%
51	Maintenance	4.56%	8,159,716	-	17,220	[1] [2]	8,176,936	4.56%
52	Security	0.31%	554,337	-	-		554,337	0.31%
53	Data Processing	1.02%	1,827,215	-	(10,500)	[2]	1,816,715	1.01%
61	Community Services	0.15%	270,528	-	(26,500)	[2]	244,028	0.14%
81	Facilities Acquisition & Construction	0.00%	-	-	7,780	[1]	7,780	0.00%
91	Contracted Instructional Services (Recapture)	56.92%	101,794,978	-	223,094	[2]	102,018,072	56.86%
99	Tax Costs	0.46%	819,000	-	11,000	[2]	830,000	0.46%
Total Expenditures		100.00%	178,835,891	\$ -	\$ 585,492		179,421,383	100.00%
	
7060	Other Resources		\$ 1,550,000	\$ -	\$ 650,000	[2]	2,200,000	
8060	Other Uses		-	\$ -	-		-	
7x & 8x			\$ 1,550,000	\$ -	\$ 650,000		2,200,000	
Budgeted Increase / (Decrease) to Fund Balance			\$ (1,813,680)	\$ -	\$ 1,497,269		(316,411)	

[1] Reallocates resources between functions as requested by campuses / departments; does not effect fund balance

[2] Mid-year adjustment and balancing of revenues and expenditures by function

**EANES INDEPENDENT SCHOOL DISTRICT
AMENDED BUDGETS FOR FUND 599 DEBT SERVICE
AS OF NOVEMBER 30, 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	99.35%	\$ 21,519,333	\$ -	\$ 91,554	[1]	\$ 21,610,887	99.35%
58	State	0.65%	140,523	-	-		140,523	0.65%
	Total Revenue	100.00%	\$ 21,659,856	\$ -	\$ 91,554		\$ 21,751,410	100.00%
	
Expenditures								
FUNCTION								
71	Debt Service	100.00%	19,031,063	-	2,190,000	[2]	21,221,063	100.00%
	Total Expenditures	100.00%	19,031,063	\$ -	\$ 2,190,000		21,221,063	100.00%
	
7060	Other Resources		\$ -	\$ -	\$ -		-	
8060	Other Uses		-	-	-		-	
7x & 8x			\$ -	\$ -	\$ -		-	
	Budgeted Increase / (Decrease) to Fund Balance		\$ 2,628,793	\$ -	\$ (2,098,446)		530,347	

[1] Adjustment to projected tax collections

[2] Increase for extra principal payment (early redemption) to be made in February 2019