

EANES INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES

Date: **March 26, 2019**

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 \$175,472,887.
- With 66.67% of the fiscal year complete, the District has currently recorded expenditures of 66.48% of the General Fund total budget.
- The investment income for the month ending February 28 is \$355,298 with an average yield to maturity of 2.575%. Fiscal year to date investment income is \$1,246,976.
- Tax collections for the month totaled \$14,623,777. Approximately 97.78% of the 2018 adjusted tax levy has been collected, in comparison to the same month collections of the 2017 tax levy of 98.52%.
- Total 2015 bond expenditures and encumbrances through month-end totaled approximately \$51.5 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 FEBRUARY 28, 2019**

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	\$ (3,839,493)	\$ -	\$ (109,633)	\$ 935,710	\$ -	\$ 1,978,803	\$ 285,232	\$ 960,229	\$ 210,847
1170	Temporary Investments	143,352,861	20,106,699	-	230,423	11,527,033	-	-	45,024	175,262,040
1100	Total Cash/Temporary Investments	\$ 139,513,368	\$ 20,106,699	\$ (109,633)	\$ 1,166,133	\$ 11,527,033	\$ 1,978,803	\$ 285,232	\$ 1,005,253	\$ 175,472,887
Receivables:										
1210	Property Taxes-Current	\$ 3,696,307	\$ 488,349	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,184,657
1220	Property Taxes-Delinquent	2,043,188	326,398	-	-	-	-	-	-	2,369,587
1230	Allowance for Uncollectible Taxes	(1,829,253)	(298,892)	-	-	-	-	-	-	(2,128,145)
1240	Due from State & Federal Agencies	1,043,310	-	10,071	400,380	-	-	-	-	1,453,761
1250	Accrued Interest	1,039	-	-	-	-	-	-	-	1,039
1260	Due from Other Funds.....	8,793	1,706,745	-	-	-	-	-	-	1,715,538
1290	Sundry Receivables	42,593	-	-	-	-	-	(550)	-	42,043
1200	Total Receivables	\$ 5,005,976	\$ 2,222,601	\$ 10,071	\$ 400,380	\$ -	\$ -	\$ (550)	\$ -	\$ 7,638,478
1300	Inventories, at Cost	86,515	-	89,184	-	-	-	-	-	175,699
1400	Other Current Assets	15,200	-	-	-	-	1,794	-	-	16,994
1500	Fixed Assets	-	-	921,906	-	-	27,016	9,625	-	958,547
13X-16xx	Other Current Assets	\$ 101,714	\$ -	\$ 1,011,090	\$ -	\$ -	\$ 28,810	\$ 9,625	\$ -	\$ 1,151,240
1000	Total Current Assets	\$ 144,621,059	\$ 22,329,300	\$ 911,528	\$ 1,566,513	\$ 11,527,033	\$ 2,007,613	\$ 294,307	\$ 1,005,253	\$ 184,262,605
LIABILITIES AND FUND EQUITY										
Current Liabilities:										
2110	Accounts Payable (Note 1).....	\$ 14,557	\$ -	\$ -	\$ 87	\$ -	\$ -	\$ -	\$ -	\$ 14,644
2140	Interest Payable	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings	67,078	-	1,682	8,103	80	1,882	233	22	79,080
2160	Accrued Wages Payable	7,245,514	-	187,085	168,129	5,982	121,660	3,343	-	7,731,712
2170	Due to Other Funds	1,706,745	-	-	-	94	6,080	-	2,620	1,715,538
2180	Due to Other Governments	53,423,327	-	-	-	-	-	-	3,572	53,426,899
2190	Due to Other	-	-	-	-	-	-	-	944,536	944,536
2100	Total Current Liabilities	\$ 62,457,221	\$ -	\$ 188,767	\$ 176,318	\$ 6,156	\$ 129,622	\$ 3,576	\$ 950,751	\$ 63,912,410
2210	Accrued Expenses	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues	-	-	357,130	-	-	-	-	-	357,130
2600	Deferred Revenues - Property Taxes	3,910,242	515,856	-	-	-	-	-	-	4,426,098
2000	Total Liabilities	\$ 66,367,464	\$ 515,856	\$ 545,897	\$ 176,318	\$ 6,156	\$ 129,622	\$ 3,576	\$ 950,751	\$ 68,695,639
Fund Balance/Equity:										
3400	Reserved.....	\$ 2,915,671	\$ 21,813,444	\$ -	\$ -	\$ 11,520,877	\$ -	\$ -	\$ -	\$ 36,249,992
3500	Designated.....	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings.....	75,337,924	-	365,630	1,390,196	-	1,877,991	290,731	54,502	79,316,974
3000	Total Fund Balance/Equity	\$ 78,253,595	\$ 21,813,444	\$ 365,630	\$ 1,390,196	\$ 11,520,877	\$ 1,877,991	\$ 290,731	\$ 54,502	\$ 115,566,966
Total Liabilities and Fund Equity		\$ 144,621,059	\$ 22,329,300	\$ 911,528	\$ 1,566,513	\$ 11,527,033	\$ 2,007,613	\$ 294,307	\$ 1,005,253	\$ 184,262,605

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 FEBRUARY 28, 2019**

		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	\$ 13,283,534	\$ 164,798,013	98.16%	\$ 3,086,454
5800	State	8,420,505	311,500	4,736,555	56.25%	3,683,950
5900	Federal	600,000	-	599,017	99.84%	983
5XXX	Total Revenues	\$ 176,904,972	\$ 13,595,034	\$ 170,133,585	96.17%	\$ 6,771,387
Expenditures:						
11	Instruction.....	\$ 46,389,265	\$ 4,716,134	\$ 30,965,421	66.75%	\$ 15,423,844
12	Instructional Resources & Media Svcs.....	913,439	91,161	611,393	66.93%	302,046
13	Curr & Instructional Staff Development.....	2,247,681	196,479	1,405,417	62.53%	842,264
21	Instructional Leadership.....	1,334,153	110,432	899,728	67.44%	434,425
23	School Leadership.....	3,531,909	330,454	2,346,787	66.45%	1,185,122
31	Guidance & Counseling Services.....	2,195,669	199,944	1,441,921	65.67%	753,748
32	Social Work Services.....	156,485	14,769	101,688	64.98%	54,797
33	Health Services.....	782,422	77,900	524,605	67.05%	257,817
34	Transportation.....	2,212,963	180,099	1,369,003	61.86%	843,960
35	Food Services.....	187,338	19,118	136,723	72.98%	50,615
36	Extracurricular Activities.....	2,376,650	225,930	1,668,328	70.20%	708,322
41	General Administration.....	3,441,641	272,786	2,293,237	66.63%	1,148,404
51	Facilities Maintenance & Operations.....	8,176,936	572,354	5,161,552	63.12%	3,015,384
52	Security & Monitoring Services.....	558,237	51,180	340,197	60.94%	218,040
53	Data Processing Services.....	1,816,715	108,627	1,273,094	70.08%	543,621
61	Community Services.....	244,028	13,490	158,432	64.92%	85,596
81	Facilities Acquisition & Construction.....	7,780	-	8,752	112.49%	(972)
91	Contracted Instructional Svcs (Recapture).....	102,018,072	8,514,595	67,958,740	66.61%	34,059,332
99	Appraisal District Costs.....	830,000	-	611,746	73.70%	218,254
6XXX	Total Expenditures	\$ 179,421,383	\$ 15,695,451	\$ 119,276,763	66.48%	\$ 60,144,620
Other Resources and (Uses):						
7060	Other Resources (Transfer From Enterprise Funds).....	\$ 2,200,000	\$ (18,009)	\$ 1,529,068	69.50%	\$ 670,932
7X & 8X	Total Other Resources and (Uses).....	\$ 2,200,000	\$ (18,009)	\$ 1,529,068	69.50%	\$ 670,932
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses	\$ (316,411)	\$ (2,118,426)	\$ 52,385,889		
Fund Balance and Reserves at 7/1/2018:						
3400	Reserved Fund Balance	\$ 2,915,671			Percent of Fiscal Year Complete	66.67%
3500	Designated Fund Balance: Purch. of Property	-			Percent of Total Budget Expended	66.48%
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 FEBRUARY 28, 2019**

		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	\$ 1,727,785	\$ 21,234,817	98.26%	\$ 376,070
5800	State	\$ 140,523	\$ -	\$ 125,201	89.10%	\$ 15,322
5XXX	Total Revenue	\$ 21,751,410	\$ 1,727,785	\$ 21,360,018	98.20%	\$ 391,392
Expenditures:						
71	Debt Service	\$ 21,221,063	\$ -	\$ 21,169,494	99.76%	\$ 51,569
6XXX	Total Expenditures	\$ 21,221,063	\$ -	\$ 21,169,494	99.76%	\$ 51,569
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	\$ 1,727,785	\$ 190,524		
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>\$ 5,206,548</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF FEBRUARY 28, 2019**

		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	\$ 412,332	\$ 2,488,761	68.50%	\$ 1,144,339
5800	State	5,000	-	-	0.00%	5,000
5XXX	Total Revenues	\$ 3,638,100	\$ 412,332	\$ 2,488,761	68.41%	\$ 1,149,339
Expenditures:						
35	Child Nutrition.....	3,565,587	372,861	2,358,026	66.13%	\$ 1,207,561
51	Facilities Maintenance & Operations.....	238,400	26,209	157,253	65.96%	81,147
6XXX	Total Expenditures	\$ 3,803,987	\$ 399,070	\$ 2,515,279	66.12%	\$ 1,288,708
Other Resources:						
7060	Other Resources	\$ 140,000	\$ 12,620	\$ 99,781	71.27%	\$ 40,219
8060	Other Uses	-	-	-	0.00%	-
7X	Total Other Resources	\$ 140,000	\$ 12,620	\$ 99,781	71.27%	\$ 40,219
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ (25,887)	\$ 25,881	\$ 73,264		
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 FEBRUARY 28, 2019**

		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	\$ 450,593	\$ 1,037,873	64.87%	\$ 562,127
5800	State	650,000	-	534,395	82.21%	115,605
5900	Federal	2,400,000	-	890,605	37.11%	1,509,395
5XXX	Total Revenues	\$ 4,650,000	\$ 450,593	\$ 2,462,873	52.97%	\$ 2,187,127
Expenditures:						
11	Instruction.....	\$ 2,500,000	\$ 154,325	\$ 1,382,392	55.30%	\$ 1,117,608
12	Instructional Resources & Media Svs.....	115,000	5,432	61,446	53.43%	53,554
13	Curr & Instructional Staff Development.....	260,000	6,787	77,777	29.91%	182,223
21	Instructional Leadership.....	5,000	-	-	0.00%	5,000
23	School Leadership.....	140,000	5,388	55,648	39.75%	84,352
31	Guidance & Counseling Services.....	1,000,000	102,982	639,079	63.91%	360,921
33	Health Services.....	25,000	-	1,594	6.38%	23,406
34	Transportation.....	114,000	-	-	0.00%	114,000
36	Extracurricular Activities.....	185,000	13,902	96,636	52.24%	88,364
41	General Administration.....	3,000	425	425	14.17%	2,575
51	Facilities Maintenance & Operations.....	65,000	61	28,410	43.71%	36,590
52	Security & Monitoring Services.....	10,000	787	5,944	59.44%	4,056
53	Data Processing.....	10,000	-	-	0.00%	10,000
61	Community Services.....	16,000	-	407	2.54%	15,593
71	Debt Service.....	-	-	228,987	0.00%	(228,987)
81	Facilities Acq/Construction	50,000	-	26,870	53.74%	23,130
6XXX	Total Expenditures	\$ 4,498,000	\$ 290,090	\$ 2,605,616	57.93%	\$ 1,892,384
Other (Uses):						
7060	Other Resources	\$ -	\$ -	\$ -	0.00%	\$ -
8060	Other Uses	\$ -	\$ -	\$ -	0.00%	\$ -
8X	Total (Uses)	\$ -	\$ -	\$ -	0.00%	\$ -
1200	Excess of Revenues Over (Under) Expenditures	\$ 152,000	\$ 160,503	\$ (142,743)		
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.....	\$ 1,684,938				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF FEBRUARY 28, 2019**

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	\$ 23,481	\$ 229,550	229.55%	\$ (129,550)
5XXX	Total Revenue	\$ 100,000	\$ 23,481	\$ 229,550	229.55%	\$ (129,550)
Expenditures:						
11	Instruction.....	\$ 2,000,000	\$ 270	\$ 381,658	19.08%	\$ 1,618,342
12	Instructional Resources & Media Svcs.....	-	-	-	0.00%	-
13	Curr & Instructional Staff Development.....	91,887	7,172	47,963	52.20%	43,924
21	Instructional Leadership.....	-	-	-	0.00%	-
23	School Leadership.....	25,000	511	5,403	21.61%	19,597
31	Guidance & Counseling Services.....	-	-	-	0.00%	-
33	Health Services.....	-	-	-	0.00%	-
34	Transportation.....	375,000	-	112,450	29.99%	262,550
36	Extracurricular Activities.....	-	-	-	0.00%	-
41	General Administration.....	30,000	400	3,750	12.50%	26,250
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	-	202,737	16.89%	997,263
71	Debt Services.....	-	-	-	0.00%	-
81	Facilities Acquisition & Construction	8,000,000	161,967	4,088,030	51.10%	3,911,970
6XXX	Total Expenditures	\$ 12,021,887	\$ 170,321	\$ 4,923,396	40.95%	\$ 7,098,491
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)	\$ (146,840)	\$ (4,693,847)		
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 FEBRUARY 28, 2019**

		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	\$ 49,815	\$ 664,157	79.07%	\$ 175,843
5XXX	Total Revenues	\$ 840,000	\$ 49,815	\$ 664,157	79.07%	\$ 175,843
Expenditures:						
61	Community Services.....	717,928	18,026	363,103	50.58%	354,825
6XXX	Total Expenditures	\$ 717,928	\$ 18,026	\$ 363,103	50.58%	\$ 354,825
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 243,333	\$ 3,611	\$ 28,888	11.87%	\$ 214,445
8X	Total Other Uses	\$ (243,333)	\$ (3,611)	\$ (28,888)	11.87%	\$ (214,445)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (121,261)	\$ 28,178	\$ 272,166		
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 FEBRUARY 28, 2019**

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	\$ 152,042	\$ 1,016,822	63.43%	\$ 586,178
5XXX	Total Revenues	\$ 1,603,000	\$ 152,042	\$ 1,016,822	63.43%	\$ 586,178
Expenditures:						
61	Community Services.....	1,542,240	129,242	910,921	59.06%	631,319
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 1,542,240	\$ 129,242	\$ 910,921	59.06%	\$ 631,319
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 28,888	66.67%	\$ 14,445
8X	Total Other Uses	\$ (43,333)	\$ (3,611)	\$ (28,888)	66.67%	\$ (14,445)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ 17,427	\$ 19,190	\$ 77,012		
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 FEBRUARY 28, 2019**

		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	\$ 71,050	\$ 573,046	67.42%	\$ 276,954
5XXX	Total Revenues	\$ 850,000	\$ 71,050	\$ 573,046	67.42%	\$ 276,954
Expenditures:						
61	Community Services.....	410,697	34,097	233,640	56.89%	177,057
6XXX	Total Expenditures	\$ 410,697	\$ 34,097	\$ 233,640	56.89%	\$ 177,057
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 588,334	\$ 3,611	\$ 28,888	4.91%	\$ 559,446
8X	Total Other Uses	\$ (588,334)	\$ (3,611)	\$ (28,888)	4.91%	\$ (559,446)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (149,031)	\$ 33,341	\$ 310,518		
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 FEBRUARY 28, 2019**

		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	\$ 50,156	\$ 439,079	53.22%	\$ 385,921
5XXX	Total Revenues	\$ 825,000	\$ 50,156	\$ 439,079	53.22%	\$ 385,921
Expenditures:						
36	Extracurricular Activities.....	\$ 67,731	\$ 6,013	\$ 46,606	68.81%	\$ 21,125
51	Facilities Maintenance & Operations.....	145,788	11,968	82,794	56.79%	62,994
52	Security & Monitoring Services.....	40,000	3,510	18,948	47.37%	21,053
6XXX	Total Expenditures	\$ 253,519	\$ 21,491	\$ 148,348	58.52%	\$ 105,171
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	\$ 28,665	\$ (379,476)		
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
February 28, 2019**

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.
TexPool	275,447.25	275,447.25	275,447.25	0.16	1	1	2.397
Texas Term TexasDaily	2,554,418.53	2,554,418.53	2,554,418.53	1.45	1	1	2.400
Lone Star	171,966,560.39	171,966,560.39	171,966,560.39	97.56	1	1	2.590
Wells Fargo Bank	1,475,764.95	1,475,764.95	1,475,764.95	0.84	1	1	1.113
Investments	176,272,191.12	176,272,191.12	176,272,191.12	100.00%	1	1	2.575

Total Earnings	February 28 Month Ending	Fiscal Year To Date
Current Year	355,297.95	1,246,975.62

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.


Chris Scott, Executive Director for Bus Services

3/12/2019



**Eanes ISD
Summary by Type
February 28, 2019
Grouped by Fund**

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

Security Type	Number of Investments	Par Value	Book Value	% of Portfolio	Average YTM 365	Average Days to Maturity
Fund: Campus Activity						
TexPool	1	230,423.28	230,423.28	0.13	2.397	1
Subtotal	1	230,423.28	230,423.28	0.13	2.397	1
Fund: Community Education						
Wells Fargo Bank	1	14,172.44	14,172.44	0.01	0.350	1
Subtotal	1	14,172.44	14,172.44	0.01	0.350	1
Fund: Capital Projects '11						
Lone Star	1	200,442.18	200,442.18	0.11	2.590	1
Subtotal	1	200,442.18	200,442.18	0.11	2.590	1
Fund: Capital Projects '15						
Lone Star	1	2,483,092.66	2,483,092.66	1.41	2.590	1
Subtotal	1	2,483,092.66	2,483,092.66	1.41	2.590	1
Fund: Debt Service						
Lone Star	1	20,106,698.81	20,106,698.81	11.41	2.590	1
Subtotal	1	20,106,698.81	20,106,698.81	11.41	2.590	1
Fund: Foundation						
TexPool	1	45,023.97	45,023.97	0.03	2.397	1
Subtotal	1	45,023.97	45,023.97	0.03	2.397	1
Fund: General Operating						
Lone Star	1	140,332,828.61	140,332,828.61	79.61	2.590	1
Texas Term TexasDaily	1	2,554,418.53	2,554,418.53	1.45	2.400	1
Wells Fargo Bank	6	686,303.01	686,303.01	0.39	1.991	1
Subtotal	8	143,573,550.15	143,573,550.15	81.45	2.584	1
Fund: Local Baldwin Property Sale						

Eanes ISD
 Summary by Type
 February 28, 2019
 Grouped by Fund

Security Type	Number of Investments	Par Value	Book Value	% of Portfolio	Average YTM 365	Average Days to Maturity
Fund: Local Baldwin Property Sale						
Lone Star	1	4,996,473.17	4,996,473.17	2.83	2.590	1
Subtotal	1	4,996,473.17	4,996,473.17	2.83	2.590	1
Fund: Local Field Improvements						
Lone Star	1	404,153.93	404,153.93	0.23	2.590	1
Subtotal	1	404,153.93	404,153.93	0.23	2.590	1
Fund: Local						
Lone Star	1	3,442,871.03	3,442,871.03	1.95	2.590	1
Subtotal	1	3,442,871.03	3,442,871.03	1.95	2.590	1
Fund: Student Activity						
Wells Fargo Bank	1	775,289.50	775,289.50	0.44	0.350	1
Subtotal	1	775,289.50	775,289.50	0.44	0.350	1
Total and Average	18	176,272,191.12	176,272,191.12	100.00	2.575	1

**EANES INDEPENDENT SCHOOL DISTRICT
MONTHLY TAX COLLECTION REPORT
AS OF FEBRUARY 28, 2019**

Description	General Fund	Debt Service Fund	Total
<i>CURRENT MONTH COLLECTIONS</i>			
5711 Taxes - Current Year Tax Levy	\$ 12,735,842	\$ 1,682,636	\$ 14,418,479
5712 Taxes - Prior Years	33,835	4,619	38,454
5719 Penalties and Interest (P & I)	147,355	19,489	166,844
Total Current Month Collections	\$ 12,917,032	\$ 1,706,745	\$ 14,623,777
<i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2018 - JUN 30, 2019)</i>			
5711 Taxes - Current Year Tax Levy	\$ 159,245,736	\$ 21,039,259	\$ 180,284,995
5712 Taxes - Prior Years	288,254	42,655	330,909
5719 Penalties and Interest (P & I)	289,184	39,921	329,106
Total Revenue Collected	\$ 159,823,175	\$ 21,121,835	\$ 180,945,010
Total Budgeted Tax Revenue (Current + Prior + P & I)	\$ 161,658,141	\$ 21,345,887	\$ 183,004,028
Percentage of Total Budgeted Tax Revenue Collected	98.86%	98.95%	98.87%
Percentage of Total Budgeted Tax Revenue Collected (Prior Year)	98.64%	98.70%	98.65%
<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 - March 7, 2019	\$ 162,578,522	\$ 21,472,635	\$ 184,051,157
Total Collections on 2018 Tax Levy to Date	\$ 158,965,995	\$ 21,002,300	\$ 179,968,295
Percentage of 2018 Adjusted Tax Levy Collected	97.78%	97.81%	97.78%
Percentage of 2017 Adjusted Tax Levy Collected (Prior Year)	98.52%	98.55%	98.52%

**EANES INDEPENDENT SCHOOL DISTRICT
TEXAS PUBLIC INFORMATION ACT (TPIA) REQUESTS RECEIVED
THROUGH FEBRUARY 28, 2019**

REQUEST #	REQUEST DATE	STATUS	REQUESTOR	DESCRIPTION OF REQUEST
7696	02/04/19	Complete	O. Reistrup	Technology information
7697	02/05/19	Complete	D. Byron	Student information
7698	02/08/19	Pending	V. Herrera	Employee information
7699	02/19/19	Complete	Z. Yalcin	Business information
7700	02/19/19	Pending	E. Machen	School Board information
7701	02/21/19	Complete	K. Santacroce	Program information
7702	02/22/19	Complete	K. Santacroce	Email information
7703	02/28/19	Pending	J. Burks	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	6
January	11	8
February	17	8
March	7	
April	9	
May	7	
June	4	
Total Requests To Date	110	68

**EANES INDEPENDENT SCHOOL DISTRICT
2015 BOND FINANCIAL REPORT
THROUGH FEBRUARY 28, 2019**

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	\$ 9,674,705	\$ 270	\$ 220,697	\$ 9,895,672	\$ 310,026
TABLE B: Facilities Items from Bond Funds	24,983,736	(212,678)	24,771,058	23,328,913	159,736	119,040	23,607,688	1,163,370
TABLE C: Non-Facilities Items from Bond Funds	4,715,200	85,346	4,800,546	4,437,165	-	263,573	4,700,738	99,808
TABLE D: Construction Items from Bond Funds	12,677,270	768,157	13,445,427	13,287,411	343	4,028	13,291,782	153,645
Unallocated Funds (to) from Projects	-	(722,729)	(722,729)					(722,729)
Funds from E-Rate Rebate		234,042	234,042					234,042
Funds from Interest Earnings	-	637,595	637,595	-	-	-	-	637,595
Totals	\$ 52,500,000	\$ 871,637	\$ 53,371,637	\$ 50,728,194	\$ 160,348	\$ 607,338	\$ 51,495,880	\$ 1,875,757

*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 FEBRUARY 28, 2019**

		<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	\$ -		\$ 167,884,467	94.90%
58	State	4.71%	8,272,099	148,406	-		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	(51,230)	(22,678)	[1]	46,389,265	25.86%
12	Media Services	0.52%	937,107	(22,324)	(1,344)	[1]	913,439	0.51%
13	Staff Development	1.21%	2,154,023	85,527	8,131	[1]	2,247,681	1.25%
21	Instructional Administration	0.72%	1,289,650	44,503	-		1,334,153	0.74%
23	School Leadership	1.96%	3,490,800	40,295	814	[1]	3,531,909	1.97%
31	Counseling Services	1.17%	2,084,103	106,200	5,366	[1]	2,195,669	1.23%
32	Social Work	0.13%	220,485	(64,000)	-		156,485	0.09%
33	Health Services	0.44%	792,225	(9,803)	-		782,422	0.44%
34	Transportation	1.22%	2,176,963	36,000	-		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	144,638	5,811	[1]	2,376,650	1.32%
41	Central Administration	1.89%	3,388,049	53,592	-		3,441,641	1.92%
51	Maintenance	4.56%	8,159,716	17,220	-		8,176,936	4.56%
52	Security	0.31%	554,337	-	3,900	[1]	558,237	0.31%
53	Data Processing	1.02%	1,827,215	(10,500)	-		1,816,715	1.01%
61	Community Services	0.15%	270,528	(26,500)	-		244,028	0.14%
81	Facilities Acquisition & Construction	0.00%	-	7,780	-		7,780	0.00%
91	Contracted Instructional Services (Recapture)	56.92%	101,794,978	223,094	-		102,018,072	56.86%
99	Tax Costs	0.46%	819,000	11,000	-		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	\$ -		2,200,000	
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 affect fund balance