

EANES INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES

Date: **February 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 \$159,586,516.
- With 58.33% of the fiscal year complete, the District has currently recorded expenditures of 57.73% of the General Fund total budget.
- The investment income for the month ending January 31 is \$280,819 with an average yield to maturity of 2.581%. Fiscal year to date investment income is \$891,678.
- Tax collections for the month totaled \$84,319,176. Approximately 89.90% of the 2018 adjusted tax levy has been collected, in comparison to the same month collections of the 2017 tax levy of 91.41%.
- 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 JANUARY 31, 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	\$ (3,331,771)	\$ -	\$ (156,217)	\$ 750,591	\$ -	\$ 1,875,553	\$ 255,832	\$ 1,032,681	\$ 426,670
1170	Temporary Investments	136,797,207	10,244,535	-	230,000	11,843,162	-	-	44,941	159,159,846
1100	Total Cash/Temporary Investments	\$ 133,465,437	\$ 10,244,535	\$ (156,217)	\$ 980,591	\$ 11,843,162	\$ 1,875,553	\$ 255,832	\$ 1,077,622	\$ 159,586,516
Receivables:										
1210	Property Taxes-Current	\$ 16,540,088	\$ 2,185,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,725,334
1220	Property Taxes-Delinquent	2,103,534	334,804	-	-	-	-	-	-	2,438,338
1230	Allowance for Uncollectible Taxes	(1,829,253)	(298,892)	-	-	-	-	-	-	(2,128,145)
1240	Due from State & Federal Agencies	21,373,629	-	9,119	400,380	-	-	-	-	21,783,128
1250	Accrued Interest	1,074	-	-	-	-	-	-	-	1,074
1260	Due from Other Funds.....	179,253	9,841,124	-	-	6,194	-	-	-	10,026,570
1290	Sundry Receivables	44,026	-	-	-	-	-	(550)	-	43,476
1200	Total Receivables	\$ 38,412,351	\$ 12,062,283	\$ 9,119	\$ 400,380	\$ 6,194	\$ -	\$ (550)	\$ -	\$ 50,889,777
1300	Inventories, at Cost	87,205	-	87,937	-	-	-	-	-	175,142
1400	Other Current Assets	36,617	-	-	-	-	1,794	-	-	38,411
1500	Fixed Assets	-	-	930,476	-	-	27,323	9,625	-	967,424
13X-16xx	Other Current Assets	\$ 123,822	\$ -	\$ 1,018,414	\$ -	\$ -	\$ 29,117	\$ 9,625	\$ -	\$ 1,180,978
1000	Total Current Assets	\$ 172,001,610	\$ 22,306,818	\$ 871,316	\$ 1,380,971	\$ 11,849,356	\$ 1,904,670	\$ 264,907	\$ 1,077,622	\$ 211,657,270
LIABILITIES AND FUND EQUITY										
Current Liabilities:										
2110	Accounts Payable (Note 1).....	\$ 15,168	\$ -	\$ -	\$ (88)	\$ -	\$ -	\$ -	\$ -	\$ 15,080
2140	Interest Payable	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings	71,718	-	1,684	8,216	80	2,051	194	-	83,944
2160	Accrued Wages Payable	6,243,714	-	159,398	143,151	4,797	99,262	2,647	-	6,652,968
2170	Due to Other Funds	9,841,324	-	-	-	176,762	6,074	-	2,411	10,026,570
2180	Due to Other Governments	58,643,297	-	-	-	-	-	-	3,572	58,646,869
2190	Due to Other	-	-	-	-	-	-	-	1,017,198	1,017,198
2100	Total Current Liabilities	\$ 74,815,220	\$ -	\$ 161,082	\$ 151,279	\$ 181,639	\$ 107,387	\$ 2,841	\$ 1,023,181	\$ 76,442,629
2210	Accrued Expenses	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues	-	-	370,485	-	-	-	-	-	370,485
2600	Deferred Revenues - Property Taxes	16,814,369	2,221,159	-	-	-	-	-	-	19,035,528
2000	Total Liabilities	\$ 91,629,588	\$ 2,221,159	\$ 531,567	\$ 151,279	\$ 181,639	\$ 107,387	\$ 2,841	\$ 1,023,181	\$ 95,848,641
Fund Balance/Equity:										
3400	Reserved.....	\$ 2,915,671	\$ 20,085,659	\$ -	\$ -	\$ 11,667,717	\$ -	\$ -	\$ -	\$ 34,669,047
3500	Designated.....	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings.....	77,456,350	-	339,749	1,229,692	-	1,797,283	262,067	54,441	81,139,582
3000	Total Fund Balance/Equity	\$ 80,372,021	\$ 20,085,659	\$ 339,749	\$ 1,229,692	\$ 11,667,717	\$ 1,797,283	\$ 262,067	\$ 54,441	\$ 115,808,629
Total Liabilities and Fund Equity		\$ 172,001,610	\$ 22,306,818	\$ 871,316	\$ 1,380,971	\$ 11,849,356	\$ 1,904,670	\$ 264,907	\$ 1,077,622	\$ 211,657,270

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 JANUARY 31, 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	\$ 74,762,834	\$ 151,514,479	90.25%	\$ 16,369,988
5800	State	8,420,505	309,940	4,425,055	52.55%	3,995,450
5900	Federal	600,000	598	599,017	99.84%	983
5XXX	Total Revenues	\$ 176,904,972	\$ 75,073,371	\$ 156,538,551	88.49%	\$ 20,366,421
Expenditures:						
11	Instruction.....	\$ 46,411,943	\$ 4,158,872	\$ 26,249,287	56.56%	\$ 20,162,656
12	Instructional Resources & Media Svcs.....	914,783	79,407	520,232	56.87%	394,551
13	Curr & Instructional Staff Development.....	2,239,550	165,842	1,208,938	53.98%	1,030,612
21	Instructional Leadership.....	1,334,153	98,823	789,296	59.16%	544,857
23	School Leadership.....	3,531,095	284,386	2,016,333	57.10%	1,514,762
31	Guidance & Counseling Services.....	2,190,303	185,261	1,241,978	56.70%	948,325
32	Social Work Services.....	156,485	13,480	86,919	55.54%	69,566
33	Health Services.....	782,422	67,763	446,705	57.09%	335,717
34	Transportation.....	2,212,963	162,861	1,188,904	53.72%	1,024,059
35	Food Services.....	187,338	18,630	117,605	62.78%	69,733
36	Extracurricular Activities.....	2,370,839	197,661	1,442,398	60.84%	928,441
41	General Administration.....	3,441,641	238,741	2,020,451	58.71%	1,421,190
51	Facilities Maintenance & Operations.....	8,176,936	729,156	4,589,198	56.12%	3,587,738
52	Security & Monitoring Services.....	554,337	44,933	289,017	52.14%	265,320
53	Data Processing Services.....	1,816,715	126,379	1,164,468	64.10%	652,248
61	Community Services.....	244,028	19,897	144,942	59.40%	99,086
81	Facilities Acquisition & Construction.....	7,780	-	8,752	112.49%	(972)
91	Contracted Instructional Svcs (Recapture).....	102,018,072	8,514,785	59,444,145	58.27%	42,573,927
99	Appraisal District Costs.....	830,000	-	611,746	73.70%	218,254
6XXX	Total Expenditures	\$ 179,421,383	\$ 15,106,879	\$ 103,581,312	57.73%	\$ 75,840,071
Other Resources and (Uses):						
7060	Other Resources (Transfer From Enterprise Funds).....	\$ 2,200,000	\$ 10,833	\$ 1,547,077	70.32%	\$ 652,923
7X & 8X	Total Other Resources and (Uses).....	\$ 2,200,000	\$ 10,833	\$ 1,547,077	70.32%	\$ 652,923
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses	\$ (316,411)	\$ 59,977,326	\$ 54,504,315		
Fund Balance and Reserves at 7/1/2018:						
3400	Reserved Fund Balance	\$ 2,915,671			Percent of Fiscal Year Complete	58.33%
3500	Designated Fund Balance: Purch. of Property	-			Percent of Total Budget Expended	57.73%
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 JANUARY 31, 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	\$ 9,856,351	\$ 19,507,032	90.26%	\$ 2,103,855
5800	State	\$ 140,523	\$ -	\$ 125,201	89.10%	\$ 15,322
5XXX	Total Revenue	\$ 21,751,410	\$ 9,856,351	\$ 19,632,233	90.26%	\$ 2,119,177
Expenditures:						
71	Debt Service	\$ 21,221,063	\$ 4,536,469	\$ 21,169,494	99.76%	51,569
6XXX	Total Expenditures	\$ 21,221,063	\$ 4,536,469	\$ 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	\$ 5,319,883	\$ (1,537,261)		
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 JANUARY 31, 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	\$ 366,252	\$ 2,076,430	57.15%	\$ 1,556,670
5800	State	5,000	-	-	0.00%	5,000
5XXX	Total Revenues	\$ 3,638,100	\$ 366,252	\$ 2,076,430	57.07%	\$ 1,561,670
Expenditures:						
35	Child Nutrition.....	3,565,587	343,794	1,985,164	55.68%	\$ 1,580,423
51	Facilities Maintenance & Operations.....	238,400	26,209	131,044	54.97%	107,356
6XXX	Total Expenditures	\$ 3,803,987	\$ 370,003	\$ 2,116,208	55.63%	\$ 1,687,779
Other Resources:						
7060	Other Resources	\$ 140,000	\$ 16,863	\$ 87,161	62.26%	\$ 52,839
8060	Other Uses	-	-	-	0.00%	-
7X	Total Other Resources	\$ 140,000	\$ 16,863	\$ 87,161	62.26%	\$ 52,839
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ (25,887)	\$ 13,111	\$ 47,383		
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 JANUARY 31, 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	\$ 73,473	\$ 587,280	36.71%	\$ 1,012,720
5800	State	650,000	1,500	534,395	82.21%	115,605
5900	Federal	2,400,000	297,941	890,605	37.11%	1,509,395
5XXX	Total Revenues	<u>\$ 4,650,000</u>	<u>\$ 372,914</u>	<u>\$ 2,012,280</u>	43.27%	<u>\$ 2,637,720</u>
Expenditures:						
11	Instruction.....	\$ 2,500,000	\$ 229,540	\$ 1,228,066	49.12%	\$ 1,271,934
12	Instructional Resources & Media Svs.....	115,000	34,611	56,014	48.71%	58,986
13	Curr & Instructional Staff Development.....	260,000	8,104	70,991	27.30%	189,009
21	Instructional Leadership.....	5,000	-	-	0.00%	5,000
23	School Leadership.....	140,000	4,603	50,260	35.90%	89,740
31	Guidance & Counseling Services.....	1,000,000	84,806	536,097	53.61%	463,903
33	Health Services.....	25,000	-	1,594	6.38%	23,406
34	Transportation.....	114,000	-	-	0.00%	114,000
36	Extracurricular Activities.....	185,000	14,717	82,735	44.72%	102,266
41	General Administration.....	3,000	-	-	0.00%	3,000
51	Facilities Maintenance & Operations.....	65,000	1,180	28,349	43.61%	36,651
52	Security & Monitoring Services.....	10,000	613	5,157	51.57%	4,843
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	<u>\$ 4,498,000</u>	<u>\$ 378,173</u>	<u>\$ 2,315,526</u>	51.48%	<u>\$ 2,182,474</u>
Other (Uses):						
7060	Other Resources	\$ -	\$ -	\$ -	0.00%	\$ -
8060	Other Uses	\$ -	\$ -	\$ -	0.00%	\$ -
8X	Total (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>
1200	Excess of Revenues Over (Under) Expenditures	\$ 152,000	\$ (5,260)	\$ (303,246)		
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	<u>\$ 1,532,938</u>				
3000	Estimated Fund Balance/Equity 6/30/19.....	<u>\$ 1,684,938</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF JANUARY 31, 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	\$ 32,994	\$ 206,069	206.07%	\$ (106,069)
5XXX	Total Revenue	\$ 100,000	\$ 32,994	\$ 206,069	206.07%	\$ (106,069)
Expenditures:						
11	Instruction.....	\$ 2,000,000	\$ -	\$ 381,389	19.07%	\$ 1,618,611
12	Instructional Resources & Media Svcs.....	-	-	-	0.00%	-
13	Curr & Instructional Staff Development.....	91,887	6,511	40,790	44.39%	51,097
21	Instructional Leadership.....	-	-	-	0.00%	-
23	School Leadership.....	25,000	-	4,892	19.57%	20,108
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	-	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	20,000	202,737	16.89%	997,263
71	Debt Services.....	-	-	-	0.00%	-
81	Facilities Acquisition & Construction	8,000,000	174,000	3,926,063	49.08%	4,073,937
6XXX	Total Expenditures	\$ 12,021,887	\$ 200,511	\$ 4,753,076	39.54%	\$ 7,268,811
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)	\$ (167,517)	\$ (4,547,007)		
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.....	\$ 4,292,837				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF JANUARY 31, 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	\$ 280,569	\$ 614,343	73.14%	\$ 225,657
5XXX	Total Revenues	\$ 840,000	\$ 280,569	\$ 614,343	73.14%	\$ 225,657
Expenditures:						
61	Community Services.....	717,928	29,298	345,077	48.07%	372,851
6XXX	Total Expenditures	\$ 717,928	\$ 29,298	\$ 345,077	48.07%	\$ 372,851
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 243,333	\$ 3,611	\$ 25,277	10.39%	\$ 218,056
8X	Total Other Uses	\$ (243,333)	\$ (3,611)	\$ (25,277)	10.39%	\$ (218,056)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (121,261)	\$ 247,660	\$ 243,988		
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 JANUARY 31, 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	\$ 147,059	\$ 864,779	53.95%	\$ 738,221
5XXX	Total Revenues	\$ 1,603,000	\$ 147,059	\$ 864,779	53.95%	\$ 738,221
Expenditures:						
61	Community Services.....	1,542,240	121,270	781,679	50.68%	760,561
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 1,542,240	\$ 121,270	\$ 781,679	50.68%	\$ 760,561
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 25,277	58.33%	\$ 18,056
8X	Total Other Uses	\$ (43,333)	\$ (3,611)	\$ (25,277)	58.33%	\$ (18,056)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ 17,427	\$ 22,178	\$ 57,823		
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 JANUARY 31, 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	\$ 102,628	\$ 501,996	59.06%	\$ 348,004
5XXX	Total Revenues	\$ 850,000	\$ 102,628	\$ 501,996	59.06%	\$ 348,004
Expenditures:						
61	Community Services.....	410,697	31,032	199,543	48.59%	211,154
6XXX	Total Expenditures	\$ 410,697	\$ 31,032	\$ 199,543	48.59%	\$ 211,154
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 588,334	\$ 3,611	\$ 25,277	4.30%	\$ 563,057
8X	Total Other Uses	\$ (588,334)	\$ (3,611)	\$ (25,277)	4.30%	\$ (563,057)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (149,031)	\$ 67,986	\$ 277,177		
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 JANUARY 31, 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	\$ 33,311	\$ 388,923	47.14%	\$ 436,077
5XXX	Total Revenues	\$ 825,000	\$ 33,311	\$ 388,923	47.14%	\$ 436,077
Expenditures:						
36	Extracurricular Activities.....	\$ 67,731	\$ 5,462	\$ 40,593	59.93%	\$ 27,138
51	Facilities Maintenance & Operations.....	145,788	8,659	70,826	48.58%	74,962
52	Security & Monitoring Services.....	40,000	1,620	15,438	38.59%	24,563
6XXX	Total Expenditures	\$ 253,519	\$ 15,740	\$ 126,856	50.04%	\$ 126,663
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	\$ 17,570	\$ (408,141)		
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
January 31, 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	274,941.68	274,941.68	274,941.68	0.17	1	1	2.389
Texas Term TexasDaily	2,549,732.55	2,549,732.55	2,549,732.55	1.59	1	1	2.400
Lone Star	155,666,132.88	155,666,132.88	155,666,132.88	97.37	1	1	2.600
Wells Fargo Bank	1,387,831.36	1,387,831.36	1,387,831.36	0.87	1	1	0.830
Investments	159,878,638.47	159,878,638.47	159,878,638.47	100.00%	1	1	2.581

Total Earnings	January 31 Month Ending	Fiscal Year To Date
Current Year	280,819.12	891,677.67

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

2/6/2019

**Eanes ISD
 Summary by Type
 January 31, 2019
 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	230,000.35	230,000.35	0.14	2.389	1
Subtotal	1	230,000.35	230,000.35	0.14	2.389	1
Fund: Community Education						
Wells Fargo Bank	1	55,480.67	55,480.67	0.03	0.350	1
Subtotal	1	55,480.67	55,480.67	0.03	0.350	1
Fund: Capital Projects '11						
Lone Star	1	212,623.90	212,623.90	0.13	2.600	1
Subtotal	1	212,623.90	212,623.90	0.13	2.600	1
Fund: Capital Projects '15						
Lone Star	1	2,808,644.66	2,808,644.66	1.76	2.600	1
Subtotal	1	2,808,644.66	2,808,644.66	1.76	2.600	1
Fund: Debt Service						
Lone Star	1	10,244,535.47	10,244,535.47	6.41	2.600	1
Subtotal	1	10,244,535.47	10,244,535.47	6.41	2.600	1
Fund: Foundation						
TexPool	1	44,941.33	44,941.33	0.03	2.389	1
Subtotal	1	44,941.33	44,941.33	0.03	2.389	1
Fund: General Operating						
Lone Star	1	133,555,210.60	133,555,210.60	83.54	2.600	1
Texas Term TexasDaily	1	2,549,732.55	2,549,732.55	1.59	2.400	1
Wells Fargo Bank	6	558,803.51	558,803.51	0.35	1.542	1
Subtotal	8	136,663,746.66	136,663,746.66	85.48	2.592	1
Fund: Local Baldwin Property Sale						

Eanes ISD
 Summary by Type
 January 31, 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	4,986,576.29	4,986,576.29	3.12	2.600	1
Subtotal	1	4,986,576.29	4,986,576.29	3.12	2.600	1
Fund: Local Field Improvements						
Lone Star	1	410,478.39	410,478.39	0.26	2.600	1
Subtotal	1	410,478.39	410,478.39	0.26	2.600	1
Fund: Local						
Lone Star	1	3,448,063.57	3,448,063.57	2.16	2.600	1
Subtotal	1	3,448,063.57	3,448,063.57	2.16	2.600	1
Fund: Student Activity						
Wells Fargo Bank	1	773,547.18	773,547.18	0.48	0.350	1
Subtotal	1	773,547.18	773,547.18	0.48	0.350	1
Total and Average	18	159,878,638.47	159,878,638.47	100.00	2.581	1

**EANES INDEPENDENT SCHOOL DISTRICT
MONTHLY TAX COLLECTION REPORT
AS OF JANUARY 31, 2019**

Description	General Fund	Debt Service Fund	Total
<i>CURRENT MONTH COLLECTIONS</i>			
5711 Taxes - Current Year Tax Levy	\$ 74,359,977	\$ 9,824,306	\$ 84,184,283
5712 Taxes - Prior Years	82,905	11,927	94,833
5719 Penalties and Interest (P & I)	35,170	4,891	40,061
Total Current Month Collections	\$ 74,478,053	\$ 9,841,124	\$ 84,319,176
<i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2018 - JUN 30, 2019)</i>			
5711 Taxes - Current Year Tax Levy	\$ 146,509,984	\$ 19,356,622	\$ 165,866,607
5712 Taxes - Prior Years	254,419	38,036	292,455
5719 Penalties and Interest (P & I)	141,830	20,432	162,262
Total Revenue Collected	\$ 146,906,233	\$ 19,415,090	\$ 166,321,323
Total Budgeted Tax Revenue (Current + Prior + P & I)	\$ 161,658,141	\$ 21,345,887	\$ 183,004,028
Percentage of Total Budgeted Tax Revenue Collected	90.87%	90.95%	90.88%
Percentage of Total Budgeted Tax Revenue Collected (Prior Year)	91.62%	91.68%	91.63%
<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 - February 8, 2019	\$ 162,668,440	\$ 21,484,511	\$ 184,152,951
Total Collections on 2018 Tax Levy to Date	\$ 146,230,243	\$ 19,319,664	\$ 165,549,907
Percentage of 2018 Adjusted Tax Levy Collected	89.89%	89.92%	89.90%
Percentage of 2017 Adjusted Tax Levy Collected (Prior Year)	91.41%	91.44%	91.41%

EANES INDEPENDENT SCHOOL DISTRICT
2011 BOND FINANCIAL REPORT
THROUGH JANUARY 31, 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
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	5,445,737	-	511	5,446,248	26,276
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	15,239,958	6,511	-	15,246,469	135,416
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	-	3,580	3,580	-	-	-	-	3,580
Totals	\$ 54,000,000	\$ 191,539	\$ 54,191,539	\$ 53,983,067	\$ 6,511	\$ 911	\$ 53,990,489	\$ 201,050

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

**EANES INDEPENDENT SCHOOL DISTRICT
2015 BOND FINANCIAL REPORT
THROUGH JANUARY 31, 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	\$ 9,631,355	\$ 43,350	\$ 217,847	\$ 9,892,552	\$ 313,146
TABLE B: Facilities Items from Bond Funds	24,983,736	(212,678)	24,771,058	23,172,165	156,748	278,473	23,607,386	1,163,672
TABLE C: Non-Facilities Items from Bond Funds	4,715,200	13,346	4,728,546	4,437,165	-	166,396	4,603,561	124,985
TABLE D: Construction Items from Bond Funds	12,677,270	768,157	13,445,427	13,316,755	(29,344)	3,792	13,291,204	154,223
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	-	632,045	632,045	-	-	-	-	632,045
Totals	\$ 52,500,000	\$ 866,087	\$ 53,366,087	\$ 50,557,440	\$ 170,754	\$ 666,508	\$ 51,394,703	\$ 1,971,384

*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 JANUARY 31, 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	(40,508)	(10,722)	[1]	46,411,943	25.87%
12	Media Services	0.52%	937,107	(23,386)	1,062	[1]	914,783	0.51%
13	Staff Development	1.21%	2,154,023	78,306	7,221	[1]	2,239,550	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	37,871	2,424	[1]	3,531,095	1.97%
31	Counseling Services	1.17%	2,084,103	106,185	15	[1]	2,190,303	1.22%
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	-		2,370,839	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	-	-		554,337	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 effect fund balance