



REPORTS AND DISCUSSION SHEET

MEETING DATE

March 31, 2020

AGENDA ITEM

Monthly Financial Report and Budget Amendment(s) for period ending February 29, 2020

RECOMMENDED ACTION

☐ FOR DISCUSSION ONLY

☒ ACTION WILL BE RECOMMENDED LATER IN THE SAME BOARD MEETING

☐ ACTION WILL BE RECOMMENDED DURING THE BOARD MEETING

BACKGROUND

Financial highlights for the period ending February 29, 2020 will be discussed.

- The cash and investment balance of all governmental and proprietary funds at month-end is \$ 252,753,067.
- With 66.67% of the fiscal year complete, the District has currently recorded expenditures of 66.48% of the General Fund total budget.
- Investment income for the month is \$ 345,310 bringing the FYTD investment income total to \$ 1,613,238. The yield to maturity on the investment portfolio is 1.725%.
- Tax collections for the month totaled \$ 13,292,461. Approximately 97.79% of the 2019 adjusted tax levy has been collected, in comparison to the same month collections of the 2018 tax levy of 97.78%.
- Total 2015 bond expenditures and encumbrances through month-end totaled approximately \$ 51.9 million, and remaining funds are approximately \$ 1.5 million.
- Total 2019 bond expenditures and encumbrances through month-end totaled approximately \$ 7.8 million, and remaining funds are approximately \$ 72.8 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.

**RESOURCE PERSONNEL**

Maria Rockstead, Director of Finance

ATTACHMENTS

Monthly Financial Report and Budget Amendment(s) for the period ending February 29, 2020

**EANES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS
AS OF FEBRUARY 29, 2020**

| 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 | \$ (5,643,284) | \$ - | \$ 106,321 | \$ 1,655,145 | \$ (81,870) | \$ 2,614,846 | \$ 231,649 | \$ 631,014 | \$ (486,178) |
| 1170 | Temporary Investments | 154,933,127 | 23,485,476 | - | 235,238 | 74,528,213 | - | - | 57,192 | 253,239,245 |
| 1100 | Total Cash/Temporary Investments | \$ 149,289,843 | \$ 23,485,476 | \$ 106,321 | \$ 1,890,382 | \$ 74,446,343 | \$ 2,614,846 | \$ 231,649 | \$ 688,205 | \$ 252,753,067 |
| Receivables: | | | | | | | | | | |
| 1210 | Property Taxes-Current | \$ 3,579,998 | \$ 506,291 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,086,289 |
| 1220 | Property Taxes-Delinquent | 2,182,359 | 341,311 | - | - | - | - | - | - | 2,523,670 |
| 1230 | Allowance for Uncollectible Taxes | (1,898,783) | (304,753) | - | - | - | - | - | - | (2,203,536) |
| 1240 | Due from State & Federal Agencies | 1,594,443 | - | 10,328 | 171,308 | - | - | - | - | 1,776,080 |
| 1250 | Accrued Interest | 652 | - | - | - | - | - | - | - | 652 |
| 1260 | Due from Other Funds | 1,136 | 1,647,733 | - | - | - | - | - | - | 1,648,870 |
| 1290 | Sundry Receivables | 10,922 | - | 120 | 10 | - | - | 3,225 | - | 14,277 |
| 1200 | Total Receivables | \$ 5,470,729 | \$ 2,190,583 | \$ 10,448 | \$ 171,318 | \$ - | \$ - | \$ 3,225 | \$ - | \$ 7,846,303 |
| 1300 | Inventories, at Cost | 80,251 | - | 92,363 | - | - | - | - | - | 172,615 |
| 1400 | Other Current Assets | 58,239 | - | - | - | - | 1,596 | - | - | 59,835 |
| 1500 | Fixed Assets | - | - | 827,230 | - | - | 23,332 | 9,625 | - | 860,187 |
| 13X-16xx | Other Current Assets | \$ 138,490 | \$ - | \$ 919,594 | \$ - | \$ - | \$ 24,928 | \$ 9,625 | \$ - | \$ 1,092,637 |
| 1000 | Total Current Assets | \$ 154,899,061 | \$ 25,676,059 | \$ 1,036,363 | \$ 2,061,701 | \$ 74,446,343 | \$ 2,639,774 | \$ 244,499 | \$ 688,205 | \$ 261,692,006 |
| LIABILITIES AND FUND EQUITY | | | | | | | | | | |
| Current Liabilities: | | | | | | | | | | |
| 2110 | Accounts Payable (Note 1) | \$ 63,770 | \$ - | \$ - | \$ 24,525 | \$ (81,870) | \$ - | \$ - | \$ - | \$ 6,425 |
| 2140 | Interest Payable | - | - | - | - | - | - | - | - | - |
| 2150 | Payroll Deductions and Withholdings | 55,392 | - | 2,673 | 9,002 | - | 2,680 | 262 | - | 70,009 |
| 2160 | Accrued Wages Payable | 7,943,644 | - | 188,244 | 153,864 | - | 125,201 | 2,907 | - | 8,413,860 |
| 2170 | Due to Other Funds | 1,647,733 | - | - | 17 | 355 | 123 | - | 641 | 1,648,870 |
| 2180 | Due to Other Governments | 64,461,749 | - | - | - | - | - | - | 3,572 | 64,465,321 |
| 2190 | Due to Other | - | - | - | - | - | - | - | 625,881 | 625,881 |
| 2100 | Total Current Liabilities | \$ 74,172,290 | \$ - | \$ 190,917 | \$ 187,407 | \$ (81,514) | \$ 128,004 | \$ 3,169 | \$ 630,094 | \$ 75,230,367 |
| 2210 | Accrued Expenses | - | - | - | - | - | - | - | - | - |
| 2300 | Deferred Revenues | - | - | 357,159 | - | - | - | - | - | 357,159 |
| 2600 | Deferred Revenues - Property Taxes | 3,863,574 | 542,850 | - | - | - | - | - | - | 4,406,424 |
| 2000 | Total Liabilities | \$ 78,035,864 | \$ 542,850 | \$ 548,076 | \$ 187,407 | \$ (81,514) | \$ 128,004 | \$ 3,169 | \$ 630,094 | \$ 79,993,949 |
| Fund Balance/Equity: | | | | | | | | | | |
| 3400 | Reserved | \$ 4,372,882 | \$ 25,133,210 | \$ - | \$ - | \$ 74,527,857 | \$ - | \$ - | \$ - | \$ 104,033,949 |
| 3500 | Designated | - | - | - | - | - | - | - | - | - |
| 3300/3600 | Unreserved/Equity/Retained Earnings | 72,490,316 | - | 488,287 | 1,874,294 | - | 2,511,770 | 241,330 | 58,112 | 77,664,108 |
| 3000 | Total Fund Balance/Equity | \$ 76,863,198 | \$ 25,133,210 | \$ 488,287 | \$ 1,874,294 | \$ 74,527,857 | \$ 2,511,770 | \$ 241,330 | \$ 58,112 | \$ 181,698,057 |
| Total Liabilities and Fund Equity | | \$ 154,899,061 | \$ 25,676,059 | \$ 1,036,363 | \$ 2,061,701 | \$ 74,446,343 | \$ 2,639,774 | \$ 244,499 | \$ 688,205 | \$ 261,692,006 |

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 29, 2020**

| | | GENERAL FUND | | | | | | | | |
|---|--|--------------------|---------------------|--|------------------|-------------------------------------|---------------------------------|--------|----------------------------------|--------|
| Code | Description | Official Budget | Monthly Activity | Actual Y-T-D | Percent Y-T-D | Unrealized/ Unexpended Budget | | | | |
| Revenues: | | | | | | | | | | |
| 5700 | Local | \$ 166,684,967 | \$ 11,905,417 | \$ 163,027,585 | 97.81% | \$ 3,657,382 | | | | |
| 5800 | State | 6,019,734 | 360,687 | 4,741,097 | 78.76% | 1,278,637 | | | | |
| 5900 | Federal | 655,000 | 10,483 | 69,285 | 10.58% | 585,715 | | | | |
| 5XXX | Total Revenues | \$ 173,359,701 | \$ 12,276,587 | \$ 167,837,968 | 96.81% | \$ 5,521,733 | | | | |
| Expenditures: | | | | | | | | | | |
| 11 | Instruction..... | \$ 48,821,262 | \$ 4,983,014 | \$ 32,625,113 | 66.83% | \$ 16,196,149 | | | | |
| 12 | Instructional Resources & Media Svs..... | 957,872 | 91,220 | 655,043 | 68.39% | 302,829 | | | | |
| 13 | Curr & Instructional Staff Development..... | 1,905,695 | 151,444 | 1,218,591 | 63.94% | 687,104 | | | | |
| 21 | Instructional Leadership..... | 1,421,896 | 117,687 | 934,325 | 65.71% | 487,571 | | | | |
| 23 | School Leadership..... | 4,057,648 | 353,829 | 2,641,046 | 65.09% | 1,416,602 | | | | |
| 31 | Guidance & Counseling Services..... | 2,275,410 | 211,074 | 1,520,980 | 66.84% | 754,430 | | | | |
| 32 | Social Work Services..... | 156,090 | 15,492 | 106,599 | 68.29% | 49,491 | | | | |
| 33 | Health Services..... | 819,004 | 75,992 | 529,342 | 64.63% | 289,662 | | | | |
| 34 | Transportation..... | 2,325,988 | 334,374 | 1,588,832 | 68.31% | 737,156 | | | | |
| 35 | Food Services..... | 209,501 | 21,758 | 147,222 | 70.27% | 62,279 | | | | |
| 36 | Extracurricular Activities..... | 2,522,271 | 265,343 | 1,747,804 | 69.29% | 774,467 | | | | |
| 41 | General Administration..... | 3,582,259 | 290,373 | 2,356,551 | 65.78% | 1,225,708 | | | | |
| 51 | Facilities Maintenance & Operations..... | 8,824,259 | 718,251 | 5,372,716 | 60.89% | 3,451,543 | | | | |
| 52 | Security & Monitoring Services..... | 567,850 | 48,871 | 338,897 | 59.68% | 228,953 | | | | |
| 53 | Data Processing Services..... | 1,936,570 | 97,819 | 1,410,913 | 72.86% | 525,657 | | | | |
| 61 | Community Services..... | 162,091 | 13,830 | 122,202 | 75.39% | 39,889 | | | | |
| 81 | Facilities Acquisition & Construction..... | - | 55,713 | 55,713 | 0.00% | (55,713) | | | | |
| 91 | Contracted Instructional Svs (Recapture)..... | 96,800,070 | 8,084,581 | 64,474,270 | 66.61% | 32,325,800 | | | | |
| 99 | Appraisal District Costs..... | 830,000 | - | 607,530 | 73.20% | 222,470 | | | | |
| 6XXX | Total Expenditures | \$ 178,175,736 | \$ 15,930,666 | \$ 118,453,690 | 66.48% | \$ 59,722,047 | | | | |
| Other Resources and (Uses): | | | | | | | | | | |
| 7060 | Other Resources | \$ 1,300,000 | \$ 10,833 | \$ 614,975 | 47.31% | \$ 685,025 | | | | |
| 7X & 8X | Total Other Resources and (Uses)..... | \$ 1,300,000 | \$ 10,833 | \$ 614,975 | 47.31% | \$ 685,025 | | | | |
| 1200 | Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses | \$ (3,516,035) | \$ (3,643,246) | \$ 49,999,253 | | | | | | |
| Fund Balance and Reserves at 7/1/2019: | | | | <table><tr><td>Percent of Fiscal Year Complete</td><td>66.67%</td></tr><tr><td>Percent of Total Budget Expended</td><td>66.48%</td></tr></table> | | | Percent of Fiscal Year Complete | 66.67% | Percent of Total Budget Expended | 66.48% |
| Percent of Fiscal Year Complete | 66.67% | | | | | | | | | |
| Percent of Total Budget Expended | 66.48% | | | | | | | | | |
| 3400 | Reserved Fund Balance | \$ 4,372,882 | | | | | | | | |
| 3500 | Designated Fund Balance: Purch. of Property..... | - | | | | | | | | |
| 3600 | Unreserved Fund Balance/Equity | 22,491,062 | | | | | | | | |
| | Total Reserve and Fund Balance/Equity..... | \$ 26,863,944 | | | | | | | | |
| 3000 | Estimated Fund Balance/Equity 6/30/20..... | \$ 23,347,909 | | | | | | | | |

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF FEBRUARY 29, 2020**

| | | DEBT SERVICE FUND | | | | |
|--|---|--------------------|---------------------|-----------------|------------------|-------------------------------------|
| Code | Description | Official Budget | Monthly Activity | Actual Y-T-D | Percent Y-T-D | Unrealized/ Unexpended Budget |
| Revenues: | | | | | | |
| 5700 | Local | \$ 22,688,329 | \$ 1,673,367 | \$ 22,480,783 | 99.09% | \$ 207,546 |
| 5800 | State | \$ 114,761 | \$ - | \$ 120,072 | 104.63% | \$ (5,311) |
| 5XXX | Total Revenue | \$ 22,803,090 | \$ 1,673,367 | \$ 22,600,855 | 99.11% | \$ 202,235 |
| Expenditures: | | | | | | |
| 71 | Debt Service..... | \$ 19,843,722 | \$ - | \$ 19,826,585 | 99.91% | 17,137 |
| 6XXX | Total Expenditures | \$ 19,843,722 | \$ - | \$ 19,826,585 | 99.91% | 17,137 |
| Other Resources and (Uses): | | | | | | |
| 7060 | Other Resources | \$ 10,225 | \$ - | \$ 10,224 | 99.99% | \$ 1 |
| 8060 | Other Uses | - | - | - | 0.00% | - |
| 7X & 8X | Total Other Resources and (Uses) | \$ 10,225 | \$ - | \$ 10,224 | 99.99% | \$ 1 |
| 1200 | Excess of Revenues Over (Under) Expenditures..... | \$ 2,969,593 | \$ 1,673,367 | \$ 2,784,495 | | |
| Budgeted Fund Balance and Reserves: | | | | | | |
| 3400 | Reserved Fund Balance..... | 22,348,714 | | | | |
| | Total Reserve and Fund Balance/Equity | \$ 22,348,714 | | | | |
| 3000 | Estimated Fund Balance/Equity 6/30/20..... | \$ 25,318,307 | | | | |
| 3001 | Estimated Fund Balance/Equity after Aug. 2020 Debt Svc Pymt..... | \$ 5,379,026 | | | | |

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF FEBRUARY 29, 2020**

| | | CHILD NUTRITION FUND | | | | | Unrealized/ Unexpended Budget |
|--|--|----------------------|---------------------|-----------------|------------------|----|-------------------------------------|
| Code | Description | Official Budget | Monthly Activity | Actual Y-T-D | Percent Y-T-D | | |
| Revenues: | | | | | | | |
| 5700 | Local | \$ 3,653,400 | \$ 457,885 | \$ 2,744,179 | 75.11% | \$ | 909,221 |
| 5800 | State | 4,500 | - | - | 0.00% | | 4,500 |
| 5XXX | Total Revenues | \$ 3,657,900 | \$ 457,885 | \$ 2,744,179 | 75.02% | \$ | 913,721 |
| Expenditures: | | | | | | | |
| 35 | Child Nutrition..... | 3,724,529 | 386,969 | 2,470,777 | 66.34% | \$ | 1,253,752 |
| 51 | Facilities Maintenance & Operations..... | 270,359 | 28,910 | 172,926 | 63.96% | | 97,433 |
| 6XXX | Total Expenditures | \$ 3,994,888 | \$ 415,879 | \$ 2,643,702 | 66.18% | \$ | 1,351,186 |
| Other Resources: | | | | | | | |
| 7060 | Other Resources | \$ 155,000 | \$ 16,072 | \$ 110,450 | 71.26% | \$ | 44,550 |
| 8060 | Other Uses | - | - | - | 0.00% | | - |
| 7X | Total Other Resources | \$ 155,000 | \$ 16,072 | \$ 110,450 | 71.26% | \$ | 44,550 |
| 1200 | Excess of Revenues & Other Resources Over (Under) Expenditures..... | \$ (181,988) | \$ 58,078 | \$ 210,926 | | | |
| Budgeted Fund Balance and Reserves: | | | | | | | |
| 3600 | Unreserved Fund Balance/Equity 7/1/19 | 277,361 | | | | | |
| | Total Reserve and Fund Balance/Equity | \$ 277,361 | | | | | |
| 3000 | Estimated Fund Balance/Equity 6/30/20..... | \$ 95,373 | | | | | |

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF FEBRUARY 29, 2020**

| | | 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 | \$ 98,633 | \$ 1,782,520 | 111.41% | \$ (182,520) |
| 5800 | State | 650,000 | 11,833 | 975,626 | 150.10% | (325,626) |
| 5900 | Federal | 2,400,000 | 3,609 | 914,073 | 38.09% | 1,485,928 |
| 5XXX | Total Revenues | \$ 4,650,000 | \$ 114,075 | \$ 3,672,218 | 78.97% | \$ 977,782 |
| Expenditures: | | | | | | |
| 11 | Instruction..... | \$ 2,500,000 | \$ 149,819 | \$ 1,871,302 | 74.85% | \$ 628,698 |
| 12 | Instructional Resources & Media Svs..... | 115,000 | 6,113 | 50,479 | 43.89% | 64,521 |
| 13 | Curr & Instructional Staff Development..... | 260,000 | 14,984 | 90,797 | 34.92% | 169,203 |
| 21 | Instructional Leadership..... | 5,000 | - | - | 0.00% | 5,000 |
| 23 | School Leadership..... | 140,000 | 5,012 | 41,020 | 29.30% | 98,980 |
| 31 | Guidance & Counseling Services..... | 1,300,000 | 89,237 | 616,278 | 47.41% | 683,722 |
| 33 | Health Services..... | 25,000 | - | 1,755 | 7.02% | 23,245 |
| 34 | Transportation..... | 114,000 | - | - | 0.00% | 114,000 |
| 36 | Extracurricular Activities..... | 185,000 | 65,683 | 509,432 | 275.37% | (324,432) |
| 41 | General Administration..... | 3,000 | 48 | 1,221 | 40.68% | 1,779 |
| 51 | Facilities Maintenance & Operations..... | 65,000 | - | 2,706 | 4.16% | 62,294 |
| 52 | Security & Monitoring Services..... | 10,000 | 949 | 4,913 | 49.13% | 5,087 |
| 53 | Data Processing..... | 10,000 | - | - | 0.00% | 10,000 |
| 61 | Community Services..... | 16,000 | - | 2,498 | 15.61% | 13,502 |
| 71 | Debt Service..... | - | - | 171,223 | 0.00% | (171,223) |
| 81 | Facilities Acq/Construction | 50,000 | 70,810 | 153,909 | 307.82% | (103,909) |
| 6XXX | Total Expenditures | \$ 4,798,000 | \$ 402,655 | \$ 3,517,533 | 73.31% | \$ 1,280,467 |
| Other (Uses): | | | | | | |
| 7060 | Other Resources | \$ - | \$ - | \$ - | 0.00% | \$ - |
| 8060 | Other Uses | \$ - | \$ - | \$ - | 0.00% | \$ - |
| 8X | Total (Uses) | \$ - | \$ - | \$ - | 0.00% | \$ - |
| 1200 | Excess of Revenues Over (Under) Expenditures | \$ (148,000) | \$ (288,580) | \$ 154,685 | | |
| Budgeted Fund Balance and Reserves: | | | | | | |
| 3400/3500 | Reserved/Designated Fund Balance..... | - | | | | |
| 3600 | Unreserved Fund Balance/Equity 7/1/19 | 1,719,609 | | | | |
| | Total Reserve and Fund Balance/Equity | \$ 1,719,609 | | | | |
| 3000 | Estimated Fund Balance/Equity 6/30/20..... | \$ 1,571,609 | | | | |

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF FEBRUARY 29, 2020**

| CAPITAL PROJECTS FUNDS | | | | | | |
|--|---|--------------------|---------------------|-----------------|------------------|-------------------------------------|
| Code | Description | Official Budget | Monthly Activity | Actual Y-T-D | Percent Y-T-D | Unrealized/ Unexpended Budget |
| Revenues: | | | | | | |
| 5700 | Local | \$ 625,000 | \$ 102,997 | \$ 746,718 | 119.47% | \$ (121,718) |
| 5XXX | Total Revenue | \$ 625,000 | \$ 102,997 | \$ 746,718 | 119.47% | \$ (121,718) |
| Expenditures: | | | | | | |
| 11 | Instruction..... | \$ 2,000,000 | \$ 40,353 | \$ 1,395,397 | 69.77% | \$ 604,603 |
| 12 | Instructional Resources & Media Svs..... | - | - | - | 0.00% | - |
| 13 | Curr & Instructional Staff Development..... | 25,000 | - | 264 | 1.06% | 24,736 |
| 21 | Instructional Leadership..... | - | - | - | 0.00% | - |
| 23 | School Leadership..... | 25,000 | 2,580 | 19,000 | 76.00% | 6,000 |
| 31 | Guidance & Counseling Services..... | - | - | - | 0.00% | - |
| 33 | Health Services..... | - | - | - | 0.00% | - |
| 34 | Transportation..... | 375,000 | 144,528 | 912,711 | 243.39% | (537,711) |
| 35 | Food Services..... | 25,000 | - | 13,532 | 54.13% | 11,468 |
| 36 | Extracurricular Activities..... | 25,000 | 59,256 | 115,867 | 463.47% | (90,867) |
| 41 | General Administration..... | 30,000 | - | - | 0.00% | 30,000 |
| 51 | Facilities Maintenance & Operations..... | 200,000 | 1,100 | 150,809 | 75.40% | 49,191 |
| 52 | Security & Monitoring Services..... | 100,000 | 3,318 | 61,822 | 61.82% | 38,178 |
| 53 | Data Processing Services..... | 1,200,000 | 3,588 | 911,886 | 75.99% | 288,114 |
| 71 | Debt Services..... | 637,828 | - | 637,828 | 100.00% | 0 |
| 81 | Facilities Acquisition & Construction | 8,000,000 | 651,880 | 2,422,040 | 30.28% | 5,577,960 |
| 6XXX | Total Expenditures | \$ 12,642,828 | \$ 906,603 | \$ 6,641,156 | 52.53% | \$ 6,001,672 |
| Other Resources and (Uses): | | | | | | |
| 7060 | Other Resources | \$ 69,648,052 | \$ - | \$ 69,648,052 | 100.00% | \$ (0) |
| 8060 | Other Uses | 10,224 | - | 10,224 | 100.00% | (0) |
| 7X & 8X | Total Other Resources and (Uses) | \$ 69,637,828 | \$ - | \$ 69,637,828 | 100.00% | \$ 0 |
| 1200 | Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses..... | \$ 57,620,000 | \$ (803,606) | \$ 63,743,390 | | |
| Budgeted Fund Balance and Reserves: | | | | | | |
| 3400 | Reserved Fund Balance 7/1/19..... | \$ 10,784,467 | | | | |
| | Total Reserve and Fund Balance/Equity | \$ 10,784,467 | | | | |
| 3000 | Estimated Fund Balance/Equity 6/30/20..... | \$ 68,404,467 | | | | |

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF FEBRUARY 29, 2020**

| | | 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 | \$ 35,336 | \$ 774,867 | 92.25% | \$ 65,133 |
| 5XXX | Total Revenues | \$ 840,000 | \$ 35,336 | \$ 774,867 | 92.25% | \$ 65,133 |
| | Expenditures: | | | | | |
| 61 | Community Services..... | 787,232 | 16,820 | 401,452 | 51.00% | 385,780 |
| 6XXX | Total Expenditures | \$ 787,232 | \$ 16,820 | \$ 401,452 | 51.00% | \$ 385,780 |
| | 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 | \$ 9,435 | \$ 14,905 | \$ 344,526 | | |
| | Budgeted Fund Balance and Reserves: | | | | | |
| 3600 | Unreserved Fund Balance/Equity 7/1/19 | 522,221 | | | | |
| | Total Reserve and Fund Balance/Equity | \$ 522,221 | | | | |
| 3000 | Estimated Fund Balance/Equity 6/30/20..... | \$ 531,656 | | | | |

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF FEBRUARY 29, 2020**

| | | CHILD DEVELOPMENT CENTER FUND | | | | |
|--|--|-------------------------------|---------------------|-----------------|------------------|-------------------------------------|
| Code | Description | Official Budget | Monthly Activity | Actual Y-T-D | Percent Y-T-D | Unrealized/ Unexpended Budget |
| Revenues: | | | | | | |
| 5700 | Local | \$ 1,600,000 | \$ 118,346 | \$ 954,865 | 59.68% | \$ 645,135 |
| 5XXX | Total Revenues | \$ 1,600,000 | \$ 118,346 | \$ 954,865 | 59.68% | \$ 645,135 |
| Expenditures: | | | | | | |
| 61 | Community Services..... | 1,536,809 | 136,356 | 904,361 | 58.85% | 632,448 |
| 81 | Facilities Acquisition & Construction..... | - | - | - | 0.00% | - |
| 6XXX | Total Expenditures | \$ 1,536,809 | \$ 136,356 | \$ 904,361 | 58.85% | \$ 632,448 |
| 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 | \$ 19,858 | \$ (21,621) | \$ 21,615 | | |
| Budgeted Fund Balance and Reserves: | | | | | | |
| 3600 | Unreserved Fund Balance/Equity 7/1/19 | 511,227 | | | | |
| | Total Reserve and Fund Balance/Equity | \$ 511,227 | | | | |
| 3000 | Estimated Fund Balance/Equity 6/30/20..... | <u>\$ 531,085</u> | | | | |

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF FEBRUARY 29, 2020**

| | | EASY CARE FUND | | | | | |
|--|--|--------------------|---------------------|-----------------|------------------|-------------------------------------|--|
| Code | Description | Official Budget | Monthly Activity | Actual Y-T-D | Percent Y-T-D | Unrealized/ Unexpended Budget | |
| Revenues: | | | | | | | |
| 5700 | Local | \$ 840,000 | \$ 56,975 | \$ 590,605 | 70.31% | \$ 249,395 | |
| 5XXX | Total Revenues | \$ 840,000 | \$ 56,975 | \$ 590,605 | 70.31% | \$ 249,395 | |
| Expenditures: | | | | | | | |
| 61 | Community Services..... | 412,120 | 29,590 | 248,232 | 60.23% | 163,888 | |
| 6XXX | Total Expenditures | \$ 412,120 | \$ 29,590 | \$ 248,232 | 60.23% | \$ 163,888 | |
| 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 | \$ (160,454) | \$ 23,774 | \$ 313,485 | | | |
| Budgeted Fund Balance and Reserves: | | | | | | | |
| 3600 | Unreserved Fund Balance/Equity 7/1/19 | 798,696 | | | | | |
| | Total Reserve and Fund Balance/Equity | \$ 798,696 | | | | | |
| 3000 | Estimated Fund Balance/Equity 6/30/20..... | \$ 638,242 | | | | | |

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF FEBRUARY 29, 2020**

| | | FACILITY RENTALS FUND | | | | | Unrealized/ Unexpended Budget |
|--|--|-----------------------|---------------------|-----------------|------------------|----|-------------------------------------|
| Code | Description | Official Budget | Monthly Activity | Actual Y-T-D | Percent Y-T-D | | |
| Revenues: | | | | | | | |
| 5700 | Local | \$ 825,000 | \$ 91,158 | \$ 387,159 | 46.93% | \$ | 437,841 |
| 5XXX | Total Revenues | \$ 825,000 | \$ 91,158 | \$ 387,159 | 46.93% | \$ | 437,841 |
| Expenditures: | | | | | | | |
| 36 | Extracurricular Activities..... | \$ 75,216 | \$ 6,265 | \$ 48,733 | 64.79% | \$ | 26,483 |
| 51 | Facilities Maintenance & Operations..... | 150,297 | 14,347 | 85,757 | 57.06% | | 64,540 |
| 52 | Security & Monitoring Services..... | 40,000 | 5,625 | 11,161 | 27.90% | | 28,839 |
| 6XXX | Total Expenditures | \$ 265,513 | \$ 26,237 | \$ 145,651 | 54.86% | \$ | 119,862 |
| Other Uses: | | | | | | | |
| 8060 | Other Uses (Transfers To General Fund)..... | \$ 525,000 | \$ - | \$ 528,311 | 100.63% | \$ | (3,311) |
| 8X | Total Other Uses | \$ (525,000) | \$ - | \$ (528,311) | 100.63% | \$ | 3,311 |
| 1200 | Excess of Revenues Over (Under) Expenditures & Other Uses | \$ 34,487 | \$ 64,921 | \$ (286,803) | | | |
| Budgeted Fund Balance and Reserves: | | | | | | | |
| 3600 | Unreserved Fund Balance/Equity 7/1/19 | 528,133 | | | | | |
| | Total Reserve and Fund Balance/Equity | \$ 528,133 | | | | | |
| 3000 | Estimated Fund Balance/Equity 6/30/20..... | \$ 562,620 | | | | | |



Eanes ISD
Portfolio Management
Portfolio Summary
February 29, 2020

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 | 292,429.10 | 292,429.10 | 292,429.10 | 0.12 | 1 | 1 | 1.591 |
| Texas Term TexasDaily | 2,608,226.57 | 2,608,226.57 | 2,608,226.57 | 1.03 | 1 | 1 | 1.580 |
| Lone Star | 249,829,926.87 | 249,829,926.87 | 249,829,926.87 | 98.39 | 1 | 1 | 1.730 |
| Wells Fargo Bank | 1,192,713.26 | 1,192,713.26 | 1,192,713.26 | 0.47 | 1 | 1 | 1.004 |
| | 253,923,295.80 | 253,923,295.80 | 253,923,295.80 | 100.00% | 1 | 1 | 1.725 |
| Investments | | | | | | | |

| Total Earnings | February 29 Month Ending | Fiscal Year To Date |
|----------------|--------------------------|---------------------|
| Current Year | 345,310.49 | 1,613,237.58 |

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.

3/25/2020

Chris Scott, Executive Director for Bus Services

Reporting period 02/01/2020-02/29/2020

Data Updated: SET_EISD: 03/06/2020 11:09

Run Date: 03/06/2020 - 11:10

Portfolio EISD
 AP
 PM (PRF_PM1) 7.3.0
 Report Ver. 7.3.6.1



**Eanes ISD
Summary by Type
February 29, 2020
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 | 235,237.60 | 235,237.60 | 0.09 | 1.591 | 1 |
| Subtotal | 1 | 235,237.60 | 235,237.60 | 0.09 | 1.591 | 1 |
| Fund: Community Education | | | | | | |
| Wells Fargo Bank | 1 | 4,351.05 | 4,351.05 | 0.00 | 0.350 | 1 |
| Subtotal | 1 | 4,351.05 | 4,351.05 | 0.00 | 0.350 | 1 |
| Fund: Capital Projects '11 | | | | | | |
| Lone Star | 1 | 6,790.94 | 6,790.94 | 0.00 | 1.730 | 1 |
| Subtotal | 1 | 6,790.94 | 6,790.94 | 0.00 | 1.730 | 1 |
| Fund: Capital Projects '15 | | | | | | |
| Lone Star | 1 | 1,667,807.19 | 1,667,807.19 | 0.66 | 1.730 | 1 |
| Subtotal | 1 | 1,667,807.19 | 1,667,807.19 | 0.66 | 1.730 | 1 |
| Fund: Capital Projects '19 | | | | | | |
| Lone Star | 1 | 64,291,041.56 | 64,291,041.56 | 25.32 | 1.730 | 1 |
| Subtotal | 1 | 64,291,041.56 | 64,291,041.56 | 25.32 | 1.730 | 1 |
| Fund: Debt Service | | | | | | |
| Lone Star | 1 | 23,485,476.31 | 23,485,476.31 | 9.25 | 1.730 | 1 |
| Subtotal | 1 | 23,485,476.31 | 23,485,476.31 | 9.25 | 1.730 | 1 |
| Fund: Foundation | | | | | | |
| TexPool | 1 | 57,191.50 | 57,191.50 | 0.02 | 1.591 | 1 |
| Subtotal | 1 | 57,191.50 | 57,191.50 | 0.02 | 1.591 | 1 |
| Fund: General Operating | | | | | | |
| Lone Star | 1 | 151,816,237.75 | 151,816,237.75 | 59.79 | 1.730 | 1 |
| Texas Term TexasDaily | 1 | 2,608,226.57 | 2,608,226.57 | 1.03 | 1.580 | 1 |

Eanes ISD
Summary by Type
February 29, 2020
Grouped by Fund

Page 2

| Security Type | Number of Investments | Par Value | Book Value | % of Portfolio | Average YTM 365 | Average Days to Maturity |
|--|--------------------------|----------------|----------------|-------------------|--------------------|-----------------------------|
| Fund: General Operating | | | | | | |
| Wells Fargo Bank | 6 | 774,010.43 | 774,010.43 | 0.30 | 1.358 | 1 |
| Subtotal | 8 | 155,198,474.75 | 155,198,474.75 | 61.12 | 1.726 | 1 |
| Fund: Local Baldwin Property Sale | | | | | | |
| Lone Star | 1 | 5,107,870.19 | 5,107,870.19 | 2.01 | 1.730 | 1 |
| Subtotal | 1 | 5,107,870.19 | 5,107,870.19 | 2.01 | 1.730 | 1 |
| Fund: Local Field Improvements | | | | | | |
| Lone Star | 1 | 355.48 | 355.48 | 0.00 | 1.730 | 1 |
| Subtotal | 1 | 355.48 | 355.48 | 0.00 | 1.730 | 1 |
| Fund: Local | | | | | | |
| Lone Star | 1 | 3,454,347.45 | 3,454,347.45 | 1.36 | 1.730 | 1 |
| Subtotal | 1 | 3,454,347.45 | 3,454,347.45 | 1.36 | 1.730 | 1 |
| Fund: Student Activity | | | | | | |
| Wells Fargo Bank | 1 | 414,351.78 | 414,351.78 | 0.16 | 0.350 | 1 |
| Subtotal | 1 | 414,351.78 | 414,351.78 | 0.16 | 0.350 | 1 |
| Total and Average | 19 | 253,923,295.80 | 253,923,295.80 | 100.00 | 1.725 | 1 |

**EANES INDEPENDENT SCHOOL DISTRICT
MONTHLY TAX COLLECTION REPORT
AS OF FEBRUARY 29, 2020**

| Description | | General Fund | Debt Service Fund | Total |
|--|--------------------------------|-----------------------|----------------------|-----------------------|
| <i>CURRENT MONTH COLLECTIONS</i> | | | | |
| 5711 | Taxes - Current Year Tax Levy | \$ 11,599,614 | \$ 1,640,443 | \$ 13,240,057 |
| 5712 | Taxes - Prior Years | (101,470) | (13,399) | (114,869) |
| 5719 | Penalties and Interest (P & I) | 146,584 | 20,690 | 167,273 |
| Total Current Month Collections | | \$ 11,644,728 | \$ 1,647,733 | \$ 13,292,461 |
| <i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2019 - JUN 30, 2020)</i> | | | | |
| 5711 | Taxes - Current Year Tax Levy | \$ 157,827,407 | \$ 22,315,118 | \$ 180,142,525 |
| 5712 | Taxes - Prior Years | (37,702) | (2,801) | (40,503) |
| 5719 | Penalties and Interest (P & I) | 337,967 | 47,242 | 385,209 |
| Total Revenue Collected | | \$ 158,127,671 | \$ 22,359,559 | \$ 180,487,231 |
| Total Budgeted Tax Revenue (Current + Prior + P & I) | | \$ 160,740,541 | \$ 22,368,329 | \$ 183,108,870 |
| Percentage of Total Budgeted Tax Revenue Collected | | 98.37% | 99.96% | 98.57% |
| Percentage of Total Budgeted Tax Revenue Collected (Prior Year) | | 98.86% | 98.95% | 98.87% |
| <i>TAX YEAR-TO-DATE COLLECTIONS (OCT 1, 2019 - SEPT 30, 2020) - TAX YEAR 2019</i> | | | | |
| Tax Rate Per \$100 of Taxable Value | | \$ 0.9900 | \$ 0.1400 | \$ 1.1300 |
| Adjusted Estimated Tax Levy -March 6, 2020 | | \$ 160,827,547 | \$ 22,743,289 | \$ 183,570,836 |
| Total Collections on 2019 Tax Levy to Date | | \$ 157,270,355 | \$ 22,241,522 | \$ 179,511,877 |
| Percentage of 2019 Adjusted Tax Levy Collected | | 97.79% | 97.79% | 97.79% |
| Percentage of 2018 Adjusted Tax Levy Collected (Prior Year) | | 97.78% | 97.81% | 97.78% |

EANES INDEPENDENT SCHOOL DISTRICT
2015 BOND FINANCIAL REPORT
THROUGH FEBRUARY 29, 2020

| 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 | \$ 9,892,753 | \$ - | \$ 19,053 | \$ 9,911,806 | \$ 293,892 |
| TABLE B: Facilities Items from Bond Funds | 24,983,736 | (201,678) | 24,782,058 | 23,679,070 | 98,494 | 110,626 | 23,888,190 | 893,868 |
| TABLE C: Non-Facilities Items from Bond Funds | 4,715,200 | 110,346 | 4,825,546 | 4,771,835 | 318 | 14,355 | 4,786,508 | 39,038 |
| TABLE D: Construction Items from Bond Funds | 12,677,270 | 778,157 | 13,455,427 | 13,307,767 | - | - | 13,307,767 | 147,660 |
| Unallocated Funds (to) from Projects | - | (768,729) | (768,729) | | | 35,000 | 35,000 | (803,729) |
| Funds from E-Rate Rebate | | 234,042 | 234,042 | | | | | 234,042 |
| Funds from Interest Earnings | - | 684,005 | 684,005 | - | - | - | - | 684,005 |
| Totals | \$ 52,500,000 | \$ 918,047 | \$ 53,418,047 | \$ 51,651,425 | \$ 98,812 | \$ 179,034 | \$ 51,929,271 | \$ 1,488,776 |

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

EANES INDEPENDENT SCHOOL DISTRICT
2019 BOND FINANCIAL REPORT
THROUGH FEBRUARY 29, 2020

| 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: SAFETY AND SECURITY ITEMS | \$ 7,997,000 | \$ - | \$ 7,997,000 | \$ 501,395 | \$ 33,852 | \$ 296,720 | \$ 831,967 | \$ 7,165,033 |
| TABLE B: STUDENT PROGRAMS AND SUPPORT | 27,790,687 | - | 27,790,687 | 2,904,729 | 223,948 | 404,932 | 3,533,609 | 24,257,078 |
| TABLE C: ENERGY EFFICIENCY AND CONSERVATION | 4,803,000 | - | 4,803,000 | 122,554 | - | - | 122,554 | 4,680,446 |
| TABLE D: FACILITIES | 28,188,200 | - | 28,188,200 | 1,199,519 | 84,874 | 1,494,962 | 2,779,354 | 25,408,846 |
| TABLE E: NEW FACILITIES** | 11,000,000 | - | 11,000,000 | 40,706 | 183,431 | 263,650 | 487,787 | 10,512,213 |
| Unallocated Funds | 221,113 | | 221,113 | - | - | | - | 221,113 |
| Unallocated Interest Earnings | - | 586,048 | 586,048 | - | - | - | - | 586,048 |
| Totals | \$ 80,000,000 | \$ 586,048 | \$ 80,586,048 | \$ 4,768,903 | \$ 526,104 | \$ 2,460,263 | \$ 7,755,271 | \$ 72,830,777 |

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

**This \$11MM is part of the EISD bond package that was authorized in May 2019, but this portion has not yet been issued.

**EANES INDEPENDENT SCHOOL DISTRICT
TEXAS PUBLIC INFORMATION ACT (TPIA) REQUESTS RECEIVED
THROUGH FEBRUARY 29, 2020**

| REQUEST # | REQUEST DATE | STATUS | REQUESTOR | DESCRIPTION OF REQUEST |
|-----------|--------------|----------|------------|-----------------------------|
| 7811 | 02/03/20 | Complete | J. Burks | Employee information |
| 7812 | 02/05/20 | Complete | C. Paulus | Apartment information |
| 7813 | 02/06/20 | Complete | F. Obregon | Employee list |
| 7814 | 02/07/20 | Complete | J. Burks | Accounting information |
| 7815 | 02/10/20 | Complete | J. Burks | Employee information |
| 7816 | 02/10/20 | Complete | C. Flato | Employee information |
| 7817 | 02/13/20 | Complete | S. Swanson | District Policy information |
| 7818 | 02/13/20 | Complete | J. Burks | Employee information |
| 7819 | 02/13/20 | Complete | J. Burks | Employee information |
| 7820 | 02/13/20 | Complete | K. McMath | Election information |
| 7821 | 02/21/20 | Pending | J. Burks | Accounting information |
| 7822 | 02/26/20 | Pending | J. Smith | Building information - WHS |
| 7823 | 02/27/20 | Pending | S. Sanford | Employee information |
| 7824 | 02/26/20 | Pending | K. Jones | Student information |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Total number of Open Records Requests Received:

| Month | 2018-19 | 2019-20 |
|------------------------|---------|---------|
| July | 3 | 6 |
| August | 11 | 9 |
| September | 14 | 13 |
| October | 8 | 6 |
| November | 10 | 5 |
| December | 6 | 8 |
| January | 8 | 6 |
| February | 8 | 14 |
| March | 16 | |
| April | 15 | |
| May | 12 | |
| June | 11 | |
| Total Requests To Date | 122 | 67 |

EANES INDEPENDENT SCHOOL DISTRICT
AMENDED BUDGETS FOR FUNDS 183 - 199 (ATHLETIC AND GENERAL FUNDS)
AS OF FEBRUARY 29, 2020

| | | <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 | 95.99% | \$ 165,218,509 | \$ 1,466,458 | \$ - | | \$ 166,684,967 | 96.15% |
| 58 | State | 3.63% | 6,245,430 | (225,696) | - | | 6,019,734 | 3.47% |
| 59 | Federal | 0.38% | 655,000 | - | - | | 655,000 | 0.38% |
| Total Revenues | | 100.00% | \$ 172,118,939 | \$ 1,240,762 | \$ - | | \$ 173,359,701 | 100.00% |
| Expenditures | | | | | | | | |
| FUNCTION | | | | | | | | |
| 11 | Instruction | 27.61% | 48,931,765 | \$ (105,036) | (5,467) | [1] | 48,821,262 | 27.40% |
| 12 | Media Services | 0.53% | 937,168 | 18,704 | 2,000 | [1] | 957,872 | 0.54% |
| 13 | Staff Development | 1.02% | 1,803,854 | 103,886 | (2,045) | [1] | 1,905,695 | 1.07% |
| 21 | Instructional Administration | 0.79% | 1,398,926 | 22,470 | 500 | [1] | 1,421,896 | 0.80% |
| 23 | School Leadership | 2.26% | 4,006,090 | 50,161 | 1,397 | [1] | 4,057,648 | 2.28% |
| 31 | Counseling Services | 1.28% | 2,273,871 | (841) | 2,380 | [1] | 2,275,410 | 1.27% |
| 32 | Social Work | 0.09% | 156,090 | - | - | | 156,090 | 0.09% |
| 33 | Health Services | 0.46% | 818,654 | - | 350 | [1] | 819,004 | 0.46% |
| 34 | Transportation | 1.31% | 2,325,988 | - | - | | 2,325,988 | 1.30% |
| 35 | Food Services | 0.12% | 209,501 | - | - | | 209,501 | 0.12% |
| 36 | Extra/Co-Curricular Activities | 1.37% | 2,424,707 | 96,882 | 682 | [1] | 2,522,271 | 1.42% |
| 41 | Central Administration | 1.97% | 3,484,416 | 97,843 | - | | 3,582,259 | 2.01% |
| 51 | Maintenance | 4.95% | 8,769,436 | 54,620 | 203 | [1] | 8,824,259 | 4.95% |
| 52 | Security | 0.32% | 565,408 | 2,442 | - | | 567,850 | 0.31% |
| 53 | Data Processing | 1.09% | 1,936,570 | - | - | | 1,936,570 | 1.09% |
| 61 | Community Services | 0.09% | 161,191 | 900 | - | | 162,091 | 0.09% |
| 81 | Facilities Acquisition & Construction | 0.00% | - | - | - | | - | 0.00% |
| 91 | Contracted Instructional Services (Recapture) | 54.27% | 96,155,376 | 644,694 | - | | 96,800,070 | 54.33% |
| 99 | Tax Costs | 0.47% | 830,000 | - | - | | 830,000 | 0.47% |
| Total Expenditures | | 100.00% | 177,189,011 | \$ 986,725 | \$ - | | 178,175,736 | 100.00% |
| 7060 | Other Resources | | \$ 1,850,000 | \$ (550,000) | \$ - | | 1,300,000 | |
| 8060 | Other Uses | | - | - | - | | - | |
| 7x & 8x | | | \$ 1,850,000 | \$ (550,000) | \$ - | | 1,300,000 | |
| Budgeted Increase / (Decrease) to Fund Balance | | | | | | | | |
| | | | \$ (3,220,072) | \$ (295,963) | \$ - | | (3,516,035) | |

[1] Reallocates resources between functions as requested by campuses / departments.