

**Board Study Session
Discussion Items
August 23, 2004
7:45 a.m.**

7:45 a.m.

- **WHS Construction Update**
- **Budget FY05**
- **Business Services Report for July**

9:00 a.m.

- **Public Budget Hearing**

Tour of TLC, Buchanan House after Hearing

BAIRD/WILLIAMS CONSTRUCTION, LTD.

BWC

August 17, 2004

Attn: Dr. Wellman
Eanes ISD
601 Camp Craft Rd.
Austin, TX 78746

Re: Westlake High School Additions / Renovations
Eanes Independent School District
Austin, Texas

Dear Dr. Wellman,

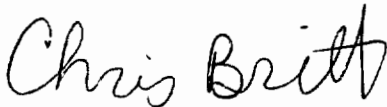
The following is an update on the above referenced project:

1. There have been twenty two (22) rain days to date. The project is still remains on schedule.
2. There have been 30,000 man hours worked on the project to date with no injure.
3. Phase 1A will be completed at the end of December 2004 (Three months ahead of schedule)
4. Phase 1B was completed on time.
5. Phase 2 was completed on time.
6. Phase 3A was completed on time.
7. Phase 3B was completed three months ahead of schedule.
8. Phase 5A was completed four months ahead of schedule.
9. All other phases of the project are on schedule or ahead of schedule.

If you have any questions regarding the above, or if I can be of any further assistance, please do not hesitate to contact me.

Regards,

BAIRD/WILLIAMS CONSTRUCTION, LTD.



Chris Britt

CB/rc

cc: Blair Williams
Dallas Everett
File
Job

P.O. Box 917, Temple, TX 76503 • 900 W. Irvin (76501)

04 AUG 18 AM 8:41


RECEIVED
SUPERINTENDENT

254/773-3499 • FAX# 254/773-3548



memo:

EANES ISD

TO: Board of Trustees
FROM: Nola H. Wellman 
RE: Westlake High School Construction
DATE: August 18, 2004

The Westlake High School construction project is progressing quite well. The phases are on or ahead of schedule according to Baird Williams Construction. As with any large project, it has posed dilemmas and frustration as we are still holding school and all the extra-curricular events around the stage and construction areas.

Dr. Veach, his administrative team, the teachers and support staff, the maintenance staff of the district, and parent volunteers worked extremely hard to move furniture and equipment and to clean and prepare for the first day of school. The parking lot was full on the weekend prior as many people contributed their time and effort to make sure the first day of school was an environment conducive to learning. I thank every one involved; it was a whole community effort.

In the eight months since the project began, most of the work has been renovation of older parts of the building. It is these areas where the most unpredictable problems can occur. The next phases will be primarily new construction, although one hallway still requires renovation. It is estimated that we are over 50% finished with the project, but the timeline is still slated for completion next summer.

As the project has progressed, there are four cost issues for the Board to consider.

1. HVAC controls—It was realized early in the project that the allowance for the HVAC controls was inadequate. The allowance was for older time clock technology, and the new system required a digital system to run it. The contingency funds were used to fund the difference. \$275,000

2. TV cabling and brackets—The discussion during the planning phase was confusing as to whether the cost for TV cabling and brackets for the TVs were part of the GMP or outside of the GMP. There are notes and minutes indicating both. In December when the GMP was being trimmed, this was reduced without the district personnel realizing it. \$184,000
3. Fire Code changes—Because the district chose to install sprinklers in the school, we were told that some fire code requirements would not be needed. Since that time, we have learned that we must add back additional pull stations, additional fire extinguishers, a fire panel and separate the science preparation room from the chemical storage. \$ 62,000
4. Art Room changes—In the original scope of the project, the ceramics art room was not to be renovated. As the project changed, it was to receive new paint, flooring and ceiling tiles. It was also noticed that the dust collecting system was not functioning properly, causing a health concern for students. When the fire marshal inspected the room after the minor repairs, it was discovered that the electrical plugs and the torch area used by students to make jewelry were not adequate to pass code. It has been decided that for safety reasons, this room requires additional renovation, which was not in the original project. \$ 66,000

The costs of these changes are more than the \$300,000 contingency allowed in the project. There was an additional \$300,000 in contingency outside the GMP, but that was used to pay the fees related to the adjusted GMP in January. SHW Architects have agreed to waive their fees related to the above four items.

There are several credits that can offset these unanticipated costs to the project. First, the West Ridge Middle School project is closing out with \$313,000 credit that can be applied to the contingency in Westlake High School. In the overall bond project, there are funds available from completed projects, totaling approximately \$185,000. Lastly, Baird Williams Construction has indicated that there are potential savings still in the project, however, they cannot make those funds available at this time.

I have requested that SHW Architects and Baird Williams Construction carefully and critically review and analyze the plans and stages remaining in the project to ensure that no unforeseen errors have been made. They have assured me that they have double-checked their work. However, additional unexpected variances may be encountered in the final stages of the project, therefore, some contingency will be necessary. I recommend that the Board consider adding \$500,000 to the contingency to handle these prior costs and any needed in the next year of construction. Any unused portion will be returned to the district at the conclusion of the project.

EANES INDEPENDENT SCHOOL DISTRICT
 COMBINED INTERIM BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS
 FOR THE MONTH OF July 31, 2004

CODE	DESCRIPTION	GENERAL FUND	SPECIAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUND	MEMO TOTAL
CURRENT ASSETS							
	Cash & Temporary Investments:						
1110-60	Cash	\$ 4,215,810	\$ 290,065	\$ 178,635	\$ (3,388,584)	\$ 1,137,311	\$ 2,433,237
1170	Temporary Investments	70,893,848	186,939	8,926,151	23,844,933	-	103,851,871
1100	Total Cash/Temporary Investments	\$ 75,109,658	\$ 477,004	\$ 9,104,786	\$ 20,456,349	\$ 1,137,311	\$ 106,285,108
	Receivables:						
1210	Property Taxes-Current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1220	Property Taxes-Delinquent	1,620,270	-	299,936	-	-	1,920,206
1230	Allowance for Uncollectible Taxes	(762,318)	-	(117,465)	-	-	(879,783)
1240	Due from State Agencies	-	223	-	-	-	223
1250	Accrued Interest	-	-	-	-	-	-
1260	Due from Other Funds	1,030,943	-	532	-	17,550	1,049,025
1290	Sundry Receivables	60,788	(80)	-	-	552	61,260
1200	Total Receivables	\$ 1,949,683	\$ 143	\$ 183,003	\$ -	\$ 18,102	\$ 2,150,931
1300	Inventories, at Cost	426,387	-	-	-	21,662	448,049
1400	Other Current Assets	98,339	(3,527)	-	(576)	(44,071)	50,165
1500	Fixed Assets	-	-	-	-	225,335	225,335
13X-16xx	Other Current Assets	\$ 524,726	\$ (3,527)	\$ -	\$ (576)	\$ 202,926	\$ 723,549
1000	Total Current Assets	\$ 77,584,067	\$ 473,620	\$ 9,287,789	\$ 20,455,773	\$ 1,358,339	\$ 109,159,588
LIABILITIES AND FUND EQUITY							
	Current Liabilities:						
2110	Accounts Payable (Note 1)	\$ 128,292	\$ 3,077	\$ 13,600	\$ 700,253	\$ 5,355	\$ 850,578
2130	Lease Payable Current	-	-	-	-	-	-
2140	Interest Payable	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings	884,914	59,514	-	2,877	51,947	999,252
2160	Accrued Wages Payable	(22)	-	-	-	-	(22)
2170	Due to Other Funds	18,272	-	2,497	1,030,441	-	1,051,210
2180	Due to Other Governments	46,703	-	-	-	-	46,703
2190	Due to Other	-	-	-	-	-	-
2100	Total Current Liabilities	\$ 1,078,159	\$ 62,591	\$ 16,097	\$ 1,733,571	\$ 57,302	\$ 2,947,721
2210	Accrued Expenses	-	-	-	-	-	-
2300	Deferred Revenues	1,056,228	-	182,006	-	90,565	1,328,799
2400	Bond Issue Cost Payable	-	-	-	-	-	-
2500	Bonded Debt Payable	-	-	-	-	-	-
2900	Due to Other	-	-	-	-	-	-
2000	Total Liabilities	\$ 2,134,387	\$ 62,591	\$ 198,103	\$ 1,733,571	\$ 147,867	\$ 4,276,520
	Fund Balance/Equity:						
3400	Designated	\$ 415,536	\$ -	\$ 9,089,686	\$ 18,518,868	\$ -	\$ 28,024,090
3600	Unreserved	75,034,143	411,029	0	203,334	1,210,472	76,858,977
3000	Total Fund Balance/Equity	\$ 75,449,679	\$ 411,029	\$ 9,089,686	\$ 18,722,202	\$ 1,210,472	\$ 104,883,068
	Total Liabilities and Fund Equity	\$ 77,584,066	\$ 473,620	\$ 9,287,789	\$ 20,455,773	\$ 1,358,339	\$ 109,159,588

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

EANES INDEPENDENT SCHOOL DISTRICT
COMBINED INTERIM STATEMENT OF REVENUES AND EXPENDITURES - GOVERNMENTAL AND PROPRIETARY FUNDS
 As of July 31, 2004

GENERAL FUND					
Code	Description	Official Budget	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget
Revenues:					
5700	Local	\$ 90,582,712	\$ 90,653,048	100.08%	\$ (70,336)
5800	State	5,179,855	4,749,498	91.69%	430,357
5900	Federal	-	-	0.00%	-
5030	Total Revenue	\$ 95,762,567	\$ 95,402,546	99.62%	\$ 360,021
Expenditures:					
10	Instructional Services	\$ 30,062,812	\$ 25,531,005	84.93%	\$ 4,531,807
20	Instructional Related Services	3,421,996	3,008,438	87.91%	413,558
30	Pupil Services	5,189,305	4,578,130	88.22%	611,175
40	General Administration	2,073,331	1,697,855	81.89%	375,476
50	Plant Services	5,872,201	5,067,301	86.29%	804,900
53	Data Processing Services	779,854	779,854	100.00%	-
60	Ancillary Services	-	(46)	0.00%	46
70	Debt Services	-	-	0.00%	-
80	Facilities Acquisition & Construction	-	-	0.00%	-
90	Intergovernmental Charges	52,565,680	1,865,859	3.55%	50,699,821
6050	Total Expenditures	\$ 99,965,179	\$ 42,528,396	42.54%	\$ 57,436,783
Other Resources and (Uses):					
7060	Other Resources	\$ 734,153	\$ 671,119	91.41%	\$ 63,034
8060	Other Uses	-	-	0.00%	-
7X & 8X	Total Other Resources and (Uses)	\$ 734,153	\$ 671,119	91.41%	\$ 63,034
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses ..	\$ (3,468,459)	\$ 53,545,269		
Fund Balance and Reserves:					
3410	Reserve for Investment in Inventories	\$ -	\$ 439,612		
0100	Fund Balance/Equity 9/1/03	21,464,798	21,464,798		
	Total Reserve and Fund Balance/Equity ...	\$ 21,464,798	\$ 21,904,410		
3000	Fund Balance/Equity 4/30/04	\$ 17,996,339	\$ 75,449,679		

EANES INDEPENDENT SCHOOL DISTRICT
COMBINED INTERIM STATEMENT OF REVENUES AND EXPENDITURES - GOVERNMENTAL AND PROPRIETARY FUNDS
 As of July 31, 2004

SPECIAL REVENUE FUNDS					
Code	Description	Official Budget	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget
Revenues:					
5700	Local	\$ 233,550	\$ 826,824	354.02%	\$ (593,274)
5800	State	944,129	653,418	69.21%	290,711
5900	Federal	2,055,834	683,754	33.26%	1,372,080
5030	Total Revenue	\$ 3,233,513	\$ 2,163,996	66.92%	\$ 1,069,517
Expenditures:					
10	Instructional Services	\$ 2,515,610	\$ 1,750,658	69.59%	\$ 764,952
20	Instructional Related Services	179,113	110,630	61.77%	68,483
30	Pupil Services	449,586	353,778	78.69%	95,808
40	General Administration	12,391	7,981	64.41%	4,410
50	Plant Services	77,048	57,028	74.02%	20,020
53	Data Processing Services	3,551	2,750	77.44%	801
60	Ancillary Services	8,116	22,150	272.92%	(14,034)
70	Debt Services	-	-	0.00%	-
80	Facilities Acquisition & Construction	-	15,958	0.00%	(15,958)
90	Intergovernmental Charges	18,260	7,022	0.00%	11,238
6050	Total Expenditures	\$ 3,263,675	\$ 2,327,955	71.33%	\$ 935,720
Other Resources and (Uses):					
7060	Other Resources	\$ -	-	0.00%	\$ -
8060	Other Uses	-	394,369	0.00%	(394,369)
7X & 8X	Total Other Resources and (Uses)	\$ -	\$ (394,369)	0.00%	\$ 394,369
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses ..	\$ (30,162)	\$ (558,328)		
Fund Balance and Reserves:					
3410	Reserve for Investment in Inventories	\$ -	-		
0100	Fund Balance/Equity 9/1/03	969,357	969,357		
	Total Reserve and Fund Balance/Equity ...	\$ 969,357	\$ 969,357		
3000	Fund Balance/Equity 4/30/04	\$ 939,195	\$ 411,029		

EANES INDEPENDENT SCHOOL DISTRICT
COMBINED INTERIM STATEMENT OF REVENUES AND EXPENDITURES - GOVERNMENTAL AND PROPRIETARY FUNDS
As of July 31, 2004

		DEBT SERVICE FUND				
Code	Description	Official Budget	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget	
Revenues:						
5700	Local	\$ 16,496,697	\$ 16,480,359	99.90%	\$ 16,338	
5800	State	-	-	0.00%	-	
5900	Federal	-	-	0.00%	-	
5030	Total Revenue	\$ 16,496,697	\$ 16,480,359	99.90%	\$ 16,338	
Expenditures:						
10	Instructional Services	\$ -	-	0.00%	\$ -	
20	Instructional Related Services	-	-	0.00%	-	
30	Pupil Services	-	-	0.00%	-	
40	General Administration	-	-	0.00%	-	
50	Plant Services	-	-	0.00%	-	
53	Data Processing Services	-	-	0.00%	-	
60	Ancillary Services	-	-	0.00%	-	
70	Debt Services	16,649,732	9,199,948	55.26%	7,449,784	
80	Facilities Acquisition & Construction	-	-	0.00%	-	
90	Intergovernmental Charges	-	-	0.00%	-	
6050	Total Expenditures	\$ 16,649,732	\$ 9,199,948	55.26%	\$ 7,449,784	
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 ..	\$ (153,035)	\$ 7,280,411			
Fund Balance and Reserves:						
3410	Reserve for Investment in Inventories	\$ -	-			
0100	Fund Balance/Equity 9/1/03	1,809,275	1,809,275			
	Total Reserve and Fund Balance/Equity ...	\$ 1,809,275	\$ 1,809,275			
3000	Fund Balance/Equity 4/30/04	\$ 1,656,240	\$ 9,089,686			

EANES INDEPENDENT SCHOOL DISTRICT
COMBINED INTERIM STATEMENT OF REVENUES AND EXPENDITURES - GOVERNMENTAL AND PROPRIETARY FUNDS
As of July 31, 2004

CAPITAL PROJECTS FUNDS

Code	Description	Official Budget	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget
Revenues:					
5700	Local	\$ 304,135	\$ 215,827	70.96%	\$ 88,308
5800	State	7,200	6,600	91.67%	600
5900	Federal	-	-	0.00%	-
5030	Total Revenue	\$ 311,335	\$ 222,427	71.44%	\$ 88,908
Expenditures:					
10	Instructional Services	\$ -	-	0.00%	\$ -
20	Instructional Related Services	-	-	0.00%	-
30	Pupil Services	-	-	0.00%	-
40	General Administration	-	-	0.00%	-
50	Plant Services	-	-	0.00%	-
53	Data Processing Services	-	-	0.00%	-
60	Ancillary Services	-	-	0.00%	-
70	Debt Services	-	-	0.00%	-
80	Facilities Acquisition & Construction	25,488,861	9,244,901	36.27%	16,243,960
90	Intergovernmental Charges	-	-	0.00%	-
6050	Total Expenditures	\$ 25,488,861	\$ 9,244,901	36.27%	\$ 16,243,960
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 ..	\$ (25,177,526)	\$ (9,022,474)		
Fund Balance and Reserves:					
3410	Reserve for Investment in Inventories	\$ -	-		
0100	Fund Balance/Equity 9/1/03	27,744,676	27,744,676		
	Total Reserve and Fund Balance/Equity ...	\$ 27,744,676	\$ 27,744,676		
3000	Fund Balance/Equity 4/30/04	\$ 2,567,150	\$ 18,722,202		

EANES INDEPENDENT SCHOOL DISTRICT
COMBINED INTERIM STATEMENT OF REVENUES AND EXPENDITURES - GOVERNMENTAL AND PROPRIETARY FUNDS
As of July 31, 2004

ENTERPRISE FUND					
Code	Description	Official Budget	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget
Revenues:					
5700	Local	\$ 4,571,376	\$ 3,718,697	81.35%	\$ 852,679
5800	State	109,089	108,459	99.42%	630
5900	Federal	-	-	0.00%	-
5030	Total Revenue	\$ 4,680,465	\$ 3,827,156	81.77%	\$ 853,309
Expenditures:					
10	Instructional Services	\$ -	-	0.00%	-
20	Instructional Related Services	-	-	0.00%	-
30	Pupil Services	3,119,220	2,397,128	76.85%	722,092
40	General Administration	-	-	0.00%	-
50	Plant Services	133,850	49,163	36.73%	84,687
53	Data Processing Services	12,500	12,500	100.00%	-
60	Ancillary Services	1,683,965	1,491,637	88.58%	192,328
70	Debt Services	-	-	0.00%	-
80	Facilities Acquisition & Construction	-	-	0.00%	-
90	Intergovernmental Charges	-	-	0.00%	-
6050	Total Expenditures	\$ 4,949,535	\$ 3,950,428	79.81%	\$ 999,107
Other Resources and (Uses):					
7060	Other Resources	\$ 80,000	\$ 69,150	86.44%	\$ 10,850
8060	Other Uses	-	275,000	0.00%	(275,000)
7X & 8X	Total Other Resources and (Uses)	\$ 80,000	\$ (205,850)	-257.31%	\$ 285,850
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses ..	\$ (189,070)	\$ (329,122)		
Fund Balance and Reserves:					
3410	Reserve for Investment in Inventories	\$ -	-		
0100	Fund Balance/Equity 9/1/03	1,539,594	1,539,594		
	Total Reserve and Fund Balance/Equity ...	\$ 1,539,594	\$ 1,539,594		
3000	Fund Balance/Equity 4/30/04	\$ 1,350,524	\$ 1,210,472		

EANES INDEPENDENT SCHOOL DISTRICT
COMBINED INTERIM STATEMENT OF REVENUES AND EXPENDITURES - GOVERNMENTAL AND PROPRIETARY FUNDS
 As of July 31, 2004

MEMO TOTALS - ALL FUNDS

Code	Description	Budget	Actual
Revenues:			
5700	Local	\$ 112,188,470	\$ 111,894,755
5800	State	6,240,273	5,517,975
5900	Federal	2,055,834	683,754
5030	Total Revenue	\$ 120,484,577	\$ 118,096,484
Expenditures:			
10	Instructional Services	\$ 32,578,422	\$ 27,281,663
20	Instructional Related Services	3,601,109	3,119,068
30	Pupil Services	8,758,111	7,329,036
40	General Administration	2,085,722	1,705,836
50	Plant Services	6,083,099	5,173,492
53	Data Processing Services	795,905	795,104
60	Ancillary Services	1,692,081	1,513,741
70	Debt Services	16,649,732	9,199,948
80	Facilities Acquisition & Construction	25,488,861	9,260,859
90	Intergovernmental Charges	52,583,940	1,872,881
6050	Total Expenditures	\$ 150,316,982	\$ 67,251,628
Other Resources and (Uses):			
7060	Other Resources	\$ 814,153	\$ 740,269
8060	Other Uses	-	669,369
7X & 8X	Total Other Resources and (Uses)	\$ 814,153	\$ 70,900
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses ..	\$ (29,018,252)	\$ 50,915,756
Fund Balance and Reserves:			
3410	Reserve for Investment in Inventories	\$ -	\$ 439,612
0100	Fund Balance/Equity 9/1/03	53,527,700	53,527,700
	Total Reserve and Fund Balance/Equity ...	\$ 53,527,700	\$ 53,967,312
3000	Fund Balance/Equity 4/30/04	\$ 24,509,448	\$ 104,883,068

**EANES INDEPENDENT SCHOOL DISTRICT
MONTHLY INVESTMENT REPORT
As of July 31, 2004**

SUMMARY

Investment Pools	\$ 103,929,913
Agency Securities	-
Cash in Bank	2,433,237
Total Investments and Cash	\$ 106,363,149

Agency Securities

Inv # - Fund Securities Held:	Type / CUSIP	Purchase Date	Maturity Date	Face Amount	Book Value	Market Value	Yield
None							
None							
None							
None							
TOTAL				\$ -	\$ -	\$ -	

Securities Purchased:

Securities Matured:
Securities Sold:

Investment Pools

Fund	TexPool	LoneStar/TASB			Total
		Federated	Liquidity Plus	Liquidity Corp Enhanced Corp	
General/Operating	\$ 23,243,332.77	\$ 10,238,224.73	\$ 2,044,084.12	\$ 35,368,206.66	\$ 70,893,848.28
Debt Service	7,852,720.07		309,075.43	764,356.44	8,926,151.94
Capital Projects 96	19,799.83				19,799.83
Capital Projects 99	310,066.46				310,066.46
Capital Projects 01			51,975.39		51,975.39
Capital Projects 02	7,240,424.54			16,222,666.90	23,463,091.44
Activity	186,938.56				186,938.56
Foundation	78,040.98				78,040.98
TOTAL	\$ 38,931,323.21	\$ 10,238,224.73	\$ 2,405,134.94	\$ 52,355,230.00	\$ 103,929,912.88

Current Month Yield	1.2557%	1.3800%	1.1200%	1.2200%
Interest Earned	\$ 41,475.84	\$ 11,930.54	\$ 2,271.06	\$ 64,214.38
Weighted Average Yield:	1.2468%			\$ 119,891.82

This report is prepared in compliance with Eanes ISD Investment Policies CDA(H) and CDA(L) and with the Public Funds Investment Act, TX Govt Code Ch. 2256.

8-18-2004

Kim M. Builla

Date

Kim Builla, District Accountant

Susan M. Pulis

Susan Pulis, Asst Supt for Business

EANES INDEPENDENT SCHOOL DISTRICT
MONTHLY TAX REPORT
FOR THE MONTH ENDED July 31, 2004

Description	General Fund (M&O)	Debt Service Fund	Memo Total
Current Month			
5711-Taxes, Current Year Levy	\$ 112,944	\$ 20,939	\$ 133,882
5712-Taxes, Prior Years	(83,315)	(13,011)	(96,326)
5719-Penalties/Interests/Other	26,830	4,845	31,674
5749-Miscellaneous Revenue	-	-	-
Total Revenue Realized for Month	\$ 56,459	\$ 12,773	\$ 69,231

Year-To-Date (YTD)

Total Revenue Realized	\$ 88,602,133	\$ 16,392,295	\$ 104,994,428
Total Budgeted Tax Revenue	\$ 88,633,071	\$ 16,416,697	\$ 105,049,768
Percentage of Total Budgeted Tax Revenue Collected	99.97%	99.85%	99.95%
Current Year Taxes Collected	\$ 87,712,372	\$ 16,224,551	\$ 103,936,924
Current Year Taxes Budgeted	\$ 87,721,588	\$ 16,246,038	\$ 103,967,626
Percentage of Current Tax Revenue Realized to Budget	99.99%	99.87%	99.97%
Total Tax Levy, Current Year	\$88,600,680	\$16,401,311	\$105,001,991
Total Adjusted Tax Levy, Current Year	\$88,543,866	\$16,390,794	\$104,934,660
Percentage of Current Tax Revenue Realized to Levy	99.00%	98.92%	98.99%
Current Tax Rate	\$1.50000	\$0.27780	\$1.77780

Other Tax Information

Total Appraised Value Per Tax Roll	\$ 6,472,004,986
Total Appraised Value For School Tax Purposes	\$ 6,058,621,735
Tax Levy Loss Due to "Tax Freeze"	\$ 2,858,574
Other Adjustments and Discounts	\$ 67,331
Tax Refunds Paid YTD	\$ 858,217
Lawsuits Pending:	
Number of Suits Pending	293
Number of Suits Filed this Month	20
Number of Suits Settled this Month	11
Total Amount of Tax Base	\$1,034,932

**EANES INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION FINANCIAL REPORT
For the Month Ended July 31, 2004**

	Eanes Elem.	Cedar Creek	Valley View	Forest Trail	Barton Creek	Bridge Point	Hill Country	West Ridge	Westlake High	Total Monthly District	Total Cumulative Yr-To-Date	Total Cumulative Prior Year
Student Membership										0	49,690	57,057
Average Daily Attendance										0	47,994	54,880
Enrollment as a Percent	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	96.6%	96.2%
Average Daily Participation (ADP):												
Reimbursable Lunch										0	10,590	12,949
A La Carte & Meal Equivalents										0	24,639	37,558
Total Average Daily Participation	0	0	0	0	0	0	0	0	0	0	35,229	50,507
ADP as a Percentage of Attendance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	73.40%	92.0%
Reimbursable Lunch:												
Paid										0	177,252	211,241
Reduced										0	2,898	4,471
Free										0	12,498	12,112
Total Reimbursable	0	0	0	0	0	0	0	0	0	0	192,648	227,824
A La Carte & Meal Equivalents										0	459,582	744,871
Total Reimb. & A La Carte Meals	0	0	0	0	0	0	0	0	0	0	652,230	972,695
Revenues:												
Local Lunches										\$ -	\$ 497,618	\$ 433,250
Local A La Carte & Meal Equivalents										-	1,531,134	1,665,692
Federal Reimbursement										-	68,029	66,642
Other										5,003	113,891	95,881
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,003	\$ 2,210,672	\$ 2,261,465

Total Expenses:

6100 Payroll	\$ 31,200	\$ 1,288,284	\$ 1,083,066
6200 Contracted Services	3,648	71,376	79,148
6300 Supplies & Materials	36	1,062,050	1,176,913
6400 Other Operating	2,012	29,579	37,467
6600 Capital Outlay	-	-	-
Total Expenses	\$ 36,897	\$ 2,451,289	\$ 2,376,594

Excess of Revenues over Expenses	\$ (31,894)	\$ (240,618)	\$ (115,129)
Other Resources (transfers-in)	\$ -	\$ -	\$ -
Net Balance	\$ (31,894)	\$ (240,618)	\$ (115,129)

Note: The District records revenues in the month in which they are earned, and expenditures in the month in which they are incurred, regardless of when the revenue is actually received or the payment is actually made. The ending cash balance for this month was \$937,198 of which prepaids represent \$90,565.

Cumulative Days	0	164	162
Average Revenue Per Day	\$ -	\$ 13,480	\$ 13,960
Average Expense Per Day	\$ -	\$ 14,947	\$ 14,670
Net Revenue Over (Under) Expense	\$ -	\$ (1,467)	\$ (711)

Eanes Independent School District Bond Project Cumulative Expenditure Report As of July 31, 2004

		<i>BOND AUTHORITY OUTSTANDING AND ISSUED</i>									
2001-2002 (619 & 620)		A		B		C		D		E	
Line Code	Project Description	Original Bond Proceeds	Original Bond & Est Interest Rev	Expenditures to date	Outstanding Encumbrances	Total Expenses & Encumbrances (B + C)	Total Balance Available (uncommitted)				
1	641 Eanes Elementary School										
2	Professional Services	\$132,270		\$126,585	\$5,685	\$132,270	\$0				
3	Construction/Improvements	1,114,368		1,112,820	1,548	1,114,368	0				
4	FF&E	9,833		9,833	0	9,833	0				
5	Contingency	0		0	0	0	0				
6	Other (e.g., reimbursables, moving, permits, inspections)	1,092		1,092	0	1,092	0				
7	Sub Total	<u>\$1,257,564</u>		<u>\$1,250,331</u>	<u>\$7,233</u>	<u>\$1,257,564</u>	<u>\$0</u>				
8	642 Cedar Creek Elementary School										
9	Professional Services	\$237,465		\$237,465	\$0	\$237,465	\$0				
10	Construction/Improvements	2,420,485		2,415,614	4,871	2,420,485	0				
11	FF&E	27,651		27,651	0	27,651	0				
12	Contingency	0		0	0	0	0				
13	Other (e.g., reimbursables, moving, permits, inspections)	2,501		2,501	0	2,501	0				
14	Sub Total	<u>\$2,688,103</u>		<u>\$2,683,232</u>	<u>\$4,871</u>	<u>\$2,688,103</u>	<u>\$0</u>				
15	643 Valley View Elementary School										
16	Professional Services	\$137,207		\$117,207	\$0	\$117,207	\$20,000				
17	Construction/Improvements	1,617,446		1,614,618	2,828	1,617,446	0				
18	FF&E	0		0	0	0	0				
19	Contingency	0		0	0	0	0				
20	Other (e.g., reimbursables, moving, permits, inspections)	1,945		1,945	0	1,945	0				
21	Sub Total	<u>\$1,756,598</u>		<u>\$1,733,771</u>	<u>\$2,828</u>	<u>\$1,736,598</u>	<u>\$20,000</u>				
22	644 Forest Trail Elementary School										
23	Professional Services	\$228,571		\$141,622	\$12,632	\$154,254	\$74,317				
24	Construction/Improvements	1,382,680		1,127,518	223,609	1,351,127	31,553				
25	FF&E	19,748		9,748	0	9,748	10,000				
26	Contingency	20,000		0	0	0	20,000				
27	Other (e.g., reimbursables, moving, permits, inspections)	11,941		1,941	0	1,941	10,000				
28	Sub Total	<u>\$1,662,940</u>		<u>\$1,280,829</u>	<u>\$236,242</u>	<u>\$1,517,070</u>	<u>\$145,870</u>				

Eanes Independent School District Bond Project Cumulative Expenditure Report As of July 31, 2004

<i>BOND AUTHORITY OUTSTANDING AND ISSUED</i>		A	B	C	D	E
2001-2002 (619 & 620)		Original Bond Proceeds & Est Interest Rev	Expenditures to date	Outstanding Encumbrances	Total Expenses & Encumbrances (B + C)	Total Balance Available (uncommitted)
Line Code	Project Description					
29	645 Barton Creek Elementary School					
30	Professional Services	\$35,081	\$35,081	\$0	\$35,081	\$0
31	Construction/Improvements	539,470	536,207	3,263	539,470	0
32	FF&E	1,011	1,011	0	1,011	0
33	Contingency	0	0	0	0	0
34	Other (e.g., reimbursables, moving, permits, inspections)	831	831	0	831	0
35	Sub Total	\$576,393	\$573,130	\$3,263	\$576,393	\$0
36	630 Bridge Point Elementary School					
37	Professional Services	\$16,501	\$16,501	\$0	\$16,501	\$0
38	Construction/Improvements	61,057	57,208	3,850	61,057	0
39	FF&E	0	0	0	0	0
40	Contingency	0	0	0	0	0
41	Other (e.g., reimbursables, moving, permits, inspections)	375	375	0	375	0
42	Sub Total	\$77,934	\$74,084	\$3,850	\$77,934	\$0
43	639 Hill Country Middle School					
44	Professional Services	\$1,002,694	\$965,957	\$22,019	\$987,977	\$14,717
45	Construction/Improvements	10,444,262	10,343,111	53,545	10,396,655	47,606
46	FF&E	389,330	383,832	5,218	389,049	281
47	Contingency	0	0	0	0	0
48	Other (e.g., reimbursables, moving, permits, inspections)	45,044	45,044	0	45,044	0
49	Sub Total	\$11,881,330	\$11,737,943	\$80,782	\$11,818,725	\$62,604
50	640 West Ridge Middle School					
51	Professional Services	\$469,707	\$445,067	\$414	\$445,481	\$24,226
52	Construction/Improvements	5,408,429	5,077,737	86,471	5,164,209	244,220
53	FF&E	285,262	283,141	2,121	285,262	0
54	Contingency	0	0	0	0	0
55	Other (e.g., reimbursables, moving, permits, inspections)	11,667	11,667	0	11,667	0
56	Sub Total	\$6,175,065	\$5,817,613	\$89,006	\$5,906,619	\$268,446

Eanes Independent School District Bond Project Cumulative Expenditure Report As of July 31, 2004

<i>BOND AUTHORITY OUTSTANDING AND ISSUED</i>						
2001-2002 (619 & 620)	A	B	C	D	E	Total Balance Available (uncommitted)
Line Code	Original Bond Proceeds & Est Interest Rev	Expenditures to date	Outstanding Encumbrances	Total Expenses & Encumbrances (B + C)	Total Expenses Available	Total Balance Available (uncommitted)
Project Description						
57 638	Westlake High School (including 9th Ctr)					
58	Professional Services	\$1,568,320	\$389,314	\$1,957,634	\$1,957,634	(\$261,534)
59	Construction/Improvements	21,702,633	13,897,924	21,748,527	21,748,527	0
60	FF&E	1,106,195	185,913	921,182	921,182	185,014
61	Contingency	300,000	45,893	0	45,893	254,107
62	Other (e.g., reimbursables, moving, permits, inspections)	31,079	31,162	0	31,162	-83
63	Sub Total	\$24,836,008	\$10,231,247	\$14,473,151	\$24,704,397	\$177,503
64 638	Westlake High School (Stadium)					
65	Professional Services	\$489,891	\$489,891	\$0	\$489,891	\$0
66	Construction/Improvements	7,136,730	7,136,230	500	7,136,730	0
67	FF&E (includes P. Murray Technology)	27,544	27,544	0	27,544	0
68	Contingency	0	0	0	0	0
69	Other (e.g., reimbursables, moving, permits, inspections)	0	0	0	0	0
70	Sub Total	\$7,654,165	\$7,653,665	\$500	\$7,654,165	\$0
71 657	District Wide 657					
72	Professional Services	\$981,805	\$981,804.73	\$0	\$981,805	\$0
72a	Eanes Payroll	\$280,452	256,243	0	\$256,243	24,209
73	Construction/Improvements	41,570	37,438	4,133	41,570	0
74	FF&E	398,047	398,047	77,156	475,203	-77,156
75	Contingency	0	0	0	0	0
76	Other (e.g., reimbursables, moving, permits, inspections)	1,706,067	1,702,181	3,886	1,706,067	0
77	Sub Total	\$3,407,942	\$3,375,714	\$85,174	\$3,460,888	(\$52,946)
78 657	District-Wide Technology/Video					
79	Professional Services	\$1,420	\$1,420	\$0	\$1,420	\$0
80	Construction/Improvements	2,466,593	2,414,913	47,480	2,462,393	4,200
81	FF&E	106,840	106,840	0	106,840	0
82	Paula Murray FF&E	1,500,000	819,254	0	819,254	680,746
83	Contingency	0	0	0	0	0
84	Other (e.g., reimbursables, moving, permits, inspections)	\$0	\$0	\$0	\$0	\$0
85	Sub Total	4,074,852	3,342,426	47,480	3,389,907	684,946

Eanes Independent School District Bond Project Cumulative Expenditure Report As of July 31, 2004

<i>BOND AUTHORITY OUTSTANDING AND ISSUED</i>						
Line Code	Project Description	A Original Bond Proceeds & Est Interest Rev	B Expenditures to date	C Outstanding Encumbrances & Encumbrances (B + C)	D Total Expenses & Encumbrances (B + C)	E Total Balance Available (uncommitted)
86	657 Miscellaneous Items					
87	Interest Revenue	\$1,600,000	\$0	\$0	\$0	\$1,600,000
88	Unallocated Projects	951,108	0	0	0	951,108
89	Sub Total	\$2,551,108	\$0	\$0	\$0	\$2,551,108
90	Total 2001-2002 Bond Program	\$68,600,000	\$49,753,984	\$15,034,378	\$64,788,361	\$3,857,531
Line Code	Project Description	A Original Bond Fund Bal 9/1/03	B Current Year Expenditures	C Current Year Encumbrances	D Total Exp & Enc (B + C)	E Estimated (uncommitted)
OTHER BOND PROGRAMS						
91	617 Capital Projects 1996 Series (District wide improvements)	\$10,000	\$0	\$0	\$0	\$10,000
92	Allocated to Arbitrage	9,746	0	0	0	9,746
93	Unallocated Projects 617	\$19,746	\$0	\$0	\$0	\$19,746
94	Total 1996 Bond Program	\$130,000	118,560	\$0	\$118,560	\$11,440
95	Capital Projects 1999 Series (9th Grade Center)	10,263	0	6,000	6,000	4,263
96	Allocated to Arbitrage	48,583	48,583	0	48,583	0
97	Unallocated Projects 618	157,037	0	0	0	157,037
98	Total 1999 Bond Program	\$345,883	\$48,583	\$6,000	\$173,143	\$172,740
99	690 Capital Projects Local	\$0	\$0	\$0	\$0	\$0
100	Allocated Projects	217,575	0	0	0	217,575
101	Unallocated Projects 690	\$217,575	\$0	\$0	\$0	\$217,575
102	Total Local Bond Program	\$198,846	\$167,143	\$6,000	\$173,143	\$25,703
103	Total Other Bond Program Allocated	384,358	0	0	0	384,358
104	Total Other Bond Program Unallocated	\$583,204	\$167,143	\$6,000	\$173,143	\$410,061

EANES INDEPENDENT SCHOOL DISTRICT
BUDGET CHANGES
August 25, 2004

Fund Name General Fund TRANSFER ONLY
 Budget Period 9/1/03 to 8/31/04
 State/Federal Project No. NA Revenue Code(s) NA

Total Budget Amount \$100,957,127

FUND	FC	OBJECT	SUB	ORG	POP	AREA	GENERIC	DESCRIPTION	CURRENT		AMEND REQUEST	AMEND BUDGET	
									APPROVED BUDGET	BUDGET			
1	183	36	6413	71	001	0	91	00000	Officials	1,865	598	2,463	Stadium Rentals
2	183	52	6246	71	001	0	91	00000	Contracted Services	1,730	200	1,930	
3	183	36	6299	71	1	0	91	00000	Misc Contracted Services	3,335	651	3,986	
4	183	00	5743	00	000	0	00	00000	Rent	(7,708)	(1,449)	(9,157)	
5													
6													
7	183	36	6299	73	001	0	91	00000	Misc Contracted Services	43,907	(280)	43,627	Westlake HS
8	183	52	6246	00	001	0	91	00000	Cont Svc Build/Grounds	18,300	280	18,580	Athletics Security
9													
10													
11	199	11	6219	00	001	0	11	00000	Other Professional Services	1,714	(50)	1,664	Westlake HS
12	199	31	6219	00	001	0	00	00000	Other Professional Services	-	50	50	AP Exams
13													
14	199	31	6219	00	979	0	21	00000	Other Professional Services	3,350	1,690	5,040	GT
15	199	31	6339	00	979	0	21	00000	Testing Materials	2,000	2,440	4,440	
16	199	21	6397	00	979	0	21	01004	General Supplies	152	100	252	
17	199	13	6118	00	979	0	21	00000	Extra Duty Pay Professional	7,222	(2,000)	5,222	
18	199	13	6413	00	979	0	21	07061	Stipends Non-employees	1,000	(500)	500	
19	199	21	6219	00	979	0	21	00000	Other Professional Services	500	(500)	-	
20	199	21	6413	00	979	0	21	00000	Stipends Non-employees	500	(500)	-	
21	199	21	6499	00	871	0	21	07083	Misc Operating Expenses	500	(490)	10	
22	199	21	6397	00	871	0	00	07083	General Supplies	1,000	(140)	860	
23	199	21	6411	00	871	0	00	07083	Travel Employee Only	100	(100)	-	
24	199	21	6329	00	871	0	00	07083	Reading Materials	450	200	650	
25	199	13	6411	00	979	0	00	07075	Travel Employee Only	500	(200)	300	
26													
27													
28	199	33	6112	00	871	0	00	00000	Student Travel	-	600	600	Nurses Extra Duty
29	199	31	6413	00	871	0	00	07003	Stipends Non-employees	400	(250)	150	
30	199	33	6411	00	871	0	00	07003	Travel Employee Only	300	(50)	250	
31	199	13	6397	00	979	0	00	07075	General Supplies	1,000	(300)	700	
32													

EANES INDEPENDENT SCHOOL DISTRICT
BUDGET CHANGES
AUGUST 25, 2004

Fund Name General Fund Source of Funds Insurance
 Budget Period 9/1/03 - 8/31/04 Revenue Code(s) _____
 State/Federal Project No. NA _____

Total Budget Amount _____

FUND	FC	OBJECT	SUB	ORG	POP	AREA	GENERIC	DESCRIPTION	CURRENT			
									APPROVED BUDGET	AMEND REQUEST	AMEND BUDGET	
1	199	11	6395	00	979	0	00	01013	Data Processing Equipment	-	6,913	6,913
2	199	12	6328	00	105	0	00	00000	Library Books	2,345	1,000	3,345
3	199	51	6246	00	041	0	00	00000	Cont Svcs - Bldg and Grounds	26,382	8,317	34,699
4	199	00	5745	00	000	0	00	00000	Insurance Recovery	-	(16,230)	(16,230)
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												
Total										\$ 28,727	\$ -	\$ 28,727

Justification: Increase Insurance Recovery Revenue for Replacement Items (technology, books at BC, HCMS canopy)

Originated By: _____ Date: _____

EANES INDEPENDENT SCHOOL DISTRICT

Board Action #52/04 Approval of Proposed Budget Amendment for 2003-04

Date: August 25, 2004
To: Board of Trustees
From: Superintendent

Recommendation:

It is the Superintendent's recommendation that the Board of Trustees accept the proposed budget amendment for the General Fund, the Debt Service Fund, and the Child Nutrition Fund for 2003-04. Summary pages for each fund are attached.

Pertinent Facts:

The district is required to make any final changes to the budget for the fiscal year ending on August 31, 2004 prior to September 1. This final budget amendment reflects changes for the three funds required by TEA as part of the official budget for the district. The changes reflect updated estimates of revenues to be earned by August 31 and estimated expenditures for salaries earned and for goods and services received by August 31. TEA reviews the district's audit report and compares budget to actual within revenue object categories and expenditure function categories. It is important that our expenditure budgets exceed the actual expenditures in each functional category. Significant changes to the budget are listed below by fund:

GENERAL FUND 199

- Current and prior year estimated tax collections were not changed from the June 2004 amendment, but estimated revenue for penalty and interest is increased by \$36,482.
- Other local revenues reflect a net increase totaling \$163,809. The most significant increases are in summer school tuition and interest earnings on investments.
- The state revenue calculation is decreased by \$453,210 due to an adjustment to the calculations of HB 1 \$110/WADA, salary transition, and hold harmless calculations which will not be updated by TEA until September.
- Other resources are increased by \$66,967 based on prior year amounts transferred from the donations fund.
- The WADA recapture payment estimate has been increased and includes adjustments for 2001-02 and 2002-03 based on audited financial information and final settle up with TEA for those years. The estimated amount of recapture for 2003-04 is \$52,300,000. Adjustments for 2001-02 and 2002-03 respectively are \$220,409 and \$222,506. The estimate for 2002-03 was adjusted to reflect actual audited tax collections for the year. Previous estimates were based on estimated tax collections.
- No adjustments have been made to expenditure budgets in other functional categories; final evaluation of these categories will be made next week after the final two payrolls are processed, accrual calculations are run, and TRS on-behalf payments are run.
- The net estimated impact on the fund balance for these changes is a reduction of \$613,960. This estimate reflects the final fund balance if all estimated revenues are actually collected and all budgeted amounts are spent. The final ending fund balance will be determined as a part of the financial audit and will be the result of actual revenues and actual expenditures for the year.

DEBT SERVICE FUND 599

- Other local revenues include an increase in estimated interest earnings on investments.
- The budget for bond interest reflects a reduction of \$157,994. This amount was prepaid with the sale of the bonds and should not have been included in the budget for 2003-04.
- The budget for fees is increased to reflect the fee paid for calculation of the district's arbitrage liability.
- The net effect of the budget changes to the Debt Service Fund increase the estimated fund balance by \$160,034.

CHILD NUTRITION FUND 701

- The Child Nutrition fund has not been amended since its original adoption in August 2003.
- Other local revenues have been reduced by \$400,000.
- Federal revenues classified under other resources have been increased for USDA commodities and an increase in lunch reimbursements over the original budgeted amount.
- Food service expenditures are reduced by \$161,000 to reflect a decrease in estimated food expenditures.
- The net impact of these changes is a decrease to the estimated fund balance of \$434,570 if all revenues are received and all budgeted expenditures are expended. The estimated ending fund balance is \$837,573.

Alternatives Considered:

Revenues and expenditures to date have been reviewed and additional revenues and expenditures for the year have been projected based on the best information available. A final review of the budget versus actual amounts will be done after final payrolls and other calculations that occur at year-end are finalized to determine if any other critical adjustments are needed before August 31.

EANES INDEPENDENT SCHOOL DISTRICT
2003 - 2004 PROPOSED AMENDED BUDGET SUMMARY
GENERAL FUND 199
AUGUST 25, 2004

	AUGUST 2004 2003-04 Proposed Revenue Budget	JUNE 2004 2003-04 Amended Revenue Budget	AUGUST 2004 2003-04 Proposed Increase (Decrease)	SEPT 2003 2003-04 Adopted Revenue Budget
ESTIMATED REVENUE:				
Taxes - Current	\$ 87,721,588	\$ 87,721,588	\$ -	\$ 89,432,000
Taxes - Prior Years	576,965	576,965	-	525,000
Taxes - Other	371,000	334,518	36,482	225,000
Total Tax Revenues	\$ 88,669,553	\$ 88,633,071	\$ 36,482	\$ 90,182,000
Other Local Revenue	2,095,771	1,931,962	163,809	2,152,900
Total Local Revenue	\$ 90,765,324	\$ 90,565,033	\$ 200,291	\$ 92,334,900
State Revenues	4,726,645	5,179,855	(453,210)	5,173,099
Federal Revenues	-	-	-	-
TOTAL ESTIMATED REVENUE	\$ 95,491,969	\$ 95,744,888	\$ (252,919)	\$ 97,507,999
Other Resources	801,120	734,153	66,967	405,000
TOTAL REVENUE & RESOURCES	\$ 96,293,089	\$ 96,479,041	\$ (185,952)	\$ 97,912,999
ESTIMATED EXPENDITURES BY FUNCTION				
Instruction	\$ 29,046,280	\$ 29,046,280	\$ -	\$ 28,975,188
Media Services	787,257	787,257	-	787,257
Staff Development	234,127	234,127	-	229,246
Instructional Leadership	726,649	726,649	-	779,332
Campus Leadership	2,702,663	2,702,663	-	2,701,390
Guidance/Evaluation	1,801,166	1,801,166	-	1,931,405
Health Services	555,898	555,898	-	555,444
Transportation	1,364,819	1,364,819	-	1,352,534
Extra/Co-Curricular	1,446,372	1,446,372	-	1,448,440
Administration	2,073,331	2,073,331	-	2,036,347
Maintenance and Facilities	5,688,007	5,688,007	-	5,592,771
Security	175,397	175,397	-	168,112
Data Processing	779,854	779,854	-	779,854
Recapture Appraisal	300,000	300,000	-	300,000
TOTAL OPERATING EXPENDITURES	\$ 47,681,820	\$ 47,681,820	\$ -	\$ 47,637,320
Recapture Payments for WADA	52,750,000	52,265,680	484,320	53,275,307
TOTAL ESTIMATED EXPENDITURES & PYMTS	\$ 100,431,820	\$ 99,947,500	\$ 484,320	\$ 100,912,627
ESTIMATED REVENUE - EXPENDITURES	\$ (4,138,731)	\$ (3,468,459)	\$ (670,272)	\$ (2,999,628)
Beginning Fund Balance 08-31-2003	\$ 21,904,412	\$ 21,904,412	\$ -	\$ 21,904,412
Increase or (Decrease) to Fund Balance Based on Budget	(4,138,731)	(3,468,459)	(670,272)	(2,999,628)
Estimated Ending Fund Balance 08-31-2004	\$ 17,765,681	\$ 18,435,953	\$ (670,272)	\$ 18,904,784

EANES INDEPENDENT SCHOOL DISTRICT
 2003 - 2004 PROPOSED AMENDED BUDGET SUMMARY
 DEBT SERVICE FUND 599
 August 25, 2004

	AUGUST 2004 2003-04 Proposed Revenue Budget	JUNE 2004 2003-04 Amended Revenue Budget	AUGUST 2004 2003-04 Proposed Increase (Decrease)	SEPT 2003 2003-04 Adopted Revenue Budget
ESTIMATED REVENUE:				
Taxes - Current	\$ 16,246,038	\$ 16,246,038	\$ -	\$ 16,644,733
Taxes - Prior Years	105,033	105,033	-	-
Taxes - Other	65,626	65,626	-	-
Total Tax Revenues	\$ 16,416,697	\$ 16,416,697	\$ -	\$ 16,644,733
Other Local Revenue	90,000	80,000	10,000	9,000
TOTAL ESTIMATED REVENUE	\$ 16,506,697	\$ 16,496,697	\$ 10,000	\$ 16,653,733

	AUGUST 2004 2003-04 Proposed Expenditure Budget	JUNE 2004 2003-04 Amended Expenditure Budget	AUGUST 2004 2003-04 Proposed Increase (Decrease)	SEPT 2003 2003-04 Adopted Expenditure Budget
ESTIMATED EXPENDITURES				
Bond Principal	\$ 5,432,176	\$ 5,432,176	\$ -	\$ 5,432,176
Bond Interest	11,054,562	11,212,556	(157,994)	11,212,556
Fees	12,960	5,000	7,960	5,000
TOTAL ESTIMATED EXPENDITURES	\$ 16,499,698	\$ 16,649,732	\$ (150,034)	\$ 16,649,732

ESTIMATED REVENUE - EXPENDITURES	\$ 6,999	\$ (153,035)	\$ 160,034	\$ 4,001
Beginning Fund Balance 08-31-2003	\$ 1,809,274	\$ 1,809,274	\$ -	\$ 1,809,274
Increase or (Decrease) to Fund Balance Based on Budget	6,999	(153,035)	160,034	4,001
Estimated Ending Fund Balance 08-31-2004	\$ 1,816,273	\$ 1,656,239	\$ 160,034	\$ 1,813,275

EANES INDEPENDENT SCHOOL DISTRICT
 2003 - 2004 PROPOSED AMENDED BUDGET SUMMARY
 CHILD NUTRITION FUND 701
 August 25, 2004

	AUGUST 2004 2003-04 Proposed Revenue Budget	SEPT 2003 2003-04 Adopted Revenue Budget	AUGUST 2004 2003-04 Increase or (Decrease)
ESTIMATED REVENUE:			
Local Revenue	\$ 2,460,000	\$ 2,860,000	\$ (400,000)
State Revenue	60,000	60,000	-
TOTAL ESTIMATED REVENUE:	\$ 2,520,000	\$ 2,920,000	\$ (400,000)
Other Resources (Federal Revenue)	\$ 112,000	\$ 80,000	\$ 32,000
TOTAL ESTIMATED REVENUE & RESOURCES	\$ 2,632,000	\$ 3,000,000	\$ (368,000)

	AUGUST 2004 2003-04 Proposed Expenditure Budget	SEPT 2003 2003-04 Adopted Expenditure Budget	AUGUST 2004 2003-04 Increase or (Decrease)
ESTIMATED EXPENDITURES			
Food Service	\$ 2,958,220	\$ 3,119,220	\$ (161,000)
Maintenance & Operations	103,350	103,350	-
Data Processing	5,000	5,000	-
TOTAL ESTIMATED EXPENDITURES	\$ 3,066,570	\$ 3,227,570	\$ (161,000)

ESTIMATED REVENUE - EXPENDITURES	\$ (434,570)	\$ (227,570)	\$ (207,000)
Beginning Fund Balance 08-31-2003	\$ 1,272,143	\$ 1,272,143	
Increase or (Decrease) to Fund Balance Based on Budget	(434,570)	(227,570)	
Estimated Ending Fund Balance 08-31-2004	\$ 837,573	\$ 1,044,573	