

EANES INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES

Date: **June 18, 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 \$119,611,318.
- With 91.67% of the fiscal year complete, the District has currently recorded expenditures of 92.11% of the General Fund total budget.
- The investment income for the month ending May 31 is \$275,786 with an average yield to maturity of 2.520%. Fiscal year to date investment income is \$2,194,488.
- Tax collections for the month totaled \$439,574. Approximately 99.06% of the 2018 adjusted tax levy has been collected, in comparison to the same month collections of the 2017 tax levy of 99.23%.
- Total 2015 bond expenditures and encumbrances through month-end totaled approximately \$51.7 million, and remaining funds are approximately \$1.7 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.
- The amendment to the Child Nutrition reallocates resources between functions as which have no effect on the fund balance.

ENANES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS
AS OF MAY 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	\$ (4,698,263)	\$ -	\$ (35,128)	\$ 1,362,488	\$ -	\$ 2,222,141	\$ 443,845	\$ 947,825	\$ 242,909
1170	Temporary Investments	85,610,629	22,202,992	-	231,830	11,264,058	-	-	58,900	119,368,409
1100	Total Cash/Temporary Investments	\$ 80,912,366	\$ 22,202,992	\$ (35,128)	\$ 1,594,318	\$ 11,264,058	\$ 2,222,141	\$ 443,845	\$ 1,006,724	\$ 119,611,318
Receivables:										
1210	Property Taxes-Current	\$ 1,506,819	\$ 199,078	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,705,897
1220	Property Taxes-Delinquent	1,959,542	314,896	-	-	-	-	-	-	2,274,438
1230	Allowance for Uncollectible Taxes	(1,829,253)	(298,892)	-	-	-	-	-	-	(2,128,145)
1240	Due from State & Federal Agencies	596,356	-	11,285	171,308	-	-	-	-	778,949
1250	Accrued Interest	388	-	-	-	-	-	-	-	388
1260	Due from Other Funds	2,652	51,440	-	-	-	-	-	-	54,092
1290	Sundry Receivables	53,863	-	-	-	-	-	(550)	-	53,313
1200	Total Receivables	\$ 2,290,368	\$ 266,522	\$ 11,285	\$ 171,308	\$ -	\$ -	\$ (550)	\$ -	\$ 2,738,933
1300	Inventories, at Cost	73,321	-	41,529	-	-	-	-	-	114,849
1400	Other Current Assets	12,620	-	-	1,860	-	12,105	-	-	26,585
1500	Fixed Assets	-	-	896,196	-	-	26,095	9,625	-	931,916
13X-16xx	Other Current Assets	\$ 85,941	\$ -	\$ 937,725	\$ 1,860	\$ -	\$ 38,200	\$ 9,625	\$ -	\$ 1,073,350
1000	Total Current Assets	\$ 83,288,675	\$ 22,469,514	\$ 913,882	\$ 1,767,487	\$ 11,264,058	\$ 2,260,341	\$ 452,920	\$ 1,006,724	\$ 123,423,601
LIABILITIES AND FUND EQUITY										
Current Liabilities:										
2110	Accounts Payable (Note 1)	\$ 10,205	\$ -	\$ -	\$ (20)	\$ -	\$ -	\$ -	\$ -	\$ 10,184
2140	Interest Payable	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings	87,171	-	1,796	8,173	80	2,149	213	-	99,582
2160	Accrued Wages Payable	10,064,555	-	259,730	235,440	9,207	184,682	4,875	-	10,758,489
2170	Due to Other Funds	51,440	-	-	11	2,335	98	-	208	54,092
2180	Due to Other Governments	35,360,873	-	-	-	-	-	-	3,572	35,364,445
2190	Due to Other	-	-	-	-	-	-	-	943,224	943,224
2100	Total Current Liabilities	\$ 45,574,243	\$ -	\$ 261,525	\$ 243,603	\$ 11,623	\$ 186,929	\$ 5,088	\$ 947,005	\$ 47,230,017
2210	Accrued Expenses	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues	3,660	-	259,098	-	-	-	-	-	262,758
2600	Deferred Revenues - Property Taxes	1,637,108	215,082	-	-	-	-	-	-	1,852,191
2000	Total Liabilities	\$ 47,215,012	\$ 215,082	\$ 520,623	\$ 243,603	\$ 11,623	\$ 186,929	\$ 5,088	\$ 947,005	\$ 49,344,966
Fund Balance/Equity:										
3400	Reserved	\$ 2,915,671	\$ 22,254,432	\$ -	\$ -	\$ 11,252,435	\$ -	\$ -	\$ -	\$ 36,422,538
3500	Designated	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings	33,157,992	-	393,259	1,523,883	-	2,073,411	447,832	59,720	37,656,097
3000	Total Fund Balance/Equity	\$ 36,073,663	\$ 22,254,432	\$ 393,259	\$ 1,523,883	\$ 11,252,435	\$ 2,073,411	\$ 447,832	\$ 59,720	\$ 74,078,635
Total Liabilities and Fund Equity		\$ 83,288,675	\$ 22,469,514	\$ 913,882	\$ 1,767,487	\$ 11,264,058	\$ 2,260,341	\$ 452,920	\$ 1,006,724	\$ 123,423,601

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 MAY 31, 2019

		GENERAL FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 168,805,326	\$ 667,102	\$ 168,021,305	99.54%	\$ 784,021
5800	State	8,449,113	583,710	6,674,812	79.00%	1,774,301
5900	Federal	1,157,000	-	599,017	51.77%	557,983
5XXX	Total Revenues	\$ 178,411,439	\$ 1,250,812	\$ 175,295,133	98.25%	\$ 3,116,306
Expenditures:						
11	Instruction.....	\$ 46,543,719	\$ 5,191,166	\$ 44,888,685	96.44%	\$ 1,655,034
12	Instructional Resources & Media Svs.....	924,926	100,534	884,076	95.58%	40,850
13	Curr & Instructional Staff Development.....	2,263,117	209,898	1,978,149	87.41%	284,968
21	Instructional Leadership.....	1,366,068	139,720	1,270,169	92.98%	95,899
23	School Leadership.....	3,551,618	347,528	3,286,751	92.54%	264,867
31	Guidance & Counseling Services.....	2,213,146	243,488	2,072,778	93.66%	140,368
32	Social Work Services.....	156,485	16,059	145,350	92.88%	11,135
33	Health Services.....	812,454	84,922	764,284	94.07%	48,170
34	Transportation.....	2,237,963	216,869	1,958,404	87.51%	279,559
35	Food Services.....	207,338	16,689	188,968	91.14%	18,370
36	Extracurricular Activities.....	2,497,527	238,155	2,320,166	92.90%	177,361
41	General Administration.....	3,525,266	276,452	3,109,719	88.21%	415,547
51	Facilities Maintenance & Operations.....	8,162,342	666,765	7,136,127	87.43%	1,026,215
52	Security & Monitoring Services.....	544,558	45,234	479,240	88.01%	65,318
53	Data Processing Services.....	1,824,315	143,031	1,661,770	91.09%	162,545
61	Community Services.....	234,228	16,045	203,737	86.98%	30,491
81	Facilities Acquisition & Construction.....	7,780	(2,322)	6,430	82.65%	1,350
91	Contracted Instructional Svs (Recapture).....	103,025,000	8,491,263	93,479,573	90.73%	9,545,427
99	Appraisal District Costs.....	830,000	-	816,365	98.36%	13,635
6XXX	Total Expenditures	\$ 180,927,850	\$ 16,441,496	\$ 166,650,742	92.11%	\$ 14,277,108
Other Resources and (Uses):						
7060	Other Resources	\$ 2,200,000	\$ 10,833	\$ 1,561,567	70.98%	\$ 638,433
7X & 8X	Total Other Resources and (Uses).....	\$ 2,200,000	\$ 10,833	\$ 1,561,567	70.98%	\$ 638,433
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses	\$ (316,411)	\$ (15,179,851)	\$ 10,205,957		
Fund Balance and Reserves at 7/1/2018:						
3400	Reserved Fund Balance	\$ 2,915,671			Percent of Fiscal Year Complete	91.67%
3500	Designated Fund Balance: Purch. of Property.	-			Percent of Total Budget Expended	92.11%
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 MAY 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	\$ 99,100	\$ 21,672,087	100.28%	\$ (61,200)
5800	State	\$ 140,523	\$ -	\$ 129,725	92.32%	\$ 10,798
5XXX	Total Revenue	\$ 21,751,410	\$ 99,100	\$ 21,801,812	100.23%	\$ (50,402)
Expenditures:						
71	Debt Service	\$ 21,221,063	\$ 806	\$ 21,170,300	99.76%	50,763
6XXX	Total Expenditures	\$ 21,221,063	\$ 806	\$ 21,170,300	99.76%	50,763
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	\$ 98,294	\$ 631,512		
Budgeted Fund Balance and Reserves:						
3400	Reserved Fund Balance.....	21,622,920				
	Total Reserve and Fund Balance/Equity	\$ 21,622,920				
3000	Estimated Fund Balance/Equity 6/30/19.....	\$ 22,153,267				
3001	Estimated Fund Balance/Equity after Aug. 2019 Debt Svc Pymt.....	\$ 5,206,548				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF MAY 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	\$ 3,699,171	\$ 393,906	\$ 3,670,433	99.22%	\$ 28,738
5800	State	5,000	-	4,027	80.55%	973
5XXX	Total Revenues	\$ 3,704,171	\$ 393,906	\$ 3,674,461	99.20%	\$ 29,710
	Expenditures:					
35	Child Nutrition.....	3,636,658	423,976	3,487,479	95.90%	\$ 149,179
51	Facilities Maintenance & Operations.....	238,400	26,209	235,880	98.94%	2,520
6XXX	Total Expenditures	\$ 3,875,058	\$ 450,185	\$ 3,723,359	96.09%	\$ 151,699
	Other Resources:					
7060	Other Resources	\$ 145,000	\$ 14,183	\$ 149,790	103.30%	\$ (4,790)
8060	Other Uses	-	-	-	0.00%	-
7X	Total Other Resources	\$ 145,000	\$ 14,183	\$ 149,790	103.30%	\$ (4,790)
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ (25,887)	\$ (42,096)	\$ 100,892		
	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 MAY 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	\$ 155,117	\$ 1,440,831	90.05%	\$ 159,169
5800	State	650,000	1,000	343,249	52.81%	306,751
5900	Federal	2,400,000	393,218	1,784,636	74.36%	615,364
5XXX	Total Revenues	\$ 4,650,000	\$ 549,336	\$ 3,568,716	76.75%	\$ 1,081,284
Expenditures:						
11	Instruction.....	\$ 2,500,000	\$ 209,442	\$ 1,894,919	75.80%	\$ 605,081
12	Instructional Resources & Media Svs.....	115,000	11,725	82,701	71.91%	32,299
13	Curr & Instructional Staff Development.....	260,000	11,802	130,800	50.31%	129,200
21	Instructional Leadership.....	5,000	-	-	0.00%	5,000
23	School Leadership.....	140,000	6,364	71,093	50.78%	68,907
31	Guidance & Counseling Services.....	1,000,000	99,148	927,891	92.79%	72,109
33	Health Services.....	25,000	-	2,456	9.83%	22,544
34	Transportation.....	114,000	-	-	0.00%	114,000
36	Extracurricular Activities.....	185,000	20,209	156,246	84.46%	28,754
41	General Administration.....	3,000	839	1,365	45.51%	1,635
51	Facilities Maintenance & Operations.....	65,000	-	44,495	68.45%	20,505
52	Security & Monitoring Services.....	10,000	865	8,176	81.76%	1,824
53	Data Processing.....	10,000	-	-	0.00%	10,000
61	Community Services.....	16,000	-	1,772	11.07%	14,228
71	Debt Service.....	-	-	228,987	0.00%	(228,987)
81	Facilities Acq/Construction	50,000	-	26,870	53.74%	23,130
6XXX	Total Expenditures	\$ 4,498,000	\$ 360,395	\$ 3,577,771	79.54%	\$ 920,229
Other (Uses):						
7060	Other Resources	\$ -	\$ -	\$ -	0.00%	\$ -
8060	Other Uses	\$ -	\$ -	\$ -	0.00%	\$ -
8X	Total (Uses)	\$ -	\$ -	\$ -	0.00%	\$ -
1200	Excess of Revenues Over (Under) Expenditures	\$ 152,000	\$ 188,941	\$ (9,055)		
Budgeted Fund Balance and Reserves:						
3400/3500	Reserved/Designated Fund Balance.....	-				
3600	Unreserved Fund Balance/Equity 7/1/18	1,532,938				
	Total Reserve and Fund Balance/Equity	\$ 1,532,938				
3000	Estimated Fund Balance/Equity 6/30/19.....	<u>\$ 1,684,938</u>				

EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF MAY 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	\$ 300,000	\$ 24,612	\$ 303,737	101.25%	\$ (3,737)
5XXX	Total Revenue	\$ 300,000	\$ 24,612	\$ 303,737	101.25%	\$ (3,737)
Expenditures:						
11	Instruction.....	\$ 2,000,000	\$ -	\$ 389,640	19.48%	\$ 1,610,360
12	Instructional Resources & Media Svs.....	-	-	-	0.00%	-
13	Curr & Instructional Staff Development.....	91,887	7,834	69,149	75.25%	22,738
21	Instructional Leadership.....	-	-	-	0.00%	-
23	School Leadership.....	25,000	-	12,904	51.62%	12,096
31	Guidance & Counseling Services.....	-	-	-	0.00%	-
33	Health Services.....	-	-	-	0.00%	-
34	Transportation.....	375,000	97,977	210,427	56.11%	164,573
36	Extracurricular Activities.....	-	-	-	0.00%	-
41	General Administration.....	30,000	-	3,750	12.50%	26,250
51	Facilities Maintenance & Operations.....	200,000	-	66,691	33.35%	133,309
52	Security & Monitoring Services.....	100,000	6,192	20,907	20.91%	79,093
53	Data Processing Services.....	1,200,000	3,777	238,839	19.90%	961,161
71	Debt Services.....	-	-	-	0.00%	-
81	Facilities Acquisition & Construction	8,000,000	64,892	4,253,719	53.17%	3,746,281
6XXX	Total Expenditures	\$ 12,021,887	\$ 180,672	\$ 5,266,026	43.80%	\$ 6,755,862
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.....	\$ (11,721,887)	\$ (156,060)	\$ (4,962,288)		
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.....	\$ 4,492,837				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF MAY 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	\$ 117,803	\$ 942,792	112.24%	\$ (102,792)
5XXX	Total Revenues	\$ 840,000	\$ 117,803	\$ 942,792	112.24%	\$ (102,792)
	Expenditures:					
61	Community Services.....	717,928	119,699	596,001	83.02%	121,927
6XXX	Total Expenditures	\$ 717,928	\$ 119,699	\$ 596,001	83.02%	\$ 121,927
	Other Uses:					
8060	Other Uses (Transfers to General Fund).....	\$ 243,333	\$ 3,611	\$ 39,721	16.32%	\$ 203,612
8X	Total Other Uses	\$ (243,333)	\$ (3,611)	\$ (39,721)	16.32%	\$ (203,612)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (121,261)	\$ (5,507)	\$ 307,069		
	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 MAY 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	\$ 135,489	\$ 1,438,459	89.74%	\$ 164,541
5XXX	Total Revenues	\$ 1,603,000	\$ 135,489	\$ 1,438,459	89.74%	\$ 164,541
Expenditures:						
61	Community Services.....	1,542,240	143,058	1,291,937	83.77%	250,303
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 1,542,240	\$ 143,058	\$ 1,291,937	83.77%	\$ 250,303
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 39,721	91.66%	\$ 3,612
8X	Total Other Uses	\$ (43,333)	\$ (3,611)	\$ (39,721)	91.66%	\$ (3,612)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ 17,427	\$ (11,180)	\$ 106,801		
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 MAY 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	\$ 73,311	\$ 811,993	95.53%	\$	38,007	
5XXX	Total Revenues	\$ 850,000	\$ 73,311	\$ 811,993	95.53%	\$	38,007	
Expenditures:								
61	Community Services.....	410,697	38,718	331,026	80.60%		79,671	
6XXX	Total Expenditures	\$ 410,697	\$ 38,718	\$ 331,026	80.60%	\$	79,671	
Other Uses:								
8060	Other Uses (Transfers to General Fund).....	\$ 588,334	\$ 3,611	\$ 39,721	6.75%	\$	548,613	
8X	Total Other Uses	\$ (588,334)	\$ (3,611)	\$ (39,721)	6.75%	\$	(548,613)	
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (149,031)	\$ 30,981	\$ 441,246				
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 MAY 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	\$ 114,798	\$ 652,919	79.14%	\$ 172,081
5XXX	Total Revenues	\$ 825,000	\$ 114,798	\$ 652,919	79.14%	\$ 172,081
Expenditures:						
36	Extracurricular Activities.....	\$ 67,731	\$ 6,564	\$ 64,370	95.04%	\$ 3,361
51	Facilities Maintenance & Operations.....	145,788	11,400	118,505	81.29%	27,283
52	Security & Monitoring Services.....	40,000	1,036	22,212	55.53%	17,788
6XXX	Total Expenditures	\$ 253,519	\$ 19,000	\$ 205,087	80.90%	\$ 48,432
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	\$ 95,798	\$ (222,376)		
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				



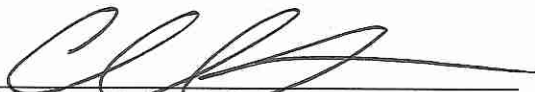
**Eanes ISD
Portfolio Management
Portfolio Summary
May 31, 2019**

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	290,729.60	290,729.60	290,729.60	0.24	1	1	2.401
Texas Term TexasDaily	2,570,008.70	2,570,008.70	2,570,008.70	2.14	1	1	2.410
Lone Star	116,292,598.96	116,292,598.96	116,292,598.96	96.72	1	1	2.540
Wells Fargo Bank	1,083,199.91	1,083,199.91	1,083,199.91	0.90	1	1	0.711
Investments	120,236,537.17	120,236,537.17	120,236,537.17	100.00%	1	1	2.520

Total Earnings	May 31 Month Ending	Fiscal Year To Date
Current Year	275,785.61	2,194,488.11

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.

 6/13/2019
Chris Scott, Executive Director for Bus Services



**Eanes ISD
Summary by Type
May 31, 2019
Grouped by Fund**

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

Security Type	Number of Investments	Par Value	Book Value	% of Portfolio	Average YTM 365	Average Days to Maturity
Fund: Campus Activity						
TexPool	1	231,829.88	231,829.88	0.19	2.401	1
Subtotal	1	231,829.88	231,829.88	0.19	2.401	1
Fund: Community Education						
Wells Fargo Bank	1	19,111.80	19,111.80	0.02	0.350	1
Subtotal	1	19,111.80	19,111.80	0.02	0.350	1
Fund: Capital Projects '11						
Lone Star	1	128,739.37	128,739.37	0.11	2.540	1
Subtotal	1	128,739.37	128,739.37	0.11	2.540	1
Fund: Capital Projects '15						
Lone Star	1	2,258,960.81	2,258,960.81	1.88	2.540	1
Subtotal	1	2,258,960.81	2,258,960.81	1.88	2.540	1
Fund: Debt Service						
Lone Star	1	22,202,992.08	22,202,992.08	18.47	2.540	1
Subtotal	1	22,202,992.08	22,202,992.08	18.47	2.540	1
Fund: Foundation						
TexPool	1	58,899.72	58,899.72	0.05	2.401	1
Subtotal	1	58,899.72	58,899.72	0.05	2.401	1
Fund: General Operating						
Lone Star	1	82,825,548.51	82,825,548.51	68.89	2.540	1
Texas Term TexasDaily	1	2,570,008.70	2,570,008.70	2.14	2.410	1
Wells Fargo Bank	6	343,898.52	343,898.52	0.29	1.486	1
Subtotal	8	85,739,455.73	85,739,455.73	71.32	2.532	1
Fund: Local Baldwin Property Sale						

Eanes ISD
Summary by Type
May 31, 2019
Grouped by Fund

Page 2

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	5,028,871.07	5,028,871.07	4.18	2.540	1
Subtotal	1	5,028,871.07	5,028,871.07	4.18	2.540	1
Fund: Local Field Improvements						
Lone Star	1	387,541.29	387,541.29	0.32	2.540	1
Subtotal	1	387,541.29	387,541.29	0.32	2.540	1
Fund: Local						
Lone Star	1	3,459,945.83	3,459,945.83	2.88	2.540	1
Subtotal	1	3,459,945.83	3,459,945.83	2.88	2.540	1
Fund: Student Activity						
Wells Fargo Bank	1	720,189.59	720,189.59	0.60	0.350	1
Subtotal	1	720,189.59	720,189.59	0.60	0.350	1
Total and Average	18	120,236,537.17	120,236,537.17	100.00	2.520	1

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

Description	General Fund	Debt Service Fund	Total
<i>CURRENT MONTH COLLECTIONS</i>			
5711 Taxes - Current Year Tax Levy	\$ 334,111	\$ 44,142	\$ 378,253
5712 Taxes - Prior Years	20,405	2,807	23,212
5719 Penalties and Interest (P & I)	33,619	4,491	38,109
Total Current Month Collections	\$ 388,134	\$ 51,440	\$ 439,574
<i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2018 - JUN 30, 2019)</i>			
5711 Taxes - Current Year Tax Levy	\$ 161,292,701	\$ 21,309,700	\$ 182,602,402
5712 Taxes - Prior Years	312,089	46,249	358,338
5719 Penalties and Interest (P & I)	475,878	64,684	540,562
Total Revenue Collected	\$ 162,080,668	\$ 21,420,634	\$ 183,501,302
Total Budgeted Tax Revenue (Current + Prior + P & I)	\$ 162,541,000	\$ 21,345,887	\$ 183,886,887
Percentage of Total Budgeted Tax Revenue Collected	99.72%	100.35%	99.79%
Percentage of Total Budgeted Tax Revenue Collected (Prior Year)	98.85%	98.84%	98.85%
<i>TAX YEAR-TO-DATE COLLECTIONS (OCT 1, 2018 - SEPT 30, 2019) - TAX YEAR 2018</i>			
<i>Tax Rate Per \$100 of Taxable Value</i>	\$ 1.0600	\$ 0.1400	\$ 1.2000
Adjusted Estimated Tax Levy - April 4, 2019	\$ 162,553,678	\$ 21,469,354	\$ 184,023,032
Total Collections on 2018 Tax Levy to Date	\$ 161,012,960	\$ 21,272,741	\$ 182,285,702
Percentage of 2018 Adjusted Tax Levy Collected	99.05%	99.08%	99.06%
Percentage of 2017 Adjusted Tax Levy Collected (Prior Year)	99.23%	99.26%	99.23%

**EANES INDEPENDENT SCHOOL DISTRICT
TEXAS PUBLIC INFORMATION ACT (TPIA) REQUESTS RECEIVED
THROUGH MAY 31, 2019**

REQUEST #	REQUEST DATE	STATUS	REQUESTOR	DESCRIPTION OF REQUEST
7735	05/02/19	Complete	C. Whetzel	Accounting information
7736	05/03/19	Complete	J. Burks	Employee information
7737	05/03/19	Complete	E. Espinoza	Election information
7738	05/09/19	Complete	P. Hernandez	Student information
7739	05/10/19	Complete	J. Burks	Employee information
7740	05/10/19	Complete	D. Friends	Book information
7741	05/13/19	Complete	A. Wang	Transportation information
7742	05/13/19	Complete	K. Santacroce	Accounting information
7743	05/16/19	Complete	J. Burks	Employee information
7744	05/24/19	Complete	K. Bader	Accounting information
7745	05/28/19	Pending	R. Neighbors	Employee information
7746	05/30/19	Complete	R. Bourland	Report information

Total number of Open Records Requests Received:

Month	2017-2018	2018-19
July	2	3
August	18	11
September	14	14
October	6	8
November	5	10
December	10	6
January	11	8
February	17	8
March	7	16
April	9	15
May	7	12
June	4	
Total Requests To Date	110	111

**EANES INDEPENDENT SCHOOL DISTRICT
2015 BOND FINANCIAL REPORT
THROUGH MAY 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	\$ 9,671,831	\$ 175	\$ 317,078	\$ 9,989,084	\$ 216,614
TABLE B: Facilities Items from Bond Funds	24,983,736	(212,678)	24,771,058	23,531,330	57,437	106,859	23,695,626	1,075,432
TABLE C: Non-Facilities Items from Bond Funds	4,715,200	85,346	4,800,546	4,473,165	97,977	166,396	4,737,538	63,008
TABLE D: Construction Items from Bond Funds	12,677,270	768,157	13,445,427	13,296,557	-	3,450	13,300,007	145,420
Unallocated Funds (to) from Projects	-	(722,729)	(722,729)					(722,729)
Funds from E-Rate Rebate		234,042	234,042					234,042
Funds from Interest Earnings	-	653,393	653,393	-	-	-	-	653,393
Totals	\$ 52,500,000	\$ 887,435	\$ 53,387,435	\$ 50,972,883	\$ 155,589	\$ 593,783	\$ 51,722,255	\$ 1,665,180

*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 MAY 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	\$ 920,859	[1]	\$ 168,805,326	94.61%
58	State	4.71%	8,272,099	148,406	28,608	[1]	8,449,113	4.74%
59	Federal	0.34%	600,000	-	557,000	[1]	1,157,000	0.65%
Total Revenues		100.00%	\$ 175,472,211	\$ 1,432,761	\$ 1,506,467		\$ 178,411,439	100.00%
	
Expenditures								
FUNCTION								
11	Instruction	25.98%	46,463,173	(88,852)	169,398	[1]	46,543,719	25.73%
12	Media Services	0.52%	937,107	(10,857)	(1,324)	[1]	924,926	0.51%
13	Staff Development	1.21%	2,154,023	96,661	12,433	[1]	2,263,117	1.25%
21	Instructional Administration	0.72%	1,289,650	43,653	32,765	[1]	1,366,068	0.76%
23	School Leadership	1.96%	3,490,800	36,644	24,174	[1]	3,551,618	1.96%
31	Counseling Services	1.17%	2,084,103	114,729	14,314	[1]	2,213,146	1.22%
32	Social Work	0.13%	220,485	(64,000)	-		156,485	0.09%
33	Health Services	0.44%	792,225	(9,671)	29,900	[1]	812,454	0.45%
34	Transportation	1.22%	2,176,963	36,000	25,000	[1]	2,237,963	1.24%
35	Food Services	0.10%	187,338	-	20,000	[1]	207,338	0.11%
36	Extra/Co-Curricular Activities	1.24%	2,226,201	153,324	118,002	[1]	2,497,527	1.38%
41	Central Administration	1.89%	3,388,049	54,417	82,800	[1]	3,525,266	1.95%
51	Maintenance	4.56%	8,159,716	17,626	(15,000)	[1]	8,162,342	4.51%
52	Security	0.31%	554,337	2,844	(12,623)	[1]	544,558	0.30%
53	Data Processing	1.02%	1,827,215	(7,900)	5,000	[1]	1,824,315	1.01%
61	Community Services	0.15%	270,528	(31,000)	(5,300)	[1]	234,228	0.13%
81	Facilities Acquisition & Construction	0.00%	-	7,780	-		7,780	0.00%
91	Contracted Instructional Services (Recapture)	56.92%	101,794,978	223,094	1,006,928	[1]	103,025,000	56.94%
99	Tax Costs	0.46%	819,000	11,000	-		830,000	0.46%
Total Expenditures		100.00%	178,835,891	\$ 585,492	\$ 1,506,467		180,927,850	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 and final end of year balancing of revenues and expenditures by function; does not effect fund balance.

**EANES INDEPENDENT SCHOOL DISTRICT
AMENDED BUDGETS FOR FUND 701 CHILD NUTRITION
AS OF MAY 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	99.86%	\$ 3,633,100	\$ -	\$ 66,071	[1]	\$ 3,699,171	99.87%
58	State	0.14%	5,000	-	-		5,000	0.13%
	Total Revenues	100.00%	<u>\$ 3,638,100</u>	<u>\$ -</u>	<u>\$ 66,071</u>		<u>\$ 3,704,171</u>	100.00%
	
Expenditures								
FUNCTION								
35	Food Services	93.73%	3,565,587	\$ -	\$ 71,071	[1]	3,636,658	93.85%
51	Maintenance	6.27%	238,400	-	-		238,400	6.15%
81	Facilities Acquisition & Construction	0.00%	-	-	-		-	0.00%
	Total Expenditures	100.00%	<u>\$ 3,803,987</u>	<u>\$ -</u>	<u>\$ 71,071</u>		<u>\$ 3,875,058</u>	100.00%
	
7060	Other Resources		\$ 140,000	\$ -	\$ 5,000	[1]	145,000	
8060	Other Uses		-	-	-		-	
7x & 8x			<u>\$ 140,000</u>	<u>\$ -</u>	<u>\$ 5,000</u>		<u>\$ 145,000</u>	
Budgeted Increase / (Decrease) to Fund Balance								
			<u>\$ (25,887)</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ (25,887)</u>	

[1] Final end of year balancing of revenues and expenditures by function; does not affect fund balance.