

**EANES INDEPENDENT SCHOOL DISTRICT**  
**BOARD OF TRUSTEES**

Date: **May 21, 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 \$138,854,360.
- With 83.33% of the fiscal year complete, the District has currently recorded expenditures of 83.72% of the General Fund total budget.
- The investment income for the month ending April 30 is \$308,634 with an average yield to maturity of 2.553%. Fiscal year to date investment income is \$1,918,702.
- Tax collections for the month totaled \$529,648. Approximately 98.85% of the 2018 adjusted tax levy has been collected, in comparison to the same month collections of the 2017 tax levy of 99.03%.
- Total 2015 bond expenditures and encumbrances through month-end totaled approximately \$51.6 million, and remaining funds are approximately \$1.8 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.

**EANES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS  
AS OF APRIL 30, 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
<b>CURRENT ASSETS</b>										
<b>Cash &amp; Temporary Investments:</b>										
1110-60	Cash .....	\$ (4,212,748)	\$ -	\$ (6,896)	\$ 1,138,744	\$ -	\$ 2,170,852	\$ 345,683	\$ 937,955	\$ 373,591
1170	Temporary Investments .....	104,693,939	22,094,235	-	231,358	11,416,030	-	-	45,207	138,480,769
<b>1100</b>	<b>Total Cash/Temporary Investments .....</b>	<b>\$ 100,481,191</b>	<b>\$ 22,094,235</b>	<b>\$ (6,896)</b>	<b>\$ 1,370,102</b>	<b>\$ 11,416,030</b>	<b>\$ 2,170,852</b>	<b>\$ 345,683</b>	<b>\$ 983,162</b>	<b>\$ 138,854,360</b>
<b>Receivables:</b>										
1210	Property Taxes-Current .....	\$ 1,868,682	\$ 246,887	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,115,569
1220	Property Taxes-Delinquent .....	1,978,039	317,403	-	-	-	-	-	-	2,295,442
1230	Allowance for Uncollectible Taxes .....	(1,829,253)	(298,892)	-	-	-	-	-	-	(2,128,145)
1240	Due from State & Federal Agencies .....	604,947	-	11,313	171,308	-	-	-	-	787,569
1250	Accrued Interest .....	921	-	-	-	-	-	-	-	921
1260	Due from Other Funds.....	3,237	61,903	-	-	-	-	-	-	65,140
1290	Sundry Receivables .....	45,585	-	-	-	-	-	-	-	45,585
<b>1200</b>	<b>Total Receivables .....</b>	<b>\$ 2,672,159</b>	<b>\$ 327,301</b>	<b>\$ 11,313</b>	<b>\$ 171,308</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,182,081</b>
1300	Inventories, at Cost .....	111,496	-	87,375	-	-	-	-	-	198,871
1400	Other Current Assets .....	33,986	-	-	1,860	-	12,105	-	-	47,951
1500	Fixed Assets .....	-	-	904,766	-	-	26,402	9,625	-	940,793
<b>13X-16xx</b>	<b>Other Current Assets</b>	<b>\$ 145,481</b>	<b>\$ -</b>	<b>\$ 992,141</b>	<b>\$ 1,860</b>	<b>\$ -</b>	<b>\$ 38,507</b>	<b>\$ 9,625</b>	<b>\$ -</b>	<b>\$ 1,187,615</b>
<b>1000</b>	<b>Total Current Assets .....</b>	<b>\$ 103,298,831</b>	<b>\$ 22,421,536</b>	<b>\$ 996,559</b>	<b>\$ 1,543,271</b>	<b>\$ 11,416,030</b>	<b>\$ 2,209,359</b>	<b>\$ 355,308</b>	<b>\$ 983,162</b>	<b>\$ 143,224,055</b>
<b>LIABILITIES AND FUND EQUITY</b>										
<b>Current Liabilities:</b>										
2110	Accounts Payable (Note 1).....	\$ 10,205	\$ -	\$ -	\$ (66)	\$ -	\$ -	\$ -	\$ -	\$ 10,139
2140	Interest Payable .....	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings .....	73,224	-	1,738	8,181	80	1,854	210	203	85,491
2160	Accrued Wages Payable .....	8,500,826	-	234,128	200,213	7,360	148,293	3,064	-	9,093,885
2170	Due to Other Funds .....	61,903	-	-	-	94	94	-	3,049	65,140
2180	Due to Other Governments .....	41,381,691	-	-	-	-	-	-	3,572	41,385,263
2190	Due to Other .....	-	-	-	-	-	-	-	917,734	917,734
<b>2100</b>	<b>Total Current Liabilities .....</b>	<b>\$ 50,027,848</b>	<b>\$ -</b>	<b>\$ 235,866</b>	<b>\$ 208,328</b>	<b>\$ 7,535</b>	<b>\$ 150,242</b>	<b>\$ 3,275</b>	<b>\$ 924,559</b>	<b>\$ 51,557,653</b>
2210	Accrued Expenses .....	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues .....	-	-	325,337	-	-	-	-	-	325,337
2600	Deferred Revenues - Property Taxes .....	2,017,468	265,398	-	-	-	-	-	-	2,282,866
<b>2000</b>	<b>Total Liabilities .....</b>	<b>\$ 52,045,317</b>	<b>\$ 265,398</b>	<b>\$ 561,204</b>	<b>\$ 208,328</b>	<b>\$ 7,535</b>	<b>\$ 150,242</b>	<b>\$ 3,275</b>	<b>\$ 924,559</b>	<b>\$ 54,165,856</b>
<b>Fund Balance/Equity:</b>										
3400	Reserved.....	\$ 2,915,671	\$ 22,156,138	\$ -	\$ -	\$ 11,408,496	\$ -	\$ -	\$ -	\$ 36,480,305
3500	Designated.....	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings.....	48,337,843	-	435,355	1,334,942	-	2,059,117	352,034	58,603	52,577,894
<b>3000</b>	<b>Total Fund Balance/Equity</b>	<b>\$ 51,253,514</b>	<b>\$ 22,156,138</b>	<b>\$ 435,355</b>	<b>\$ 1,334,942</b>	<b>\$ 11,408,496</b>	<b>\$ 2,059,117</b>	<b>\$ 352,034</b>	<b>\$ 58,603</b>	<b>\$ 89,058,199</b>
<b>Total Liabilities and Fund Equity .....</b>		<b>\$ 103,298,831</b>	<b>\$ 22,421,536</b>	<b>\$ 996,559</b>	<b>\$ 1,543,271</b>	<b>\$ 11,416,030</b>	<b>\$ 2,209,359</b>	<b>\$ 355,308</b>	<b>\$ 983,162</b>	<b>\$ 143,224,055</b>

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 APRIL 30, 2019**

		GENERAL FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget
<b>Revenues:</b>						
5700	Local .....	\$ 167,884,467	\$ 756,791	\$ 167,354,203	99.68%	\$ 530,264
5800	State .....	8,420,505	565,961	6,091,102	72.34%	2,329,403
5900	Federal .....	600,000	-	599,017	99.84%	983
5XXX	Total Revenues .....	\$ 176,904,972	\$ 1,322,752	\$ 174,044,321	98.38%	\$ 2,860,651
<b>Expenditures:</b>						
11	Instruction.....	\$ 46,374,321	\$ 4,822,332	\$ 39,697,519	85.60%	\$ 6,676,802
12	Instructional Resources & Media Svcs.....	926,250	97,574	783,542	84.59%	142,708
13	Curr & Instructional Staff Development.....	2,250,684	206,926	1,768,251	78.57%	482,433
21	Instructional Leadership.....	1,333,303	139,318	1,130,449	84.79%	202,854
23	School Leadership.....	3,527,444	327,780	2,939,223	83.32%	588,221
31	Guidance & Counseling Services.....	2,198,832	225,469	1,829,290	83.19%	369,542
32	Social Work Services.....	156,485	15,414	129,292	82.62%	27,193
33	Health Services.....	782,554	88,828	679,362	86.81%	103,192
34	Transportation.....	2,212,963	195,442	1,741,535	78.70%	471,428
35	Food Services.....	187,338	18,893	172,279	91.96%	15,059
36	Extracurricular Activities.....	2,379,525	226,988	2,082,011	87.50%	297,514
41	General Administration.....	3,442,466	336,628	2,833,267	82.30%	609,199
51	Facilities Maintenance & Operations.....	8,177,342	669,837	6,469,362	79.11%	1,707,980
52	Security & Monitoring Services.....	557,181	49,981	434,006	77.89%	123,175
53	Data Processing Services.....	1,819,315	133,008	1,518,738	83.48%	300,577
61	Community Services.....	239,528	14,544	187,692	78.36%	51,836
81	Facilities Acquisition & Construction.....	7,780	-	8,752	112.49%	(972)
91	Contracted Instructional Svcs (Recapture).....	102,018,072	8,514,785	84,988,310	83.31%	17,029,762
99	Appraisal District Costs.....	830,000	-	816,365	98.36%	13,635
6XXX	Total Expenditures .....	\$ 179,421,383	\$ 16,083,744	\$ 150,209,246	83.72%	\$ 29,212,137
<b>Other Resources and (Uses):</b>						
7060	Other Resources .....	\$ 2,200,000	\$ 10,833	\$ 1,550,734	70.49%	\$ 649,266
7X & 8X	Total Other Resources and (Uses).....	\$ 2,200,000	\$ 10,833	\$ 1,550,734	70.49%	\$ 649,266
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses .....	\$ (316,411)	\$ (14,750,159)	\$ 25,385,808		
<b>Fund Balance and Reserves at 7/1/2018:</b>						
3400	Reserved Fund Balance .....	\$ 2,915,671			Percent of Fiscal Year Complete	83.33%
3500	Designated Fund Balance: Purch. of Property.....	-			Percent of Total Budget Expended	83.72%
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 APRIL 30, 2019**

		DEBT SERVICE FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
<b>Revenues:</b>						
5700	Local .....	\$ 21,610,887	\$ 108,065	\$ 21,572,987	99.82%	\$ 37,900
5800	State .....	\$ 140,523	\$ -	\$ 129,725	92.32%	\$ 10,798
5XXX	Total Revenue .....	\$ 21,751,410	\$ 108,065	\$ 21,702,712	99.78%	\$ 48,698
<b>Expenditures:</b>						
71	Debt Service .....	\$ 21,221,063	\$ -	\$ 21,169,494	99.76%	\$ 51,569
6XXX	Total Expenditures .....	\$ 21,221,063	\$ -	\$ 21,169,494	99.76%	\$ 51,569
<b>Other Resources and (Uses):</b>						
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	\$ 108,065	\$ 533,218		
<b>Budgeted Fund Balance and Reserves:</b>						
3400	Reserved Fund Balance.....	<u>21,622,920</u>				
	Total Reserve and Fund Balance/Equity .....	<u>\$ 21,622,920</u>				
3000	Estimated Fund Balance/Equity 6/30/19.....	<u>\$ 22,153,267</u>				
3001	Estimated Fund Balance/Equity after Aug. 2019 Debt Svc Pymt.....	<u>\$ 5,206,548</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF APRIL 30, 2019**

		CHILD NUTRITION FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
<b>Revenues:</b>						
5700	Local .....	\$ 3,633,100	\$ 443,797	\$ 3,276,528	90.19%	\$ 356,572
5800	State .....	5,000	4,027	4,027	80.55%	973
5XXX	Total Revenues .....	\$ 3,638,100	\$ 447,825	\$ 3,280,555	90.17%	\$ 357,545
<b>Expenditures:</b>						
35	Child Nutrition.....	3,565,587	408,209	3,063,503	85.92%	\$ 502,084
51	Facilities Maintenance & Operations.....	238,400	26,209	209,671	87.95%	28,729
6XXX	Total Expenditures .....	\$ 3,803,987	\$ 434,418	\$ 3,273,174	86.05%	\$ 530,813
<b>Other Resources:</b>						
7060	Other Resources .....	\$ 140,000	\$ 24,323	\$ 135,607	96.86%	\$ 4,393
8060	Other Uses .....	-	-	-	0.00%	-
7X	Total Other Resources .....	\$ 140,000	\$ 24,323	\$ 135,607	96.86%	\$ 4,393
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ (25,887)	\$ 37,730	\$ 142,989		
<b>Budgeted Fund Balance and Reserves:</b>						
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 APRIL 30, 2019**

		SPECIAL REVENUE FUNDS				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
<b>Revenues:</b>						
5700	Local .....	\$ 1,600,000	\$ 145,814	\$ 1,285,714	80.36%	\$ 314,286
5800	State .....	650,000	(208,082)	342,249	52.65%	307,751
5900	Federal .....	2,400,000	162,278	1,391,417	57.98%	1,008,583
5XXX	Total Revenues .....	\$ 4,650,000	\$ 100,010	\$ 3,019,380	64.93%	\$ 1,630,620
<b>Expenditures:</b>						
11	Instruction.....	\$ 2,500,000	\$ 173,221	\$ 1,685,477	67.42%	\$ 814,523
12	Instructional Resources & Media Svs.....	115,000	7,876	70,976	61.72%	44,024
13	Curr & Instructional Staff Development.....	260,000	17,599	118,998	45.77%	141,002
21	Instructional Leadership.....	5,000	-	-	0.00%	5,000
23	School Leadership.....	140,000	5,625	64,729	46.23%	75,271
31	Guidance & Counseling Services.....	1,000,000	104,521	828,743	82.87%	171,257
33	Health Services.....	25,000	512	2,456	9.83%	22,544
34	Transportation.....	114,000	-	-	0.00%	114,000
36	Extracurricular Activities.....	185,000	22,382	136,037	73.53%	48,963
41	General Administration.....	3,000	101	526	17.54%	2,474
51	Facilities Maintenance & Operations.....	65,000	15,928	44,495	68.45%	20,505
52	Security & Monitoring Services.....	10,000	613	7,312	73.12%	2,688
53	Data Processing.....	10,000	-	-	0.00%	10,000
61	Community Services.....	16,000	1,040	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	\$ 349,418	\$ 3,217,376	71.53%	\$ 1,280,624
<b>Other (Uses):</b>						
7060	Other Resources .....	\$ -	\$ -	\$ -	0.00%	\$ -
8060	Other Uses .....	\$ -	\$ -	\$ -	0.00%	\$ -
8X	Total (Uses) .....	\$ -	\$ -	\$ -	0.00%	\$ -
1200	Excess of Revenues Over (Under) Expenditures .....	\$ 152,000	\$ (249,409)	\$ (197,996)		
<b>Budgeted Fund Balance and Reserves:</b>						
3400/3500	Reserved/Designated Fund Balance.....	-				
3600	Unreserved Fund Balance/Equity 7/1/18 .....	1,532,938				
	Total Reserve and Fund Balance/Equity .....	\$ 1,532,938				
3000	Estimated Fund Balance/Equity 6/30/19.....	\$ 1,684,938				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF APRIL 30, 2019**

		CAPITAL PROJECTS FUNDS				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget
<b>Revenues:</b>						
5700	Local .....	\$ 300,000	\$ 24,207	\$ 279,126	93.04%	\$ 20,874
5XXX	Total Revenue .....	\$ 300,000	\$ 24,207	\$ 279,126	93.04%	\$ 20,874
<b>Expenditures:</b>						
11	Instruction.....	\$ 2,000,000	\$ -	\$ 389,640	19.48%	\$ 1,610,360
12	Instructional Resources & Media Svcs.....	-	-	-	0.00%	-
13	Curr & Instructional Staff Development.....	91,887	7,503	61,315	66.73%	30,572
21	Instructional Leadership.....	-	-	-	0.00%	-
23	School Leadership.....	25,000	7,501	12,904	51.62%	12,096
31	Guidance & Counseling Services.....	-	-	-	0.00%	-
33	Health Services.....	-	-	-	0.00%	-
34	Transportation.....	375,000	-	112,450	29.99%	262,550
36	Extracurricular Activities.....	-	-	-	0.00%	-
41	General Administration.....	30,000	-	3,750	12.50%	26,250
51	Facilities Maintenance & Operations.....	200,000	-	66,691	33.35%	133,309
52	Security & Monitoring Services.....	100,000	-	14,714	14.71%	85,286
53	Data Processing Services.....	1,200,000	7,450	235,062	19.59%	964,938
71	Debt Services.....	-	-	-	0.00%	-
81	Facilities Acquisition & Construction .....	8,000,000	57,679	4,188,827	52.36%	3,811,173
6XXX	Total Expenditures .....	\$ 12,021,887	\$ 80,133	\$ 5,085,353	42.30%	\$ 6,936,534
<b>Other Resources and (Uses):</b>						
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)	\$ (55,926)	\$ (4,806,228)		
<b>Budgeted Fund Balance and Reserves:</b>						
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 APRIL 30, 2019**

		COMMUNITY EDUCATION FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
<b>Revenues:</b>						
5700	Local .....	\$ 840,000	\$ 143,497	\$ 824,989	98.21%	\$ 15,011
5XXX	Total Revenues .....	\$ 840,000	\$ 143,497	\$ 824,989	98.21%	\$ 15,011
<b>Expenditures:</b>						
61	Community Services.....	717,928	56,081	476,303	66.34%	241,625
6XXX	Total Expenditures .....	\$ 717,928	\$ 56,081	\$ 476,303	66.34%	\$ 241,625
<b>Other Uses:</b>						
8060	Other Uses (Transfers to General Fund).....	\$ 243,333	\$ 3,611	\$ 36,110	14.84%	\$ 207,223
8X	Total Other Uses .....	\$ (243,333)	\$ (3,611)	\$ (36,110)	14.84%	\$ (207,223)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ (121,261)	\$ 83,805	\$ 312,576		
<b>Budgeted Fund Balance and Reserves:</b>						
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 APRIL 30, 2019**

CHILD DEVELOPMENT CENTER FUND						
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
<b>Revenues:</b>						
5700	Local .....	\$ 1,603,000	\$ 136,960	\$ 1,302,970	81.28%	\$ 300,030
5XXX	Total Revenues .....	\$ 1,603,000	\$ 136,960	\$ 1,302,970	81.28%	\$ 300,030
<b>Expenditures:</b>						
61	Community Services.....	1,542,240	134,537	1,148,879	74.49%	393,361
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures .....	\$ 1,542,240	\$ 134,537	\$ 1,148,879	74.49%	\$ 393,361
<b>Other Uses:</b>						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 36,110	83.33%	\$ 7,223
8X	Total Other Uses .....	\$ (43,333)	\$ (3,611)	\$ (36,110)	83.33%	\$ (7,223)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ 17,427	\$ (1,187)	\$ 117,981		
<b>Budgeted Fund Balance and Reserves:</b>						
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 APRIL 30, 2019**

		EASY CARE FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
<b>Revenues:</b>						
5700	Local .....	\$ 850,000	\$ 84,678	\$ 738,682	86.90%	\$ 111,318
5XXX	Total Revenues .....	\$ 850,000	\$ 84,678	\$ 738,682	86.90%	\$ 111,318
<b>Expenditures:</b>						
61	Community Services.....	410,697	31,695	292,308	71.17%	118,389
6XXX	Total Expenditures .....	\$ 410,697	\$ 31,695	\$ 292,308	71.17%	\$ 118,389
<b>Other Uses:</b>						
8060	Other Uses (Transfers to General Fund).....	\$ 588,334	\$ 3,611	\$ 36,110	6.14%	\$ 552,224
8X	Total Other Uses .....	\$ (588,334)	\$ (3,611)	\$ (36,110)	6.14%	\$ (552,224)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ (149,031)	\$ 49,372	\$ 410,265		
<b>Budgeted Fund Balance and Reserves:</b>						
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 APRIL 30, 2019**

		FACILITY RENTALS FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
<b>Revenues:</b>						
5700	Local .....	\$ 825,000	\$ 48,714	\$ 538,120	65.23%	\$ 286,880
5XXX	Total Revenues .....	\$ 825,000	\$ 48,714	\$ 538,120	65.23%	\$ 286,880
<b>Expenditures:</b>						
36	Extracurricular Activities.....	\$ 67,731	\$ 6,289	\$ 57,805	85.35%	\$ 9,926
51	Facilities Maintenance & Operations.....	145,788	11,755	107,105	73.47%	38,683
52	Security & Monitoring Services.....	40,000	540	21,176	52.94%	18,824
6XXX	Total Expenditures .....	\$ 253,519	\$ 18,584	\$ 186,087	73.40%	\$ 67,432
<b>Other Uses:</b>						
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	\$ 30,130	\$ (318,174)		
<b>Budgeted Fund Balance and Reserves:</b>						
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  
April 30, 2019**

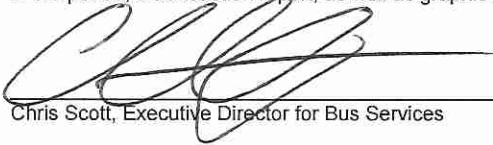
Patterson & Associates  
901 S. MoPac  
Suite 195  
Austin, TX 78746

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 355 Equiv.
TexPool	276,564.84	276,564.84	276,564.84	0.20	1	1	2.434
Texas Term TexasDaily	2,564,754.05	2,564,754.05	2,564,754.05	1.84	1	1	2.420
Lone Star	135,534,050.91	135,534,050.91	135,534,050.91	97.08	1	1	2.570
Wells Fargo Bank	1,234,813.66	1,234,813.66	1,234,813.66	0.88	1	1	1.043
<b>Investments</b>	<b>139,610,183.46</b>	<b>139,610,183.46</b>	<b>139,610,183.46</b>	<b>100.00%</b>	<b>1</b>	<b>1</b>	<b>2.553</b>

Total Earnings	April 30 Month Ending	Fiscal Year To Date
Current Year	308,633.63	1,918,702.50

The following reports are submitted in accordance with the Public Funds Investment Act (Texas Gov't Code 2256). The reports also offer supplemental information not required by the Act in order to fully inform the governing body of Eanes ISD of the position and activity within the District's portfolio of investment. The reports include a management summary overview, a detailed inventory report for the end of the period, a transaction report, as well as graphic representations of the portfolio to provide full disclosure to the governing body.

  
Chris Scott, Executive Director for Bus Services

5/15/2019



**Eanes ISD  
Summary by Type  
April 30, 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
<b>Fund: Campus Activity</b>						
TexPool	1	231,358.18	231,358.18	0.17	2.434	1
<b>Subtotal</b>	<b>1</b>	<b>231,358.18</b>	<b>231,358.18</b>	<b>0.17</b>	<b>2.434</b>	<b>1</b>
<b>Fund: Community Education</b>						
Wells Fargo Bank	1	3,655.16	3,655.16	0.00	0.350	1
<b>Subtotal</b>	<b>1</b>	<b>3,655.16</b>	<b>3,655.16</b>	<b>0.00</b>	<b>0.350</b>	<b>1</b>
<b>Fund: Capital Projects '11</b>						
Lone Star	1	144,290.54	144,290.54	0.10	2.570	1
<b>Subtotal</b>	<b>1</b>	<b>144,290.54</b>	<b>144,290.54</b>	<b>0.10</b>	<b>2.570</b>	<b>1</b>
<b>Fund: Capital Projects '15</b>						
Lone Star	1	2,409,364.39	2,409,364.39	1.73	2.570	1
<b>Subtotal</b>	<b>1</b>	<b>2,409,364.39</b>	<b>2,409,364.39</b>	<b>1.73</b>	<b>2.570</b>	<b>1</b>
<b>Fund: Debt Service</b>						
Lone Star	1	22,094,234.92	22,094,234.92	15.83	2.570	1
<b>Subtotal</b>	<b>1</b>	<b>22,094,234.92</b>	<b>22,094,234.92</b>	<b>15.83</b>	<b>2.570</b>	<b>1</b>
<b>Fund: Foundation</b>						
TexPool	1	45,206.66	45,206.66	0.03	2.434	1
<b>Subtotal</b>	<b>1</b>	<b>45,206.66</b>	<b>45,206.66</b>	<b>0.03</b>	<b>2.434</b>	<b>1</b>
<b>Fund: General Operating</b>						
Lone Star	1	102,023,785.60	102,023,785.60	73.08	2.570	1
Texas Term TexasDaily	1	2,564,754.05	2,564,754.05	1.84	2.420	1
Wells Fargo Bank	6	516,749.37	516,749.37	0.37	2.006	1
<b>Subtotal</b>	<b>8</b>	<b>105,105,289.02</b>	<b>105,105,289.02</b>	<b>75.29</b>	<b>2.564</b>	<b>1</b>
<b>Fund: Local Baldwin Property Sale</b>						

Eanes ISD  
 Summary by Type  
 April 30, 2019  
 Grouped by Fund

Security Type	Number of Investments	Par Value	Book Value	% of Portfolio	Average YTM 365	Average Days to Maturity
<b>Fund: Local Baldwin Property Sale</b>						
Lone Star	1	5,018,047.35	5,018,047.35	3.59	2.570	1
<b>Subtotal</b>	<b>1</b>	<b>5,018,047.35</b>	<b>5,018,047.35</b>	<b>3.59</b>	<b>2.570</b>	<b>1</b>
<b>Fund: Local Field Improvements</b>						
Lone Star	1	386,707.18	386,707.18	0.28	2.570	1
<b>Subtotal</b>	<b>1</b>	<b>386,707.18</b>	<b>386,707.18</b>	<b>0.28</b>	<b>2.570</b>	<b>1</b>
<b>Fund: Local</b>						
Lone Star	1	3,457,620.93	3,457,620.93	2.48	2.570	1
<b>Subtotal</b>	<b>1</b>	<b>3,457,620.93</b>	<b>3,457,620.93</b>	<b>2.48</b>	<b>2.570</b>	<b>1</b>
<b>Fund: Student Activity</b>						
Wells Fargo Bank	1	714,409.13	714,409.13	0.51	0.350	1
<b>Subtotal</b>	<b>1</b>	<b>714,409.13</b>	<b>714,409.13</b>	<b>0.51</b>	<b>0.350</b>	<b>1</b>
<b>Total and Average</b>	<b>18</b>	<b>139,610,183.46</b>	<b>139,610,183.46</b>	<b>100.00</b>	<b>2.553</b>	<b>1</b>

**EANES INDEPENDENT SCHOOL DISTRICT  
MONTHLY TAX COLLECTION REPORT  
AS OF APRIL 30, 2019**

Description	General Fund	Debt Service Fund	Total
<b><i>CURRENT MONTH COLLECTIONS</i></b>			
5711 Taxes - Current Year Tax Levy	\$ 410,360	\$ 54,216	\$ 464,576
5712 Taxes - Prior Years	15,738	2,145	17,882
5719 Penalties and Interest (P & I)	41,648	5,542	47,190
<b>Total Current Month Collections</b>	<b>\$ 467,745</b>	<b>\$ 61,903</b>	<b>\$ 529,648</b>
<b><i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2018 - JUN 30, 2019)</i></b>			
5711 Taxes - Current Year Tax Levy	\$ 160,958,590	\$ 21,265,558	\$ 182,224,149
5712 Taxes - Prior Years	291,684	43,442	335,126
5719 Penalties and Interest (P & I)	442,259	60,194	502,453
<b>Total Revenue Collected</b>	<b>\$ 161,692,534</b>	<b>\$ 21,369,194</b>	<b>\$ 183,061,728</b>
<b>Total Budgeted Tax Revenue (Current + Prior + P &amp; I)</b>	<b>\$ 161,658,141</b>	<b>\$ 21,345,887</b>	<b>\$ 183,004,028</b>
<b>Percentage of Total Budgeted Tax Revenue Collected</b>	<b>100.02%</b>	<b>100.11%</b>	<b>100.03%</b>
<b>Percentage of Total Budgeted Tax Revenue Collected (Prior Year)</b>	<b>98.85%</b>	<b>98.84%</b>	<b>98.85%</b>
<b><i>TAX YEAR-TO-DATE COLLECTIONS (OCT 1, 2018 - SEPT 30, 2019) - TAX YEAR 2018</i></b>			
<b>Tax Rate Per \$100 of Taxable Value</b>	<b>\$ 1.0600</b>	<b>\$ 0.1400</b>	<b>\$ 1.2000</b>
Adjusted Estimated Tax Levy - April 4, 2019	\$ 162,553,678	\$ 21,469,354	\$ 184,023,032
<b>Total Collections on 2018 Tax Levy to Date</b>	<b>\$ 160,678,850</b>	<b>\$ 21,228,599</b>	<b>\$ 181,907,449</b>
<b>Percentage of 2018 Adjusted Tax Levy Collected</b>	<b>98.85%</b>	<b>98.88%</b>	<b>98.85%</b>
<b>Percentage of 2017 Adjusted Tax Levy Collected (Prior Year)</b>	<b>99.03%</b>	<b>99.06%</b>	<b>99.03%</b>

**EANES INDEPENDENT SCHOOL DISTRICT  
TEXAS PUBLIC INFORMATION ACT (TPIA) REQUESTS RECEIVED  
THROUGH APRIL 30, 2019**

REQUEST #	REQUEST DATE	STATUS	REQUESTOR	DESCRIPTION OF REQUEST
7720	04/01/19	Complete	J. Burks	Student information
7721	04/03/19	Complete	O. Reistrup	Technology information
7722	04/10/19	Complete	R. Lokey	Teacher appraisal information
7723	04/15/19	Complete	M. Goetz	Employee benefits information
7724	04/17/19	Complete	J. Burks	Employee information
7725	04/22/19	Pending	K. Santacroce	Employee information
7726	04/22/19	Pending	J. Voci	Bus video
7727	04/22/19	Complete	J. Burks	Employee information
7728	04/22/19	Complete	C. Westbrook	Employee list
7729	04/22/19	Complete	E. Espinosa	Trustee election information
7730	04/22/19	Complete	K. Paulson	Technology information
7731	04/24/19	Complete	R. Baiza	Student ticketing information
7732	04/24/19	Complete	R. Clancy	Senior award list
7733	04/25/19	Complete	C. Childs	Student action information
7734	04/25/19	Complete	L. Medellin	Military list request

**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	
June	4	
<b>Total Requests To Date</b>	<b>110</b>	<b>99</b>



**EANES INDEPENDENT SCHOOL DISTRICT  
2015 BOND FINANCIAL REPORT  
THROUGH APRIL 30, 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
<b>TABLE A: Technology Items from Bond Funds</b>	\$ 10,123,794	\$ 81,904	\$ 10,205,698	\$ 9,677,825	\$ (5,994)	\$ 245,028	\$ 9,916,859	\$ 288,839
<b>TABLE B: Facilities Items from Bond Funds</b>	24,983,736	(212,678)	24,771,058	23,529,536	1,794	151,268	23,682,598	1,088,460
<b>TABLE C: Non-Facilities Items from Bond Funds</b>	4,715,200	85,346	4,800,546	4,437,165	36,000	263,573	4,736,738	63,808
<b>TABLE D: Construction Items from Bond Funds</b>	12,677,270	768,157	13,445,427	13,289,985	6,572	3,450	13,300,008	145,419
<b>Unallocated Funds (to) from Projects</b>	-	(722,729)	(722,729)					(722,729)
<b>Funds from E-Rate Rebate</b>		234,042	234,042					234,042
<b>Funds from Interest Earnings</b>	-	648,207	648,207	-	-	-	-	648,207
<b>Totals</b>	<b>\$ 52,500,000</b>	<b>\$ 882,249</b>	<b>\$ 53,382,249</b>	<b>\$ 50,934,511</b>	<b>\$ 38,372</b>	<b>\$ 663,319</b>	<b>\$ 51,636,202</b>	<b>\$ 1,746,047</b>

\*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 APRIL 30, 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>
<b>Revenues</b>							
57	Local	94.95%	\$ 166,600,112	\$ 1,284,355	\$ -	\$ 167,884,467	94.90%
58	State	4.71%	8,272,099	148,406	-	8,420,505	4.76%
59	Federal	0.34%	600,000	-	-	600,000	0.34%
<b>Total Revenues</b>		<b>100.00%</b>	<b>\$ 175,472,211</b>	<b>\$ 1,432,761</b>	<b>\$ -</b>	<b>\$ 176,904,972</b>	<b>100.00%</b>
..							
<b>Expenditures</b>							
<b>FUNCTION</b>							
11	Instruction	25.98%	46,463,173	(79,418)	(9,434) [1]	46,374,321	25.85%
12	Media Services	0.52%	937,107	(15,447)	4,590 [1]	926,250	0.52%
13	Staff Development	1.21%	2,154,023	89,733	6,928 [1]	2,250,684	1.25%
21	Instructional Administration	0.72%	1,289,650	46,803	(3,150) [1]	1,333,303	0.74%
23	School Leadership	1.96%	3,490,800	33,898	2,746 [1]	3,527,444	1.97%
31	Counseling Services	1.17%	2,084,103	110,266	4,463 [1]	2,198,832	1.23%
32	Social Work	0.13%	220,485	(64,000)	-	156,485	0.09%
33	Health Services	0.44%	792,225	(9,803)	132 [1]	782,554	0.44%
34	Transportation	1.22%	2,176,963	36,000	-	2,212,963	1.23%
35	Food Services	0.10%	187,338	-	-	187,338	0.10%
36	Extra/Co-Curricular Activities	1.24%	2,226,201	154,449	(1,125) [1]	2,379,525	1.33%
41	Central Administration	1.89%	3,388,049	54,417	-	3,442,466	1.92%
51	Maintenance	4.56%	8,159,716	17,220	406 [1]	8,177,342	4.56%
52	Security	0.31%	554,337	3,900	(1,056) [1]	557,181	0.31%
53	Data Processing	1.02%	1,827,215	(7,900)	-	1,819,315	1.01%
61	Community Services	0.15%	270,528	(26,500)	(4,500) [1]	239,528	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	-	102,018,072	56.86%
99	Tax Costs	0.46%	819,000	11,000	-	830,000	0.46%
<b>Total Expenditures</b>		<b>100.00%</b>	<b>178,835,891</b>	<b>\$ 585,492</b>	<b>\$ -</b>	<b>179,421,383</b>	<b>100.00%</b>
..							
7060	Other Resources		\$ 1,550,000	\$ 650,000	\$ -	2,200,000	
8060	Other Uses		-	\$ -	-	-	
7x & 8x			\$ 1,550,000	\$ 650,000	\$ -	2,200,000	
<b>Budgeted Increase / (Decrease) to Fund Balance</b>			<b>\$ (1,813,680)</b>	<b>\$ 1,497,269</b>	<b>\$ -</b>	<b>(316,411)</b>	

[1] Reallocates resources between functions as requested by campuses / departments; does not affect fund balance