

EANES INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES

Date: **September 24, 2019**

Subject: **Monthly Financial Report and Budget Amendment(s)**

Monthly Financial Highlights

- The cash and investment balance of all governmental and proprietary funds at month-end is \$46,267,630.
- With 16.67% of the fiscal year complete, the District has currently recorded expenditures of 14.24% of the General Fund total budget.
- The investment income for the month ending August 31 is \$107,555 with an average yield to maturity of 2.272%. Fiscal year to date investment income is \$285,835.
- Tax collections for the month totaled \$268,792. Approximately 99.58% of the 2018 adjusted tax levy has been collected, in comparison to the same month collections of the 2017 tax levy of 99.58%.
- Total 2015 bond expenditures and encumbrances through month-end totaled approximately \$51.9 million, and remaining funds are approximately \$ 1.5 million.
- Total 2019 bond expenditures and encumbrances through month-end totaled approximately \$4.3 million, and remaining funds are approximately \$ 75.7 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.

**EANES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS
AS OF AUGUST 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	\$ (4,350,474)	\$ -	\$ (212,671)	\$ 1,221,044	\$ -	\$ 2,197,960	\$ 46,163	\$ 647,922	\$ (450,056)
1170	Temporary Investments	29,905,614	5,449,936	-	233,184	11,069,708	-	-	59,244	46,717,685
1100	Total Cash/Temporary Investments	\$ 25,555,140	\$ 5,449,936	\$ (212,671)	\$ 1,454,228	\$ 11,069,708	\$ 2,197,960	\$ 46,163	\$ 707,165	\$ 46,267,630
Receivables:										
1210	Property Taxes-Current	\$ 688,210	\$ 90,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 779,135
1220	Property Taxes-Delinquent	1,866,440	301,676	-	-	-	-	-	-	2,168,115
1230	Allowance for Uncollectible Taxes	(1,898,783)	(304,753)	-	-	-	-	-	-	(2,203,536)
1240	Due from State & Federal Agencies	1,119,231	-	4,196	171,308	-	-	-	-	1,294,735
1250	Accrued Interest	676	-	-	-	-	-	-	-	676
1260	Due from Other Funds.....	1,407,036	77,784	-	-	11,120	-	-	-	1,495,940
1290	Sundry Receivables	8,250	-	-	-	-	-	950	-	9,200
1200	Total Receivables	\$ 3,191,060	\$ 165,632	\$ 4,196	\$ 171,308	\$ 11,120	\$ -	\$ 950	\$ -	\$ 3,544,266
1300	Inventories, at Cost	43,418	-	41,529	-	-	-	-	-	84,946
1400	Other Current Assets	8,271	-	-	-	-	-	-	-	8,271
1500	Fixed Assets	-	-	870,486	-	-	25,174	9,625	-	905,285
13X-16xx	Other Current Assets	\$ 51,689	\$ -	\$ 912,014	\$ -	\$ -	\$ 25,174	\$ 9,625	\$ -	\$ 998,502
1000	Total Current Assets	\$ 28,797,889	\$ 5,615,568	\$ 703,539	\$ 1,625,537	\$ 11,080,828	\$ 2,223,134	\$ 56,738	\$ 707,165	\$ 50,810,397
LIABILITIES AND FUND EQUITY										
Current Liabilities:										
2110	Accounts Payable (Note 1).....	\$ 8,091	\$ -	\$ -	\$ 133,848	\$ -	\$ -	\$ -	\$ -	\$ 141,939
2140	Interest Payable	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings	123,444	-	(6,301)	8,526	-	3,305	192	-	129,165
2160	Accrued Wages Payable	3,851,023	-	88,853	105,022	-	42,889	2,036	-	4,089,822
2170	Due to Other Funds	88,904	11,306	-	13	1,393,218	109	-	2,391	1,495,940
2180	Due to Other Governments	16,047,709	-	-	-	-	-	-	3,572	16,051,281
2190	Due to Other	-	-	-	-	-	-	-	642,778	642,778
2100	Total Current Liabilities	\$ 20,119,170	\$ 11,306	\$ 82,552	\$ 247,409	\$ 1,393,218	\$ 46,303	\$ 2,227	\$ 648,742	\$ 22,550,926
2210	Accrued Expenses	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues	-	-	419,350	-	-	-	-	-	419,350
2600	Deferred Revenues - Property Taxes	655,866	87,848	-	-	-	-	-	-	743,714
2000	Total Liabilities	\$ 20,775,036	\$ 99,154	\$ 501,902	\$ 247,409	\$ 1,393,218	\$ 46,303	\$ 2,227	\$ 648,742	\$ 23,713,991
Fund Balance/Equity:										
3400	Reserved.....	\$ 2,915,671	\$ 5,516,413	\$ -	\$ -	\$ 9,687,610	\$ -	\$ -	\$ -	\$ 18,119,695
3500	Designated.....	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings.....	5,107,181	-	201,637	1,378,128	-	2,176,831	54,510	58,424	8,976,711
3000	Total Fund Balance/Equity	\$ 8,022,852	\$ 5,516,413	\$ 201,637	\$ 1,378,128	\$ 9,687,610	\$ 2,176,831	\$ 54,510	\$ 58,424	\$ 27,096,406
Total Liabilities and Fund Equity	\$ 28,797,889	\$ 5,615,568	\$ 703,539	\$ 1,625,537	\$ 11,080,828	\$ 2,223,134	\$ 56,738	\$ 707,165	\$ 50,810,397	

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 AUGUST 31, 2019**

							GENERAL FUND	
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget		
Revenues:								
5700	Local	\$ 165,218,509	\$ 808,522	\$ 3,911,860	2.37%	\$ 161,306,649		
5800	State	6,245,430	1,314,867	1,924,401	30.81%	4,321,029		
5900	Federal	655,000	-	7,663	1.17%	647,337		
5XXX	Total Revenues	\$ 172,118,939	\$ 2,123,389	\$ 5,843,924	3.40%	\$ 166,275,015		
Expenditures:								
11	Instruction.....	\$ 48,927,471	\$ 4,160,183	\$ 4,494,766	9.19%	\$ 44,432,705		
12	Instructional Resources & Media Svcs.....	937,168	136,666	147,163	15.70%	790,005		
13	Curr & Instructional Staff Development.....	1,805,975	279,008	310,851	17.21%	1,495,124		
21	Instructional Leadership.....	1,401,276	141,047	260,724	18.61%	1,140,552		
23	School Leadership.....	4,005,890	428,789	603,447	15.06%	3,402,443		
31	Guidance & Counseling Services.....	2,270,771	350,294	388,251	17.10%	1,882,520		
32	Social Work Services.....	156,090	27,775	28,701	18.39%	127,390		
33	Health Services.....	818,654	61,146	62,971	7.69%	755,683		
34	Transportation.....	2,325,988	172,733	252,537	10.86%	2,073,451		
35	Food Services.....	209,501	17,034	25,012	11.94%	184,489		
36	Extracurricular Activities.....	2,426,483	237,272	335,981	13.85%	2,090,502		
41	General Administration.....	3,484,416	307,930	561,258	16.11%	2,923,158		
51	Facilities Maintenance & Operations.....	8,769,436	685,104	1,109,408	12.65%	7,660,028		
52	Security & Monitoring Services.....	566,755	17,083	23,890	4.22%	542,865		
53	Data Processing Services.....	1,936,570	258,590	360,480	18.61%	1,576,090		
61	Community Services.....	161,191	18,273	39,039	24.22%	122,152		
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-		
91	Contracted Instructional Svcs (Recapture).....	96,155,376	8,012,948	16,025,896	16.67%	80,129,480		
99	Appraisal District Costs.....	830,000	-	204,619	24.65%	625,381		
6XXX	Total Expenditures	\$ 177,189,011	\$ 15,311,877	\$ 25,234,993	14.24%	\$ 151,954,018		
Other Resources and (Uses):								
7060	Other Resources	\$ 1,850,000	\$ 10,833	\$ 549,977	29.73%	\$ 1,300,023		
7X & 8X	Total Other Resources and (Uses).....	\$ 1,850,000	\$ 10,833	\$ 549,977	29.73%	\$ 1,300,023		
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses	\$ (3,220,072)	\$ (13,177,655)	\$ (18,841,092)				
Fund Balance and Reserves at 7/1/2019:								
3400	Reserved Fund Balance	\$ 2,915,671			Percent of Fiscal Year Complete	16.67%		
3500	Designated Fund Balance: Purch. of Property.....	-			Percent of Total Budget Expended	14.24%		
3600	Unreserved Fund Balance/Equity	23,948,273						
	Total Reserve and Fund Balance/Equity.....	\$ 26,863,944						
3000	Estimated Fund Balance/Equity 6/30/20.....	\$ 23,643,872						

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 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	\$ 22,688,329	\$ 42,093	\$ 125,724	0.55%	\$ 22,562,605
5800	State	\$ 114,761	\$ -	\$ -	0.00%	\$ 114,761
5XXX	Total Revenue	\$ 22,803,090	\$ 42,093	\$ 125,724	0.55%	\$ 22,677,366
Expenditures:						
71	Debt Service	\$ 19,171,488	\$ 11,306	\$ 16,958,025	88.45%	2,213,463
6XXX	Total Expenditures	\$ 19,171,488	\$ 11,306	\$ 16,958,025	88.45%	\$ 2,213,463
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.....	\$ 3,631,602	\$ 30,786	\$ (16,832,301)		
Budgeted Fund Balance and Reserves:						
3400	Reserved Fund Balance.....	22,348,714				
	Total Reserve and Fund Balance/Equity	\$ 22,348,714				
3000	Estimated Fund Balance/Equity 6/30/20.....	\$ 25,980,316				
3001	Estimated Fund Balance/Equity after Aug. 2020 Debt Svc Pymt.....	\$ 5,168,801				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 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	\$ 3,653,400	\$ 166,261	\$ 174,116	4.77%	\$ 3,479,284
5800	State	4,500	-	-	0.00%	4,500
5XXX	Total Revenues	\$ 3,657,900	\$ 166,261	\$ 174,116	4.76%	\$ 3,483,784
Expenditures:						
35	Child Nutrition.....	3,756,888	242,872	269,712	7.18%	\$ 3,487,176
51	Facilities Maintenance & Operations.....	238,000	-	-	0.00%	238,000
6XXX	Total Expenditures	\$ 3,994,888	\$ 242,872	\$ 269,712	6.75%	\$ 3,725,176
Other Resources:						
7060	Other Resources	\$ 155,000	\$ 19,872	\$ 19,872	12.82%	\$ 135,128
8060	Other Uses	-	-	-	0.00%	-
7X	Total Other Resources	\$ 155,000	\$ 19,872	\$ 19,872	12.82%	\$ 135,128
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ (181,988)	\$ (56,739)	\$ (75,724)		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/19	277,361				
	Total Reserve and Fund Balance/Equity	\$ 277,361				
3000	Estimated Fund Balance/Equity 6/30/20.....	\$ 95,373				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 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	\$ 230,616	\$ 285,827	17.86%	\$ 1,314,173
5800	State	650,000	(44,610)	50,008	7.69%	599,992
5900	Federal	2,400,000	73,054	53,966	2.25%	2,346,034
5XXX	Total Revenues	\$ 4,650,000	\$ 259,059	\$ 389,801	8.38%	\$ 4,260,199
Expenditures:						
11	Instruction.....	\$ 2,500,000	\$ 260,156	\$ 339,369	13.57%	\$ 2,160,631
12	Instructional Resources & Media Svs.....	115,000	6,299	14,595	12.69%	100,405
13	Curr & Instructional Staff Development.....	260,000	5,408	16,026	6.16%	243,974
21	Instructional Leadership.....	5,000	-	-	0.00%	5,000
23	School Leadership.....	140,000	6,164	7,065	5.05%	132,935
31	Guidance & Counseling Services.....	1,000,000	142,157	143,784	14.38%	856,216
33	Health Services.....	25,000	1,465	1,465	5.86%	23,535
34	Transportation.....	114,000	-	-	0.00%	114,000
36	Extracurricular Activities.....	185,000	33,658	37,647	20.35%	147,353
41	General Administration.....	3,000	-	-	0.00%	3,000
51	Facilities Maintenance & Operations.....	65,000	-	-	0.00%	65,000
52	Security & Monitoring Services.....	10,000	109	109	1.09%	9,891
53	Data Processing.....	10,000	-	-	0.00%	10,000
61	Community Services.....	16,000	-	-	0.00%	16,000
71	Debt Service.....	-	171,223	171,223	0.00%	(171,223)
81	Facilities Acq/Construction	50,000	-	-	0.00%	50,000
6XXX	Total Expenditures	\$ 4,498,000	\$ 626,639	\$ 731,282	16.26%	\$ 3,766,718
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	\$ (367,580)	\$ (341,481)		
Budgeted Fund Balance and Reserves:						
3400/3500	Reserved/Designated Fund Balance.....	-				
3600	Unreserved Fund Balance/Equity 7/1/19	1,719,609				
	Total Reserve and Fund Balance/Equity	\$ 1,719,609				
3000	Estimated Fund Balance/Equity 6/30/20.....	\$ 1,871,609				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 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	\$ 32,671	\$ 55,672	18.56%	\$ 244,328
5XXX	Total Revenue	\$ 300,000	\$ 32,671	\$ 55,672	18.56%	\$ 244,328
Expenditures:						
11	Instruction.....	\$ 2,000,000	\$ 458,951	\$ 461,888	23.09%	\$ 1,538,112
12	Instructional Resources & Media Svcs.....	-	-	-	0.00%	-
13	Curr & Instructional Staff Development.....	91,887	264	264	0.29%	91,623
21	Instructional Leadership.....	-	-	-	0.00%	-
23	School Leadership.....	25,000	14,634	14,634	58.54%	10,366
31	Guidance & Counseling Services.....	-	-	-	0.00%	-
33	Health Services.....	-	-	-	0.00%	-
34	Transportation.....	375,000	107,600	107,600	28.69%	267,400
35	Food Services.....	-	13,532	13,532	0.00%	(13,532)
36	Extracurricular Activities.....	-	1,200	1,200	0.00%	(1,200)
41	General Administration.....	30,000	-	-	0.00%	30,000
51	Facilities Maintenance & Operations.....	200,000	20,797	20,797	10.40%	179,203
52	Security & Monitoring Services.....	100,000	58,505	58,505	58.50%	41,495
53	Data Processing Services.....	1,200,000	71,190	71,190	5.93%	1,128,810
71	Debt Services.....	-	-	-	0.00%	-
81	Facilities Acquisition & Construction	8,000,000	402,920	402,920	5.04%	7,597,080
6XXX	Total Expenditures	\$ 12,021,887	\$ 1,149,591	\$ 1,152,528	9.59%	\$ 10,869,359
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)	\$ (1,116,919)	\$ (1,096,857)		
Budgeted Fund Balance and Reserves:						
3400	Reserved Fund Balance 7/1/19.....	\$ 10,784,467				
	Total Reserve and Fund Balance/Equity	\$ 10,784,467				
3000	Estimated Fund Balance/Equity 6/30/20.....	<u>\$ (937,420)</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 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	\$ 208,718	\$ 325,585	38.76%	\$ 514,416
5XXX	Total Revenues	\$ 840,000	\$ 208,718	\$ 325,585	38.76%	\$ 514,416
Expenditures:						
61	Community Services.....	787,232	82,306	118,249	15.02%	668,983
6XXX	Total Expenditures	\$ 787,232	\$ 82,306	\$ 118,249	15.02%	\$ 668,983
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 243,333	\$ 3,611	\$ 7,222	2.97%	\$ 236,111
8X	Total Other Uses	\$ (243,333)	\$ (3,611)	\$ (7,222)	2.97%	\$ (236,111)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (190,565)	\$ 122,801	\$ 200,113		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/19	522,221				
	Total Reserve and Fund Balance/Equity	\$ 522,221				
3000	Estimated Fund Balance/Equity 6/30/20.....	\$ 331,656				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 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	\$ 1,600,000	\$ 135,252	\$ 234,251	14.64%	\$ 1,365,749
5XXX	Total Revenues	\$ 1,600,000	\$ 135,252	\$ 234,251	14.64%	\$ 1,365,749
Expenditures:						
61	Community Services.....	1,536,809	145,986	174,421	11.35%	1,362,388
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 1,536,809	\$ 145,986	\$ 174,421	11.35%	\$ 1,362,388
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 7,222	16.67%	\$ 36,111
8X	Total Other Uses	\$ (43,333)	\$ (3,611)	\$ (7,222)	16.67%	\$ (36,111)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ 19,858	\$ (14,345)	\$ 52,608		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/19	511,227				
	Total Reserve and Fund Balance/Equity	\$ 511,227				
3000	Estimated Fund Balance/Equity 6/30/20.....	<u>\$ 531,085</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 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	\$ 840,000	\$ 99,238	\$ 151,148	17.99%	\$ 688,852
5XXX	Total Revenues	\$ 840,000	\$ 99,238	\$ 151,148	17.99%	\$ 688,852
Expenditures:						
61	Community Services.....	412,120	30,516	51,959	12.61%	360,161
6XXX	Total Expenditures	\$ 412,120	\$ 30,516	\$ 51,959	12.61%	\$ 360,161
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 588,334	\$ 3,611	\$ 7,222	1.23%	\$ 581,112
8X	Total Other Uses	\$ (588,334)	\$ (3,611)	\$ (7,222)	1.23%	\$ (581,112)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (160,454)	\$ 65,111	\$ 91,967		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/19	798,696				
	Total Reserve and Fund Balance/Equity	\$ 798,696				
3000	Estimated Fund Balance/Equity 6/30/20.....	\$ 638,242				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 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	\$ 78,579	\$ 86,295	10.46%	\$ 738,706
5XXX	Total Revenues	\$ 825,000	\$ 78,579	\$ 86,295	10.46%	\$ 738,706
Expenditures:						
36	Extracurricular Activities.....	\$ 75,216	\$ 6,829	\$ 12,865	17.10%	\$ 62,351
51	Facilities Maintenance & Operations.....	150,297	9,612	18,201	12.11%	132,096
52	Security & Monitoring Services.....	40,000	540	540	1.35%	39,460
6XXX	Total Expenditures	\$ 265,513	\$ 16,981	\$ 31,606	11.90%	\$ 233,907
Other Uses:						
8060	Other Uses (Transfers To General Fund).....	\$ 525,000	\$ -	\$ 528,311	100.63%	\$ (3,311)
8X	Total Other Uses	\$ (525,000)	\$ -	\$ (528,311)	100.63%	\$ 3,311
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ 34,487	\$ 61,598	\$ (473,623)		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/19	528,133				
	Total Reserve and Fund Balance/Equity	\$ 528,133				
3000	Estimated Fund Balance/Equity 6/30/20.....	\$ 562,620				



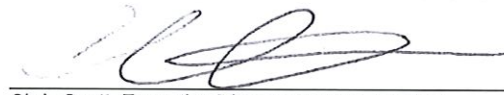
**Eanes ISD
Portfolio Management
Portfolio Summary
August 31, 2019**

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	292,427.59	292,427.59	292,427.59	0.62	1	1	2.172
Texas Term TexasDaily	2,585,142.18	2,585,142.18	2,585,142.18	5.50	1	1	2.210
Lone Star	43,246,330.87	43,246,330.87	43,246,330.87	92.04	1	1	2.300
Wells Fargo Bank	860,297.56	860,297.56	860,297.56	1.83	1	1	1.101
Investments	46,984,198.20	46,984,198.20	46,984,198.20	100.00%	1	1	2.272

Total Earnings	August 31 Month Ending	Fiscal Year To Date
Current Year	107,554.85	285,835.08

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.

 9/13/2019
Chris Scott, Executive Director for Bus Services



**Eanes ISD
Summary by Type
August 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	233,183.89	233,183.89	0.50	2.172	1
Subtotal	1	233,183.89	233,183.89	0.50	2.172	1
Fund: Community Education						
Wells Fargo Bank	1	1,866.11	1,866.11	0.00	0.350	1
Subtotal	1	1,866.11	1,866.11	0.00	0.350	1
Fund: Capital Projects '11						
Lone Star	1	120,964.77	120,964.77	0.26	2.300	1
Subtotal	1	120,964.77	120,964.77	0.26	2.300	1
Fund: Capital Projects '15						
Lone Star	1	2,026,253.26	2,026,253.26	4.31	2.300	1
Subtotal	1	2,026,253.26	2,026,253.26	4.31	2.300	1
Fund: Debt Service						
Lone Star	1	5,449,935.91	5,449,935.91	11.60	2.300	1
Subtotal	1	5,449,935.91	5,449,935.91	11.60	2.300	1
Fund: Foundation						
TexPool	1	59,243.70	59,243.70	0.13	2.171	1
Subtotal	1	59,243.70	59,243.70	0.13	2.171	1
Fund: General Operating						
Lone Star	1	26,726,686.95	26,726,686.95	56.88	2.300	1
Texas Term TexasDaily	1	2,585,142.18	2,585,142.18	5.50	2.210	1
Wells Fargo Bank	6	442,562.06	442,562.06	0.94	1.810	1
Subtotal	8	29,754,391.19	29,754,391.19	63.32	2.285	1
Fund: Local Baldwin Property Sale						

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

Security Type	Number of Investments	Par Value	Book Value	% of Portfolio	Average YTM 365	Average Days to Maturity
Fund: Local Baldwin Property Sale						
Lone Star	1	5,059,510.99	5,059,510.99	10.77	2.300	1
Subtotal	1	5,059,510.99	5,059,510.99	10.77	2.300	1
Fund: Local Field Improvements						
Lone Star	1	382,381.21	382,381.21	0.81	2.300	1
Subtotal	1	382,381.21	382,381.21	0.81	2.300	1
Fund: Local						
Lone Star	1	3,480,597.78	3,480,597.78	7.41	2.300	1
Subtotal	1	3,480,597.78	3,480,597.78	7.41	2.300	1
Fund: Student Activity						
Wells Fargo Bank	1	415,869.39	415,869.39	0.89	0.350	1
Subtotal	1	415,869.39	415,869.39	0.89	0.350	1
Total and Average	18	46,984,198.20	46,984,198.20	100.00	2.272	1

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

Description	General Fund	Debt Service Fund	Total
<i>CURRENT MONTH COLLECTIONS</i>			
5711 Taxes - Current Year Tax Levy	\$ 211,436	\$ 27,935	\$ 239,370
5712 Taxes - Prior Years	(11,542)	(1,425)	(12,967)
5719 Penalties and Interest (P & I)	37,415	4,973	42,388
Total Current Month Collections	\$ 237,310	\$ 31,482	\$ 268,792
<i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2019 - JUN 30, 2020)</i>			
5711 Taxes - Current Year Tax Levy	\$ 517,298	\$ 68,344	\$ 585,642
5712 Taxes - Prior Years	(3,749)	(397)	(4,146)
5719 Penalties and Interest (P & I)	74,197	9,836	84,033
Total Revenue Collected	\$ 587,745	\$ 77,784	\$ 665,529
Total Budgeted Tax Revenue (Current + Prior + P & I)	\$ 158,599,083	\$ 22,368,329	\$ 180,967,412
Percentage of Total Budgeted Tax Revenue Collected	0.37%	0.35%	0.37%
Percentage of Total Budgeted Tax Revenue Collected (Prior Year)	0.19%	0.20%	0.19%
<i>TAX YEAR-TO-DATE COLLECTIONS (OCT 1, 2018 - SEPT 30, 2019) - TAX YEAR 2018</i>			
Tax Rate Per \$100 of Taxable Value	\$ 1.0600	\$ 0.1400	\$ 1.2000
Adjusted Estimated Tax Levy - August 13, 2019	\$ 162,493,543	\$ 21,461,411	\$ 183,954,954
Total Collections on 2018 Tax Levy to Date	\$ 161,799,189	\$ 21,376,617	\$ 183,175,806
Percentage of 2018 Adjusted Tax Levy Collected	99.57%	99.60%	99.58%
Percentage of 2017 Adjusted Tax Levy Collected (Prior Year)	99.57%	99.60%	99.58%

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

REQUEST #	REQUEST DATE	STATUS	REQUESTOR	DESCRIPTION OF REQUEST
7764	08/05/19	Pending	J. Burks	Contract information
7765	08/06/19	Complete	L. Kyle	Transfer information
7766	08/07/19	Complete	A. Martin	Special Education information
7767	08/12/19	Complete	S. Grombacher	Student information
7768	08/20/19	Complete	M. Durbin	Eanes list
7769	08/21/19	Complete	A. Pattillo	iPad information
7770	08/22/19	Pending	C. Montalvo	Employee information
7771	08/26/19	Complete	A. Johnson	Student information
7772	08/26/19	Pending	J. Burks	Course information

Total number of Open Records Requests Received:

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

**EANES INDEPENDENT SCHOOL DISTRICT
2015 BOND FINANCIAL REPORT
THROUGH AUGUST 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	\$ 9,746,356	\$ 55,858	\$ 310,409	\$ 10,112,623	\$ 93,075
TABLE B: Facilities Items from Bond Funds	24,983,736	(201,678)	24,782,058	23,597,480	7,097	153,003	23,757,580	1,024,478
TABLE C: Non-Facilities Items from Bond Funds	4,715,200	110,346	4,825,546	4,737,538	23,505	-	4,761,043	64,503
TABLE D: Construction Items from Bond Funds	12,677,270	778,157	13,455,427	13,296,557	-	10,511	13,307,068	148,359
Unallocated Funds (to) from Projects	-	(768,729)	(768,729)					(768,729)
Funds from E-Rate Rebate		234,042	234,042					234,042
Funds from Interest Earnings	-	666,246	666,246	-	-	-	-	666,246
Totals	\$ 52,500,000	\$ 900,288	\$ 53,400,288	\$ 51,377,931	\$ 86,460	\$ 473,923	\$ 51,938,314	\$ 1,461,974

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

**EANES INDEPENDENT SCHOOL DISTRICT
2019 BOND FINANCIAL REPORT
THROUGH AUGUST 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: SAFETY AND SECURITY ITEMS	\$ 7,997,000	\$ -	\$ 7,997,000	\$ 142,326	\$ 159,749	\$ 170,862	\$ 472,937	\$ 7,524,063
TABLE B: STUDENT PROGRAMS AND SUPPORT	27,790,687	-	27,790,687	5,176	552,760	2,214,929	2,772,865	25,017,822
TABLE C: ENERGY EFFICIENCY AND CONSERVATION	4,803,000	-	4,803,000	-	-	-	-	4,803,000
TABLE D: FACILITIES	28,188,200	-	28,188,200	79,713	271,075	663,808	1,014,596	27,173,604
TABLE E: NEW FACILITIES	11,000,000	-	11,000,000	218	-	-	218	10,999,782
Unallocated Funds	221,113	-	221,113	-	-	-	-	221,113
Unallocated Interest Earnings	-	-	-	-	-	-	-	-
Totals	\$ 80,000,000	\$ -	\$ 80,000,000	\$ 227,433	\$ 983,584	\$ 3,049,599	\$ 4,260,616	\$ 75,739,384

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

**EANES INDEPENDENT SCHOOL DISTRICT
 AMENDED BUDGETS FOR FUNDS 183 - 199 (ATHLETIC AND GENERAL FUNDS)
 AS OF AUGUST 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	95.99%	\$ 165,218,509	\$ -	\$ -	\$ 165,218,509	95.99%
58	State	3.63%	6,245,430	-	-	6,245,430	3.63%
59	Federal	0.38%	655,000	-	-	655,000	0.38%
Total Revenues		100.00%	\$ 172,118,939	\$ -	\$ -	\$ 172,118,939	100.00%
..							
Expenditures							
FUNCTION							
11	Instruction	27.61%	48,931,765	\$ 888	(5,182) [1]	48,927,471	27.61%
12	Media Services	0.53%	937,168	-	-	937,168	0.53%
13	Staff Development	1.02%	1,803,854	-	2,121 [1]	1,805,975	1.02%
21	Instructional Administration	0.79%	1,398,926	-	2,350 [1]	1,401,276	0.79%
23	School Leadership	2.26%	4,006,090	-	(200) [1]	4,005,890	2.26%
31	Counseling Services	1.28%	2,273,871	(1,300)	(1,800) [1]	2,270,771	1.28%
32	Social Work	0.09%	156,090	-	-	156,090	0.09%
33	Health Services	0.46%	818,654	-	-	818,654	0.46%
34	Transportation	1.31%	2,325,988	-	-	2,325,988	1.31%
35	Food Services	0.12%	209,501	-	-	209,501	0.12%
36	Extra/Co-Curricular Activities	1.37%	2,424,707	-	1,776 [1]	2,426,483	1.37%
41	Central Administration	1.97%	3,484,416	-	-	3,484,416	1.97%
51	Maintenance	4.95%	8,769,436	-	-	8,769,436	4.95%
52	Security	0.32%	565,408	412	935 [1]	566,755	0.32%
53	Data Processing	1.09%	1,936,570	-	-	1,936,570	1.09%
61	Community Services	0.09%	161,191	-	-	161,191	0.09%
81	Facilities Acquisition & Construction	0.00%	-	-	-	-	0.00%
91	Contracted Instructional Services (Recapture)	54.27%	96,155,376	-	-	96,155,376	54.27%
99	Tax Costs	0.47%	830,000	-	-	830,000	0.47%
Total Expenditures		100.00%	177,189,011	\$ -	\$ -	177,189,011	100.00%
..							
7060	Other Resources		\$ 1,850,000	\$ -	\$ -	1,850,000	
8060	Other Uses		-	\$ -	-	-	
7x & 8x			\$ 1,850,000	\$ -	\$ -	1,850,000	
Budgeted Increase / (Decrease) to Fund Balance			\$ (3,220,072)	\$ -	\$ -	(3,220,072)	

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