

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

Date: **October 22, 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 \$109,315,126.
- With 25.00% of the fiscal year complete, the District has currently recorded expenditures of 22.60% of the General Fund total budget.
- The investment income for the month ending September 30 is \$160,195 with an average yield to maturity of 2.209%. Fiscal year to date investment income is \$446,030.
- Tax collections for the month totaled \$109,371. Approximately 99.63% of the 2018 adjusted tax levy has been collected, in comparison to the same month collections of the 2017 tax levy of 99.63%.
- Total 2015 bond expenditures and encumbrances through month-end totaled approximately \$ 52.0 million, and remaining funds are approximately \$ 1.4 million.
- Total 2019 bond expenditures and encumbrances through month-end totaled approximately \$ 4.7 million, and remaining funds are approximately \$ 75.4 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.
- An additional budget amendment is submitted for the General Fund to adjust for anticipated changes in property taxes, state aid, recapture, and other resources. The net effect of this amendment increases the budgeted fund balance deficit by \$60,932 from (\$3,220,072) to (\$3,281,004).
- The proposed summary budget amendment for the Debt Service fund includes adjustments related to the closing of the 2019 bond for excess proceeds received and interest payments due in February 2020. The net effect of this amendment decreases the budgeted fund balance surplus by \$662,009 from \$3,631,602 to \$2,969,593.

**EANES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS  
AS OF SEPTEMBER 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 .....	\$ (4,312,942)	\$ -	\$ (124,715)	\$ 1,335,755	\$ -	\$ 2,154,884	\$ 46,167	\$ 692,977	\$ (207,875)
1170	Temporary Investments .....	25,566,074	5,470,133	-	233,599	78,193,847	-	-	59,349	109,523,001
<b>1100</b>	<b>Total Cash/Temporary Investments .....</b>	<b>\$ 21,253,131</b>	<b>\$ 5,470,133</b>	<b>\$ (124,715)</b>	<b>\$ 1,569,353</b>	<b>\$ 78,193,847</b>	<b>\$ 2,154,884</b>	<b>\$ 46,167</b>	<b>\$ 752,326</b>	<b>\$ 109,315,126</b>
<b>Receivables:</b>										
1210	Property Taxes-Current .....	\$ 618,240	\$ 81,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 699,921
1220	Property Taxes-Delinquent .....	1,834,045	296,572	-	-	-	-	-	-	2,130,617
1230	Allowance for Uncollectible Taxes .....	(1,898,783)	(304,753)	-	-	-	-	-	-	(2,203,536)
1240	Due from State & Federal Agencies .....	1,103,301	-	10,565	171,308	-	-	-	-	1,285,174
1250	Accrued Interest .....	772	-	-	-	-	-	-	-	772
1260	Due from Other Funds.....	13,942	91,609	-	-	-	-	-	-	105,551
1290	Sundry Receivables .....	8,801	-	-	-	-	-	-	-	8,801
<b>1200</b>	<b>Total Receivables .....</b>	<b>\$ 1,680,318</b>	<b>\$ 165,109</b>	<b>\$ 10,565</b>	<b>\$ 171,308</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,027,300</b>
1300	Inventories, at Cost .....	40,153	-	85,156	-	-	-	-	-	125,309
1400	Other Current Assets .....	5,589	-	-	-	-	-	-	-	5,589
1500	Fixed Assets .....	-	-	870,316	-	-	24,867	9,625	-	904,808
<b>13X-16xx</b>	<b>Other Current Assets</b>	<b>\$ 45,742</b>	<b>\$ -</b>	<b>\$ 955,471</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,867</b>	<b>\$ 9,625</b>	<b>\$ -</b>	<b>\$ 1,035,705</b>
<b>1000</b>	<b>Total Current Assets .....</b>	<b>\$ 22,979,191</b>	<b>\$ 5,635,242</b>	<b>\$ 841,321</b>	<b>\$ 1,740,662</b>	<b>\$ 78,193,847</b>	<b>\$ 2,179,751</b>	<b>\$ 55,792</b>	<b>\$ 752,326</b>	<b>\$ 112,378,132</b>
<b>LIABILITIES AND FUND EQUITY</b>										
<b>Current Liabilities:</b>										
2110	Accounts Payable (Note 1).....	\$ 10,823	\$ -	\$ -	\$ 8,509	\$ -	\$ -	\$ -	\$ -	\$ 19,332
2140	Interest Payable .....	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings .....	157,480	-	2,027	8,671	-	2,633	191	362	171,365
2160	Accrued Wages Payable .....	4,206,044	-	117,721	73,352	-	63,026	2,763	-	4,462,905
2170	Due to Other Funds .....	91,609	11,306	-	15	-	111	-	2,510	105,551
2180	Due to Other Governments .....	24,038,844	-	-	-	-	-	-	3,572	24,042,416
2190	Due to Other .....	-	-	-	-	-	-	-	688,534	688,534
<b>2100</b>	<b>Total Current Liabilities .....</b>	<b>\$ 28,504,801</b>	<b>\$ 11,306</b>	<b>\$ 119,748</b>	<b>\$ 90,547</b>	<b>\$ -</b>	<b>\$ 65,770</b>	<b>\$ 2,953</b>	<b>\$ 694,979</b>	<b>\$ 29,490,104</b>
2210	Accrued Expenses .....	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues .....	-	-	400,735	-	-	-	-	-	400,735
2600	Deferred Revenues - Property Taxes .....	553,502	73,500	-	-	-	-	-	-	627,002
<b>2000</b>	<b>Total Liabilities .....</b>	<b>\$ 29,058,303</b>	<b>\$ 84,807</b>	<b>\$ 520,483</b>	<b>\$ 90,547</b>	<b>\$ -</b>	<b>\$ 65,770</b>	<b>\$ 2,953</b>	<b>\$ 694,979</b>	<b>\$ 30,517,841</b>
<b>Fund Balance/Equity:</b>										
3400	Reserved.....	\$ 4,372,882	\$ 5,550,436	\$ -	\$ -	\$ 78,193,847	\$ -	\$ -	\$ -	\$ 88,117,164
3500	Designated.....	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings.....	(10,451,994)	-	320,838	1,650,115	-	2,113,981	52,839	57,347	(6,256,874)
<b>3000</b>	<b>Total Fund Balance/Equity</b>	<b>\$ (6,079,112)</b>	<b>\$ 5,550,436</b>	<b>\$ 320,838</b>	<b>\$ 1,650,115</b>	<b>\$ 78,193,847</b>	<b>\$ 2,113,981</b>	<b>\$ 52,839</b>	<b>\$ 57,347</b>	<b>\$ 81,860,290</b>
<b>Total Liabilities and Fund Equity .....</b>	<b>\$ 22,979,191</b>	<b>\$ 5,635,242</b>	<b>\$ 841,321</b>	<b>\$ 1,740,662</b>	<b>\$ 78,193,847</b>	<b>\$ 2,179,751</b>	<b>\$ 55,792</b>	<b>\$ 752,326</b>	<b>\$ 112,378,132</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 SEPTEMBER 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 .....	\$ 166,684,967	\$ 476,797	\$ 4,388,656	2.63%	\$ 162,296,311
5800	State .....	5,912,734	351,992	2,276,393	38.50%	3,636,341
5900	Federal .....	655,000	7,874	15,537	2.37%	639,463
5XXX	Total Revenues .....	\$ 173,252,701	\$ 836,663	\$ 6,680,587	3.86%	\$ 166,572,114
<b>Expenditures:</b>						
11	Instruction.....	\$ 48,924,395	\$ 4,491,378	\$ 8,986,144	18.37%	\$ 39,938,251
12	Instructional Resources & Media Svcs.....	938,678	44,472	191,635	20.42%	747,043
13	Curr & Instructional Staff Development.....	1,805,975	90,155	401,007	22.20%	1,404,968
21	Instructional Leadership.....	1,401,276	118,588	379,312	27.07%	1,021,964
23	School Leadership.....	4,005,770	341,722	944,560	23.58%	3,061,210
31	Guidance & Counseling Services.....	2,270,573	110,622	498,873	21.97%	1,771,700
32	Social Work Services.....	156,090	4,484	33,185	21.26%	122,905
33	Health Services.....	818,654	73,666	136,637	16.69%	682,017
34	Transportation.....	2,325,988	213,250	465,787	20.03%	1,860,201
35	Food Services.....	209,501	21,285	46,297	22.10%	163,204
36	Extracurricular Activities.....	2,427,472	194,505	530,486	21.85%	1,896,986
41	General Administration.....	3,484,416	281,814	843,071	24.20%	2,641,345
51	Facilities Maintenance & Operations.....	8,769,436	688,738	1,798,146	20.50%	6,971,290
52	Security & Monitoring Services.....	567,650	55,288	79,177	13.95%	488,473
53	Data Processing Services.....	1,936,570	182,250	542,730	28.03%	1,393,840
61	Community Services.....	161,191	12,383	51,422	31.90%	109,769
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
91	Contracted Instructional Svcs (Recapture).....	96,800,070	8,025,469	24,051,365	24.85%	72,748,705
99	Appraisal District Costs.....	830,000	-	204,619	24.65%	625,381
6XXX	Total Expenditures .....	\$ 177,833,705	\$ 14,950,069	\$ 40,184,453	22.60%	\$ 137,649,252
<b>Other Resources and (Uses):</b>						
7060	Other Resources .....	\$ 1,300,000	\$ 10,833	\$ 560,810	43.14%	\$ 739,190
7X & 8X	Total Other Resources and (Uses).....	\$ 1,300,000	\$ 10,833	\$ 560,810	43.14%	\$ 739,190
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses .....	\$ (3,281,004)	\$ (14,102,573)	\$ (32,943,056)		
<b>Fund Balance and Reserves at 7/1/2019:</b>						
3400	Reserved Fund Balance .....	\$ 4,372,882			Percent of Fiscal Year Complete	25.00%
3500	Designated Fund Balance: Purch. of Property.....	-			Percent of Total Budget Expended	22.60%
3600	Unreserved Fund Balance/Equity .....	22,491,062				
	Total Reserve and Fund Balance/Equity.....	\$ 26,863,944				
3000	Estimated Fund Balance/Equity 6/30/20.....	\$ 23,582,940				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF SEPTEMBER 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 .....	\$ 22,688,329	\$ 23,798	\$ 149,522	0.66%	\$ 22,538,807
5800	State .....	\$ 114,761	\$ -	\$ -	0.00%	\$ 114,761
5XXX	Total Revenue .....	\$ 22,803,090	\$ 23,798	\$ 149,522	0.66%	\$ 22,653,568
<b>Expenditures:</b>						
71	Debt Service .....	\$ 19,843,722	\$ -	\$ 16,958,025	85.46%	2,885,697
6XXX	Total Expenditures .....	\$ 19,843,722	\$ -	\$ 16,958,025	85.46%	2,885,697
<b>Other Resources and (Uses):</b>						
7060	Other Resources .....	\$ 10,225	\$ 10,224	\$ 10,224	99.99%	\$ 1
8060	Other Uses .....	-	-	-	0.00%	-
7X & 8X	Total Other Resources and (Uses) .....	\$ 10,225	\$ 10,224	\$ 10,224	99.99%	\$ 1
1200	Excess of Revenues Over (Under) Expenditures.....	\$ 2,969,593	\$ 34,022	\$ (16,798,279)		
<b>Budgeted Fund Balance and Reserves:</b>						
3400	Reserved Fund Balance.....	22,348,714				
	Total Reserve and Fund Balance/Equity .....	\$ 22,348,714				
3000	Estimated Fund Balance/Equity 6/30/20.....	\$ 25,318,307				
3001	Estimated Fund Balance/Equity after Aug. 2020 Debt Svc Pymt.....	\$ 5,379,026				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF SEPTEMBER 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 .....	\$ 3,653,400	\$ 464,946	\$ 639,062	17.49%	\$ 3,014,338
5800	State .....	4,500	-	-	0.00%	4,500
5XXX	Total Revenues .....	\$ 3,657,900	\$ 464,946	\$ 639,062	17.47%	\$ 3,018,838
<b>Expenditures:</b>						
35	Child Nutrition.....	3,756,888	336,233	605,945	16.13%	\$ 3,150,943
51	Facilities Maintenance & Operations.....	238,000	26,209	26,209	11.01%	211,791
6XXX	Total Expenditures .....	\$ 3,994,888	\$ 362,442	\$ 632,154	15.82%	\$ 3,362,734
<b>Other Resources:</b>						
7060	Other Resources .....	\$ 155,000	\$ 16,697	\$ 36,569	23.59%	\$ 118,431
8060	Other Uses .....	-	-	-	0.00%	-
7X	Total Other Resources .....	\$ 155,000	\$ 16,697	\$ 36,569	23.59%	\$ 118,431
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ (181,988)	\$ 119,201	\$ 43,478		
<b>Budgeted Fund Balance and Reserves:</b>						
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 SEPTEMBER 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	\$ 381,594	\$ 667,421	41.71%	\$ 932,579
5800	State .....	650,000	593,845	643,853	99.05%	6,147
5900	Federal .....	2,400,000	68,044	122,011	5.08%	2,277,989
5XXX	Total Revenues .....	\$ 4,650,000	\$ 1,043,484	\$ 1,433,285	30.82%	\$ 3,216,715
<b>Expenditures:</b>						
11	Instruction.....	\$ 2,500,000	\$ 580,319	\$ 919,687	36.79%	\$ 1,580,313
12	Instructional Resources & Media Svs.....	115,000	601	15,196	13.21%	99,804
13	Curr & Instructional Staff Development.....	260,000	20,999	37,025	14.24%	222,975
21	Instructional Leadership.....	5,000	-	-	0.00%	5,000
23	School Leadership.....	140,000	9,212	16,277	11.63%	123,723
31	Guidance & Counseling Services.....	1,000,000	37,996	181,780	18.18%	818,220
33	Health Services.....	25,000	134	1,598	6.39%	23,402
34	Transportation.....	114,000	-	-	0.00%	114,000
36	Extracurricular Activities.....	185,000	68,452	106,099	57.35%	78,901
41	General Administration.....	3,000	427	427	14.25%	2,573
51	Facilities Maintenance & Operations.....	65,000	2,081	2,081	3.20%	62,919
52	Security & Monitoring Services.....	10,000	329	438	4.38%	9,562
53	Data Processing.....	10,000	-	-	0.00%	10,000
61	Community Services.....	16,000	-	-	0.00%	16,000
71	Debt Service.....	-	-	171,223	0.00%	(171,223)
81	Facilities Acq/Construction	50,000	50,947	50,947	101.89%	(947)
6XXX	Total Expenditures .....	\$ 4,498,000	\$ 771,497	\$ 1,502,779	33.41%	\$ 2,995,221
<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	\$ 271,987	\$ (69,494)		
<b>Budgeted Fund Balance and Reserves:</b>						
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 SEPTEMBER 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 .....	\$ 625,000	\$ 99,532	\$ 155,203	24.83%	\$ 469,797
5XXX	Total Revenue .....	\$ 625,000	\$ 99,532	\$ 155,203	24.83%	\$ 469,797
<b>Expenditures:</b>						
11	Instruction.....	\$ 2,000,000	\$ 105,258	\$ 567,146	28.36%	\$ 1,432,854
12	Instructional Resources & Media Svcs.....	-	-	-	0.00%	-
13	Curr & Instructional Staff Development.....	25,000	-	264	1.06%	24,736
21	Instructional Leadership.....	-	-	-	0.00%	-
23	School Leadership.....	25,000	360	14,994	59.98%	10,006
31	Guidance & Counseling Services.....	-	-	-	0.00%	-
33	Health Services.....	-	-	-	0.00%	-
34	Transportation.....	375,000	192,200	299,800	79.95%	75,200
35	Food Services.....	25,000	-	13,532	54.13%	11,468
36	Extracurricular Activities.....	25,000	2,217	3,416	13.66%	21,584
41	General Administration.....	30,000	-	-	0.00%	30,000
51	Facilities Maintenance & Operations.....	200,000	-	20,797	10.40%	179,203
52	Security & Monitoring Services.....	100,000	-	58,505	58.50%	41,495
53	Data Processing Services.....	1,200,000	-	71,190	5.93%	1,128,810
71	Debt Services.....	637,828	637,828	637,828	100.00%	0
81	Facilities Acquisition & Construction .....	8,000,000	293,261	696,181	8.70%	7,303,819
6XXX	Total Expenditures .....	\$ 12,642,828	\$ 1,231,123	\$ 2,383,651	18.85%	\$ 10,259,177
<b>Other Resources and (Uses):</b>						
7060	Other Resources .....	\$ 69,648,052	\$ 69,648,052	\$ 69,648,052	100.00%	\$ (0)
8060	Other Uses .....	10,224	10,224	10,224	100.00%	(0)
7X & 8X	Total Other Resources and (Uses) .....	\$ 69,637,828	\$ 69,637,828	\$ 69,637,828	100.00%	\$ 0
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses.....	\$ 57,620,000	\$ 68,506,236	\$ 67,409,380		
<b>Budgeted Fund Balance and Reserves:</b>						
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>\$ 68,404,467</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF SEPTEMBER 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	\$ 3,150	\$ 328,735	39.14%	\$ 511,266
5XXX	Total Revenues .....	\$ 840,000	\$ 3,150	\$ 328,735	39.14%	\$ 511,266
<b>Expenditures:</b>						
61	Community Services.....	787,232	11,858	130,108	16.53%	657,124
6XXX	Total Expenditures .....	\$ 787,232	\$ 11,858	\$ 130,108	16.53%	\$ 657,124
<b>Other Uses:</b>						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 10,833	25.00%	\$ 32,500
8X	Total Other Uses .....	\$ (43,333)	\$ (3,611)	\$ (10,833)	25.00%	\$ (32,500)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ 9,435	\$ (12,319)	\$ 187,794		
<b>Budgeted Fund Balance and Reserves:</b>						
3600	Unreserved Fund Balance/Equity 7/1/19 .....	522,221				
	Total Reserve and Fund Balance/Equity .....	\$ 522,221				
3000	Estimated Fund Balance/Equity 6/30/20.....	\$ 531,656				



**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF SEPTEMBER 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 .....	\$ 1,600,000	\$ 84,124	\$ 318,375	19.90%	\$ 1,281,625
5XXX	Total Revenues .....	\$ 1,600,000	\$ 84,124	\$ 318,375	19.90%	\$ 1,281,625
<b>Expenditures:</b>						
61	Community Services.....	1,536,809	130,218	304,639	19.82%	1,232,170
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures .....	\$ 1,536,809	\$ 130,218	\$ 304,639	19.82%	\$ 1,232,170
<b>Other Uses:</b>						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 10,833	25.00%	\$ 32,500
8X	Total Other Uses .....	\$ (43,333)	\$ (3,611)	\$ (10,833)	25.00%	\$ (32,500)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ 19,858	\$ (49,705)	\$ 2,903		
<b>Budgeted Fund Balance and Reserves:</b>						
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 SEPTEMBER 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 .....	\$ 840,000	\$ 35,610	\$ 186,758	22.23%	\$ 653,242
5XXX	Total Revenues .....	\$ 840,000	\$ 35,610	\$ 186,758	22.23%	\$ 653,242
<b>Expenditures:</b>						
61	Community Services.....	412,120	32,825	84,785	20.57%	327,335
6XXX	Total Expenditures .....	\$ 412,120	\$ 32,825	\$ 84,785	20.57%	\$ 327,335
<b>Other Uses:</b>						
8060	Other Uses (Transfers to General Fund).....	\$ 588,334	\$ 3,611	\$ 10,833	1.84%	\$ 577,501
8X	Total Other Uses .....	\$ (588,334)	\$ (3,611)	\$ (10,833)	1.84%	\$ (577,501)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ (160,454)	\$ (826)	\$ 91,141		
<b>Budgeted Fund Balance and Reserves:</b>						
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 SEPTEMBER 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	\$ 13,432	\$ 99,727	12.09%	\$ 725,273
5XXX	Total Revenues .....	\$ 825,000	\$ 13,432	\$ 99,727	12.09%	\$ 725,273
<b>Expenditures:</b>						
36	Extracurricular Activities.....	\$ 75,216	\$ 6,265	\$ 19,130	25.43%	\$ 56,086
51	Facilities Maintenance & Operations.....	150,297	8,838	27,040	17.99%	123,257
52	Security & Monitoring Services.....	40,000	-	540	1.35%	39,460
6XXX	Total Expenditures .....	\$ 265,513	\$ 15,104	\$ 46,710	17.59%	\$ 218,803
<b>Other Uses:</b>						
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	\$ (1,671)	\$ (475,294)		
<b>Budgeted Fund Balance and Reserves:</b>						
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  
 September 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 365 Equiv.
TexPool	292,947.58	292,947.58	292,947.58	0.27	1	1	2.164
Texas Term TexasDaily	2,589,716.35	2,589,716.35	2,589,716.35	2.35	1	1	2.150
Lone Star	106,310,815.21	106,310,815.21	106,310,815.21	96.27	1	1	2.220
Wells Fargo Bank	1,231,694.50	1,231,694.50	1,231,694.50	1.12	1	1	1.350
<b>Investments</b>	<b>110,425,173.64</b>	<b>110,425,173.64</b>	<b>110,425,173.64</b>	<b>100.00%</b>	<b>1</b>	<b>1</b>	<b>2.209</b>

Total Earnings	September 30 Month Ending	Fiscal Year To Date
Current Year	160,194.78	446,029.87

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

10/15/2019



**Eanes ISD**  
**Summary by Type**  
**September 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	233,598.56	233,598.56	0.21	2.163	1
<b>Subtotal</b>	<b>1</b>	<b>233,598.56</b>	<b>233,598.56</b>	<b>0.21</b>	<b>2.163</b>	<b>1</b>
<b>Fund: Community Education</b>						
Wells Fargo Bank	1	6,075.49	6,075.49	0.01	0.350	1
<b>Subtotal</b>	<b>1</b>	<b>6,075.49</b>	<b>6,075.49</b>	<b>0.01</b>	<b>0.350</b>	<b>1</b>
<b>Fund: Capital Projects '11</b>						
Lone Star	1	42,454.27	42,454.27	0.04	2.220	1
<b>Subtotal</b>	<b>1</b>	<b>42,454.27</b>	<b>42,454.27</b>	<b>0.04</b>	<b>2.220</b>	<b>1</b>
<b>Fund: Capital Projects '15</b>						
Lone Star	1	1,904,556.73	1,904,556.73	1.72	2.220	1
<b>Subtotal</b>	<b>1</b>	<b>1,904,556.73</b>	<b>1,904,556.73</b>	<b>1.72</b>	<b>2.220</b>	<b>1</b>
<b>Fund: Capital Projects '19</b>						
Lone Star	1	67,321,060.65	67,321,060.65	60.97	2.220	1
<b>Subtotal</b>	<b>1</b>	<b>67,321,060.65</b>	<b>67,321,060.65</b>	<b>60.97</b>	<b>2.220</b>	<b>1</b>
<b>Fund: Debt Service</b>						
Lone Star	1	5,470,133.08	5,470,133.08	4.95	2.220	1
<b>Subtotal</b>	<b>1</b>	<b>5,470,133.08</b>	<b>5,470,133.08</b>	<b>4.95</b>	<b>2.220</b>	<b>1</b>
<b>Fund: Foundation</b>						
TexPool	1	59,349.02	59,349.02	0.05	2.163	1
<b>Subtotal</b>	<b>1</b>	<b>59,349.02</b>	<b>59,349.02</b>	<b>0.05</b>	<b>2.163</b>	<b>1</b>
<b>Fund: General Operating</b>						
Lone Star	1	22,646,835.39	22,646,835.39	20.51	2.220	1
Texas Term TexasDaily	1	2,589,716.35	2,589,716.35	2.35	2.150	1

Eanes ISD  
 Summary by Type  
 September 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: General Operating</b>						
Wells Fargo Bank	6	809,670.20	809,670.20	0.73	1.871	1
<b>Subtotal</b>	<b>8</b>	<b>26,046,221.94</b>	<b>26,046,221.94</b>	<b>23.59</b>	<b>2.202</b>	<b>1</b>
<b>Fund: Local Baldwin Property Sale</b>						
Lone Star	1	5,068,758.39	5,068,758.39	4.59	2.220	1
<b>Subtotal</b>	<b>1</b>	<b>5,068,758.39</b>	<b>5,068,758.39</b>	<b>4.59</b>	<b>2.220</b>	<b>1</b>
<b>Fund: Local Field Improvements</b>						
Lone Star	1	370,057.34	370,057.34	0.34	2.220	1
<b>Subtotal</b>	<b>1</b>	<b>370,057.34</b>	<b>370,057.34</b>	<b>0.34</b>	<b>2.220</b>	<b>1</b>
<b>Fund: Local</b>						
Lone Star	1	3,486,959.36	3,486,959.36	3.16	2.220	1
<b>Subtotal</b>	<b>1</b>	<b>3,486,959.36</b>	<b>3,486,959.36</b>	<b>3.16</b>	<b>2.220</b>	<b>1</b>
<b>Fund: Student Activity</b>						
Wells Fargo Bank	1	415,948.81	415,948.81	0.38	0.350	1
<b>Subtotal</b>	<b>1</b>	<b>415,948.81</b>	<b>415,948.81</b>	<b>0.38</b>	<b>0.350</b>	<b>1</b>
<b>Total and Average</b>	<b>19</b>	<b>110,425,173.64</b>	<b>110,425,173.64</b>	<b>100.00</b>	<b>2.209</b>	<b>1</b>

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

Description	General Fund	Debt Service Fund	Total
<b><i>CURRENT MONTH COLLECTIONS</i></b>			
5711 Taxes - Current Year Tax Levy	\$ 39,754	\$ 5,252	\$ 45,006
5712 Taxes - Prior Years	29,747	4,754	34,500
5719 Penalties and Interest (P & I)	26,045	3,820	29,865
<b>Total Current Month Collections</b>	<b>\$ 95,545</b>	<b>\$ 13,825</b>	<b>\$ 109,371</b>
<b><i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2019 - JUN 30, 2020)</i></b>			
5711 Taxes - Current Year Tax Levy	\$ 557,052	\$ 73,597	\$ 630,648
5712 Taxes - Prior Years	25,997	4,357	30,354
5719 Penalties and Interest (P & I)	100,242	13,656	113,897
<b>Total Revenue Collected</b>	<b>\$ 683,290</b>	<b>\$ 91,609</b>	<b>\$ 774,899</b>
<b>Total Budgeted Tax Revenue (Current + Prior + P &amp; I)</b>	<b>\$ 160,740,541</b>	<b>\$ 22,368,329</b>	<b>\$ 183,108,870</b>
<b>Percentage of Total Budgeted Tax Revenue Collected</b>	<b>0.43%</b>	<b>0.41%</b>	<b>0.42%</b>
<b>Percentage of Total Budgeted Tax Revenue Collected (Prior Year)</b>	<b>0.24%</b>	<b>0.26%</b>	<b>0.25%</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 - October 3, 2019	\$ 162,451,718	\$ 21,455,887	\$ 183,907,605
<b>Total Collections on 2018 Tax Levy to Date</b>	<b>\$ 161,838,943</b>	<b>\$ 21,381,869</b>	<b>\$ 183,220,811</b>
<b>Percentage of 2018 Adjusted Tax Levy Collected</b>	<b>99.62%</b>	<b>99.66%</b>	<b>99.63%</b>
<b>Percentage of 2017 Adjusted Tax Levy Collected (Prior Year)</b>	<b>99.63%</b>	<b>99.66%</b>	<b>99.63%</b>

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

REQUEST #	REQUEST DATE	STATUS	REQUESTOR	DESCRIPTION OF REQUEST
7773	09/03/19	Complete	C. Davis	Student information
7774	09/04/19	Complete	L. Serrano	Student information
7775	09/06/19	Complete	M. Stockman	Employee information
7776	09/11/19	Complete	C. Diaz	Employee information
7777	09/12/19	Complete	J. Burks	Employee information
7778	09/12/19	Complete	J. McKelvey	Business information
7779	09/13/19	Pending	Y. Vinnik	Student information
7780	09/18/19	Complete	Q. Luu	Student information
7781	09/19/19	Complete	J. Rodriguez	Student information
7782	09/20/19	Complete	C. Neva	Stipend information
7783	09/24/19	Pending	E. Serrano	Student information
7784	09/25/19	Pending	K. Jones	Student information
7785	09/30/19	Pending	J. Lopez	Student information

**Total number of Open Records Requests Received:**

Month	2018-19	2019-20
July	3	6
August	11	9
September	14	13
October	8	
November	10	
December	6	
January	8	
February	8	
March	16	
April	15	
May	12	
June	11	
<b>Total Requests To Date</b>	<b>122</b>	<b>28</b>



**EANES INDEPENDENT SCHOOL DISTRICT  
2015 BOND FINANCIAL REPORT  
THROUGH SEPTEMBER 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	\$ 9,802,214	\$ 29,658	\$ 280,685	\$ 10,112,557	\$ 93,141
<b>TABLE B: Facilities Items from Bond Funds</b>	24,983,736	(201,678)	24,782,058	23,604,577	5,373	177,164	23,787,114	994,944
<b>TABLE C: Non-Facilities Items from Bond Funds</b>	4,715,200	110,346	4,825,546	4,761,043	-	25,179	4,786,222	39,324
<b>TABLE D: Construction Items from Bond Funds</b>	12,677,270	778,157	13,455,427	13,296,557	-	10,511	13,307,068	148,359
<b>Unallocated Funds (to) from Projects</b>	-	(768,729)	(768,729)					(768,729)
<b>Funds from E-Rate Rebate</b>		234,042	234,042					234,042
<b>Funds from Interest Earnings</b>	-	669,942	669,942	-	-	-	-	669,942
<b>Totals</b>	<b>\$ 52,500,000</b>	<b>\$ 903,984</b>	<b>\$ 53,403,984</b>	<b>\$ 51,464,391</b>	<b>\$ 35,031</b>	<b>\$ 493,539</b>	<b>\$ 51,992,961</b>	<b>\$ 1,411,023</b>

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

**EANES INDEPENDENT SCHOOL DISTRICT  
2019 BOND FINANCIAL REPORT  
THROUGH SEPTEMBER 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: SAFETY AND SECURITY ITEMS</b>	\$ 7,997,000	\$ -	\$ 7,997,000	\$ 302,075	\$ 97,950	\$ 72,912	\$ 472,937	\$ 7,524,063
<b>TABLE B: STUDENT PROGRAMS AND SUPPORT</b>	27,790,687	-	27,790,687	557,936	379,140	1,854,500	2,791,576	24,999,111
<b>TABLE C: ENERGY EFFICIENCY AND CONSERVATION</b>	4,803,000	-	4,803,000	-	-	-	-	4,803,000
<b>TABLE D: FACILITIES</b>	28,188,200	-	28,188,200	350,788	70,144	1,018,305	1,439,237	26,748,963
<b>TABLE E: NEW FACILITIES**</b>	11,000,000	-	11,000,000	218	-	-	218	10,999,782
<b>Unallocated Funds</b>	221,113		221,113	-	-		-	221,113
<b>Unallocated Interest Earnings</b>	-	79,312	79,312	-	-	-	-	79,312
<b>Totals</b>	<b>\$ 80,000,000</b>	<b>\$ 79,312</b>	<b>\$ 80,079,312</b>	<b>\$ 1,211,017</b>	<b>\$ 547,234</b>	<b>\$ 2,945,718</b>	<b>\$ 4,703,969</b>	<b>\$ 75,375,343</b>

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

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

**EANES INDEPENDENT SCHOOL DISTRICT  
AMENDED BUDGETS FOR FUNDS 183 - 199 (ATHLETIC AND GENERAL FUNDS)  
AS OF SEPTEMBER 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	95.99%	\$ 165,218,509	\$ -	\$ 1,466,458	[2]	\$ 166,684,967	96.21%
58	State	3.63%	6,245,430	-	(332,696)	[2]	5,912,734	3.41%
59	Federal	0.38%	655,000	-	-		655,000	0.38%
<b>Total Revenues</b>		<b>100.00%</b>	<b>\$ 172,118,939</b>	<b>\$ -</b>	<b>\$ 1,133,762</b>		<b>\$ 173,252,701</b>	<b>100.00%</b>
..								
<b>Expenditures</b>								
<b>FUNCTION</b>								
11	Instruction	27.61%	48,931,765	\$ (4,294)	(3,076)	[1]	48,924,395	27.49%
12	Media Services	0.53%	937,168	-	1,510	[1]	938,678	0.53%
13	Staff Development	1.02%	1,803,854	2,121	-		1,805,975	1.02%
21	Instructional Administration	0.79%	1,398,926	2,350	-		1,401,276	0.79%
23	School Leadership	2.26%	4,006,090	(200)	(120)	[1]	4,005,770	2.25%
31	Counseling Services	1.28%	2,273,871	(3,100)	(198)	[1]	2,270,573	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	989	[1]	2,427,472	1.37%
41	Central Administration	1.97%	3,484,416	-	-		3,484,416	1.96%
51	Maintenance	4.95%	8,769,436	-	-		8,769,436	4.93%
52	Security	0.32%	565,408	1,347	895	[1]	567,650	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	-	644,694	[2]	96,800,070	54.43%
99	Tax Costs	0.47%	830,000	-	-		830,000	0.47%
<b>Total Expenditures</b>		<b>100.00%</b>	<b>177,189,011</b>	<b>\$ -</b>	<b>\$ 644,694</b>		<b>177,833,705</b>	<b>100.00%</b>
..								
7060	Other Resources		\$ 1,850,000	\$ -	\$ (550,000)	[2]	1,300,000	
8060	Other Uses		-	\$ -	-		-	
7x & 8x			\$ 1,850,000	\$ -	\$ (550,000)		1,300,000	
<b>Budgeted Increase / (Decrease) to Fund Balance</b>			<b>\$ (3,220,072)</b>	<b>\$ -</b>	<b>\$ (60,932)</b>		<b>(3,281,004)</b>	

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

[2] Adjustment to property taxes, state aid, recapture, and other resources.

**EANES INDEPENDENT SCHOOL DISTRICT  
 AMENDED BUDGETS FOR FUND 599 DEBT SERVICE  
 AS OF SEPTEMBER 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	99.50%	\$ 22,688,329	\$ -	\$ -		\$ 22,688,329	99.50%
58	State	0.50%	114,761	-	-		114,761	0.50%
	<b>Total Revenue</b>	<b>100.00%</b>	<b>\$ 22,803,090</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 22,803,090</b>	<b>100.00%</b>
		..						..
<b>Expenditures</b>								
<b>FUNCTION</b>								
71	Debt Service	100.00%	19,171,488	-	672,234	[1]	19,843,722	100.00%
	<b>Total Expenditures</b>	<b>100.00%</b>	<b>19,171,488</b>	<b>\$ -</b>	<b>\$ 672,234</b>		<b>19,843,722</b>	<b>100.00%</b>
		..						..
7060	Other Resources		\$ -	\$ -	\$ 10,225	[1]	10,225	
8060	Other Uses		-	-	-		-	
7x & 8x			\$ -	\$ -	\$ 10,225		10,225	
	<b>Budgeted Increase / (Decrease) to Fund Balance</b>		<b>\$ 3,631,602</b>	<b>\$ -</b>	<b>\$ (662,009)</b>		<b>2,969,593</b>	

[1] Adjustment related to the 2019 bond closing for excess proceeds received and interest payments due in Feb 2020.