



## REPORTS AND DISCUSSION SHEET

### MEETING DATE

December 10, 2019

### AGENDA ITEM

Monthly Financial Report and Budget Amendment(s) for period ending November 30, 2019

### RECOMMENDED ACTION

FOR DISCUSSION ONLY

ACTION WILL BE RECOMMENDED LATER IN THE SAME BOARD MEETING

ACTION WILL BE RECOMMENDED DURING THE BOARD MEETING

### BACKGROUND

Financial highlights for the period ending November 30, 2019 will be discussed.

- The cash and investment balance of all governmental and proprietary funds at month-end is \$103,718,833.
- With 41.67% of the fiscal year complete, the District has currently recorded expenditures of 40.60% of the General Fund total budget.
- Investment income for the month is \$156,745. Fiscal year to date investment income is \$787,402.
- Tax collections for the month totaled \$8,609,318. Approximately 4.85% of the 2019 adjusted tax levy has been collected, in comparison to the same month collections of the 2018 tax levy of 7.40%.
- 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 \$ 5.6 million, and remaining funds are approximately \$ 74.7 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.



- Additional budget amendments are submitted for the General Fund. These amendments adjust for actual data and affect the budgeted change in fund balance. The General Fund amendment summary is shown on the first page of the monthly financial report. The net effect of this amendment increases the budgeted fund balance deficit by \$235,031 from (\$3,281,004) to (\$3,516,035).
- The proposed summary budget amendment for the Child Nutrition Fund reallocates resources between functions which have no effect on the fund balance.

#### **RESOURCE PERSONNEL**

Maria Rockstead, Director of Finance

#### **ATTACHMENTS**

Monthly Financial Report and Budget Amendment(s) for the period ending November 30, 2019

**2019-2020 PROPOSED BUDGET AMENDMENT**  
**GENERAL FUND 183-199**  
**DECEMBER 4, 2019**

<u>ESTIMATED REVENUE BY OBJECT</u>		2019-20 Adopted Budget		2019-20 Proposed Amendment
Object	Description			
5700	Local Revenue			
5711-12	Property Taxes	\$ 158,159,083	\$ 2,141,458	\$ 160,300,541
5719	Taxes - Penalty & Interest	440,000	-	440,000
	<b>Total Property Tax Revenue</b>	<b>\$ 158,599,083</b>	<b>\$ 2,141,458</b>	<b>\$ 160,740,541</b>
5736	Summer School Tuition	\$ 74,500	\$ -	\$ 74,500
5739	Special Program Fees	140,000	-	140,000
5742	Interest Earnings	2,250,000	(675,000)	1,575,000
5744	Gifts and Bequests/EEF Donations	2,611,926	-	2,611,926
5749	Other Local Revenue	488,000	-	488,000
5752	Athletic Activity	452,000	-	452,000
5753	Extra/Co-Curricular Fee	591,000	-	591,000
5769	Miscellaneous Revenue	12,000	-	12,000
	<b>Total Other Local Revenue</b>	<b>\$ 6,619,426</b>	<b>\$ (675,000)</b>	<b>\$ 5,944,426</b>
	<b>TOTAL LOCAL REVENUE</b>	<b>\$ 165,218,509</b>	<b>\$ 1,466,458</b>	<b>\$ 166,684,967</b>
5800	State Revenue			
5811-12	State Funding	\$ 2,227,086	\$ (225,696)	\$ 2,001,390
5831	TRS On-Behalf Payments	4,018,344	-	4,018,344
	<b>TOTAL STATE REVENUE</b>	<b>\$ 6,245,430</b>	<b>\$ (225,696)</b>	<b>\$ 6,019,734</b>
5900	Federal Revenue			
5929	Federal Funds	\$ 655,000		\$ 655,000
	<b>TOTAL FEDERAL REVENUE</b>	<b>\$ 655,000</b>	<b>\$ -</b>	<b>\$ 655,000</b>
	<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 172,118,939</b>	<b>\$ 1,240,762</b>	<b>\$ 173,359,701</b>
7000	Other Resources	\$ 1,850,000	\$ (550,000)	\$ 1,300,000
	<b>TOTAL ESTIMATED REVENUE &amp; RESOURCES</b>	<b>\$ 173,968,939</b>	<b>\$ 690,762</b>	<b>\$ 174,659,701</b>
6224	Recapture Payment	96,155,376	644,694	96,800,070
	<b>NET OPERATING REVENUE AFTER RECAPTURE</b>	<b>\$ 77,813,563</b>	<b>\$ 46,068</b>	<b>\$ 77,859,631</b>

ESTIMATED EXPENDITURES BY OBJECT

Object	Description			
6100	Payroll Costs	\$ 69,609,626	\$ 275,000	\$ 69,884,626
6200	Professional & Contracted Services	6,717,241	157,472	6,874,713
6300	Supplies and Materials	2,783,394	(87,759)	2,695,635
6400	Miscellaneous Operating Expenses	1,848,374	(2,682)	1,845,692
6600	Capital Outlay	75,000	-	75,000
	<b>TOTAL EXPENDITURES BEFORE RECAPTURE</b>	<b>\$ 81,033,635</b>	<b>\$ 342,031</b>	<b>\$ 81,375,666</b>
6224	Recapture Payment	96,155,376	644,694	96,800,070
	<b>TOTAL EXPENDITURES INCLUDING RECAPTURE</b>	<b>\$ 177,189,011</b>	<b>\$ 986,725</b>	<b>\$ 178,175,736</b>
	<b>Estimated Beginning Fund Balance</b>	26,863,944		26,863,944
	<b>Increase or (Decrease) to Fund Balance Based on Budget</b>	<b>\$ (3,220,072)</b>	<b>\$ (295,963)</b>	<b>\$ (3,516,035)</b>
	<b>Estimated Ending Fund Balance *</b>	<b>\$ 23,643,872</b>		<b>\$ 23,347,909</b>

\* Ending fund balance amounts are estimated.

**EANES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS  
AS OF NOVEMBER 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 .....	\$ (4,921,164)	\$ -	\$ (1,148)	\$ 1,769,107	\$ -	\$ 2,264,957	\$ 93,239	\$ 721,921	\$ (73,088)
1170	Temporary Investments .....	20,776,140	5,568,473	-	234,300	76,723,646	-	-	56,964	103,359,524
<b>1100</b>	<b>Total Cash/Temporary Investments .....</b>	<b>\$ 15,854,976</b>	<b>\$ 5,568,473</b>	<b>\$ (1,148)</b>	<b>\$ 2,003,407</b>	<b>\$ 76,723,646</b>	<b>\$ 2,264,957</b>	<b>\$ 93,239</b>	<b>\$ 778,884</b>	<b>\$ 103,286,436</b>
<b>Receivables:</b>										
1210	Property Taxes-Current .....	\$ 153,400,534	\$ 21,694,243	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,094,777
1220	Property Taxes-Delinquent .....	2,295,457	356,504	-	-	-	-	-	-	2,651,960
1230	Allowance for Uncollectible Taxes .....	(1,898,783)	(304,753)	-	-	-	-	-	-	(2,203,536)
1240	Due from State & Federal Agencies .....	2,968,483	-	8,118	171,308	-	-	-	-	3,147,909
1250	Accrued Interest .....	495	-	-	-	-	-	-	-	495
1260	Due from Other Funds.....	432,659	1,252,069	-	-	5,128	-	-	-	1,689,855
1290	Sundry Receivables .....	13,740	-	-	-	-	-	950	-	14,690
<b>1200</b>	<b>Total Receivables .....</b>	<b>\$ 157,212,585</b>	<b>\$ 22,998,062</b>	<b>\$ 8,118</b>	<b>\$ 171,308</b>	<b>\$ 5,128</b>	<b>\$ -</b>	<b>\$ 950</b>	<b>\$ -</b>	<b>\$ 180,396,151</b>
1300	Inventories, at Cost .....	73,708	-	89,950	-	-	-	-	-	163,658
1400	Other Current Assets .....	34,171	-	-	-	-	-	-	-	34,171
1500	Fixed Assets .....	-	-	853,082	-	-	24,253	9,625	-	886,960
<b>13X-16xx</b>	<b>Other Current Assets .....</b>	<b>\$ 107,879</b>	<b>\$ -</b>	<b>\$ 943,032</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,253</b>	<b>\$ 9,625</b>	<b>\$ -</b>	<b>\$ 1,084,789</b>
<b>1000</b>	<b>Total Current Assets .....</b>	<b>\$ 173,175,440</b>	<b>\$ 28,566,535</b>	<b>\$ 950,001</b>	<b>\$ 2,174,716</b>	<b>\$ 76,728,774</b>	<b>\$ 2,289,210</b>	<b>\$ 103,814</b>	<b>\$ 778,884</b>	<b>\$ 284,767,376</b>
<b>LIABILITIES AND FUND EQUITY</b>										
<b>Current Liabilities:</b>										
2110	Accounts Payable (Note 1).....	\$ 7,769	\$ -	\$ (81)	\$ (1,106)	\$ -	\$ -	\$ -	\$ -	\$ 6,581
2140	Interest Payable .....	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings .....	135,010	-	-	-	-	-	-	-	135,010
2160	Accrued Wages Payable .....	6,316,701	-	154,251	118,901	-	95,282	4,217	-	6,689,351
2170	Due to Other Funds .....	1,257,197	806	-	17	431,591	113	-	132	1,689,855
2180	Due to Other Governments .....	40,208,006	-	-	-	-	-	-	3,572	40,211,578
2190	Due to Other .....	-	-	-	-	-	-	-	717,297	717,297
<b>2100</b>	<b>Total Current Liabilities .....</b>	<b>\$ 47,924,683</b>	<b>\$ 806</b>	<b>\$ 154,169</b>	<b>\$ 117,812</b>	<b>\$ 431,591</b>	<b>\$ 95,394</b>	<b>\$ 4,217</b>	<b>\$ 721,001</b>	<b>\$ 49,449,673</b>
2210	Accrued Expenses .....	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues .....	-	-	364,261	-	-	-	-	-	364,261
2600	Deferred Revenues - Property Taxes .....	153,797,208	21,745,994	-	-	-	-	-	-	175,543,202
<b>2000</b>	<b>Total Liabilities .....</b>	<b>\$ 201,721,891</b>	<b>\$ 21,746,800</b>	<b>\$ 518,431</b>	<b>\$ 117,812</b>	<b>\$ 431,591</b>	<b>\$ 95,394</b>	<b>\$ 4,217</b>	<b>\$ 721,001</b>	<b>\$ 225,357,136</b>
<b>Fund Balance/Equity:</b>										
3400	Reserved.....	\$ 4,372,882	\$ 6,819,735	\$ -	\$ -	\$ 76,297,183	\$ -	\$ -	\$ -	\$ 87,489,800
3500	Designated.....	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings.....	(32,919,333)	-	431,571	2,056,904	-	2,193,816	99,598	57,884	(28,079,561)
<b>3000</b>	<b>Total Fund Balance/Equity .....</b>	<b>\$ (28,546,451)</b>	<b>\$ 6,819,735</b>	<b>\$ 431,571</b>	<b>\$ 2,056,904</b>	<b>\$ 76,297,183</b>	<b>\$ 2,193,816</b>	<b>\$ 99,598</b>	<b>\$ 57,884</b>	<b>\$ 59,410,240</b>
<b>Total Liabilities and Fund Equity .....</b>		<b>\$ 173,175,440</b>	<b>\$ 28,566,535</b>	<b>\$ 950,001</b>	<b>\$ 2,174,716</b>	<b>\$ 76,728,774</b>	<b>\$ 2,289,210</b>	<b>\$ 103,814</b>	<b>\$ 778,884</b>	<b>\$ 284,767,376</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 NOVEMBER 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	\$ 7,723,623	\$ 12,890,896	7.73%	\$ 153,794,071
5800	State .....	6,019,734	121,371	3,424,319	56.88%	2,595,415
5900	Federal .....	655,000	8,690	29,108	4.44%	625,892
5XXX	Total Revenues .....	\$ 173,359,701	\$ 7,853,684	\$ 16,344,324	9.43%	\$ 157,015,378
<b>Expenditures:</b>						
11	Instruction.....	\$ 48,829,972	\$ 4,330,685	\$ 18,962,377	38.83%	\$ 29,867,595
12	Instructional Resources & Media Svcs.....	957,622	81,321	387,840	40.50%	569,782
13	Curr & Instructional Staff Development.....	1,906,221	186,401	772,837	40.54%	1,133,384
21	Instructional Leadership.....	1,421,276	101,303	614,242	43.22%	807,034
23	School Leadership.....	4,055,640	313,619	1,670,252	41.18%	2,385,388
31	Guidance & Counseling Services.....	2,272,723	195,445	950,969	41.84%	1,321,754
32	Social Work Services.....	156,090	13,509	64,209	41.14%	91,881
33	Health Services.....	818,654	68,717	318,021	38.85%	500,633
34	Transportation.....	2,325,988	192,769	896,963	38.56%	1,429,025
35	Food Services.....	209,501	8,100	76,784	36.65%	132,717
36	Extracurricular Activities.....	2,527,053	212,202	1,007,421	39.87%	1,519,632
41	General Administration.....	3,580,259	243,009	1,525,307	42.60%	2,054,952
51	Facilities Maintenance & Operations.....	8,824,056	662,769	3,326,888	37.70%	5,497,168
52	Security & Monitoring Services.....	562,850	52,626	195,857	34.80%	366,993
53	Data Processing Services.....	1,936,570	130,578	860,013	44.41%	1,076,557
61	Community Services.....	161,191	11,373	77,451	48.05%	83,740
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
91	Contracted Instructional Svcs (Recapture).....	96,800,070	8,084,581	40,220,527	41.55%	56,579,543
99	Appraisal District Costs.....	830,000	-	409,237	49.31%	420,763
6XXX	Total Expenditures .....	\$ 178,175,736	\$ 14,889,007	\$ 72,337,195	40.60%	\$ 105,838,541
<b>Other Resources and (Uses):</b>						
7060	Other Resources .....	\$ 1,300,000	\$ 10,833	\$ 582,476	44.81%	\$ 717,524
7X & 8X	Total Other Resources and (Uses).....	\$ 1,300,000	\$ 10,833	\$ 582,476	44.81%	\$ 717,524
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses .....	\$ (3,516,035)	\$ (7,024,489)	\$ (55,410,395)		
<b>Fund Balance and Reserves at 7/1/2019:</b>						
3400	Reserved Fund Balance .....	\$ 4,372,882			Percent of Fiscal Year Complete	41.67%
3500	Designated Fund Balance: Purch. of Property.....	-			Percent of Total Budget Expended	40.60%
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.....	\$ 23,347,909				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF NOVEMBER 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	\$ 1,074,863	\$ 1,299,556	5.73%	\$ 21,388,773
5800	State .....	\$ 114,761	\$ 118,994	\$ 120,072	104.63%	\$ (5,311)
5XXX	Total Revenue .....	\$ 22,803,090	\$ 1,193,857	\$ 1,419,628	6.23%	\$ 21,383,462
<b>Expenditures:</b>						
71	Debt Service .....	\$ 19,843,722	\$ 806	\$ 16,958,831	85.46%	2,884,891
6XXX	Total Expenditures .....	\$ 19,843,722	\$ 806	\$ 16,958,831	85.46%	\$ 2,884,891
<b>Other Resources and (Uses):</b>						
7060	Other Resources .....	\$ 10,225	\$ -	\$ 10,224	99.99%	\$ 1
8060	Other Uses .....	-	-	-	0.00%	-
7X & 8X	Total Other Resources and (Uses) .....	\$ 10,225	\$ -	\$ 10,224	99.99%	\$ 1
1200	Excess of Revenues Over (Under) Expenditures.....	\$ 2,969,593	\$ 1,193,051	\$ (15,528,979)		
<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 NOVEMBER 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	\$ 389,293	\$ 1,554,915	42.56%	\$ 2,098,485
5800	State .....	4,500	-	-	0.00%	4,500
5XXX	Total Revenues .....	\$ 3,657,900	\$ 389,293	\$ 1,554,915	42.51%	\$ 2,102,985
<b>Expenditures:</b>						
35	Child Nutrition.....	3,724,529	337,382	1,389,822	37.32%	\$ 2,334,707
51	Facilities Maintenance & Operations.....	270,359	26,209	78,627	29.08%	191,732
6XXX	Total Expenditures .....	\$ 3,994,888	\$ 363,591	\$ 1,468,449	36.76%	\$ 2,526,439
<b>Other Resources:</b>						
7060	Other Resources .....	\$ 155,000	\$ 14,870	\$ 67,744	43.71%	\$ 87,256
8060	Other Uses .....	-	-	-	0.00%	-
7X	Total Other Resources .....	\$ 155,000	\$ 14,870	\$ 67,744	43.71%	\$ 87,256
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ (181,988)	\$ 40,572	\$ 154,210		
<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 NOVEMBER 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	\$ 178,727	\$ 1,316,435	82.28%	\$ 283,565
5800	State .....	650,000	186,918	954,180	146.80%	(304,180)
5900	Federal .....	2,400,000	250,869	402,466	16.77%	1,997,534
5XXX	Total Revenues .....	\$ 4,650,000	\$ 616,513	\$ 2,673,081	57.49%	\$ 1,976,919
<b>Expenditures:</b>						
11	Instruction.....	\$ 2,500,000	\$ 179,057	\$ 1,341,885	53.68%	\$ 1,158,115
12	Instructional Resources & Media Svs.....	115,000	6,880	24,813	21.58%	90,187
13	Curr & Instructional Staff Development.....	260,000	14,257	59,636	22.94%	200,364
21	Instructional Leadership.....	5,000	-	-	0.00%	5,000
23	School Leadership.....	140,000	2,381	25,651	18.32%	114,349
31	Guidance & Counseling Services.....	1,300,000	75,749	363,100	27.93%	936,900
33	Health Services.....	25,000	-	1,755	7.02%	23,245
34	Transportation.....	114,000	-	-	0.00%	114,000
36	Extracurricular Activities.....	185,000	60,213	258,273	139.61%	(73,273)
41	General Administration.....	3,000	110	795	26.48%	2,205
51	Facilities Maintenance & Operations.....	65,000	192	2,706	4.16%	62,294
52	Security & Monitoring Services.....	10,000	982	2,285	22.85%	7,715
53	Data Processing.....	10,000	-	-	0.00%	10,000
61	Community Services.....	16,000	-	565	3.53%	15,435
71	Debt Service.....	-	-	171,223	0.00%	(171,223)
81	Facilities Acq/Construction	50,000	1,660	83,100	166.20%	(33,100)
6XXX	Total Expenditures .....	\$ 4,798,000	\$ 341,482	\$ 2,335,786	48.68%	\$ 2,462,214
<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 .....	\$ (148,000)	\$ 275,031	\$ 337,295		
<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.....	\$ 1,571,609				



**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF NOVEMBER 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	\$ 117,313	\$ 408,490	65.36%	\$ 216,510
5XXX	Total Revenue .....	\$ 625,000	\$ 117,313	\$ 408,490	65.36%	\$ 216,510
<b>Expenditures:</b>						
11	Instruction.....	\$ 2,000,000	\$ 42,238	\$ 1,203,067	60.15%	\$ 796,933
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	-	15,921	63.68%	9,079
31	Guidance & Counseling Services.....	-	-	-	0.00%	-
33	Health Services.....	-	-	-	0.00%	-
34	Transportation.....	375,000	98,636	452,236	120.60%	(77,236)
35	Food Services.....	25,000	-	13,532	54.13%	11,468
36	Extracurricular Activities.....	25,000	-	18,219	72.87%	6,781
41	General Administration.....	30,000	-	-	0.00%	30,000
51	Facilities Maintenance & Operations.....	200,000	124,240	145,037	72.52%	54,963
52	Security & Monitoring Services.....	100,000	-	58,505	58.50%	41,495
53	Data Processing Services.....	1,200,000	114,085	714,079	59.51%	485,921
71	Debt Services.....	637,828	-	637,828	100.00%	0
81	Facilities Acquisition & Construction .....	8,000,000	52,392	1,274,915	15.94%	6,725,085
6XXX	Total Expenditures .....	\$ 12,642,828	\$ 431,591	\$ 4,533,602	35.86%	\$ 8,109,226
<b>Other Resources and (Uses):</b>						
7060	Other Resources .....	\$ 69,648,052	-	\$ 69,648,052	100.00%	\$ (0)
8060	Other Uses .....	10,224	-	10,224	100.00%	(0)
7X & 8X	Total Other Resources and (Uses) .....	\$ 69,637,828	-	\$ 69,637,828	100.00%	\$ 0
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses.....	\$ 57,620,000	\$ (314,279)	\$ 65,512,716		
<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 NOVEMBER 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	\$ 14,030	\$ 465,997	55.48%	\$ 374,004
5XXX	Total Revenues .....	\$ 840,000	\$ 14,030	\$ 465,997	55.48%	\$ 374,004
<b>Expenditures:</b>						
61	Community Services.....	787,232	48,970	241,785	30.71%	545,447
6XXX	Total Expenditures .....	\$ 787,232	\$ 48,970	\$ 241,785	30.71%	\$ 545,447
<b>Other Uses:</b>						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 18,055	41.67%	\$ 25,278
8X	Total Other Uses .....	\$ (43,333)	\$ (3,611)	\$ (18,055)	41.67%	\$ (25,278)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ 9,435	\$ (38,551)	\$ 206,157		
<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 NOVEMBER 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	\$ 111,210	\$ 555,165	34.70%	\$ 1,044,835
5XXX	Total Revenues .....	\$ 1,600,000	\$ 111,210	\$ 555,165	34.70%	\$ 1,044,835
<b>Expenditures:</b>						
61	Community Services.....	1,536,809	97,263	538,472	35.04%	998,337
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures .....	\$ 1,536,809	\$ 97,263	\$ 538,472	35.04%	\$ 998,337
<b>Other Uses:</b>						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 18,055	41.67%	\$ 25,278
8X	Total Other Uses .....	\$ (43,333)	\$ (3,611)	\$ (18,055)	41.67%	\$ (25,278)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ 19,858	\$ 10,336	\$ (1,362)		
<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 NOVEMBER 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	\$ 66,293	\$ 337,394	40.17%	\$ 502,606
5XXX	Total Revenues .....	\$ 840,000	\$ 66,293	\$ 337,394	40.17%	\$ 502,606
<b>Expenditures:</b>						
61	Community Services.....	412,120	34,751	162,461	39.42%	249,659
6XXX	Total Expenditures .....	\$ 412,120	\$ 34,751	\$ 162,461	39.42%	\$ 249,659
<b>Other Uses:</b>						
8060	Other Uses (Transfers to General Fund).....	\$ 588,334	\$ 3,611	\$ 18,055	3.07%	\$ 570,279
8X	Total Other Uses .....	\$ (588,334)	\$ (3,611)	\$ (18,055)	3.07%	\$ (570,279)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ (160,454)	\$ 27,931	\$ 156,878		
<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 NOVEMBER 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	\$ 51,075	\$ 183,653	22.26%	\$ 641,347
5XXX	Total Revenues .....	\$ 825,000	\$ 51,075	\$ 183,653	22.26%	\$ 641,347
<b>Expenditures:</b>						
36	Extracurricular Activities.....	\$ 75,216	\$ 5,323	\$ 31,582	41.99%	\$ 43,635
51	Facilities Maintenance & Operations.....	150,297	10,439	51,136	34.02%	99,161
52	Security & Monitoring Services.....	40,000	620	1,160	2.90%	38,840
6XXX	Total Expenditures .....	\$ 265,513	\$ 16,383	\$ 83,877	31.59%	\$ 181,636
<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	\$ 34,692	\$ (428,536)		
<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 INDEPENDENT SCHOOL DISTRICT  
MONTHLY TAX COLLECTION REPORT  
AS OF NOVEMBER 30, 2019**

Description	General Fund	Debt Service Fund	Total
<b><i>CURRENT MONTH COLLECTIONS</i></b>			
5711 Taxes - Current Year Tax Levy	\$ 7,496,622	\$ 1,060,189	\$ 8,556,811
5712 Taxes - Prior Years	35,654	4,720	40,373
5719 Penalties and Interest (P & I)	10,694	1,440	12,134
<b>Total Current Month Collections</b>	<b>\$ 7,542,970</b>	<b>\$ 1,066,348</b>	<b>\$ 8,609,318</b>
<b><i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2019 - JUN 30, 2020)</i></b>			
5711 Taxes - Current Year Tax Levy	\$ 8,385,596	\$ 1,180,727	\$ 9,566,323
5712 Taxes - Prior Years	162,404	23,405	185,809
5719 Penalties and Interest (P & I)	141,200	19,473	160,674
<b>Total Revenue Collected</b>	<b>\$ 8,689,200</b>	<b>\$ 1,223,605</b>	<b>\$ 9,912,806</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>5.41%</b>	<b>5.47%</b>	<b>5.41%</b>
<b>Percentage of Total Budgeted Tax Revenue Collected (Prior Year)</b>	<b>7.80%</b>	<b>7.82%</b>	<b>7.80%</b>
<b><i>TAX YEAR-TO-DATE COLLECTIONS (OCT 1, 2019 - SEPT 30, 2020) - TAX YEAR 2019</i></b>			
<b>Tax Rate Per \$100 of Taxable Value</b>	<b>\$ 0.9900</b>	<b>\$ 0.1400</b>	<b>\$ 1.1300</b>
Adjusted Estimated Tax Levy - October 3, 2019	\$ 161,430,555	\$ 22,828,563	\$ 184,259,118
<b>Total Collections on 2019 Tax Levy to Date</b>	<b>\$ 7,828,544</b>	<b>\$ 1,107,130</b>	<b>\$ 8,935,674</b>
<b>Percentage of 2019 Adjusted Tax Levy Collected</b>	<b>4.85%</b>	<b>4.85%</b>	<b>4.85%</b>
<b>Percentage of 2018 Adjusted Tax Levy Collected (Prior Year)</b>	<b>7.40%</b>	<b>7.40%</b>	<b>7.40%</b>

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

<b>REQUEST #</b>	<b>REQUEST DATE</b>	<b>STATUS</b>	<b>REQUESTOR</b>	<b>DESCRIPTION OF REQUEST</b>
7792	11/04/19	Complete	O. Reistrup	Student information
7793	11/11/19	Complete	J. Burks	Email information
7794	11/11/19	Complete	A. Toth	Bus information
7795	11/12/19	Complete	A. Dadamo	Special Education information
7796	11/18/19	Pending	Z. Yalcin	Business information

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

<b>Month</b>	<b>2018-19</b>	<b>2019-20</b>
July	3	6
August	11	9
September	14	13
October	8	6
November	10	5
December	6	
January	8	
February	8	
March	16	
April	15	
May	12	
June	11	
<b>Total Requests To Date</b>	<b>122</b>	<b>39</b>

**EANES INDEPENDENT SCHOOL DISTRICT  
2015 BOND FINANCIAL REPORT  
THROUGH NOVEMBER 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	\$ 9,829,194	\$ 5,666	\$ 217,847	\$ 10,052,708	\$ 152,990
<b>TABLE B: Facilities Items from Bond Funds</b>	24,983,736	(201,678)	24,782,058	23,670,883	-	169,829	23,840,712	941,346
<b>TABLE C: Non-Facilities Items from Bond Funds</b>	4,715,200	110,346	4,825,546	4,771,835	-	14,355	4,786,190	39,356
<b>TABLE D: Construction Items from Bond Funds</b>	12,677,270	778,157	13,455,427	13,307,068	-	-	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>	-	676,044	676,044	-	-	-	-	676,044
<b>Totals</b>	<b>\$ 52,500,000</b>	<b>\$ 910,086</b>	<b>\$ 53,410,086</b>	<b>\$ 51,578,980</b>	<b>\$ 5,666</b>	<b>\$ 402,031</b>	<b>\$ 51,986,678</b>	<b>\$ 1,423,408</b>

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



**EANES INDEPENDENT SCHOOL DISTRICT  
2019 BOND FINANCIAL REPORT  
THROUGH NOVEMBER 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	\$ 412,319	\$ 44,408	\$ 106,457	\$ 563,184	\$ 7,433,816
<b>TABLE B: STUDENT PROGRAMS AND SUPPORT</b>	27,790,687	-	27,790,687	2,164,647	232,265	670,894	3,067,806	24,722,881
<b>TABLE C: ENERGY EFFICIENCY AND CONSERVATION</b>	4,803,000	-	4,803,000	-	122,554	-	122,554	4,680,446
<b>TABLE D: FACILITIES</b>	28,188,200	-	28,188,200	755,092	24,244	893,673	1,673,009	26,515,191
<b>TABLE E: NEW FACILITIES**</b>	11,000,000	-	11,000,000	2,218	-	134,600	136,818	10,863,182
<b>Unallocated Funds</b>	221,113		221,113	-	-		-	221,113
<b>Unallocated Interest Earnings</b>	-	297,233	297,233	-	-	-	-	297,233
<b>Totals</b>	<b>\$ 80,000,000</b>	<b>\$ 297,233</b>	<b>\$ 80,297,233</b>	<b>\$ 3,334,276</b>	<b>\$ 423,470</b>	<b>\$ 1,805,624</b>	<b>\$ 5,563,370</b>	<b>\$ 74,733,863</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 NOVEMBER 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	\$ -		\$ 166,684,967	96.15%
58	State	3.63%	6,245,430	(332,696)	107,000	[2]	6,019,734	3.47%
59	Federal	0.38%	655,000	-	-		655,000	0.38%
<b>Total Revenues</b>		<b>100.00%</b>	<b>\$ 172,118,939</b>	<b>\$ 1,133,762</b>	<b>\$ 107,000</b>		<b>\$ 173,359,701</b>	<b>100.00%</b>
..								
<b>Expenditures</b>								
<b>FUNCTION</b>								
11	Instruction	27.61%	48,931,765	\$ (9,615)	(92,178)	[1] [2]	48,829,972	27.40%
12	Media Services	0.53%	937,168	1,454	19,000	[2]	957,622	0.54%
13	Staff Development	1.02%	1,803,854	(2,783)	105,150	[1] [2]	1,906,221	1.07%
21	Instructional Administration	0.79%	1,398,926	2,350	20,000	[1] [2]	1,421,276	0.80%
23	School Leadership	2.26%	4,006,090	(520)	50,070	[1] [2]	4,055,640	2.28%
31	Counseling Services	1.28%	2,273,871	3,702	(4,850)	[1] [2]	2,272,723	1.27%
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	1.30%
35	Food Services	0.12%	209,501	-	-		209,501	0.12%
36	Extra/Co-Curricular Activities	1.37%	2,424,707	2,470	99,876	[1] [2]	2,527,053	1.42%
41	Central Administration	1.97%	3,484,416	-	95,843	[2]	3,580,259	2.01%
51	Maintenance	4.95%	8,769,436	500	54,120	[2]	8,824,056	4.95%
52	Security	0.32%	565,408	2,442	(5,000)	[2]	562,850	0.31%
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	-		96,800,070	54.33%
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>\$ 644,694</b>	<b>\$ 342,031</b>		<b>178,175,736</b>	<b>100.00%</b>
..								
7060	Other Resources		\$ 1,850,000	\$ (550,000)	\$ -		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>\$ (60,932)</b>	<b>\$ (235,031)</b>		<b>(3,516,035)</b>	

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

[2] Mid-year balancing of revenues and expenditures by function.

**EANES INDEPENDENT SCHOOL DISTRICT  
 AMENDED BUDGETS FOR FUND 701 CHILD NUTRITION  
 AS OF NOVEMBER 30, 2019**

		% OF OVERALL BUDGET	ORIGINAL BUDGET TOTALS	PREVIOUS AMENDMENTS	THIS AMENDMENT		AMENDED BUDGET TOTALS	% OF OVERALL BUDGET
<b>Revenues</b>								
57	Local	99.88%	\$3,653,400	\$ -	\$ -		\$ 3,653,400	99.88%
58	State	0.12%	4,500	-	-		4,500	0.12%
	Total Revenues	100.00%	<u>\$3,657,900</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 3,657,900</u>	100.00%
		..						..
<b>Expenditures</b>								
FUNCTION								
35	Food Services	94.04%	3,756,888	\$ -	\$ (32,359)	[1]	3,724,529	93.23%
51	Maintenance	5.96%	238,000	-	32,359	[1]	270,359	6.77%
81	Facilities Acquisition & Construction	0.00%	-	-	-		-	0.00%
	Total Expenditures	100.00%	<u>\$3,994,888</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 3,994,888</u>	100.00%
		..						..
7060	Other Resources		\$ 155,000	\$ -	\$ -		155,000	
8060	Other Uses		-	-	-		-	
7x & 8x			<u>\$ 155,000</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 155,000</u>	
	<b>Budgeted Increase / (Decrease) to Fund Balance</b>		<u>\$ (181,988)</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ (181,988)</u>	

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