



## REPORTS AND DISCUSSION SHEET

### MEETING DATE

February 25, 2020

### AGENDA ITEM

Monthly Financial Report and Budget Amendment(s) for period ending January 31, 2020

### 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 January 31, 2020 will be discussed.

- The cash and investment balance of all governmental and proprietary funds at month-end is \$ 235,880,147.
- With 58.33% of the fiscal year complete, the District has currently recorded expenditures of 57.54% of the General Fund total budget.
- Investment income for the month is \$ 287,469 bringing the FYTD investment income total to \$ 1,267,927. The yield to maturity on the investment portfolio is 1.784%.
- Tax collections for the month totaled \$ 89,378,178. Approximately 90.56% of the 2019 adjusted tax levy has been collected, in comparison to the same month collections of the 2018 tax levy of 89.90%.
- Total 2015 bond expenditures and encumbrances through month-end totaled approximately \$ 51.8 million, and remaining funds are approximately \$ 1.6 million.
- Total 2019 bond expenditures and encumbrances through month-end totaled approximately \$ 7.2 million, and remaining funds are approximately \$ 73.3 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.



**RESOURCE PERSONNEL**

Maria Rockstead, Director of Finance

**ATTACHMENTS**

Monthly Financial Report and Budget Amendment(s) for the period ending January 31, 2020

**EANES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS  
AS OF JANUARY 31, 2020**

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 .....	\$ (5,624,915)	\$ -	\$ 32,971	\$ 1,894,220	\$ -	\$ 2,573,685	\$ 166,378	\$ 681,651	\$ (276,011)
1170	Temporary Investments .....	142,146,310	18,385,947	-	234,941	75,331,841	-	-	57,119	236,156,158
<b>1100</b>	<b>Total Cash/Temporary Investments .....</b>	<b>\$ 136,521,395</b>	<b>\$ 18,385,947</b>	<b>\$ 32,971</b>	<b>\$ 2,129,160</b>	<b>\$ 75,331,841</b>	<b>\$ 2,573,685</b>	<b>\$ 166,378</b>	<b>\$ 738,770</b>	<b>\$ 235,880,147</b>
<b>Receivables:</b>										
1210	Property Taxes-Current .....	\$ 15,373,809	\$ 2,174,198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,548,007
1220	Property Taxes-Delinquent .....	2,215,210	345,658	-	-	-	-	-	-	2,560,868
1230	Allowance for Uncollectible Taxes .....	(1,898,783)	(304,753)	-	-	-	-	-	-	(2,203,536)
1240	Due from State & Federal Agencies .....	12,177,892	-	9,851	171,308	-	-	-	-	12,359,051
1250	Accrued Interest .....	622	-	-	-	-	-	-	-	622
1260	Due from Other Funds.....	1,041	5,073,895	-	-	-	-	-	-	5,074,937
1290	Sundry Receivables .....	8,114	-	-	-	-	-	2,825	-	10,939
<b>1200</b>	<b>Total Receivables .....</b>	<b>\$ 27,877,904</b>	<b>\$ 7,288,999</b>	<b>\$ 9,851</b>	<b>\$ 171,308</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,825</b>	<b>\$ -</b>	<b>\$ 35,350,887</b>
1300	Inventories, at Cost .....	57,921	-	86,937	-	-	-	-	-	144,858
1400	Other Current Assets .....	81,732	-	-	-	-	1,596	-	-	83,328
1500	Fixed Assets .....	-	-	835,848	-	-	23,639	9,625	-	869,112
<b>13X-16xx</b>	<b>Other Current Assets</b>	<b>\$ 139,652</b>	<b>\$ -</b>	<b>\$ 922,785</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,235</b>	<b>\$ 9,625</b>	<b>\$ -</b>	<b>\$ 1,097,297</b>
<b>1000</b>	<b>Total Current Assets .....</b>	<b>\$ 164,538,952</b>	<b>\$ 25,674,946</b>	<b>\$ 965,607</b>	<b>\$ 2,300,469</b>	<b>\$ 75,331,841</b>	<b>\$ 2,598,920</b>	<b>\$ 178,828</b>	<b>\$ 738,770</b>	<b>\$ 272,328,332</b>
<b>LIABILITIES AND FUND EQUITY</b>										
<b>Current Liabilities:</b>										
2110	Accounts Payable (Note 1).....	\$ 8,170	\$ -	\$ -	\$ (1,846)	\$ -	\$ -	\$ -	\$ -	\$ 6,324
2140	Interest Payable .....	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings .....	146,888	-	1,967	8,999	-	2,813	239	-	160,906
2160	Accrued Wages Payable .....	6,736,151	-	164,524	130,425	-	101,273	2,180	-	7,134,553
2170	Due to Other Funds .....	5,073,895	-	-	17	378	122	-	525	5,074,937
2180	Due to Other Governments .....	56,377,168	-	-	-	-	-	-	3,572	56,380,740
2190	Due to Other .....	-	-	-	-	-	-	-	676,633	676,633
<b>2100</b>	<b>Total Current Liabilities .....</b>	<b>\$ 68,342,272</b>	<b>\$ -</b>	<b>\$ 166,491</b>	<b>\$ 137,595</b>	<b>\$ 378</b>	<b>\$ 104,207</b>	<b>\$ 2,419</b>	<b>\$ 680,731</b>	<b>\$ 69,434,093</b>
2210	Accrued Expenses .....	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues .....	-	-	368,907	-	-	-	-	-	368,907
2600	Deferred Revenues - Property Taxes .....	15,690,236	2,215,103	-	-	-	-	-	-	17,905,339
<b>2000</b>	<b>Total Liabilities .....</b>	<b>\$ 84,032,508</b>	<b>\$ 2,215,103</b>	<b>\$ 535,398</b>	<b>\$ 137,595</b>	<b>\$ 378</b>	<b>\$ 104,207</b>	<b>\$ 2,419</b>	<b>\$ 680,731</b>	<b>\$ 87,708,339</b>
<b>Fund Balance/Equity:</b>										
3400	Reserved.....	\$ 4,372,882	\$ 23,459,842	\$ -	\$ -	\$ 75,331,463	\$ -	\$ -	\$ -	\$ 103,164,187
3500	Designated.....	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings.....	76,133,562	-	430,209	2,162,874	-	2,494,713	176,409	58,039	81,455,806
<b>3000</b>	<b>Total Fund Balance/Equity</b>	<b>\$ 80,506,444</b>	<b>\$ 23,459,842</b>	<b>\$ 430,209</b>	<b>\$ 2,162,874</b>	<b>\$ 75,331,463</b>	<b>\$ 2,494,713</b>	<b>\$ 176,409</b>	<b>\$ 58,039</b>	<b>\$ 184,619,993</b>
<b>Total Liabilities and Fund Equity .....</b>		<b>\$ 164,538,952</b>	<b>\$ 25,674,946</b>	<b>\$ 965,607</b>	<b>\$ 2,300,469</b>	<b>\$ 75,331,841</b>	<b>\$ 2,598,920</b>	<b>\$ 178,828</b>	<b>\$ 738,770</b>	<b>\$ 272,328,332</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 JANUARY 31, 2020**

		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	\$ 78,519,524	\$ 151,122,168	90.66%	\$ 15,562,799
5800	State .....	6,019,734	360,551	4,380,410	72.77%	1,639,324
5900	Federal .....	655,000	18,694	58,803	8.98%	596,197
5XXX	Total Revenues .....	\$ 173,359,701	\$ 78,898,770	\$ 155,561,381	89.73%	\$ 17,798,320
<b>Expenditures:</b>						
11	Instruction.....	\$ 48,826,729	\$ 4,767,089	\$ 27,642,099	56.61%	\$ 21,184,630
12	Instructional Resources & Media Svcs.....	955,872	104,552	563,823	58.99%	392,049
13	Curr & Instructional Staff Development.....	1,907,740	147,405	1,067,147	55.94%	840,593
21	Instructional Leadership.....	1,421,396	111,832	816,638	57.45%	604,758
23	School Leadership.....	4,056,251	340,264	2,287,216	56.39%	1,769,035
31	Guidance & Counseling Services.....	2,273,030	198,590	1,309,906	57.63%	963,124
32	Social Work Services.....	156,090	14,818	91,106	58.37%	64,984
33	Health Services.....	818,654	75,679	453,349	55.38%	365,305
34	Transportation.....	2,325,988	219,409	1,254,458	53.93%	1,071,530
35	Food Services.....	209,501	20,616	125,464	59.89%	84,037
36	Extracurricular Activities.....	2,521,589	287,897	1,482,460	58.79%	1,039,129
41	General Administration.....	3,582,259	282,206	2,066,178	57.68%	1,516,081
51	Facilities Maintenance & Operations.....	8,824,056	787,787	4,654,466	52.75%	4,169,590
52	Security & Monitoring Services.....	567,850	48,898	290,026	51.07%	277,824
53	Data Processing Services.....	1,936,570	274,356	1,313,094	67.81%	623,476
61	Community Services.....	162,091	14,005	108,372	66.86%	53,719
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
91	Contracted Instructional Svcs (Recapture).....	96,800,070	8,084,581	56,389,689	58.25%	40,410,381
99	Appraisal District Costs.....	830,000	-	607,530	73.20%	222,470
6XXX	Total Expenditures .....	\$ 178,175,736	\$ 15,779,984	\$ 102,523,023	57.54%	\$ 75,652,713
<b>Other Resources and (Uses):</b>						
7060	Other Resources .....	\$ 1,300,000	\$ 10,833	\$ 604,142	46.47%	\$ 695,858
7X & 8X	Total Other Resources and (Uses).....	\$ 1,300,000	\$ 10,833	\$ 604,142	46.47%	\$ 695,858
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses .....	\$ (3,516,035)	\$ 63,129,619	\$ 53,642,500		
<b>Fund Balance and Reserves at 7/1/2019:</b>						
3400	Reserved Fund Balance .....	\$ 4,372,882			Percent of Fiscal Year Complete	58.33%
3500	Designated Fund Balance: Purch. of Property.....	-			Percent of Total Budget Expended	57.54%
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 JANUARY 31, 2020**

		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	\$ 11,084,224	\$ 20,807,416	91.71%	\$ 1,880,913
5800	State .....	\$ 114,761	\$ -	\$ 120,072	104.63%	\$ (5,311)
5XXX	Total Revenue .....	\$ 22,803,090	\$ 11,084,224	\$ 20,927,488	91.77%	\$ 1,875,602
<b>Expenditures:</b>						
71	Debt Service .....	\$ 19,843,722	\$ 2,867,753	\$ 19,826,585	99.91%	17,137
6XXX	Total Expenditures .....	\$ 19,843,722	\$ 2,867,753	\$ 19,826,585	99.91%	\$ 17,137
<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	\$ 8,216,470	\$ 1,111,128		
<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 JANUARY 31, 2020**

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	\$ 422,216	\$ 2,286,294	62.58%	\$ 1,367,106
5800	State .....	4,500	-	-	0.00%	4,500
5XXX	Total Revenues .....	\$ 3,657,900	\$ 422,216	\$ 2,286,294	62.50%	\$ 1,371,606
<b>Expenditures:</b>						
35	Child Nutrition.....	3,724,529	350,104	2,083,808	55.95%	\$ 1,640,721
51	Facilities Maintenance & Operations.....	270,359	28,887	144,016	53.27%	126,343
6XXX	Total Expenditures .....	\$ 3,994,888	\$ 378,991	\$ 2,227,824	55.77%	\$ 1,767,064
<b>Other Resources:</b>						
7060	Other Resources .....	\$ 155,000	\$ 16,152	\$ 94,378	60.89%	\$ 60,622
8060	Other Uses .....	-	-	-	0.00%	-
7X	Total Other Resources .....	\$ 155,000	\$ 16,152	\$ 94,378	60.89%	\$ 60,622
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ (181,988)	\$ 59,378	\$ 152,848		
<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 JANUARY 31, 2020**

		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	\$ 217,778	\$ 1,683,887	105.24%	\$ (83,887)
5800	State .....	650,000	343	963,793	148.28%	(313,793)
5900	Federal .....	2,400,000	327,178	910,463	37.94%	1,489,537
5XXX	Total Revenues .....	\$ 4,650,000	\$ 545,299	\$ 3,558,143	76.52%	\$ 1,091,857
<b>Expenditures:</b>						
11	Instruction.....	\$ 2,500,000	\$ 233,369	\$ 1,721,483	68.86%	\$ 778,517
12	Instructional Resources & Media Svs.....	115,000	7,257	44,366	38.58%	70,634
13	Curr & Instructional Staff Development.....	260,000	8,612	75,813	29.16%	184,187
21	Instructional Leadership.....	5,000	-	-	0.00%	5,000
23	School Leadership.....	140,000	6,837	36,009	25.72%	103,991
31	Guidance & Counseling Services.....	1,300,000	85,071	527,041	40.54%	772,959
33	Health Services.....	25,000	-	1,755	7.02%	23,245
34	Transportation.....	114,000	-	-	0.00%	114,000
36	Extracurricular Activities.....	185,000	110,044	443,749	239.86%	(258,749)
41	General Administration.....	3,000	378	1,172	39.07%	1,828
51	Facilities Maintenance & Operations.....	65,000	-	2,706	4.16%	62,294
52	Security & Monitoring Services.....	10,000	690	3,964	39.64%	6,036
53	Data Processing.....	10,000	-	-	0.00%	10,000
61	Community Services.....	16,000	1,933	2,498	15.61%	13,502
71	Debt Service.....	-	-	171,223	0.00%	(171,223)
81	Facilities Acq/Construction	50,000	-	83,100	166.20%	(33,100)
6XXX	Total Expenditures .....	\$ 4,798,000	\$ 454,190	\$ 3,114,878	64.92%	\$ 1,683,122
<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)	\$ 91,108	\$ 443,265		
<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 JANUARY 31, 2020**

		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	\$ 115,195	\$ 643,722	103.00%	\$ (18,722)
5XXX	Total Revenue .....	\$ 625,000	\$ 115,195	\$ 643,722	103.00%	\$ (18,722)
<b>Expenditures:</b>						
11	Instruction.....	\$ 2,000,000	\$ 146,682	\$ 1,355,045	67.75%	\$ 644,955
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	499	16,420	65.68%	8,580
31	Guidance & Counseling Services.....	-	-	-	0.00%	-
33	Health Services.....	-	-	-	0.00%	-
34	Transportation.....	375,000	315,947	768,183	204.85%	(393,183)
35	Food Services.....	25,000	-	13,532	54.13%	11,468
36	Extracurricular Activities.....	25,000	33,376	56,611	226.44%	(31,611)
41	General Administration.....	30,000	-	-	0.00%	30,000
51	Facilities Maintenance & Operations.....	200,000	4,671	149,708	74.85%	50,292
52	Security & Monitoring Services.....	100,000	-	58,505	58.50%	41,495
53	Data Processing Services.....	1,200,000	161,219	908,298	75.69%	291,702
71	Debt Services.....	637,828	-	637,828	100.00%	0
81	Facilities Acquisition & Construction .....	8,000,000	289,523	1,770,160	22.13%	6,229,840
6XXX	Total Expenditures .....	\$ 12,642,828	\$ 951,917	\$ 5,734,553	45.36%	\$ 6,908,275
<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	\$ (836,722)	\$ 64,546,996		
<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 JANUARY 31, 2020**

		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	\$ 269,705	\$ 739,531	88.04%	\$ 100,469
5XXX	Total Revenues .....	\$ 840,000	\$ 269,705	\$ 739,531	88.04%	\$ 100,469
<b>Expenditures:</b>						
61	Community Services.....	787,232	35,761	384,632	48.86%	402,600
6XXX	Total Expenditures .....	\$ 787,232	\$ 35,761	\$ 384,632	48.86%	\$ 402,600
<b>Other Uses:</b>						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 25,277	58.33%	\$ 18,056
8X	Total Other Uses .....	\$ (43,333)	\$ (3,611)	\$ (25,277)	58.33%	\$ (18,056)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ 9,435	\$ 230,333	\$ 329,622		
<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 JANUARY 31, 2020**

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	\$ 153,011	\$ 836,519	52.28%	\$ 763,481
5XXX	Total Revenues .....	\$ 1,600,000	\$ 153,011	\$ 836,519	52.28%	\$ 763,481
<b>Expenditures:</b>						
61	Community Services.....	1,536,809	124,274	768,005	49.97%	768,804
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures .....	\$ 1,536,809	\$ 124,274	\$ 768,005	49.97%	\$ 768,804
<b>Other Uses:</b>						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 25,277	58.33%	\$ 18,056
8X	Total Other Uses .....	\$ (43,333)	\$ (3,611)	\$ (25,277)	58.33%	\$ (18,056)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ 19,858	\$ 25,126	\$ 43,237		
<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 JANUARY 31, 2020**

		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	\$ 112,699	\$ 533,630	63.53%	\$ 306,370
5XXX	Total Revenues .....	\$ 840,000	\$ 112,699	\$ 533,630	63.53%	\$ 306,370
<b>Expenditures:</b>						
61	Community Services.....	412,120	30,289	218,642	53.05%	193,478
6XXX	Total Expenditures .....	\$ 412,120	\$ 30,289	\$ 218,642	53.05%	\$ 193,478
<b>Other Uses:</b>						
8060	Other Uses (Transfers to General Fund).....	\$ 588,334	\$ 3,611	\$ 25,277	4.30%	\$ 563,057
8X	Total Other Uses .....	\$ (588,334)	\$ (3,611)	\$ (25,277)	4.30%	\$ (563,057)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ (160,454)	\$ 78,798	\$ 289,711		
<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 JANUARY 31, 2020**

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	\$ 39,543	\$ 296,001	35.88%	\$ 528,999
5XXX	Total Revenues .....	\$ 825,000	\$ 39,543	\$ 296,001	35.88%	\$ 528,999
<b>Expenditures:</b>						
36	Extracurricular Activities.....	\$ 75,216	\$ 5,978	\$ 42,467	56.46%	\$ 32,749
51	Facilities Maintenance & Operations.....	150,297	12,021	71,411	47.51%	78,886
52	Security & Monitoring Services.....	40,000	3,488	5,536	13.84%	34,464
6XXX	Total Expenditures .....	\$ 265,513	\$ 21,487	\$ 119,414	44.97%	\$ 146,099
<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	\$ 18,056	\$ (351,724)		
<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  
January 31, 2020**

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	292,059.92	292,059.92	292,059.92	0.12	1	1	1.593
Texas Term TexasDaily	2,604,972.57	2,604,972.57	2,604,972.57	1.10	1	1	1.610
Lone Star	232,541,076.36	232,541,076.36	232,541,076.36	98.29	1	1	1.790
Wells Fargo Bank	1,152,514.39	1,152,514.39	1,152,514.39	0.49	1	1	0.967
<b>Investments</b>	<b>236,590,623.24</b>	<b>236,590,623.24</b>	<b>236,590,623.24</b>	<b>100.00%</b>	<b>1</b>	<b>1</b>	<b>1.784</b>

  

Total Earnings	January 31 Month Ending	Fiscal Year To Date
Current Year	287,469.33	1,267,927.08

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.

  
Chris Scott, Executive Director for Bus Services

2/19/2020



**Eanes ISD  
Summary by Type  
January 31, 2020  
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	234,940.64	234,940.64	0.10	1.593	1
<b>Subtotal</b>	<b>1</b>	<b>234,940.64</b>	<b>234,940.64</b>	<b>0.10</b>	<b>1.593</b>	<b>1</b>
<b>Fund: Community Education</b>						
Wells Fargo Bank	1	12,094.38	12,094.38	0.01	0.350	1
<b>Subtotal</b>	<b>1</b>	<b>12,094.38</b>	<b>12,094.38</b>	<b>0.01</b>	<b>0.350</b>	<b>1</b>
<b>Fund: Capital Projects '11</b>						
Lone Star	1	9,689.80	9,689.80	0.00	1.790	1
<b>Subtotal</b>	<b>1</b>	<b>9,689.80</b>	<b>9,689.80</b>	<b>0.00</b>	<b>1.790</b>	<b>1</b>
<b>Fund: Capital Projects '15</b>						
Lone Star	1	1,764,212.36	1,764,212.36	0.75	1.790	1
<b>Subtotal</b>	<b>1</b>	<b>1,764,212.36</b>	<b>1,764,212.36</b>	<b>0.75</b>	<b>1.790</b>	<b>1</b>
<b>Fund: Capital Projects '19</b>						
Lone Star	1	64,728,622.53	64,728,622.53	27.36	1.790	1
<b>Subtotal</b>	<b>1</b>	<b>64,728,622.53</b>	<b>64,728,622.53</b>	<b>27.36</b>	<b>1.790</b>	<b>1</b>
<b>Fund: Debt Service</b>						
Lone Star	1	18,385,947.14	18,385,947.14	7.77	1.790	1
<b>Subtotal</b>	<b>1</b>	<b>18,385,947.14</b>	<b>18,385,947.14</b>	<b>7.77</b>	<b>1.790</b>	<b>1</b>
<b>Fund: Foundation</b>						
TexPool	1	57,119.28	57,119.28	0.02	1.592	1
<b>Subtotal</b>	<b>1</b>	<b>57,119.28</b>	<b>57,119.28</b>	<b>0.02</b>	<b>1.592</b>	<b>1</b>
<b>Fund: General Operating</b>						
Lone Star	1	138,823,287.84	138,823,287.84	58.68	1.790	1
Texas Term TexasDaily	1	2,604,972.57	2,604,972.57	1.10	1.610	1

**Eanes ISD  
Summary by Type  
January 31, 2020  
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	715,619.16	715,619.16	0.30	1.343	1
<b>Subtotal</b>	<b>8</b>	<b>142,143,879.57</b>	<b>142,143,879.57</b>	<b>60.08</b>	<b>1.784</b>	<b>1</b>
<b>Fund: Local Baldwin Property Sale</b>						
Lone Star	1	5,100,890.32	5,100,890.32	2.16	1.790	1
<b>Subtotal</b>	<b>1</b>	<b>5,100,890.32</b>	<b>5,100,890.32</b>	<b>2.16</b>	<b>1.790</b>	<b>1</b>
<b>Fund: Local Field Improvements</b>						
Lone Star	1	278,799.27	278,799.27	0.12	1.790	1
<b>Subtotal</b>	<b>1</b>	<b>278,799.27</b>	<b>278,799.27</b>	<b>0.12</b>	<b>1.790</b>	<b>1</b>
<b>Fund: Local</b>						
Lone Star	1	3,449,627.10	3,449,627.10	1.46	1.790	1
<b>Subtotal</b>	<b>1</b>	<b>3,449,627.10</b>	<b>3,449,627.10</b>	<b>1.46</b>	<b>1.790</b>	<b>1</b>
<b>Fund: Student Activity</b>						
Wells Fargo Bank	1	424,800.85	424,800.85	0.18	0.350	1
<b>Subtotal</b>	<b>1</b>	<b>424,800.85</b>	<b>424,800.85</b>	<b>0.18</b>	<b>0.350</b>	<b>1</b>
<b>Total and Average</b>	<b>19</b>	<b>236,590,623.24</b>	<b>236,590,623.24</b>	<b>100.00</b>	<b>1.784</b>	<b>1</b>

**EANES INDEPENDENT SCHOOL DISTRICT  
MONTHLY TAX COLLECTION REPORT  
AS OF JANUARY 31, 2020**

Description	General Fund	Debt Service Fund	Total
<b><i>CURRENT MONTH COLLECTIONS</i></b>			
5711 Taxes - Current Year Tax Levy	\$ 78,272,861	\$ 11,069,521	\$ 89,342,383
5712 Taxes - Prior Years	(189)	(21)	(210)
5719 Penalties and Interest (P & I)	31,611	4,395	36,006
<b>Total Current Month Collections</b>	<b>\$ 78,304,283</b>	<b>\$ 11,073,895</b>	<b>\$ 89,378,178</b>
<b><i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2019 - JUN 30, 2020)</i></b>			
5711 Taxes - Current Year Tax Levy	\$ 146,227,793	\$ 20,674,675	\$ 166,902,468
5712 Taxes - Prior Years	63,768	10,599	74,367
5719 Penalties and Interest (P & I)	191,383	26,552	217,935
<b>Total Revenue Collected</b>	<b>\$ 146,482,944</b>	<b>\$ 20,711,826</b>	<b>\$ 167,194,770</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>91.13%</b>	<b>92.59%</b>	<b>91.31%</b>
<b>Percentage of Total Budgeted Tax Revenue Collected (Prior Year)</b>	<b>90.87%</b>	<b>90.95%</b>	<b>90.88%</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 - February 18, 2020	\$ 160,851,549	\$ 22,746,684	\$ 183,598,233
<b>Total Collections on 2019 Tax Levy to Date</b>	<b>\$ 145,670,741</b>	<b>\$ 20,601,078</b>	<b>\$ 166,271,820</b>
<b>Percentage of 2019 Adjusted Tax Levy Collected</b>	<b>90.56%</b>	<b>90.57%</b>	<b>90.56%</b>
<b>Percentage of 2018 Adjusted Tax Levy Collected (Prior Year)</b>	<b>89.89%</b>	<b>89.92%</b>	<b>89.90%</b>





**EANES INDEPENDENT SCHOOL DISTRICT  
2015 BOND FINANCIAL REPORT  
THROUGH JANUARY 31, 2020**

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	\$ 9,834,860	\$ 57,893	\$ 19,053	\$ 9,911,806	\$ 293,892
<b>TABLE B: Facilities Items from Bond Funds</b>	24,983,736	(201,678)	24,782,058	23,677,865	1,205	166,485	23,845,555	936,503
<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	13,307,767	-	-	13,307,767	147,660
<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>	-	681,600	681,600	-	-	-	-	681,600
<b>Totals</b>	<b>\$ 52,500,000</b>	<b>\$ 915,642</b>	<b>\$ 53,415,642</b>	<b>\$ 51,592,327</b>	<b>\$ 59,098</b>	<b>\$ 199,892</b>	<b>\$ 51,851,317</b>	<b>\$ 1,564,325</b>

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

**EANES INDEPENDENT SCHOOL DISTRICT  
2019 BOND FINANCIAL REPORT  
THROUGH JANUARY 31, 2020**

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	\$ 476,429	\$ 24,966	\$ 296,720	\$ 798,115	\$ 7,198,885
<b>TABLE B: STUDENT PROGRAMS AND SUPPORT</b>	27,790,687	-	27,790,687	2,407,225	497,504	404,932	3,309,661	24,481,026
<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	831,727	367,792	1,494,962	2,694,481	25,493,719
<b>TABLE E: NEW FACILITIES**</b>	11,000,000	-	11,000,000	39,026	1,680	263,650	304,356	10,695,644
<b>Unallocated Funds</b>	221,113		221,113	-	-		-	221,113
<b>Unallocated Interest Earnings</b>	-	497,525	497,525	-	-	-	-	497,525
<b>Totals</b>	<b>\$ 80,000,000</b>	<b>\$ 497,525</b>	<b>\$ 80,497,525</b>	<b>\$ 3,876,961</b>	<b>\$ 891,943</b>	<b>\$ 2,460,263</b>	<b>\$ 7,229,167</b>	<b>\$ 73,268,358</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 JANUARY 31, 2020**

		<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	(225,696)	-		6,019,734	3.47%
59	Federal	0.38%	655,000	-	-		655,000	0.38%
Total Revenues		100.00%	\$ 172,118,939	\$ 1,240,762	\$ -		\$ 173,359,701	100.00%
..								
<b>Expenditures</b>								
<b>FUNCTION</b>								
11	Instruction	27.61%	48,931,765	\$ (102,836)	(2,200)	[1]	48,826,729	27.40%
12	Media Services	0.53%	937,168	20,504	(1,800)	[1]	955,872	0.54%
13	Staff Development	1.02%	1,803,854	102,786	1,100	[1]	1,907,740	1.07%
21	Instructional Administration	0.79%	1,398,926	22,350	120	[1]	1,421,396	0.80%
23	School Leadership	2.26%	4,006,090	50,550	(389)	[1]	4,056,251	2.28%
31	Counseling Services	1.28%	2,273,871	(1,110)	269	[1]	2,273,030	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	96,882	-		2,521,589	1.42%
41	Central Administration	1.97%	3,484,416	95,843	2,000	[1]	3,582,259	2.01%
51	Maintenance	4.95%	8,769,436	54,620	-		8,824,056	4.95%
52	Security	0.32%	565,408	2,442	-		567,850	0.31%
53	Data Processing	1.09%	1,936,570	-	-		1,936,570	1.09%
61	Community Services	0.09%	161,191	-	900	[1]	162,091	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%
Total Expenditures		100.00%	177,189,011	\$ 986,725	\$ -		178,175,736	100.00%
..								
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>			\$ (3,220,072)	\$ (295,963)	\$ -		(3,516,035)	

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