



## REPORTS AND DISCUSSION SHEET

### MEETING DATE

April 28, 2020

### AGENDA ITEM

Monthly Financial Report and Budget Amendment(s) for period ending March 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 March 31, 2020 will be discussed.

- The cash and investment balance of all governmental and proprietary funds at month-end is \$ 248,776,444.
- With 75.00% of the fiscal year complete, the District has currently recorded expenditures of 74.71% of the General Fund total budget.
- Investment income for the month is \$ 318,161 bringing the FYTD investment income total to \$ 1,931,399. The yield to maturity on the investment portfolio is 1.491%.
- Tax collections for the month totaled \$ 1,369,512. Approximately 98.50% of the 2019 adjusted tax levy has been collected, in comparison to the same month collections of the 2018 tax levy of 98.60%.
- Total 2015 bond expenditures and encumbrances through month-end totaled approximately \$ 51.9 million, and remaining funds are approximately \$ 1.5 million.
- Total 2019 bond expenditures and encumbrances through month-end totaled approximately \$ 11.5 million, and remaining funds are approximately \$ 69.1 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 March 31, 2020

**EANES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS  
AS OF MARCH 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 .....	\$ (5,155,067)	\$ -	\$ 10,369	\$ 1,589,426	\$ -	\$ 2,649,073	\$ 255,980	\$ 618,784	\$ (31,437)
1170	Temporary Investments .....	149,458,399	25,163,084	-	235,438	73,893,720	-	-	57,240	248,807,881
<b>1100</b>	<b>Total Cash/Temporary Investments .....</b>	<b>\$ 144,303,332</b>	<b>\$ 25,163,084</b>	<b>\$ 10,369</b>	<b>\$ 1,824,864</b>	<b>\$ 73,893,720</b>	<b>\$ 2,649,073</b>	<b>\$ 255,980</b>	<b>\$ 676,024</b>	<b>\$ 248,776,444</b>
<b>Receivables:</b>										
1210	Property Taxes-Current .....	\$ 2,450,883	\$ 346,609	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,797,493
1220	Property Taxes-Delinquent .....	2,163,046	338,722	-	-	-	-	-	-	2,501,768
1230	Allowance for Uncollectible Taxes .....	(1,898,783)	(304,753)	-	-	-	-	-	-	(2,203,536)
1240	Due from State & Federal Agencies .....	1,222,613	-	6,662	171,308	-	-	-	-	1,400,583
1250	Accrued Interest .....	766	-	-	-	-	-	-	-	766
1260	Due from Other Funds.....	884	169,554	-	-	-	-	-	-	170,438
1290	Sundry Receivables .....	9,447	-	120	10	-	-	400	-	9,977
<b>1200</b>	<b>Total Receivables .....</b>	<b>\$ 3,948,856</b>	<b>\$ 550,133</b>	<b>\$ 6,782</b>	<b>\$ 171,318</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400</b>	<b>\$ -</b>	<b>\$ 4,677,489</b>
1300	Inventories, at Cost .....	67,507	-	92,363	-	-	-	-	-	159,870
1400	Other Current Assets .....	15,162	-	-	-	-	1,596	-	-	16,758
1500	Fixed Assets .....	-	-	818,613	-	-	23,025	9,625	-	851,263
<b>13X-16xx</b>	<b>Other Current Assets</b>	<b>\$ 82,668</b>	<b>\$ -</b>	<b>\$ 910,977</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,621</b>	<b>\$ 9,625</b>	<b>\$ -</b>	<b>\$ 1,027,891</b>
<b>1000</b>	<b>Total Current Assets .....</b>	<b>\$ 148,334,856</b>	<b>\$ 25,713,217</b>	<b>\$ 928,127</b>	<b>\$ 1,996,182</b>	<b>\$ 73,893,720</b>	<b>\$ 2,673,694</b>	<b>\$ 266,005</b>	<b>\$ 676,024</b>	<b>\$ 254,481,824</b>
<b>LIABILITIES AND FUND EQUITY</b>										
<b>Current Liabilities:</b>										
2110	Accounts Payable (Note 1).....	\$ 8,058	\$ -	\$ -	\$ (1,625)	\$ -	\$ -	\$ -	\$ -	\$ 6,433
2140	Interest Payable .....	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings .....	36,676	-	2,686	9,003	-	2,392	236	-	50,992
2160	Accrued Wages Payable .....	8,053,155	-	204,409	159,625	-	127,909	1,889	-	8,546,987
2170	Due to Other Funds .....	169,554	-	-	17	-	124	-	742	170,438
2180	Due to Other Governments .....	72,546,330	-	-	-	-	-	-	3,572	72,549,902
2190	Due to Other .....	-	-	-	-	-	-	-	611,449	611,449
<b>2100</b>	<b>Total Current Liabilities .....</b>	<b>\$ 80,813,773</b>	<b>\$ -</b>	<b>\$ 207,094</b>	<b>\$ 167,021</b>	<b>\$ -</b>	<b>\$ 130,424</b>	<b>\$ 2,125</b>	<b>\$ 615,764</b>	<b>\$ 81,936,201</b>
2210	Accrued Expenses .....	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues .....	-	-	355,248	-	-	-	-	-	355,248
2600	Deferred Revenues - Property Taxes .....	2,715,146	380,579	-	-	-	-	-	-	3,095,725
<b>2000</b>	<b>Total Liabilities .....</b>	<b>\$ 83,528,919</b>	<b>\$ 380,579</b>	<b>\$ 562,342</b>	<b>\$ 167,021</b>	<b>\$ -</b>	<b>\$ 130,424</b>	<b>\$ 2,125</b>	<b>\$ 615,764</b>	<b>\$ 85,387,174</b>
<b>Fund Balance/Equity:</b>										
3400	Reserved.....	\$ 4,372,882	\$ 25,332,638	\$ -	\$ -	\$ 73,893,720	\$ -	\$ -	\$ -	\$ 103,599,240
3500	Designated.....	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings.....	60,433,055	-	365,785	1,829,161	-	2,543,269	263,879	60,260	65,495,410
<b>3000</b>	<b>Total Fund Balance/Equity</b>	<b>\$ 64,805,937</b>	<b>\$ 25,332,638</b>	<b>\$ 365,785</b>	<b>\$ 1,829,161</b>	<b>\$ 73,893,720</b>	<b>\$ 2,543,269</b>	<b>\$ 263,879</b>	<b>\$ 60,260</b>	<b>\$ 169,094,650</b>
<b>Total Liabilities and Fund Equity .....</b>		<b>\$ 148,334,856</b>	<b>\$ 25,713,217</b>	<b>\$ 928,127</b>	<b>\$ 1,996,182</b>	<b>\$ 73,893,720</b>	<b>\$ 2,673,694</b>	<b>\$ 266,005</b>	<b>\$ 676,024</b>	<b>\$ 254,481,824</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 MARCH 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	\$ 1,489,258	\$ 164,516,843	98.70%	\$ 2,168,124
5800	State .....	6,019,734	482,053	5,223,150	86.77%	796,584
5900	Federal .....	655,000	622,362	691,648	105.60%	(36,648)
5XXX	Total Revenues .....	\$ 173,359,701	\$ 2,593,674	\$ 170,431,641	98.31%	\$ 2,928,060
<b>Expenditures:</b>						
11	Instruction.....	\$ 48,812,187	\$ 4,325,838	\$ 36,950,951	75.70%	\$ 11,861,236
12	Instructional Resources & Media Svcs.....	957,604	83,986	739,029	77.17%	218,575
13	Curr & Instructional Staff Development.....	1,914,031	131,842	1,350,433	70.55%	563,598
21	Instructional Leadership.....	1,416,896	103,329	1,037,655	73.23%	379,241
23	School Leadership.....	4,057,351	315,411	2,956,456	72.87%	1,100,895
31	Guidance & Counseling Services.....	2,275,608	179,021	1,700,001	74.71%	575,607
32	Social Work Services.....	156,090	13,471	120,069	76.92%	36,021
33	Health Services.....	819,156	66,845	596,186	72.78%	222,970
34	Transportation.....	2,325,988	54,603	1,643,435	70.66%	682,553
35	Food Services.....	209,501	14,480	161,702	77.18%	47,799
36	Extracurricular Activities.....	2,531,225	201,655	1,989,458	78.60%	541,767
41	General Administration.....	3,582,259	230,747	2,587,298	72.23%	994,961
51	Facilities Maintenance & Operations.....	8,824,259	438,681	5,811,397	65.86%	3,012,862
52	Security & Monitoring Services.....	567,850	46,982	385,879	67.95%	181,971
53	Data Processing Services.....	1,936,570	115,894	1,526,807	78.84%	409,763
61	Community Services.....	159,091	16,108	138,311	86.94%	20,780
81	Facilities Acquisition & Construction.....	-	-	55,713	0.00%	(55,713)
91	Contracted Instructional Svcs (Recapture).....	96,800,070	8,084,581	72,558,851	74.96%	24,241,219
99	Appraisal District Costs.....	830,000	198,293	805,823	97.09%	24,177
6XXX	Total Expenditures .....	\$ 178,175,736	\$ 14,621,767	\$ 133,115,457	74.71%	\$ 45,060,279
<b>Other Resources and (Uses):</b>						
7060	Other Resources .....	\$ 1,300,000	\$ 10,833	\$ 625,808	48.14%	\$ 674,192
7X & 8X	Total Other Resources and (Uses).....	\$ 1,300,000	\$ 10,833	\$ 625,808	48.14%	\$ 674,192
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses .....	\$ (3,516,035)	\$ (12,017,261)	\$ 37,941,993		
<b>Fund Balance and Reserves at 7/1/2019:</b>						
3400	Reserved Fund Balance .....	\$ 4,372,882			Percent of Fiscal Year Complete	75.00%
3500	Designated Fund Balance: Purch. of Property.....	-			Percent of Total Budget Expended	74.71%
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 MARCH 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	\$ 199,429	\$ 22,680,212	99.96%	\$ 8,117
5800	State .....	\$ 114,761	\$ -	\$ 120,072	104.63%	\$ (5,311)
5XXX	Total Revenue .....	\$ 22,803,090	\$ 199,429	\$ 22,800,284	99.99%	\$ 2,806
<b>Expenditures:</b>						
71	Debt Service .....	\$ 19,843,722	\$ -	\$ 19,826,585	99.91%	17,137
6XXX	Total Expenditures .....	\$ 19,843,722	\$ -	\$ 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	\$ 199,429	\$ 2,983,924		
<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 MARCH 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	\$ 231,973	\$ 2,976,152	81.46%	\$ 677,248
5800	State .....	4,500	-	-	0.00%	4,500
5XXX	Total Revenues .....	\$ 3,657,900	\$ 231,973	\$ 2,976,152	81.36%	\$ 681,748
<b>Expenditures:</b>						
35	Child Nutrition.....	3,724,529	334,304	2,805,080	75.31%	\$ 919,449
51	Facilities Maintenance & Operations.....	270,359	29,028	201,954	74.70%	68,405
6XXX	Total Expenditures .....	\$ 3,994,888	\$ 363,332	\$ 3,007,034	75.27%	\$ 987,854
<b>Other Resources:</b>						
7060	Other Resources .....	\$ 155,000	\$ 8,857	\$ 119,307	76.97%	\$ 35,693
8060	Other Uses .....	-	-	-	0.00%	-
7X	Total Other Resources .....	\$ 155,000	\$ 8,857	\$ 119,307	76.97%	\$ 35,693
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ (181,988)	\$ (122,502)	\$ 88,425		
<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 MARCH 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	\$ 70,950	\$ 1,853,470	115.84%	\$ (253,470)
5800	State .....	650,000	11,650	987,276	151.89%	(337,276)
5900	Federal .....	2,400,000	172,103	1,086,176	45.26%	1,313,824
5XXX	Total Revenues .....	<u>\$ 4,650,000</u>	<u>\$ 254,703</u>	<u>\$ 3,926,921</u>	84.45%	<u>\$ 723,079</u>
<b>Expenditures:</b>						
11	Instruction.....	\$ 2,500,000	\$ 155,183	\$ 2,026,485	81.06%	\$ 473,515
12	Instructional Resources & Media Svs.....	115,000	3,351	53,829	46.81%	61,171
13	Curr & Instructional Staff Development.....	260,000	6,865	97,662	37.56%	162,338
21	Instructional Leadership.....	5,000	-	-	0.00%	5,000
23	School Leadership.....	140,000	3,108	44,128	31.52%	95,872
31	Guidance & Counseling Services.....	1,300,000	78,104	694,382	53.41%	605,618
33	Health Services.....	25,000	-	1,755	7.02%	23,245
34	Transportation.....	114,000	-	-	0.00%	114,000
36	Extracurricular Activities.....	185,000	51,888	561,320	303.42%	(376,320)
41	General Administration.....	3,000	458	1,679	55.96%	1,321
51	Facilities Maintenance & Operations.....	65,000	-	2,706	4.16%	62,294
52	Security & Monitoring Services.....	10,000	880	5,793	57.93%	4,207
53	Data Processing.....	10,000	-	-	0.00%	10,000
61	Community Services.....	16,000	-	2,498	15.61%	13,502
71	Debt Service.....	-	-	171,223	0.00%	(171,223)
81	Facilities Acq/Construction	50,000	-	153,909	307.82%	(103,909)
6XXX	Total Expenditures .....	<u>\$ 4,798,000</u>	<u>\$ 299,836</u>	<u>\$ 3,817,369</u>	79.56%	<u>\$ 980,631</u>
<b>Other (Uses):</b>						
7060	Other Resources .....	\$ -	\$ -	\$ -	0.00%	\$ -
8060	Other Uses .....	\$ -	\$ -	\$ -	0.00%	\$ -
8X	Total (Uses) .....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>
1200	Excess of Revenues Over (Under) Expenditures .....	\$ (148,000)	\$ (45,133)	\$ 109,552		
<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 .....	<u>\$ 1,719,609</u>				
3000	Estimated Fund Balance/Equity 6/30/20.....	<u><u>\$ 1,571,609</u></u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF MARCH 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	\$ 94,581	\$ 841,299	134.61%	\$ (216,299)
5XXX	Total Revenue .....	\$ 625,000	\$ 94,581	\$ 841,299	134.61%	\$ (216,299)
<b>Expenditures:</b>						
11	Instruction.....	\$ 2,000,000	\$ 103,443	\$ 1,498,841	74.94%	\$ 501,159
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	-	19,000	76.00%	6,000
31	Guidance & Counseling Services.....	-	-	-	0.00%	-
33	Health Services.....	-	-	-	0.00%	-
34	Transportation.....	375,000	-	912,711	243.39%	(537,711)
35	Food Services.....	25,000	-	13,532	54.13%	11,468
36	Extracurricular Activities.....	25,000	1,869	117,736	470.94%	(92,736)
41	General Administration.....	30,000	15,000	15,000	50.00%	15,000
51	Facilities Maintenance & Operations.....	200,000	-	150,809	75.40%	49,191
52	Security & Monitoring Services.....	100,000	-	61,822	61.82%	38,178
53	Data Processing Services.....	1,200,000	8,860	920,747	76.73%	279,253
71	Debt Services.....	637,828	-	637,828	100.00%	0
81	Facilities Acquisition & Construction .....	8,000,000	599,545	3,021,585	37.77%	4,978,415
6XXX	Total Expenditures .....	\$ 12,642,828	\$ 728,718	\$ 7,369,874	58.29%	\$ 5,272,954
<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	\$ (634,137)	\$ 63,109,253		
<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 MARCH 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	\$ 39,242	\$ 814,109	96.92%	\$ 25,891
5XXX	Total Revenues .....	\$ 840,000	\$ 39,242	\$ 814,109	96.92%	\$ 25,891
<b>Expenditures:</b>						
61	Community Services.....	787,232	62,660	464,112	58.95%	323,120
6XXX	Total Expenditures .....	\$ 787,232	\$ 62,660	\$ 464,112	58.95%	\$ 323,120
<b>Other Uses:</b>						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 32,499	75.00%	\$ 10,834
8X	Total Other Uses .....	\$ (43,333)	\$ (3,611)	\$ (32,499)	75.00%	\$ (10,834)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ 9,435	\$ (27,029)	\$ 317,497		
<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 MARCH 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	\$ 135,669	\$ 1,090,534	68.16%	\$ 509,466
5XXX	Total Revenues .....	\$ 1,600,000	\$ 135,669	\$ 1,090,534	68.16%	\$ 509,466
<b>Expenditures:</b>						
61	Community Services.....	1,536,809	113,482	1,017,844	66.23%	518,965
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures .....	\$ 1,536,809	\$ 113,482	\$ 1,017,844	66.23%	\$ 518,965
<b>Other Uses:</b>						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 32,499	75.00%	\$ 10,834
8X	Total Other Uses .....	\$ (43,333)	\$ (3,611)	\$ (32,499)	75.00%	\$ (10,834)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ 19,858	\$ 18,576	\$ 40,191		
<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 MARCH 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	\$ 74,713	\$ 665,318	79.20%	\$ 174,682
5XXX	Total Revenues .....	\$ 840,000	\$ 74,713	\$ 665,318	79.20%	\$ 174,682
<b>Expenditures:</b>						
61	Community Services.....	412,120	31,149	279,382	67.79%	132,738
6XXX	Total Expenditures .....	\$ 412,120	\$ 31,149	\$ 279,382	67.79%	\$ 132,738
<b>Other Uses:</b>						
8060	Other Uses (Transfers to General Fund).....	\$ 588,334	\$ 3,611	\$ 32,499	5.52%	\$ 555,835
8X	Total Other Uses .....	\$ (588,334)	\$ (3,611)	\$ (32,499)	5.52%	\$ (555,835)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ (160,454)	\$ 39,953	\$ 353,437		
<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 MARCH 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	\$ 41,719	\$ 430,150	52.14%	\$ 394,850
5XXX	Total Revenues .....	\$ 825,000	\$ 41,719	\$ 430,150	52.14%	\$ 394,850
<b>Expenditures:</b>						
36	Extracurricular Activities.....	\$ 75,216	\$ 5,403	\$ 54,136	71.97%	\$ 21,080
51	Facilities Maintenance & Operations.....	150,297	10,899	96,656	64.31%	53,641
52	Security & Monitoring Services.....	40,000	2,869	15,301	38.25%	24,699
6XXX	Total Expenditures .....	\$ 265,513	\$ 19,170	\$ 166,093	62.56%	\$ 99,420
<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	\$ 22,549	\$ (264,254)		
<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 MARCH 31, 2020**

Description	General Fund	Debt Service Fund	Total
<b><i>CURRENT MONTH COLLECTIONS</i></b>			
5711 Taxes - Current Year Tax Levy	\$ 1,105,112	\$ 156,287	\$ 1,261,400
5712 Taxes - Prior Years	11,210	1,481	12,691
5719 Penalties and Interest (P & I)	83,636	11,786	95,422
<b>Total Current Month Collections</b>	<b>\$ 1,199,958</b>	<b>\$ 169,554</b>	<b>\$ 1,369,512</b>
<b><i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2019 - JUN 30, 2020)</i></b>			
5711 Taxes - Current Year Tax Levy	\$ 158,932,519	\$ 22,471,406	\$ 181,403,925
5712 Taxes - Prior Years	(26,492)	(1,320)	(27,812)
5719 Penalties and Interest (P & I)	421,602	59,028	480,630
<b>Total Revenue Collected</b>	<b>\$ 159,327,629</b>	<b>\$ 22,529,114</b>	<b>\$ 181,856,743</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>99.12%</b>	<b>100.72%</b>	<b>99.32%</b>
<b>Percentage of Total Budgeted Tax Revenue Collected (Prior Year)</b>	<b>99.73%</b>	<b>99.82%</b>	<b>99.74%</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 - April 13, 2020	\$ 160,789,472	\$ 22,737,905	\$ 183,527,377
<b>Total Collections on 2019 Tax Levy to Date</b>	<b>\$ 158,375,467</b>	<b>\$ 22,397,809</b>	<b>\$ 180,773,276</b>
<b>Percentage of 2019 Adjusted Tax Levy Collected</b>	<b>98.50%</b>	<b>98.50%</b>	<b>98.50%</b>
<b>Percentage of 2018 Adjusted Tax Levy Collected (Prior Year)</b>	<b>98.59%</b>	<b>98.63%</b>	<b>98.60%</b>

**EANES INDEPENDENT SCHOOL DISTRICT  
TEXAS PUBLIC INFORMATION ACT (TPIA) REQUESTS RECEIVED  
THROUGH MARCH 31, 2020**

REQUEST #	REQUEST DATE	STATUS	REQUESTOR	DESCRIPTION OF REQUEST
7825	03/04/20	Pending	T. Aeschleman	Ticket sales information
7826	03/05/20	Pending	B. Dunn	Employee list
7827	03/09/20	Pending	J. Burks	Employee information
7828	03/11/20	Pending	S. Swanson	Policy information

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

Month	2018-19	2019-20
July	3	6
August	11	9
September	14	13
October	8	6
November	10	5
December	6	8
January	8	6
February	8	14
March	16	4
April	15	
May	12	
June	11	
<b>Total Requests To Date</b>	<b>122</b>	<b>71</b>

**EANES INDEPENDENT SCHOOL DISTRICT  
2015 BOND FINANCIAL REPORT  
THROUGH MARCH 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	\$ 9,892,753	\$ -	\$ 19,053	\$ 9,911,806	\$ 293,892
<b>TABLE B: Facilities Items from Bond Funds</b>	24,983,736	(201,678)	24,782,058	23,777,564	5,746	110,834	23,894,144	887,914
<b>TABLE C: Non-Facilities Items from Bond Funds</b>	4,715,200	110,346	4,825,546	4,772,153	-	14,355	4,786,508	39,038
<b>TABLE D: Construction Items from Bond Funds</b>	12,677,270	778,157	13,455,427	13,307,767	-	17,484	13,325,251	130,176
<b>Unallocated Funds (to) from Projects</b>	-	(768,729)	(768,729)		15,000	20,000	35,000	(803,729)
<b>Funds from E-Rate Rebate</b>		234,042	234,042					234,042
<b>Funds from Interest Earnings</b>	-	686,121	686,121	-	-	-	-	686,121
<b>Totals</b>	<b>\$ 52,500,000</b>	<b>\$ 920,163</b>	<b>\$ 53,420,163</b>	<b>\$ 51,750,237</b>	<b>\$ 20,746</b>	<b>\$ 181,726</b>	<b>\$ 51,952,709</b>	<b>\$ 1,467,454</b>

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

**EANES INDEPENDENT SCHOOL DISTRICT  
2019 BOND FINANCIAL REPORT  
THROUGH MARCH 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	\$ 535,247	\$ 28,183	\$ 385,142	\$ 948,572	\$ 7,048,428
<b>TABLE B: STUDENT PROGRAMS AND SUPPORT</b>	27,790,687	-	27,790,687	3,128,677	96,435	2,204,020	5,429,132	22,361,555
<b>TABLE C: ENERGY EFFICIENCY AND CONSERVATION</b>	4,803,000	-	4,803,000	122,554	-	565,156	687,710	4,115,290
<b>TABLE D: FACILITIES</b>	28,188,200	-	28,188,200	1,284,393	534,518	1,369,024	3,187,935	25,000,265
<b>TABLE E: NEW FACILITIES**</b>	11,000,000	-	11,000,000	224,137	42,336	1,022,739	1,289,212	9,710,788
<b>Unallocated Funds</b>	221,113		221,113	-	-		-	221,113
<b>Unallocated Interest Earnings</b>	-	667,634	667,634	-	-	-	-	667,634
<b>Totals</b>	<b>\$ 80,000,000</b>	<b>\$ 667,634</b>	<b>\$ 80,667,634</b>	<b>\$ 5,295,008</b>	<b>\$ 701,472</b>	<b>\$ 5,546,081</b>	<b>\$ 11,542,561</b>	<b>\$ 69,125,073</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 MARCH 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%
<b>Total Revenues</b>		<b>100.00%</b>	<b>\$172,118,939</b>	<b>\$ 1,240,762</b>	<b>\$ -</b>	<b>\$ 173,359,701</b>	<b>100.00%</b>
..							
<b>Expenditures</b>							
<b>FUNCTION</b>							
11	Instruction	27.61%	48,931,765	\$ (110,503)	(9,075) [1]	48,812,187	27.40%
12	Media Services	0.53%	937,168	20,704	(268) [1]	957,604	0.54%
13	Staff Development	1.02%	1,803,854	101,841	8,336 [1]	1,914,031	1.07%
21	Instructional Administration	0.79%	1,398,926	22,970	(5,000) [1]	1,416,896	0.80%
23	School Leadership	2.26%	4,006,090	51,558	(297) [1]	4,057,351	2.28%
31	Counseling Services	1.28%	2,273,871	1,539	198 [1]	2,275,608	1.27%
32	Social Work	0.09%	156,090	-	-	156,090	0.09%
33	Health Services	0.46%	818,654	350	152 [1]	819,156	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	97,564	8,954 [1]	2,531,225	1.42%
41	Central Administration	1.97%	3,484,416	97,843	-	3,582,259	2.01%
51	Maintenance	4.95%	8,769,436	54,823	-	8,824,259	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	(3,000) [1]	159,091	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%
<b>Total Expenditures</b>		<b>100.00%</b>	<b>177,189,011</b>	<b>\$ 986,725</b>	<b>\$ -</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>\$ (295,963)</b>	<b>\$ -</b>	<b>(3,516,035)</b>	

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