



REPORTS AND DISCUSSION SHEET

MEETING DATE

May 26, 2020

AGENDA ITEM

Monthly Financial Report and Budget Amendment(s) for period ending April 30, 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 April 30, 2020 will be discussed.

- The cash and investment balance of all governmental and proprietary funds at month-end is \$ 242,075,044.
- With 83.33% of the fiscal year complete, the District has currently recorded expenditures of 83.66% of the General Fund total budget.
- Investment income for the month is \$ 219,720 bringing the FYTD investment income total to \$ 2,151,119. The yield to maturity on the investment portfolio is 1.08%.
- Tax collections for the month totaled \$ 359,506. Approximately 98.71% of the 2019 adjusted tax levy has been collected, in comparison to the same month collections of the 2018 tax levy of 98.85%.
- 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 \$ 21.8 million, and remaining funds are approximately \$ 58.9 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 April 30, 2020

**EANES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS
AS OF APRIL 30, 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
CURRENT ASSETS										
Cash & Temporary Investments:										
1110-60	Cash	\$ (5,817,519)	\$ -	\$ (174,238)	\$ 1,686,811	\$ -	\$ 2,510,780	\$ 235,986	\$ 596,144	\$ (962,035)
1170	Temporary Investments	143,598,718	25,185,634	-	235,526	73,959,940	-	-	57,262	243,037,080
1100	Total Cash/Temporary Investments	\$ 137,781,199	\$ 25,185,634	\$ (174,238)	\$ 1,922,337	\$ 73,959,940	\$ 2,510,780	\$ 235,986	\$ 653,406	\$ 242,075,044
Receivables:										
1210	Property Taxes-Current	\$ 2,167,773	\$ 306,571	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,474,344
1220	Property Taxes-Delinquent	2,124,150	333,167	-	-	-	-	-	-	2,457,317
1230	Allowance for Uncollectible Taxes	(1,898,783)	(304,753)	-	-	-	-	-	-	(2,203,536)
1240	Due from State & Federal Agencies	1,124,174	-	4,058	171,308	-	-	-	-	1,299,540
1250	Accrued Interest	118	-	-	-	-	-	-	-	118
1260	Due from Other Funds.....	1,254,691	214,227	-	-	-	-	-	-	1,468,918
1290	Sundry Receivables	146	-	120	10	-	-	550	-	826
1200	Total Receivables	\$ 4,772,270	\$ 549,212	\$ 4,178	\$ 171,318	\$ -	\$ -	\$ 550	\$ -	\$ 5,497,527
1300	Inventories, at Cost	62,674	-	81,178	-	-	-	-	-	143,852
1400	Other Current Assets	19,473	-	-	6,245	-	1,596	-	-	27,314
1500	Fixed Assets	-	-	809,996	-	-	22,718	9,625	-	842,339
13X-16xx	Other Current Assets	\$ 82,147	\$ -	\$ 891,174	\$ 6,245	\$ -	\$ 24,314	\$ 9,625	\$ -	\$ 1,013,506
1000	Total Current Assets	\$ 142,635,616	\$ 25,734,846	\$ 721,114	\$ 2,099,901	\$ 73,959,940	\$ 2,535,094	\$ 246,161	\$ 653,406	\$ 248,586,078
LIABILITIES AND FUND EQUITY										
Current Liabilities:										
2110	Accounts Payable (Note 1).....	\$ 8,058	\$ -	\$ -	\$ (1,949)	\$ -	\$ -	\$ -	\$ -	\$ 6,109
2140	Interest Payable	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings	127,699	-	2,404	8,993	-	1,778	162	362	141,398
2160	Accrued Wages Payable	9,431,901	-	246,622	188,956	-	157,087	3,198	-	10,027,765
2170	Due to Other Funds	214,227	-	-	17	1,253,750	126	-	798	1,468,918
2180	Due to Other Governments	80,630,911	-	-	-	-	-	-	3,572	80,634,483
2190	Due to Other	-	-	-	-	-	-	-	588,392	588,392
2100	Total Current Liabilities	\$ 90,412,794	\$ -	\$ 249,027	\$ 196,018	\$ 1,253,750	\$ 158,991	\$ 3,360	\$ 593,124	\$ 92,867,064
2210	Accrued Expenses	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues	-	-	356,384	-	-	-	-	-	356,384
2600	Deferred Revenues - Property Taxes	2,393,140	334,985	-	-	-	-	-	-	2,728,125
2000	Total Liabilities	\$ 92,805,935	\$ 334,985	\$ 605,410	\$ 196,018	\$ 1,253,750	\$ 158,991	\$ 3,360	\$ 593,124	\$ 95,951,573
Fund Balance/Equity:										
3400	Reserved.....	\$ 4,372,882	\$ 25,399,860	\$ -	\$ -	\$ 72,706,190	\$ -	\$ -	\$ -	\$ 102,478,932
3500	Designated.....	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings.....	45,456,800	-	115,704	1,903,883	-	2,376,103	242,801	60,282	50,155,573
3000	Total Fund Balance/Equity	\$ 49,829,682	\$ 25,399,860	\$ 115,704	\$ 1,903,883	\$ 72,706,190	\$ 2,376,103	\$ 242,801	\$ 60,282	\$ 152,634,505
Total Liabilities and Fund Equity	\$ 142,635,616	\$ 25,734,846	\$ 721,114	\$ 2,099,901	\$ 73,959,940	\$ 2,535,094	\$ 246,161	\$ 653,406	\$ 248,586,078	

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 APRIL 30, 2020**

		GENERAL FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget
Revenues:						
5700	Local	\$ 166,684,967	\$ 472,081	\$ 164,988,924	98.98%	\$ 1,696,043
5800	State	6,019,734	478,037	5,701,188	94.71%	318,546
5900	Federal	655,000	12,790	704,438	107.55%	(49,438)
5XXX	Total Revenues	\$ 173,359,701	\$ 962,908	\$ 171,394,550	98.87%	\$ 1,965,151
Expenditures:						
11	Instruction.....	\$ 48,794,307	\$ 5,021,547	\$ 41,971,421	86.02%	\$ 6,822,886
12	Instructional Resources & Media Svcs.....	957,604	94,900	833,929	87.08%	123,675
13	Curr & Instructional Staff Development.....	1,916,503	161,394	1,511,828	78.88%	404,675
21	Instructional Leadership.....	1,416,896	119,674	1,157,329	81.68%	259,567
23	School Leadership.....	4,057,351	370,451	3,326,907	82.00%	730,444
31	Guidance & Counseling Services.....	2,275,608	213,606	1,913,607	84.09%	362,001
32	Social Work Services.....	156,090	16,166	136,235	87.28%	19,855
33	Health Services.....	819,096	76,034	672,220	82.07%	146,876
34	Transportation.....	2,325,988	185,365	1,828,800	78.62%	497,188
35	Food Services.....	209,501	7,871	169,573	80.94%	39,928
36	Extracurricular Activities.....	2,546,693	228,655	2,253,114	88.47%	293,579
41	General Administration.....	3,582,259	263,949	2,851,248	79.59%	731,011
51	Facilities Maintenance & Operations.....	8,824,259	885,652	6,697,049	75.89%	2,127,210
52	Security & Monitoring Services.....	567,850	36,846	422,726	74.44%	145,124
53	Data Processing Services.....	1,936,570	158,629	1,685,436	87.03%	251,134
61	Community Services.....	159,091	12,425	150,736	94.75%	8,355
81	Facilities Acquisition & Construction.....	-	84	55,797	0.00%	(55,797)
91	Contracted Instructional Svcs (Recapture).....	96,800,070	8,062,824	80,621,675	83.29%	16,178,395
99	Appraisal District Costs.....	830,000	-	805,823	97.09%	24,177
6XXX	Total Expenditures	\$ 178,175,736	\$ 15,916,074	\$ 149,065,453	83.66%	\$ 29,110,283
Other Resources and (Uses):						
7060	Other Resources	\$ 1,300,000	\$ 10,833	\$ 636,641	48.97%	\$ 663,359
7X & 8X	Total Other Resources and (Uses).....	\$ 1,300,000	\$ 10,833	\$ 636,641	48.97%	\$ 663,359
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses	\$ (3,516,035)	\$ (14,942,333)	\$ 22,965,738		
Fund Balance and Reserves at 7/1/2019:						
3400	Reserved Fund Balance	\$ 4,372,882			Percent of Fiscal Year Complete	83.33%
3500	Designated Fund Balance: Purch. of Property.....	-			Percent of Total Budget Expended	83.66%
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 APRIL 30, 2020**

		DEBT SERVICE FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 22,688,329	\$ 67,222	\$ 22,747,434	100.26%	\$ (59,105)
5800	State	\$ 114,761	\$ -	\$ 120,072	104.63%	\$ (5,311)
5XXX	Total Revenue	\$ 22,803,090	\$ 67,222	\$ 22,867,506	100.28%	\$ (64,416)
Expenditures:						
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
Other Resources and (Uses):						
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	\$ 67,222	\$ 3,051,146		
Budgeted Fund Balance and Reserves:						
3400	Reserved Fund Balance.....	22,348,714				
	Total Reserve and Fund Balance/Equity	\$ 22,348,714				
3000	Estimated Fund Balance/Equity 6/30/20.....	\$ 25,318,307				
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 APRIL 30, 2020**

		CHILD NUTRITION FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 3,653,400	\$ (3,197)	\$ 2,972,955	81.38%	\$ 680,445
5800	State	4,500	3,732	3,732	82.93%	768
5XXX	Total Revenues	\$ 3,657,900	\$ 534	\$ 2,976,687	81.38%	\$ 681,213
Expenditures:						
35	Child Nutrition.....	3,724,529	252,154	3,057,234	82.08%	\$ 667,295
51	Facilities Maintenance & Operations.....	270,359	2,935	204,890	75.78%	65,470
6XXX	Total Expenditures	\$ 3,994,888	\$ 255,090	\$ 3,262,124	81.66%	\$ 732,764
Other Resources:						
7060	Other Resources	\$ 155,000	\$ 4,474	\$ 123,780	79.86%	\$ 31,220
8060	Other Uses	-	-	-	0.00%	-
7X	Total Other Resources	\$ 155,000	\$ 4,474	\$ 123,780	79.86%	\$ 31,220
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ (181,988)	\$ (250,082)	\$ (161,657)		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/19	277,361				
	Total Reserve and Fund Balance/Equity	\$ 277,361				
3000	Estimated Fund Balance/Equity 6/30/20.....	\$ 95,373				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF APRIL 30, 2020**

		SPECIAL REVENUE FUNDS				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget
Revenues:						
5700	Local	\$ 1,600,000	\$ 45,490	\$ 1,898,959	118.68%	\$ (298,959)
5800	State	650,000	29,589	1,016,865	156.44%	(366,865)
5900	Federal	2,400,000	360,365	1,446,541	60.27%	953,459
5XXX	Total Revenues	\$ 4,650,000	\$ 435,443	\$ 4,362,365	93.81%	\$ 287,635
Expenditures:						
11	Instruction.....	\$ 2,500,000	\$ 133,622	\$ 2,161,568	86.46%	\$ 338,432
12	Instructional Resources & Media Svs.....	115,000	7,883	61,712	53.66%	53,288
13	Curr & Instructional Staff Development.....	260,000	1,677	99,339	38.21%	160,661
21	Instructional Leadership.....	5,000	-	-	0.00%	5,000
23	School Leadership.....	140,000	1,436	45,564	32.55%	94,436
31	Guidance & Counseling Services.....	1,300,000	111,247	805,629	61.97%	494,371
33	Health Services.....	25,000	-	1,755	7.02%	23,245
34	Transportation.....	114,000	-	-	0.00%	114,000
36	Extracurricular Activities.....	185,000	79,000	640,320	346.12%	(455,320)
41	General Administration.....	3,000	-	1,679	55.96%	1,321
51	Facilities Maintenance & Operations.....	65,000	-	2,706	4.16%	62,294
52	Security & Monitoring Services.....	10,000	455	6,248	62.48%	3,752
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	23,939	177,848	355.70%	(127,848)
6XXX	Total Expenditures	\$ 4,798,000	\$ 359,260	\$ 4,178,090	87.08%	\$ 619,910
Other (Uses):						
7060	Other Resources	\$ -	\$ -	\$ -	0.00%	\$ -
8060	Other Uses	\$ -	\$ -	\$ -	0.00%	\$ -
8X	Total (Uses)	\$ -	\$ -	\$ -	0.00%	\$ -
1200	Excess of Revenues Over (Under) Expenditures	\$ (148,000)	\$ 76,183	\$ 184,275		
Budgeted Fund Balance and Reserves:						
3400/3500	Reserved/Designated Fund Balance.....	-				
3600	Unreserved Fund Balance/Equity 7/1/19	1,719,609				
	Total Reserve and Fund Balance/Equity	\$ 1,719,609				
3000	Estimated Fund Balance/Equity 6/30/20.....	<u>\$ 1,571,609</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF APRIL 30, 2020**

		CAPITAL PROJECTS FUNDS				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget
Revenues:						
5700	Local	\$ 625,000	\$ 66,220	\$ 907,519	145.20%	\$ (282,519)
5XXX	Total Revenue	\$ 625,000	\$ 66,220	\$ 907,519	145.20%	\$ (282,519)
Expenditures:						
11	Instruction.....	\$ 2,000,000	\$ 757,400	\$ 2,256,241	112.81%	\$ (256,241)
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	70,395	983,105	262.16%	(608,105)
35	Food Services.....	25,000	-	13,532	54.13%	11,468
36	Extracurricular Activities.....	25,000	23,189	140,925	563.70%	(115,925)
41	General Administration.....	30,000	-	15,000	50.00%	15,000
51	Facilities Maintenance & Operations.....	200,000	8,000	158,809	79.40%	41,191
52	Security & Monitoring Services.....	100,000	-	61,822	61.82%	38,178
53	Data Processing Services.....	1,200,000	-	920,747	76.73%	279,253
71	Debt Services.....	637,828	-	637,828	100.00%	0
81	Facilities Acquisition & Construction	8,000,000	394,766	3,416,351	42.70%	4,583,649
6XXX	Total Expenditures	\$ 12,642,828	\$ 1,253,750	\$ 8,623,624	68.21%	\$ 4,019,204
Other Resources and (Uses):						
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	\$ (1,187,530)	\$ 61,921,723		
Budgeted Fund Balance and Reserves:						
3400	Reserved Fund Balance 7/1/19.....	\$ 10,784,467				
	Total Reserve and Fund Balance/Equity	\$ 10,784,467				
3000	Estimated Fund Balance/Equity 6/30/20.....	<u>\$ 68,404,467</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF APRIL 30, 2020**

		COMMUNITY EDUCATION FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 740,000	\$ (21,481)	\$ 792,628	107.11%	\$ (52,628)
5XXX	Total Revenues	\$ 740,000	\$ (21,481)	\$ 792,628	107.11%	\$ (52,628)
Expenditures:						
61	Community Services.....	687,232	38,454	502,567	73.13%	184,665
6XXX	Total Expenditures	\$ 687,232	\$ 38,454	\$ 502,567	73.13%	\$ 184,665
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 36,110	83.33%	\$ 7,223
8X	Total Other Uses	\$ (43,333)	\$ (3,611)	\$ (36,110)	83.33%	\$ (7,223)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ 9,435	\$ (63,546)	\$ 253,951		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/19	522,221				
	Total Reserve and Fund Balance/Equity	\$ 522,221				
3000	Estimated Fund Balance/Equity 6/30/20.....	\$ 531,656				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF APRIL 30, 2020**

CHILD DEVELOPMENT CENTER FUND						
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 1,200,000	\$ 59,452	\$ 1,149,986	95.83%	\$ 50,014
5XXX	Total Revenues	\$ 1,200,000	\$ 59,452	\$ 1,149,986	95.83%	\$ 50,014
Expenditures:						
61	Community Services.....	1,411,809	134,639	1,152,483	81.63%	259,326
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 1,411,809	\$ 134,639	\$ 1,152,483	81.63%	\$ 259,326
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 36,110	83.33%	\$ 7,223
8X	Total Other Uses	\$ (43,333)	\$ (3,611)	\$ (36,110)	83.33%	\$ (7,223)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (255,142)	\$ (78,798)	\$ (38,607)		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/19	511,227				
	Total Reserve and Fund Balance/Equity	\$ 511,227				
3000	Estimated Fund Balance/Equity 6/30/20.....	<u>\$ 256,085</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF APRIL 30, 2020**

		EASY CARE FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 665,000	\$ (278)	\$ 665,040	100.01%	\$ (40)
5XXX	Total Revenues	\$ 665,000	\$ (278)	\$ 665,040	100.01%	\$ (40)
Expenditures:						
61	Community Services.....	387,120	20,932	300,314	77.58%	86,806
6XXX	Total Expenditures	\$ 387,120	\$ 20,932	\$ 300,314	77.58%	\$ 86,806
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 588,334	\$ 3,611	\$ 36,110	6.14%	\$ 552,224
8X	Total Other Uses	\$ (588,334)	\$ (3,611)	\$ (36,110)	6.14%	\$ (552,224)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (310,454)	\$ (24,821)	\$ 328,616		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/19	798,696				
	Total Reserve and Fund Balance/Equity	\$ 798,696				
3000	Estimated Fund Balance/Equity 6/30/20.....	\$ 488,242				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF APRIL 30, 2020**

FACILITY RENTALS FUND						
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 425,000	\$ (7,519)	\$ 422,631	99.44%	\$ 2,369
5XXX	Total Revenues	\$ 425,000	\$ (7,519)	\$ 422,631	99.44%	\$ 2,369
Expenditures:						
36	Extracurricular Activities.....	\$ 75,216	\$ 6,553	\$ 60,689	80.69%	\$ 14,527
51	Facilities Maintenance & Operations.....	121,297	7,006	103,662	85.46%	17,635
52	Security & Monitoring Services.....	19,000	-	15,301	80.53%	3,699
6XXX	Total Expenditures	\$ 215,513	\$ 13,559	\$ 179,652	83.36%	\$ 35,861
Other Uses:						
8060	Other Uses (Transfers To General Fund).....	\$ 525,000	\$ -	\$ 528,311	100.63%	\$ (3,311)
8X	Total Other Uses	\$ (525,000)	\$ -	\$ (528,311)	100.63%	\$ 3,311
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (315,513)	\$ (21,078)	\$ (285,332)		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/19	528,133				
	Total Reserve and Fund Balance/Equity	\$ 528,133				
3000	Estimated Fund Balance/Equity 6/30/20.....	\$ 212,620				



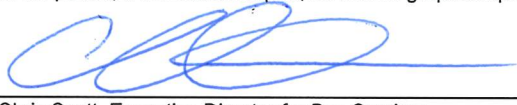
**Eanes ISD
Portfolio Management
Portfolio Summary
April 30, 2020**

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	292,787.78	292,787.78	292,787.78	0.12	1	1	0.455
Texas Term TexasDaily	2,612,653.57	2,612,653.57	2,612,653.57	1.07	1	1	0.830
Lone Star	239,144,872.90	239,144,872.90	239,144,872.90	98.09	1	1	1.090
Wells Fargo Bank	1,742,422.44	1,742,422.44	1,742,422.44	0.71	1	1	0.171
Investments	243,792,736.69	243,792,736.69	243,792,736.69	100.00%	1	1	1.080

Total Earnings	April 30 Month Ending	Fiscal Year To Date
Current Year	219,720.03	2,151,118.75

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.

 5/19/2020

Chris Scott, Executive Director for Bus Services



Eanes ISD
Summary by Type
April 30, 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
Fund: Campus Activity						
TexPool	1	235,526.13	235,526.13	0.10	0.455	1
Subtotal	1	235,526.13	235,526.13	0.10	0.455	1
Fund: Community Education						
Wells Fargo Bank	1	17,300.08	17,300.08	0.01	0.160	1
Subtotal	1	17,300.08	17,300.08	0.01	0.160	1
Fund: Capital Projects '11						
Lone Star	1	299.59	299.59	0.00	1.090	1
Subtotal	1	299.59	299.59	0.00	1.090	1
Fund: Capital Projects '15						
Lone Star	1	1,650,655.99	1,650,655.99	0.68	1.090	1
Subtotal	1	1,650,655.99	1,650,655.99	0.68	1.090	1
Fund: Capital Projects '19						
Lone Star	1	63,728,214.65	63,728,214.65	26.14	1.090	1
Subtotal	1	63,728,214.65	63,728,214.65	26.14	1.090	1
Fund: Debt Service						
Lone Star	1	25,185,633.87	25,185,633.87	10.33	1.090	1
Subtotal	1	25,185,633.87	25,185,633.87	10.33	1.090	1
Fund: Foundation						
TexPool	1	57,261.65	57,261.65	0.02	0.455	1
Subtotal	1	57,261.65	57,261.65	0.02	0.455	1
Fund: General Operating						
Lone Star	1	139,999,299.24	139,999,299.24	57.43	1.090	1
Texas Term TexasDaily	1	2,612,653.57	2,612,653.57	1.07	0.830	1
Wells Fargo Bank	6	1,299,895.89	1,299,895.89	0.53	0.175	1
Subtotal	8	143,911,848.70	143,911,848.70	59.03	1.077	1

Eanes ISD
 Summary by Type
 April 30, 2020
 Grouped by Fund

Security Type	Number of Investments	Par Value	Book Value	% of Portfolio	Average YTM 365	Average Days to Maturity
Fund: Local Baldwin Property Sale						
Lone Star	1	5,118,937.48	5,118,937.48	2.10	1.090	1
Subtotal	1	5,118,937.48	5,118,937.48	2.10	1.090	1
Fund: Local Field Improvements						
Lone Star	1	0.05	0.05	0.00	0.000	1
Subtotal	1	0.05	0.05	0.00	0.000	1
Fund: Local						
Lone Star	1	3,461,832.03	3,461,832.03	1.42	1.090	1
Subtotal	1	3,461,832.03	3,461,832.03	1.42	1.090	1
Fund: Student Activity						
Wells Fargo Bank	1	425,226.47	425,226.47	0.17	0.160	1
Subtotal	1	425,226.47	425,226.47	0.17	0.160	1
Total and Average	19	243,792,736.69	243,792,736.69	100.00	1.080	1

**EANES INDEPENDENT SCHOOL DISTRICT
MONTHLY TAX COLLECTION REPORT
AS OF APRIL 30, 2020**

Description	General Fund	Debt Service Fund	Total
<i>CURRENT MONTH COLLECTIONS</i>			
5711 Taxes - Current Year Tax Levy	\$ 247,065	\$ 34,941	\$ 282,006
5712 Taxes - Prior Years	36,802	5,279	42,081
5719 Penalties and Interest (P & I)	30,967	4,453	35,420
Total Current Month Collections	\$ 314,834	\$ 44,672	\$ 359,506
<i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2019 - JUN 30, 2020)</i>			
5711 Taxes - Current Year Tax Levy	\$ 159,179,584	\$ 22,506,346	\$ 181,685,930
5712 Taxes - Prior Years	10,310	3,959	14,269
5719 Penalties and Interest (P & I)	452,569	63,481	516,050
Total Revenue Collected	\$ 159,642,463	\$ 22,573,786	\$ 182,216,249
Total Budgeted Tax Revenue (Current + Prior + P & I)	\$ 160,740,541	\$ 22,368,329	\$ 183,108,870
Percentage of Total Budgeted Tax Revenue Collected	99.32%	100.92%	99.51%
Percentage of Total Budgeted Tax Revenue Collected (Prior Year)	100.02%	100.11%	100.03%
<i>TAX YEAR-TO-DATE COLLECTIONS (OCT 1, 2019 - SEPT 30, 2020) - TAX YEAR 2019</i>			
Tax Rate Per \$100 of Taxable Value	\$ 0.9900	\$ 0.1400	\$ 1.1300
Adjusted Estimated Tax Levy - May 7, 2020	\$ 160,697,172	\$ 22,724,853	\$ 183,422,025
Total Collections on 2019 Tax Levy to Date	\$ 158,622,533	\$ 22,432,749	\$ 181,055,282
Percentage of 2019 Adjusted Tax Levy Collected	98.71%	98.71%	98.71%
Percentage of 2018 Adjusted Tax Levy Collected (Prior Year)	98.85%	98.88%	98.85%

**EANES INDEPENDENT SCHOOL DISTRICT
2015 BOND FINANCIAL REPORT
THROUGH APRIL 30, 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
TABLE A: Technology Items from Bond Funds	\$ 10,123,794	\$ 81,904	\$ 10,205,698	\$ 9,892,753	\$ -	\$ 19,053	\$ 9,911,806	\$ 293,892
TABLE B: Facilities Items from Bond Funds	24,983,736	(201,678)	24,782,058	23,783,310	10,967	116,166	23,910,443	871,615
TABLE C: Non-Facilities Items from Bond Funds	4,715,200	110,346	4,825,546	4,772,153	-	14,355	4,786,508	39,038
TABLE D: Construction Items from Bond Funds	12,677,270	778,157	13,455,427	13,307,767	8,742	9,483	13,325,992	129,435
Unallocated Funds (to) from Projects	-	(768,729)	(768,729)	15,000	-	20,000	35,000	(803,729)
Funds from E-Rate Rebate		234,042	234,042					234,042
Funds from Interest Earnings	-	687,599	687,599	-	-	-	-	687,599
Totals	\$ 52,500,000	\$ 921,641	\$ 53,421,641	\$ 51,770,983	\$ 19,709	\$ 179,057	\$ 51,969,749	\$ 1,451,892

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

**EANES INDEPENDENT SCHOOL DISTRICT
2019 BOND FINANCIAL REPORT
THROUGH APRIL 30, 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
TABLE A: SAFETY AND SECURITY ITEMS	\$ 7,997,000	\$ -	\$ 7,997,000	\$ 563,430	\$ 252,117	\$ 850,433	\$ 1,665,980	\$ 6,331,020
TABLE B: STUDENT PROGRAMS AND SUPPORT	27,790,687	-	27,790,687	3,225,112	850,983	1,525,670	5,601,765	22,188,922
TABLE C: ENERGY EFFICIENCY AND CONSERVATION	4,803,000	-	4,803,000	122,554	-	653,716	776,270	4,026,730
TABLE D: FACILITIES	28,188,200	-	28,188,200	1,818,911	120,118	10,558,149	12,497,178	15,691,022
TABLE E: NEW FACILITIES**	11,000,000	-	11,000,000	266,473	10,821	1,012,139	1,289,433	9,710,567
Unallocated Funds	221,113		221,113	-	-		-	221,113
Unallocated Interest Earnings	-	724,693	724,693	-	-	-	-	724,693
Totals	\$ 80,000,000	\$ 724,693	\$ 80,724,693	\$ 5,996,480	\$ 1,234,039	\$ 14,600,107	\$ 21,830,626	\$ 58,894,067

*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 APRIL 30, 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>
Revenues								
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%
..								
Expenditures								
FUNCTION								
11	Instruction	27.61%	48,931,765	\$ (119,578)	(17,880)	[1]	48,794,307	27.35%
12	Media Services	0.53%	937,168	20,436	-		957,604	0.54%
13	Staff Development	1.02%	1,803,854	110,177	2,472	[1]	1,916,503	1.08%
21	Instructional Administration	0.79%	1,398,926	17,970	-		1,416,896	0.80%
23	School Leadership	2.26%	4,006,090	51,261	-		4,057,351	2.28%
31	Counseling Services	1.28%	2,273,871	1,737	-		2,275,608	1.28%
32	Social Work	0.09%	156,090	-	-		156,090	0.09%
33	Health Services	0.46%	818,654	502	(60)	[1]	819,096	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	106,518	15,468	[1]	2,546,693	1.43%
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	0.32%
53	Data Processing	1.09%	1,936,570	-	-		1,936,570	1.09%
61	Community Services	0.09%	161,191	(2,100)	-		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%
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	
Budgeted Increase / (Decrease) to Fund Balance			\$ (3,220,072)	\$ (295,963)	\$ -		(3,516,035)	

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