



## REPORTS AND DISCUSSION SHEET

### MEETING DATE

September 21, 2021

### AGENDA ITEM

Monthly Financial Report and Budget Amendment(s) for period ending August 31, 2021

### 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 August 31, 2021 will be discussed.

- The cash and investment balance of all governmental and proprietary funds at month-end is \$ 86,741,347.
- With 16.67% of the fiscal year complete, the District has currently recorded expenditures of 14.06% of the General Fund total budget.
- Investment income for the month is \$ 6,241 bringing the FYTD investment income total to \$ 20,915. The yield to maturity on the investment portfolio is 0.0590%.
- Tax collections for the month totaled \$ 132,968. Approximately 99.33% of the 2020 adjusted tax levy has been collected, in comparison to the same month collections of the 2019 tax levy of 99.39%.
- Total 2019 bond expenditures and encumbrances through month-end totaled approximately \$ 61.1 million, and remaining funds are approximately \$ 19.8 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.
- There are no proposed summary budget amendments for the Debt Service Fund.
- There are no proposed summary budget amendments for the Child Nutrition Fund.



**RESOURCE PERSONNEL**

Maria Rockstead, Director of Finance

**ATTACHMENTS**

Monthly Financial Report and Budget Amendment(s) for period ending August 31, 2021

**EANES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS  
AS OF AUGUST 31, 2021**

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 .....	\$ (2,704,072)	\$ -	\$ (213,660)	\$ 769,358	\$ -	\$ 2,096,645	\$ 213,586	\$ 235,600	\$ 397,456
1170	Temporary Investments .....	32,934,415	4,585,066	-	235,839	48,530,146	-	-	58,423	86,343,890
<b>1100</b>	<b>Total Cash/Temporary Investments .....</b>	<b>\$ 30,230,343</b>	<b>\$ 4,585,066</b>	<b>\$ (213,660)</b>	<b>\$ 1,005,197</b>	<b>\$ 48,530,146</b>	<b>\$ 2,096,645</b>	<b>\$ 213,586</b>	<b>\$ 294,024</b>	<b>\$ 86,741,347</b>
<b>Receivables:</b>										
1210	Property Taxes-Current .....	\$ 1,112,600	\$ 134,011	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,246,611
1220	Property Taxes-Delinquent .....	1,283,068	189,128	-	-	-	-	-	-	1,472,196
1230	Allowance for Uncollectible Taxes .....	(1,273,011)	(184,123)	-	-	-	-	-	-	(1,457,134)
1240	Due from State & Federal Agencies .....	-	-	-	619,107	-	-	-	-	619,107
1250	Accrued Interest .....	-	-	-	-	-	-	-	-	-
1260	Due from Other Funds.....	382,706	14,637	-	-	-	-	-	-	397,343
1290	Sundry Receivables .....	(2,366)	-	10,643	10	-	600	73,964	-	82,852
<b>1200</b>	<b>Total Receivables .....</b>	<b>\$ 1,502,997</b>	<b>\$ 153,653</b>	<b>\$ 10,643</b>	<b>\$ 619,117</b>	<b>\$ -</b>	<b>\$ 600</b>	<b>\$ 73,964</b>	<b>\$ -</b>	<b>\$ 2,360,974</b>
1300	Inventories, at Cost .....	107,140	-	32,964	-	-	-	-	-	140,104
1400	Other Current Assets .....	193,665	-	-	6,245	-	23,471	-	-	223,382
1500	Fixed Assets .....	-	-	703,906	-	-	17,806	9,625	-	731,337
<b>13X-16xx</b>	<b>Other Current Assets</b>	<b>\$ 300,805</b>	<b>\$ -</b>	<b>\$ 736,870</b>	<b>\$ 6,245</b>	<b>\$ -</b>	<b>\$ 41,277</b>	<b>\$ 9,625</b>	<b>\$ -</b>	<b>\$ 1,094,823</b>
<b>1000</b>	<b>Total Current Assets .....</b>	<b>\$ 32,034,145</b>	<b>\$ 4,738,719</b>	<b>\$ 533,854</b>	<b>\$ 1,630,559</b>	<b>\$ 48,530,146</b>	<b>\$ 2,138,523</b>	<b>\$ 297,175</b>	<b>\$ 294,024</b>	<b>\$ 90,197,144</b>
<b>LIABILITIES AND FUND EQUITY</b>										
<b>Current Liabilities:</b>										
2110	Accounts Payable (Note 1).....	\$ 2,247	\$ -	\$ -	\$ (54)	\$ (17,201)	\$ 154	\$ -	\$ -	\$ (14,854)
2140	Interest Payable .....	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings .....	719,789	-	2,051	8,329	122	3,896	655	-	734,843
2160	Accrued Wages Payable .....	3,574,854	-	95,954	32,745	2,082	109,708	3,152	-	3,818,495
2170	Due to Other Funds .....	14,637	-	-	17	382,408	192	-	88	397,343
2180	Due to Other Governments .....	21,563,174	-	-	-	-	-	-	3,572	21,566,746
2190	Due to Other .....	-	-	-	-	-	-	-	217,447	217,447
<b>2100</b>	<b>Total Current Liabilities .....</b>	<b>\$ 25,874,702</b>	<b>\$ -</b>	<b>\$ 98,005</b>	<b>\$ 41,037</b>	<b>\$ 367,410</b>	<b>\$ 113,951</b>	<b>\$ 3,808</b>	<b>\$ 221,108</b>	<b>\$ 26,720,020</b>
2210	Accrued Expenses .....	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues .....	-	-	298,495	950	-	3	-	-	299,447
2600	Deferred Revenues - Property Taxes .....	1,122,657	139,016	-	-	-	-	-	-	1,261,673
<b>2000</b>	<b>Total Liabilities .....</b>	<b>\$ 26,997,358</b>	<b>\$ 139,016</b>	<b>\$ 396,500</b>	<b>\$ 41,988</b>	<b>\$ 367,410</b>	<b>\$ 113,953</b>	<b>\$ 3,808</b>	<b>\$ 221,108</b>	<b>\$ 28,281,140</b>
<b>Fund Balance/Equity:</b>										
3400	Reserved.....	\$ 5,261,955	\$ 4,599,703	\$ -	\$ -	\$ 48,162,736	\$ -	\$ -	\$ -	\$ 58,024,394
3500	Designated.....	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings.....	(225,168)	-	137,354	1,588,571	-	2,024,570	293,368	72,916	3,891,610
<b>3000</b>	<b>Total Fund Balance/Equity</b>	<b>\$ 5,036,787</b>	<b>\$ 4,599,703</b>	<b>\$ 137,354</b>	<b>\$ 1,588,571</b>	<b>\$ 48,162,736</b>	<b>\$ 2,024,570</b>	<b>\$ 293,368</b>	<b>\$ 72,916</b>	<b>\$ 61,916,004</b>
<b>Total Liabilities and Fund Equity .....</b>	<b>\$ 32,034,145</b>	<b>\$ 4,738,719</b>	<b>\$ 533,854</b>	<b>\$ 1,630,559</b>	<b>\$ 48,530,146</b>	<b>\$ 2,138,523</b>	<b>\$ 297,175</b>	<b>\$ 294,024</b>	<b>\$ 90,197,144</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 AUGUST 31, 2021**

		GENERAL FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget
<b>Revenues:</b>						
5700	Local .....	\$ 176,232,835	\$ 390,103	\$ 3,111,413	1.77%	\$ 173,121,422
5800	State .....	6,246,214	427,793	799,222	12.80%	5,446,992
5900	Federal .....	630,000	2,278	6,477	1.03%	623,523
5XXX	Total Revenues .....	\$ 183,109,049	\$ 820,173	\$ 3,917,112	2.14%	\$ 179,191,937
<b>Expenditures:</b>						
11	Instruction.....	\$ 49,389,965	\$ 4,207,375	\$ 4,594,814	9.30%	\$ 44,795,151
12	Instructional Resources & Media Svcs.....	924,216	79,080	88,621	9.59%	835,595
13	Curr & Instructional Staff Development.....	1,945,217	165,672	196,804	10.12%	1,748,413
21	Instructional Leadership.....	1,604,775	144,813	289,724	18.05%	1,315,051
23	School Leadership.....	4,124,340	401,386	603,722	14.64%	3,520,618
31	Guidance & Counseling Services.....	2,336,682	243,075	284,833	12.19%	2,051,849
32	Social Work Services.....	134,807	8,205	9,090	6.74%	125,717
33	Health Services.....	805,615	59,884	61,700	7.66%	743,915
34	Transportation.....	2,394,904	167,315	244,673	10.22%	2,150,231
35	Food Services.....	228,215	16,866	24,582	10.77%	203,633
36	Extracurricular Activities.....	2,806,658	249,569	344,752	12.28%	2,461,906
41	General Administration.....	3,714,956	286,652	543,173	14.62%	3,171,783
51	Facilities Maintenance & Operations.....	8,807,954	587,774	1,093,329	12.41%	7,714,625
52	Security & Monitoring Services.....	584,303	25,145	37,248	6.37%	547,055
53	Data Processing Services.....	1,967,897	231,567	509,409	25.89%	1,458,488
61	Community Services.....	187,705	25,581	44,763	23.85%	142,942
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
91	Contracted Instructional Svcs (Recapture).....	102,556,577	8,546,381	17,092,762	16.67%	85,463,815
99	Appraisal District Costs.....	830,000	-	-	0.00%	830,000
6XXX	Total Expenditures .....	\$ 185,344,786	\$ 15,446,340	\$ 26,063,999	14.06%	\$ 159,280,787
<b>Other Resources and (Uses):</b>						
7060	Other Resources .....	\$ 1,225,000	\$ 10,833	\$ 21,666	1.77%	\$ 1,203,334
8060	Other Uses .....	-	-	-	0.00%	-
7X & 8X	Total Other Resources and (Uses).....	\$ 1,225,000	\$ 10,833	\$ 21,666	1.77%	\$ 1,203,334
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses .....	\$ (1,010,737)	\$ (14,615,333)	\$ (22,125,221)		
<b>Fund Balance and Reserves at 7/1/2021:</b>						
3400	Reserved Fund Balance .....	\$ 5,261,955			Percent of Fiscal Year Complete	16.67%
3500	Designated Fund Balance: Purch. of Property.....	-			Percent of Total Budget Expended	14.06%
3600	Unreserved Fund Balance/Equity .....	21,900,053				
	Total Reserve and Fund Balance/Equity.....	\$ 27,162,008				
3000	Estimated Fund Balance/Equity 6/30/22.....	\$ 26,151,271				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF AUGUST 31, 2021**

		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 .....	\$ 21,687,196	\$ 14,875	\$ 45,565	0.21%	\$ 21,641,631
5800	State .....	\$ 55,597	\$ -	\$ -	0.00%	\$ 55,597
5XXX	Total Revenue .....	\$ 21,742,793	\$ 14,875	\$ 45,565	0.21%	\$ 21,697,228
<b>Expenditures:</b>						
71	Debt Service .....	\$ 21,273,942	\$ 11,806	\$ 18,737,915	88.08%	2,536,027
6XXX	Total Expenditures .....	\$ 21,273,942	\$ 11,806	\$ 18,737,915	88.08%	\$ 2,536,027
<b>Other Resources and (Uses):</b>						
7060	Other Resources .....	\$ -	\$ -	\$ -	0.00%	\$ -
8060	Other Uses .....	-	-	-	0.00%	-
7X & 8X	Total Other Resources and (Uses) .....	\$ -	\$ -	\$ -	0.00%	\$ -
1200	Excess of Revenues Over (Under) Expenditures.....	\$ 468,851	\$ 3,068	\$ (18,692,350)		
<b>Budgeted Fund Balance and Reserves:</b>						
3400	Reserved Fund Balance 7/1/2021.....	23,292,053				
	Total Reserve and Fund Balance/Equity .....	\$ 23,292,053				
3000	Estimated Fund Balance/Equity 6/30/2022.....	\$ 23,760,904				
3001	Estimated Fund Balance/Equity after August 2022 Debt Svc Pymt.....	\$ 4,983,071				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF AUGUST 31, 2021**

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 .....	\$ 4,017,000	\$ 284,538	\$ 294,177	7.32%	\$ 3,722,823
5800	State .....	4,200	-	-	0.00%	4,200
5XXX	Total Revenues .....	\$ 4,021,200	\$ 284,538	\$ 294,177	7.32%	\$ 3,727,023
<b>Expenditures:</b>						
35	Child Nutrition.....	3,929,278	132,397	164,359	4.18%	\$ 3,764,919
51	Facilities Maintenance & Operations.....	270,440	3,310	6,159	2.28%	264,281
6XXX	Total Expenditures .....	\$ 4,199,718	\$ 135,706	\$ 170,519	4.06%	\$ 4,029,199
<b>Other Resources:</b>						
7060	Other Resources .....	\$ 160,200	\$ 10,523	\$ 10,523	6.57%	\$ 149,677
8060	Other Uses .....	-	-	-	0.00%	-
7X	Total Other Resources .....	\$ 160,200	\$ 10,523	\$ 10,523	6.57%	\$ 149,677
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ (18,318)	\$ 159,355	\$ 134,181		
<b>Budgeted Fund Balance and Reserves:</b>						
3600	Unreserved Fund Balance/Equity 7/1/2021 .....	3,173				
	Total Reserve and Fund Balance/Equity .....	\$ 3,173				
3000	Estimated Fund Balance/Equity 6/30/2022.....	\$ (15,145)				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF AUGUST 31, 2021**

		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	\$ 188,561	\$ 249,066	15.57%	\$ 1,350,934
5800	State .....	650,000	-	6,199	0.95%	643,801
5900	Federal .....	2,400,000	104,902	466,821	19.45%	1,933,179
5XXX	Total Revenues .....	\$ 4,650,000	\$ 293,463	\$ 722,086	15.53%	\$ 3,927,914
<b>Expenditures:</b>						
11	Instruction.....	\$ 2,500,000	\$ 162,451	\$ 173,267	6.93%	\$ 2,326,733
12	Instructional Resources & Media Svs.....	115,000	-	-	0.00%	115,000
13	Curr & Instructional Staff Development.....	260,000	13,869	17,279	6.65%	242,721
21	Instructional Leadership.....	5,000	-	-	0.00%	5,000
23	School Leadership.....	140,000	7,567	8,893	6.35%	131,107
31	Guidance & Counseling Services.....	1,300,000	83,756	86,379	6.64%	1,213,621
33	Health Services.....	25,000	-	-	0.00%	25,000
34	Transportation.....	114,000	-	-	0.00%	114,000
35	Child Nutrition	-	-	-	0.00%	4,642,604
36	Extracurricular Activities.....	185,000	45,221	59,012	31.90%	125,988
41	General Administration.....	3,000	179	179	5.96%	2,821
51	Facilities Maintenance & Operations.....	65,000	-	-	0.00%	65,000
52	Security & Monitoring Services.....	10,000	-	-	0.00%	10,000
53	Data Processing.....	10,000	-	-	0.00%	10,000
61	Community Services.....	16,000	-	-	0.00%	16,000
71	Debt Service.....	-	-	-	0.00%	-
81	Facilities Acq/Construction	50,000	41,498	41,498	83.00%	8,502
93	Shared Service Arrangements.....	-	-	-	0.00%	-
99	Tax Costs.....	-	-	-	0.00%	-
6XXX	Total Expenditures .....	\$ 4,798,000	\$ 354,540	\$ 386,506	8.06%	\$ 4,411,494
<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)	\$ (61,078)	\$ 335,580		
<b>Budgeted Fund Balance and Reserves:</b>						
3400/3500	Reserved/Designated Fund Balance.....	-				
3600	Unreserved Fund Balance/Equity 7/1/2021 ....	1,252,991				
	Total Reserve and Fund Balance/Equity .....	\$ 1,252,991				
3000	Estimated Fund Balance/Equity 6/30/2022.....	\$ 1,104,991				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF AUGUST 31, 2021**

		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 .....	\$ 400,000	\$ 519,354	\$ 522,887	130.72%	\$ (122,887)
5XXX	Total Revenue .....	\$ 400,000	\$ 519,354	\$ 522,887	130.72%	\$ (122,887)
<b>Expenditures:</b>						
11	Instruction.....	\$ 4,500,000	\$ 172,340	\$ 208,518	4.63%	\$ 4,291,482
12	Instructional Resources & Media Svcs.....	-	-	-	0.00%	-
13	Curr & Instructional Staff Development.....	25,000	-	-	0.00%	25,000
21	Instructional Leadership.....	-	-	-	0.00%	-
23	School Leadership.....	25,000	-	-	0.00%	25,000
31	Guidance & Counseling Services.....	-	-	-	0.00%	-
33	Health Services.....	25,000	-	-	0.00%	25,000
34	Transportation.....	750,000	-	-	0.00%	750,000
35	Food Services.....	25,000	-	-	0.00%	25,000
36	Extracurricular Activities.....	150,000	11,686	19,252	12.83%	130,748
41	General Administration.....	50,000	-	-	0.00%	50,000
51	Facilities Maintenance & Operations.....	2,500,000	10,148	18,623	0.74%	2,481,377
52	Security & Monitoring Services.....	100,000	-	-	0.00%	100,000
53	Data Processing Services.....	1,200,000	23,455	23,457	1.95%	1,176,543
71	Debt Services.....	200,000	-	-	0.00%	200,000
81	Facilities Acquisition & Construction .....	15,000,000	404,841	492,414	3.28%	14,507,586
6XXX	Total Expenditures .....	\$ 24,550,000	\$ 622,469	\$ 762,265	3.10%	\$ 23,787,735
<b>Other Resources and (Uses):</b>						
7060	Other Resources .....	\$ 11,191,595	\$ -	\$ -	0.00%	\$ 11,191,595
8060	Other Uses .....	7,773	-	-	0.00%	7,773
7X & 8X	Total Other Resources and (Uses) .....	\$ 11,183,822	\$ -	\$ -	0.00%	\$ 11,183,822
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses.....	\$ (12,966,178)	\$ (103,115)	\$ (239,378)		
<b>Budgeted Fund Balance and Reserves:</b>						
3400	Reserved Fund Balance 7/1/2021.....	\$ 48,402,114				
	Total Reserve and Fund Balance/Equity .....	\$ 48,402,114				
3000	Estimated Fund Balance/Equity 6/30/2022.....	<u>\$ 35,435,936</u>				



**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF AUGUST 31, 2021**

		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 .....	\$ 740,000	\$ 279,176	\$ 312,868	42.28%	\$ 427,132
5XXX	Total Revenues .....	\$ 740,000	\$ 279,176	\$ 312,868	42.28%	\$ 427,132
<b>Expenditures:</b>						
61	Community Services.....	770,887	107,467	121,377	15.75%	649,510
6XXX	Total Expenditures .....	\$ 770,887	\$ 107,467	\$ 121,377	15.75%	\$ 649,510
<b>Other Uses:</b>						
8060	Other Uses (Transfers to General Fund).....	\$ 243,333	\$ 3,611	\$ 7,222	2.97%	\$ 236,111
8X	Total Other Uses .....	\$ (243,333)	\$ (3,611)	\$ (7,222)	2.97%	\$ (236,111)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ (274,220)	\$ 168,098	\$ 184,269		
<b>Budgeted Fund Balance and Reserves:</b>						
3600	Unreserved Fund Balance/Equity 7/1/2021 ...	571,153				
	Total Reserve and Fund Balance/Equity .....	\$ 571,153				
3000	Estimated Fund Balance/Equity 6/30/2022.....	\$ 296,933				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF AUGUST 31, 2021**

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	\$ 121,560	\$ 192,547	12.03%	\$ 1,407,453
5XXX	Total Revenues .....	\$ 1,600,000	\$ 121,560	\$ 192,547	12.03%	\$ 1,407,453
<b>Expenditures:</b>						
61	Community Services.....	1,519,432	148,715	169,572	11.16%	1,349,860
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures .....	\$ 1,519,432	\$ 148,715	\$ 169,572	11.16%	\$ 1,349,860
<b>Other Uses:</b>						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 7,222	16.67%	\$ 36,111
8X	Total Other Uses .....	\$ (43,333)	\$ (3,611)	\$ (7,222)	16.67%	\$ (36,111)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ 37,235	\$ (30,767)	\$ 15,753		
<b>Budgeted Fund Balance and Reserves:</b>						
3600	Unreserved Fund Balance/Equity 7/1/2021 .....	168,269				
	Total Reserve and Fund Balance/Equity .....	\$ 168,269				
3000	Estimated Fund Balance/Equity 6/30/2022.....	<u>\$ 205,504</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF AUGUST 31, 2021**

		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	\$ 68,597	\$ 96,879	11.53%	\$ 743,121
5XXX	Total Revenues .....	\$ 840,000	\$ 68,597	\$ 96,879	11.53%	\$ 743,121
<b>Expenditures:</b>						
61	Community Services.....	407,394	20,241	32,100	7.88%	375,294
6XXX	Total Expenditures .....	\$ 407,394	\$ 20,241	\$ 32,100	7.88%	\$ 375,294
<b>Other Uses:</b>						
8060	Other Uses (Transfers to General Fund).....	\$ 588,334	\$ 3,611	\$ 7,222	1.23%	\$ 581,112
8X	Total Other Uses .....	\$ (588,334)	\$ (3,611)	\$ (7,222)	1.23%	\$ (581,112)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ (155,728)	\$ 44,745	\$ 57,557		
<b>Budgeted Fund Balance and Reserves:</b>						
3600	Unreserved Fund Balance/Equity 7/1/2021 ....	1,027,567				
	Total Reserve and Fund Balance/Equity .....	\$ 1,027,567				
3000	Estimated Fund Balance/Equity 6/30/2022.....	\$ 871,839				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF AUGUST 31, 2021**

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	\$ 62,502	\$ 168,894	20.47%	\$ 656,106
5XXX	Total Revenues .....	\$ 825,000	\$ 62,502	\$ 168,894	20.47%	\$ 656,106
<b>Expenditures:</b>						
36	Extracurricular Activities.....	\$ 77,332	\$ 6,970	\$ 13,063	16.89%	\$ 64,269
51	Facilities Maintenance & Operations.....	151,792	17,210	31,815	20.96%	119,977
52	Security & Monitoring Services.....	40,000	3,352	3,352	8.38%	36,648
6XXX	Total Expenditures .....	\$ 269,124	\$ 27,532	\$ 48,230	17.92%	\$ 220,894
<b>Other Uses:</b>						
8060	Other Uses (Transfers To General Fund).....	\$ 525,000	\$ -	\$ -	0.00%	\$ 525,000
8X	Total Other Uses .....	\$ (525,000)	\$ -	\$ -	0.00%	\$ (525,000)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ 30,876	\$ 34,970	\$ 120,664		
<b>Budgeted Fund Balance and Reserves:</b>						
3600	Unreserved Fund Balance/Equity 7/1/2021 .....	172,704				
	Total Reserve and Fund Balance/Equity .....	\$ 172,704				
3000	Estimated Fund Balance/Equity 6/30/2022.....	\$ 203,580				

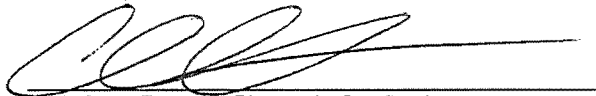
**Eanes ISD  
Portfolio Management  
Portfolio Summary  
August 31, 2021**

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	294,262.73	294,262.73	294,262.73	0.34	1	1	0.022
Texas Term TexasDaily	2,616,584.70	2,616,584.70	2,616,584.70	3.00	1	1	0.020
Lone Star	83,433,042.98	83,433,042.98	83,433,042.98	95.61	1	1	0.060
Wells Fargo Bank	919,131.74	919,131.74	919,131.74	1.05	1	1	0.061
<b>Investments</b>	<b>87,263,022.15</b>	<b>87,263,022.15</b>	<b>87,263,022.15</b>	<b>100.00%</b>	<b>1</b>	<b>1</b>	<b>0.059</b>

Total Earnings	August 31 Month Ending	Fiscal Year To Date
Current Year	6,241.01	20,914.90

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

9/13/2021

**Eanes ISD  
Summary by Type  
August 31, 2021  
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	235,839.26	235,839.26	0.27	0.022	1
<b>Subtotal</b>	<b>1</b>	<b>235,839.26</b>	<b>235,839.26</b>	<b>0.27</b>	<b>0.022</b>	<b>1</b>
<b>Fund: Community Education</b>						
Wells Fargo Bank	1	30,601.42	30,601.42	0.04	0.160	1
<b>Subtotal</b>	<b>1</b>	<b>30,601.42</b>	<b>30,601.42</b>	<b>0.04</b>	<b>0.160</b>	<b>1</b>
<b>Fund: Capital Projects '11</b>						
Lone Star	1	0.00	0.00	0.00	0.000	0
<b>Subtotal</b>	<b>1</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.000</b>	<b>0</b>
<b>Fund: Capital Projects '15</b>						
Lone Star	1	1,349,266.73	1,349,266.73	1.55	0.060	1
<b>Subtotal</b>	<b>1</b>	<b>1,349,266.73</b>	<b>1,349,266.73</b>	<b>1.55</b>	<b>0.060</b>	<b>1</b>
<b>Fund: Capital Projects '19</b>						
Lone Star	1	36,999,162.62	36,999,162.62	42.40	0.060	1
<b>Subtotal</b>	<b>1</b>	<b>36,999,162.62</b>	<b>36,999,162.62</b>	<b>42.40</b>	<b>0.060</b>	<b>1</b>
<b>Fund: Capital Projects '20</b>						
Lone Star	1	1,601,667.47	1,601,667.47	1.84	0.060	1
<b>Subtotal</b>	<b>1</b>	<b>1,601,667.47</b>	<b>1,601,667.47</b>	<b>1.84</b>	<b>0.060</b>	<b>1</b>
<b>Fund: Debt Service</b>						
Lone Star	1	4,585,066.00	4,585,066.00	5.25	0.060	1
<b>Subtotal</b>	<b>1</b>	<b>4,585,066.00</b>	<b>4,585,066.00</b>	<b>5.25</b>	<b>0.060</b>	<b>1</b>
<b>Fund: Foundation</b>						
TexPool	1	58,423.47	58,423.47	0.07	0.022	1
<b>Subtotal</b>	<b>1</b>	<b>58,423.47</b>	<b>58,423.47</b>	<b>0.07</b>	<b>0.022</b>	<b>1</b>

**Eanes ISD  
Summary by Type  
August 31, 2021  
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>						
Lone Star	1	30,317,830.50	30,317,830.50	34.74	0.060	1
Texas Term TexasDaily	1	2,616,584.70	2,616,584.70	3.00	0.020	1
Wells Fargo Bank	6	675,775.88	675,775.88	0.77	0.026	1
<b>Subtotal</b>	<b>8</b>	<b>33,610,191.08</b>	<b>33,610,191.08</b>	<b>38.51</b>	<b>0.056</b>	<b>1</b>
<b>Fund: Local Baldwin Property Sale</b>						
Lone Star	1	5,133,111.57	5,133,111.57	5.88	0.060	1
<b>Subtotal</b>	<b>1</b>	<b>5,133,111.57</b>	<b>5,133,111.57</b>	<b>5.88</b>	<b>0.060</b>	<b>1</b>
<b>Fund: Local Field Improvements</b>						
Lone Star	1	0.00	0.00	0.00	0.000	0
<b>Subtotal</b>	<b>1</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.000</b>	<b>0</b>
<b>Fund: Local</b>						
Lone Star	1	3,446,938.09	3,446,938.09	3.95	0.060	1
<b>Subtotal</b>	<b>1</b>	<b>3,446,938.09</b>	<b>3,446,938.09</b>	<b>3.95</b>	<b>0.060</b>	<b>1</b>
<b>Fund: Student Activity</b>						
Wells Fargo Bank	1	212,754.44	212,754.44	0.24	0.160	1
<b>Subtotal</b>	<b>1</b>	<b>212,754.44</b>	<b>212,754.44</b>	<b>0.24</b>	<b>0.160</b>	<b>1</b>
<b>Total and Average</b>	<b>20</b>	<b>87,263,022.15</b>	<b>87,263,022.15</b>	<b>100.00</b>	<b>0.059</b>	<b>1</b>

**EANES INDEPENDENT SCHOOL DISTRICT  
MONTHLY TAX COLLECTION REPORT  
AS OF AUGUST 31, 2021**

Description	General Fund	Debt Service Fund	Total
<b><i>CURRENT MONTH COLLECTIONS</i></b>			
5711 Taxes - Current Year Tax Levy	\$ 83,625	\$ 10,072	\$ 93,697
5712 Taxes - Prior Years	14,221	1,992	16,213
5719 Penalties and Interest (P & I)	20,485	2,573	23,058
<b>Total Current Month Collections</b>	<b>\$ 118,331</b>	<b>\$ 14,637</b>	<b>\$ 132,968</b>
<b><i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2021 - JUN 30, 2022)</i></b>			
5711 Taxes - Current Year Tax Levy	\$ 319,809	\$ 38,520	\$ 358,329
5712 Taxes - Prior Years	(3,198)	(494)	(3,693)
5719 Penalties and Interest (P & I)	47,376	5,888	53,264
<b>Total Revenue Collected</b>	<b>\$ 363,987</b>	<b>\$ 43,914</b>	<b>\$ 407,900</b>
<b>Total Budgeted Tax Revenue (Current + Prior + P &amp; I)</b>	<b>\$ 172,016,835</b>	<b>\$ 21,672,196</b>	<b>\$ 193,689,031</b>
<b>Percentage of Total Budgeted Tax Revenue Collected</b>	<b>0.21%</b>	<b>0.20%</b>	<b>0.21%</b>
<b>Percentage of Total Budgeted Tax Revenue Collected (Prior Year)</b>	<b>0.11%</b>	<b>0.11%</b>	<b>0.11%</b>
<b><i>TAX YEAR-TO-DATE COLLECTIONS (OCT 1, 2020 - SEPT 30, 2021) - TAX YEAR 2020</i></b>			
<b>Tax Rate Per \$100 of Taxable Value</b>	<b>\$ 0.9964</b>	<b>\$ 0.1200</b>	<b>\$ 1.1164</b>
Adjusted Estimated Tax Levy - August 18, 2021	\$ 166,974,658	\$ 20,109,353	\$ 187,084,011
<b>Total Collections on 2020 Tax Levy to Date</b>	<b>\$ 165,859,880</b>	<b>\$ 19,977,520</b>	<b>\$ 185,837,400</b>
<b>Percentage of 2020 Adjusted Tax Levy Collected</b>	<b>99.33%</b>	<b>99.34%</b>	<b>99.33%</b>
<b>Percentage of 2019 Adjusted Tax Levy Collected (Prior Year)</b>	<b>99.39%</b>	<b>99.40%</b>	<b>99.39%</b>



**EANES INDEPENDENT SCHOOL DISTRICT  
TEXAS PUBLIC INFORMATION ACT (TPIA) REQUESTS RECEIVED  
THROUGH AUGUST 31, 2021**

REQUEST #	REQUEST DATE	REQUESTOR	DESCRIPTION OF REQUEST
8039	8/2/2021	S. Asch	Teacher and student attrition questions
8040	8/4/2021	R. Jackson	Campaign finance reports
8041	8/4/2021	Sgt. Lopez	Student list
8042	8/4/2021	G. Druart	Email information
8043	8/11/2021	J. Burks	Trustee information
8044	8/12/2021	M. Durbin	EEF information
8045	8/16/2021	K. Basham	Email information
8046	8/16/2021	K. Basham	Text information
8047	8/16/2021	K. Basham	Instant Messaging information
8048	8/17/2021	L. Francis	Campus incident information
8049	8/18/2021	J. Stevens	Email information
8050	8/18/2021	L. Francis	Campus Incident information
8051	8/18/2021	S. Urdahl	District Communication information
8052	8/18/2021	S. Urdahl	Parent identification
8053	8/18/2021	S. Urdahl	Incident Report information
8054	8/19/2021	B. Smith	Email information
8055	8/19/2021	C. Oates	Incident information
8056	8/26/2021	N. Neily	DEI information
8057	8/30/2021	K. Bell	Mask ruling information
8058	8/30/2021	K. Bell	Mask ruling information
8059	8/30/2021	K. Bell	DEI information
8060	8/30/2021	D. Miller	Remote employee information
8061	8/31/2021	B. Weatherford	Administrative information
8062	8/31/2021	L. Francis	Email information
8063	8/31/2021	L. Francis	Email information
8064	8/31/2021	J. Stevens	Email information
8065	8/31/2021	J. Stevens	Email information
8066	8/31/2021	C. Riley	Email information

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

Month	2020-2021	2021-22
July	Suspended	20
August	Suspended	28
September	47	
October	19	
November	4	
December	11	
January	6	
February	7	
March	10	
April	44	
May	6	
June	36	
<b>Total Requests To Date</b>	<b>190</b>	<b>48</b>

**EANES INDEPENDENT SCHOOL DISTRICT  
2019 BOND FINANCIAL REPORT  
THROUGH AUGUST 31, 2021**

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	\$ 3,659,198	\$ 157,837	\$ 711,158	\$ 4,528,194	\$ 3,468,806
<b>TABLE B: STUDENT PROGRAMS AND SUPPORT</b>	27,790,687	-	27,790,687	14,835,907	190,985	1,684,783	16,711,674	11,079,013
<b>TABLE C: ENERGY EFFICIENCY AND CONSERVATION</b>	4,803,000	-	4,803,000	1,320,634	1,140	2,459,805	3,781,579	1,021,421
<b>TABLE D: FACILITIES</b>	28,188,200	-	28,188,200	13,623,011	247,173	5,150,242	19,020,426	9,167,774
<b>TABLE E: NEW FACILITIES</b>	15,000,000	1,100,000	16,100,000	8,511,258	17,936	8,425,741	16,954,935	(854,935)
<b>Unallocated Funds</b>	221,113	(1,100,000)	(878,887)	45,450	7,398		52,848	(931,735)
<b>Land Sales Proceeds Contribution</b>	(4,000,000)	-	(4,000,000)					(4,000,000)
<b>Unallocated Interest Earnings</b>	-	880,910	880,910	-	-	-	-	880,910
<b>Totals</b>	<b>\$ 80,000,000</b>	<b>\$ 880,910</b>	<b>\$ 80,880,910</b>	<b>\$ 41,995,459</b>	<b>\$ 622,469</b>	<b>\$ 18,431,729</b>	<b>\$ 61,049,656</b>	<b>\$ 19,831,254</b>

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

**EANES INDEPENDENT SCHOOL DISTRICT  
 AMENDED BUDGETS FOR FUNDS 183 - 199 (ATHLETIC AND GENERAL FUNDS)  
 AS OF AUGUST 31, 2021**

	<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	96.25%	\$ 176,232,835	\$ -	\$ -	\$ 176,232,835	96.25%
58	State	3.41%	6,246,214	-	-	6,246,214	3.41%
59	Federal	0.34%	630,000	-	-	630,000	0.34%
<b>Total Revenues</b>		<b>100.00%</b>	<b>\$ 183,109,049</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 183,109,049</b>	<b>100.00%</b>
..							
<b>Expenditures</b>							
<b>FUNCTION</b>							
11	Instruction	26.67%	49,402,920	(4,129)	(8,826) [1]	49,389,965	26.66%
12	Media Services	0.50%	925,270	-	(1,054) [1]	924,216	0.50%
13	Staff Development	1.05%	1,944,455	-	762 [1]	1,945,217	1.05%
21	Instructional Administration	0.87%	1,604,775	-	-	1,604,775	0.87%
23	School Leadership	2.22%	4,111,145	4,000	9,195 [1]	4,124,340	2.23%
31	Counseling Services	1.26%	2,336,759	-	(77) [1]	2,336,682	1.26%
32	Social Work	0.07%	134,807	-	-	134,807	0.07%
33	Health Services	0.43%	805,615	-	-	805,615	0.43%
34	Transportation	1.29%	2,394,904	-	-	2,394,904	1.29%
35	Food Services	0.12%	228,215	-	-	228,215	0.12%
36	Extra/Co-Curricular Activities	1.51%	2,806,658	-	-	2,806,658	1.51%
41	Central Administration	2.00%	3,714,956	-	-	3,714,956	2.00%
51	Maintenance	4.75%	8,807,825	129	-	8,807,954	4.75%
52	Security	0.32%	584,303	-	-	584,303	0.32%
53	Data Processing	1.06%	1,967,897	-	-	1,967,897	1.06%
61	Community Services	0.10%	187,705	-	-	187,705	0.10%
81	Facilities Acquisition & Construction	0.00%	-	-	-	-	0.00%
91	Contracted Instructional Services (Recapture)	55.33%	102,556,577	-	-	102,556,577	55.33%
99	Tax Costs	0.45%	830,000	-	-	830,000	0.45%
<b>Total Expenditures</b>		<b>100.00%</b>	<b>\$ 185,344,786</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 185,344,786</b>	<b>100.00%</b>
..							
7060	Other Resources		\$ 1,225,000	\$ -	\$ -	1,225,000	..
8060	Other Uses		-	\$ -	-	-	
7x & 8x			\$ 1,225,000	\$ -	\$ -	1,225,000	
<b>Budgeted Increase / (Decrease) to Fund Balance</b>			<b>\$ (1,010,737)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(1,010,737)</b>	

[1] Reallocates resources between functions as requested by campuses / departments; net effect is zero.