



REPORTS AND DISCUSSION SHEET

MEETING DATE

December 14, 2021

AGENDA ITEM

Monthly Financial Report and Budget Amendment(s) for period ending November 30, 2021 and Investment Policy Review

RECOMMENDED ACTION

FOR DISCUSSION ONLY

ACTION WILL BE RECOMMENDED LATER IN THE SAME BOARD MEETING

ACTION WILL BE RECOMMENDED DURING THE BOARD MEETING

BACKGROUND

Financial highlights for the period ending November 30, 2021 will be discussed.

- The cash and investment balance of all governmental and proprietary funds at month-end is \$ 66,143,174.
- With 41.67% of the fiscal year complete, the District has currently recorded expenditures of 40.91% of the General Fund total budget.
- Investment income for the month is \$ 3,151 bringing the FYTD investment income total to \$ 30,601. The yield to maturity on the investment portfolio is 0.0580%.
- Tax collections for the month totaled \$ 11,778,935. Approximately 6.46% of the 2021 adjusted tax levy has been collected, in comparison to the same month collections of the 2020 tax levy of 0.93%.
- Total 2019 bond expenditures and encumbrances through month-end totaled approximately \$ 63.5 million, and remaining funds are approximately \$ 17.4 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.



- In accordance with the Public Funds Investment Act, Texas Governmental Code 2256.005(e), the Board of Trustees shall review its investment policy and investment strategies not less than annually. The District Investment Policy and Strategy are included in Board Policy CDA (LEGAL) and CDA (LOCAL) which are attached. The District Investment Advisor and Investment Officers are not recommending any changes to the investment policy at this time.

RESOURCE PERSONNEL

Maria Rockstead, Director of Finance

ATTACHMENTS

Monthly Financial Report and Budget Amendment(s) for period ending November 30, 2021

**EANES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS
AS OF NOVEMBER 30, 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
CURRENT ASSETS										
Cash & Temporary Investments:										
1110-60	Cash	\$ (3,818,635)	\$ -	\$ (57,473)	\$ 1,753,995	\$ -	\$ 2,278,698	\$ 155,135	\$ 246,194	\$ 557,914
1170	Temporary Investments	21,838,329	4,718,914	-	235,859	38,733,729	-	-	58,428	65,585,260
1100	Total Cash/Temporary Investments	\$ 18,019,694	\$ 4,718,914	\$ (57,473)	\$ 1,989,855	\$ 38,733,729	\$ 2,278,698	\$ 155,135	\$ 304,623	\$ 66,143,174
Receivables:										
1210	Property Taxes-Current	\$ 161,013,469	\$ 20,532,894	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 181,546,363
1220	Property Taxes-Delinquent	2,102,804	287,131	-	-	-	-	-	-	2,389,935
1230	Allowance for Uncollectible Taxes	(1,273,011)	(184,123)	-	-	-	-	-	-	(1,457,134)
1240	Due from State & Federal Agencies	1,204,592	-	152,878	326,609	-	-	-	-	1,684,079
1250	Accrued Interest	-	-	-	-	-	-	-	3,650	3,650
1260	Due from Other Funds.....	3,756	1,409,871	-	-	-	-	-	-	1,413,627
1290	Sundry Receivables	1,398	-	120	10	-	(100)	2,817	-	4,245
1200	Total Receivables	\$ 163,053,009	\$ 22,045,773	\$ 152,998	\$ 326,619	\$ -	\$ (100)	\$ 2,817	\$ 3,650	\$ 185,584,765
1300	Inventories, at Cost	111,189	-	75,063	-	-	-	-	-	186,252
1400	Other Current Assets	35,420	-	-	-	-	-	-	-	35,420
1500	Fixed Assets	-	-	677,173	-	-	16,885	9,625	-	703,683
13X-16xx	Other Current Assets	\$ 146,609	\$ -	\$ 752,235	\$ -	\$ -	\$ 16,885	\$ 9,625	\$ -	\$ 925,354
1000	Total Current Assets	\$ 181,219,312	\$ 26,764,687	\$ 847,761	\$ 2,316,474	\$ 38,733,729	\$ 2,295,483	\$ 167,576	\$ 308,273	\$ 252,653,294
LIABILITIES AND FUND EQUITY										
Current Liabilities:										
2110	Accounts Payable (Note 1).....	\$ 8,619	\$ -	\$ -	\$ 1,329	\$ (17,201)	\$ -	\$ -	\$ -	\$ (7,253)
2140	Interest Payable	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings	780,545	-	4,266	6,476	208	3,604	393	-	795,492
2160	Accrued Wages Payable	6,720,220	-	164,735	76,320	3,790	96,300	6,143	-	7,067,507
2170	Due to Other Funds	1,413,521	-	-	17	1,396	209	-	2,135	1,417,277
2180	Due to Other Governments	42,731,905	-	-	-	-	-	-	3,572	42,735,477
2190	Due to Other	-	-	-	-	-	-	-	217,564	217,564
2100	Total Current Liabilities	\$ 51,654,809	\$ -	\$ 169,001	\$ 84,142	\$ (11,808)	\$ 100,113	\$ 6,536	\$ 223,271	\$ 52,226,065
2210	Accrued Expenses	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues	(53)	-	368,900	-	-	3	-	-	368,850
2600	Deferred Revenues - Property Taxes	161,843,262	20,635,902	-	-	-	-	-	-	182,479,165
2000	Total Liabilities	\$ 213,498,019	\$ 20,635,902	\$ 537,900	\$ 84,142	\$ (11,808)	\$ 100,115	\$ 6,536	\$ 223,271	\$ 235,074,079
Fund Balance/Equity:										
3400	Reserved.....	\$ 2,243,657	\$ 6,128,785	\$ -	\$ -	\$ 38,745,537	\$ -	\$ -	\$ -	\$ 47,117,979
3500	Designated.....	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings.....	(34,522,365)	-	309,860	2,232,331	-	2,195,367	161,040	85,002	(29,538,764)
3000	Total Fund Balance/Equity	\$ (32,278,708)	\$ 6,128,785	\$ 309,860	\$ 2,232,331	\$ 38,745,537	\$ 2,195,367	\$ 161,040	\$ 85,002	\$ 17,579,215
Total Liabilities and Fund Equity	\$ 181,219,312	\$ 26,764,687	\$ 847,761	\$ 2,316,474	\$ 38,733,729	\$ 2,295,483	\$ 167,576	\$ 308,273	\$ 252,653,294	

Note 1: Negative accounts payable balances represent outstanding credit memorandums that will be applied to forthcoming invoices.

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF NOVEMBER 30, 2021**

		GENERAL FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget
Revenues:						
5700	Local	\$ 176,232,835	\$ 10,724,499	\$ 15,634,033	8.87%	\$ 160,598,802
5800	State	6,246,214	482,854	2,274,147	36.41%	3,972,067
5900	Federal	630,000	21,234	54,169	8.60%	575,831
5XXX	Total Revenues	\$ 183,109,049	\$ 11,228,586	\$ 17,962,349	9.81%	\$ 165,146,700
Expenditures:						
11	Instruction.....	\$ 49,372,878	\$ 4,535,313	\$ 19,321,228	39.13%	\$ 30,051,650
12	Instructional Resources & Media Svcs.....	924,668	71,151	348,992	37.74%	575,676
13	Curr & Instructional Staff Development.....	1,922,075	135,001	684,697	35.62%	1,237,378
21	Instructional Leadership.....	1,604,775	117,391	690,698	43.04%	914,077
23	School Leadership.....	4,126,240	340,285	1,718,597	41.65%	2,407,643
31	Guidance & Counseling Services.....	2,363,058	195,985	940,911	39.82%	1,422,147
32	Social Work Services.....	134,807	7,033	31,898	23.66%	102,909
33	Health Services.....	805,750	69,943	297,255	36.89%	508,495
34	Transportation.....	2,394,904	196,695	893,480	37.31%	1,501,424
35	Food Services.....	228,215	20,057	85,013	37.25%	143,202
36	Extracurricular Activities.....	2,817,571	275,307	1,182,591	41.97%	1,634,980
41	General Administration.....	3,714,956	337,780	1,615,798	43.49%	2,099,158
51	Facilities Maintenance & Operations.....	8,807,954	667,397	3,387,322	38.46%	5,420,632
52	Security & Monitoring Services.....	584,756	57,530	232,938	39.84%	351,818
53	Data Processing Services.....	1,967,897	129,378	1,178,175	59.87%	789,722
61	Community Services.....	187,705	20,905	105,841	56.39%	81,864
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
91	Contracted Instructional Svcs (Recapture).....	102,556,577	8,546,381	42,731,905	41.67%	59,824,672
99	Appraisal District Costs.....	830,000	-	371,705	44.78%	458,295
6XXX	Total Expenditures	\$ 185,344,786	\$ 15,723,531	\$ 75,819,045	40.91%	\$ 109,525,741
Other Resources and (Uses):						
7060	Other Resources	\$ 1,225,000	\$ 10,833	\$ 217,722	17.77%	\$ 1,007,278
8060	Other Uses	-	-	-	0.00%	-
7X & 8X	Total Other Resources and (Uses).....	\$ 1,225,000	\$ 10,833	\$ 217,722	17.77%	\$ 1,007,278
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses	\$ (1,010,737)	\$ (4,484,113)	\$ (57,638,974)		
Fund Balance and Reserves at 7/1/2021:						
3400	Reserved Fund Balance	\$ 2,243,657			Percent of Fiscal Year Complete	41.67%
3500	Designated Fund Balance: Purch. of Property.....	-			Percent of Total Budget Expended	40.91%
3600	Unreserved Fund Balance/Equity	23,116,609				
	Total Reserve and Fund Balance/Equity.....	\$ 25,360,266				
3000	Estimated Fund Balance/Equity 6/30/22.....	\$ 24,349,529				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF NOVEMBER 30, 2021**

		DEBT SERVICE FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 21,687,196	\$ 1,332,372	\$ 1,496,910	6.90%	\$ 20,190,286
5800	State	\$ 55,597	\$ 78,542	\$ 78,542	141.27%	\$ (22,945)
5XXX	Total Revenue	\$ 21,742,793	\$ 1,410,914	\$ 1,575,452	7.25%	\$ 20,167,341
Expenditures:						
71	Debt Service	\$ 21,273,942	\$ 806	\$ 18,738,721	88.08%	2,535,221
6XXX	Total Expenditures	\$ 21,273,942	\$ 806	\$ 18,738,721	88.08%	\$ 2,535,221
Other Resources and (Uses):						
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	\$ 1,410,108	\$ (17,163,268)		
Budgeted Fund Balance and Reserves:						
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 NOVEMBER 30, 2021**

CHILD NUTRITION FUND						
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 4,017,000	\$ 342,860	\$ 1,277,619	31.81%	\$ 2,739,381
5800	State	4,200	-	-	0.00%	4,200
5XXX	Total Revenues	\$ 4,021,200	\$ 342,860	\$ 1,277,619	31.77%	\$ 2,743,581
Expenditures:						
35	Child Nutrition.....	3,929,278	353,251	1,489,315	37.90%	\$ 2,439,963
51	Facilities Maintenance & Operations.....	270,440	30,093	96,589	35.72%	173,851
6XXX	Total Expenditures	\$ 4,199,718	\$ 383,344	\$ 1,585,904	37.76%	\$ 2,613,814
Other Resources:						
7060	Other Resources	\$ 160,200	\$ 164,155	\$ 614,973	383.88%	\$ (454,773)
8060	Other Uses	-	-	-	0.00%	-
7X	Total Other Resources	\$ 160,200	\$ 164,155	\$ 614,973	383.88%	\$ (454,773)
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ (18,318)	\$ 123,671	\$ 306,688		
Budgeted Fund Balance and Reserves:						
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 NOVEMBER 30, 2021**

		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	\$ 326,681	\$ 1,299,044	81.19%	\$ 300,956
5800	State	650,000	121,604	307,613	47.33%	342,387
5900	Federal	2,400,000	63,521	125,832	5.24%	2,274,168
5XXX	Total Revenues	\$ 4,650,000	\$ 511,806	\$ 1,732,489	37.26%	\$ 2,917,511
Expenditures:						
11	Instruction.....	\$ 2,500,000	\$ 167,747	\$ 795,497	31.82%	\$ 1,704,503
12	Instructional Resources & Media Svs.....	115,000	7,586	9,129	7.94%	105,871
13	Curr & Instructional Staff Development.....	260,000	15,673	68,907	26.50%	191,093
21	Instructional Leadership.....	5,000	-	-	0.00%	5,000
23	School Leadership.....	140,000	1,983	20,868	14.91%	119,132
31	Guidance & Counseling Services.....	1,300,000	60,541	293,137	22.55%	1,006,863
33	Health Services.....	25,000	-	-	0.00%	25,000
34	Transportation.....	114,000	-	-	0.00%	114,000
35	Child Nutrition	-	-	-	0.00%	3,740,882
36	Extracurricular Activities.....	185,000	62,086	385,614	208.44%	(200,614)
41	General Administration.....	3,000	-	259	8.64%	2,741
51	Facilities Maintenance & Operations.....	65,000	-	5,355	8.24%	59,645
52	Security & Monitoring Services.....	10,000	451	938	9.38%	9,062
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	-	100,427	200.85%	(50,427)
93	Shared Service Arrangements.....	-	-	-	0.00%	-
99	Tax Costs.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 4,798,000	\$ 316,067	\$ 1,680,132	35.02%	\$ 3,117,868
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)	\$ 195,740	\$ 52,357		
Budgeted Fund Balance and Reserves:						
3400/3500	Reserved/Designated Fund Balance.....	-				
3600	Unreserved Fund Balance/Equity 7/1/2021	2,179,974				
	Total Reserve and Fund Balance/Equity	\$ 2,179,974				
3000	Estimated Fund Balance/Equity 6/30/2022.....	\$ 2,031,974				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF NOVEMBER 30, 2021**

CAPITAL PROJECTS FUNDS						
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget
Revenues:						
5700	Local	\$ 616,000	\$ 2,015	\$ 528,950	85.87%	\$ 87,050
5XXX	Total Revenue	\$ 616,000	\$ 2,015	\$ 528,950	85.87%	\$ 87,050
Expenditures:						
11	Instruction.....	\$ 4,500,000	\$ 51,113	\$ 947,937	21.07%	\$ 3,552,063
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	-	1,143	4.57%	23,857
31	Guidance & Counseling Services.....	-	-	-	0.00%	-
33	Health Services.....	25,000	-	-	0.00%	25,000
34	Transportation.....	750,000	-	17,784	2.37%	732,216
35	Food Services.....	25,000	-	-	0.00%	25,000
36	Extracurricular Activities.....	150,000	5,327	62,363	41.58%	87,637
41	General Administration.....	50,000	-	3,065	6.13%	46,935
51	Facilities Maintenance & Operations.....	2,500,000	965,633	1,825,824	73.03%	674,176
52	Security & Monitoring Services.....	100,000	-	-	0.00%	100,000
53	Data Processing Services.....	1,200,000	49,847	475,964	39.66%	724,036
71	Debt Services.....	200,000	-	-	0.00%	200,000
81	Facilities Acquisition & Construction	15,000,000	111,590	4,011,306	26.74%	10,988,694
6XXX	Total Expenditures	\$ 24,550,000	\$ 1,183,510	\$ 7,345,386	29.92%	\$ 17,204,614
Other Resources and (Uses):						
7060	Other Resources	\$ 11,191,595	\$ 4,782	\$ 462,484	4.13%	\$ 10,729,111
8060	Other Uses	7,773	4,782	462,484	5949.88%	(454,711)
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.....	\$ (12,750,178)	\$ (1,181,495)	\$ (6,816,436)		
Budgeted Fund Balance and Reserves:						
3400	Reserved Fund Balance 7/1/2021.....	\$ 45,561,973				
	Total Reserve and Fund Balance/Equity	\$ 45,561,973				
3000	Estimated Fund Balance/Equity 6/30/2022.....	\$ 32,811,795				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF NOVEMBER 30, 2021**

		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	\$ 63,820	\$ 528,784	71.46%	\$ 211,216
5XXX	Total Revenues	\$ 740,000	\$ 63,820	\$ 528,784	71.46%	\$ 211,216
Expenditures:						
61	Community Services.....	770,887	30,426	203,548	26.40%	567,339
6XXX	Total Expenditures	\$ 770,887	\$ 30,426	\$ 203,548	26.40%	\$ 567,339
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 243,333	\$ 3,611	\$ 18,055	7.42%	\$ 225,278
8X	Total Other Uses	\$ (243,333)	\$ (3,611)	\$ (18,055)	7.42%	\$ (225,278)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (274,220)	\$ 29,783	\$ 307,181		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2021	626,028				
	Total Reserve and Fund Balance/Equity	\$ 626,028				
3000	Estimated Fund Balance/Equity 6/30/2022.....	\$ 351,808				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF NOVEMBER 30, 2021**

CHILD DEVELOPMENT CENTER FUND						
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 1,600,000	\$ 124,714	\$ 528,941	33.06%	\$ 1,071,059
5XXX	Total Revenues	\$ 1,600,000	\$ 124,714	\$ 528,941	33.06%	\$ 1,071,059
Expenditures:						
61	Community Services.....	1,519,432	109,169	561,451	36.95%	957,981
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 1,519,432	\$ 109,169	\$ 561,451	36.95%	\$ 957,981
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 18,055	41.67%	\$ 25,278
8X	Total Other Uses	\$ (43,333)	\$ (3,611)	\$ (18,055)	41.67%	\$ (25,278)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ 37,235	\$ 11,933	\$ (50,565)		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2021	176,085				
	Total Reserve and Fund Balance/Equity	\$ 176,085				
3000	Estimated Fund Balance/Equity 6/30/2022.....	<u>\$ 213,320</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF NOVEMBER 30, 2021**

		EASY CARE FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 840,000	\$ 58,399	\$ 244,501	29.11%	\$ 595,499
5XXX	Total Revenues	\$ 840,000	\$ 58,399	\$ 244,501	29.11%	\$ 595,499
Expenditures:						
61	Community Services.....	407,394	25,269	117,375	28.81%	290,019
6XXX	Total Expenditures	\$ 407,394	\$ 25,269	\$ 117,375	28.81%	\$ 290,019
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 588,334	\$ 3,611	\$ 18,055	3.07%	\$ 570,279
8X	Total Other Uses	\$ (588,334)	\$ (3,611)	\$ (18,055)	3.07%	\$ (570,279)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (155,728)	\$ 29,519	\$ 109,071		
Budgeted Fund Balance and Reserves:						
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 NOVEMBER 30, 2021**

		FACILITY RENTALS FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 825,000	\$ 75,323	\$ 285,830	34.65%	\$ 539,170
5XXX	Total Revenues	\$ 825,000	\$ 75,323	\$ 285,830	34.65%	\$ 539,170
Expenditures:						
36	Extracurricular Activities.....	\$ 77,332	\$ 6,549	\$ 34,624	44.77%	\$ 42,708
51	Facilities Maintenance & Operations.....	151,792	18,361	86,615	57.06%	65,177
52	Security & Monitoring Services.....	40,000	-	3,552	8.88%	36,448
6XXX	Total Expenditures	\$ 269,124	\$ 24,911	\$ 124,790	46.37%	\$ 144,334
Other Uses:						
8060	Other Uses (Transfers To General Fund).....	\$ 525,000	\$ -	\$ 163,557	31.15%	\$ 361,443
8X	Total Other Uses	\$ (525,000)	\$ -	\$ (163,557)	31.15%	\$ (361,443)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ 30,876	\$ 50,412	\$ (2,517)		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2021	163,557				
	Total Reserve and Fund Balance/Equity	\$ 163,557				
3000	Estimated Fund Balance/Equity 6/30/2022.....	\$ 194,433				

**Eanes ISD
 Portfolio Management
 Portfolio Summary
 November 30, 2021**

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 365 Equiv.
TexPool	294,287.57	294,287.57	294,287.57	0.44	1	1	0.061
Texas Term TexasDaily	2,616,696.23	2,616,696.23	2,616,696.23	3.93	1	1	0.020
Lone Star	62,674,275.94	62,674,275.94	62,674,275.94	94.01	1	1	0.060
Wells Fargo Bank	1,078,993.52	1,078,993.52	1,078,993.52	1.62	1	1	0.042
Investments	66,664,253.26	66,664,253.26	66,664,253.26	100.00%	1	1	0.058

Total Earnings	November 30 Month Ending	Fiscal Year To Date
Current Year	3,151.02	30,601.12

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

12/8/2021

**Eanes ISD
Summary by Type
November 30, 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
Fund: Campus Activity						
TexPool	1	235,859.15	235,859.15	0.35	0.066	1
Subtotal	1	235,859.15	235,859.15	0.35	0.066	1
Fund: Community Education						
Wells Fargo Bank	1	10,418.57	10,418.57	0.02	0.160	1
Subtotal	1	10,418.57	10,418.57	0.02	0.160	1
Fund: Capital Projects '11						
Lone Star	1	0.00	0.00	0.00	0.000	0
Subtotal	1	0.00	0.00	0.00	0.000	0
Fund: Capital Projects '15						
Lone Star	1	1,173,904.35	1,173,904.35	1.76	0.060	1
Subtotal	1	1,173,904.35	1,173,904.35	1.76	0.060	1
Fund: Capital Projects '19						
Lone Star	1	29,441,080.32	29,441,080.32	44.16	0.060	1
Subtotal	1	29,441,080.32	29,441,080.32	44.16	0.060	1
Fund: Capital Projects '20						
Lone Star	1	0.00	0.00	0.00	0.000	0
Subtotal	1	0.00	0.00	0.00	0.000	0
Fund: Debt Service						
Lone Star	1	4,718,914.38	4,718,914.38	7.08	0.060	1
Subtotal	1	4,718,914.38	4,718,914.38	7.08	0.060	1
Fund: Foundation						
TexPool	1	58,428.42	58,428.42	0.09	0.038	1
Subtotal	1	58,428.42	58,428.42	0.09	0.038	1

Eanes ISD
 Summary by Type
 November 30, 2021
 Grouped by Fund

Security Type	Number of Investments	Par Value	Book Value	% of Portfolio	Average YTM 365	Average Days to Maturity
Fund: General Operating						
Lone Star	1	19,221,632.39	19,221,632.39	28.83	0.060	1
Texas Term TexasDaily	1	2,616,696.23	2,616,696.23	3.93	0.020	1
Wells Fargo Bank	6	819,518.21	819,518.21	1.23	0.005	1
Subtotal	8	22,657,846.83	22,657,846.83	33.99	0.053	1
Fund: Local Baldwin Property Sale						
Lone Star	1	4,671,322.53	4,671,322.53	7.01	0.060	1
Subtotal	1	4,671,322.53	4,671,322.53	7.01	0.060	1
Fund: Local Field Improvements						
Lone Star	1	0.00	0.00	0.00	0.000	0
Subtotal	1	0.00	0.00	0.00	0.000	0
Fund: Local						
Lone Star	1	3,447,421.97	3,447,421.97	5.17	0.060	1
Subtotal	1	3,447,421.97	3,447,421.97	5.17	0.060	1
Fund: Student Activity						
Wells Fargo Bank	1	249,056.74	249,056.74	0.37	0.160	1
Subtotal	1	249,056.74	249,056.74	0.37	0.160	1
Total and Average	20	66,664,253.26	66,664,253.26	100.00	0.058	1

**EANES INDEPENDENT SCHOOL DISTRICT
MONTHLY TAX COLLECTION REPORT
AS OF NOVEMBER 30, 2021**

Description	General Fund	Debt Service Fund	Total
<i>CURRENT MONTH COLLECTIONS</i>			
5711 Taxes - Current Year Tax Levy	\$ 10,341,711	\$ 1,318,804	\$ 11,660,516
5712 Taxes - Prior Years	85,502	10,633	96,135
5719 Penalties and Interest (P & I)	19,790	2,495	22,285
Total Current Month Collections	\$ 10,447,003	\$ 1,331,932	\$ 11,778,935
<i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2021 - JUN 30, 2022)</i>			
5711 Taxes - Current Year Tax Levy	\$ 11,454,864	\$ 1,458,327	\$ 12,913,191
5712 Taxes - Prior Years	194,382	23,976	218,358
5719 Penalties and Interest (P & I)	96,752	12,106	108,857
Total Revenue Collected	\$ 11,745,997	\$ 1,494,409	\$ 13,240,406
Total Budgeted Tax Revenue (Current + Prior + P & I)	\$ 172,016,835	\$ 21,672,196	\$ 193,689,031
Percentage of Total Budgeted Tax Revenue Collected	6.83%	6.90%	6.84%
Percentage of Total Budgeted Tax Revenue Collected (Prior Year)	1.39%	1.47%	1.40%
<i>TAX YEAR-TO-DATE COLLECTIONS (OCT 1, 2021 - SEPT 30, 2022) - TAX YEAR 2021</i>			
Tax Rate Per \$100 of Taxable Value	\$ 0.9408	\$ 0.1200	\$ 1.0608
Adjusted Estimated Tax Levy - September 23, 2021	\$ 172,124,012	\$ 21,954,593	\$ 194,078,606
Total Collections on 2021 Tax Levy to Date	\$ 11,111,420	\$ 1,416,960	\$ 12,528,380
Percentage of 2021 Adjusted Tax Levy Collected	6.46%	6.45%	6.46%
Percentage of 2020 Adjusted Tax Levy Collected (Prior Year)	0.93%	0.93%	0.93%

**EANES INDEPENDENT SCHOOL DISTRICT
TEXAS PUBLIC INFORMATION ACT (TPIA) REQUESTS RECEIVED
THROUGH NOVEMBER 30, 2021**

REQUEST #	REQUEST DATE	REQUESTOR	DESCRIPTION OF REQUEST
8116	11/1/2021	J. Burks	EEF information
8117	11/2/2021	R. Jackson	Email information
8118	11/2/2021	J. Burks	DEI information
8119	11/3/2021	K. Bell	Book information
8120	11/3/2021	A. Knape	Facility information
8121	11/5/2021	J. Burks	Book information
8122	11/10/2021	E. Chung	Business information
8123	11/15/2021	M. Hixenbaugh	Book information
8124	11/17/2021	C. Ray	Business Technology information
8125	11/17/2021	J. Burks	Book information
8126	11/17/2021	J. Burks	Board and Administrative information
8127	11/18/2021	K. Basham	Email information
8128	11/18/2021	K. Basham	Email information
8129	11/19/2021	F. Chelstrom	DEI information
8130	11/19/2021	D. Delorenzo	EEF list
8131	11/19/2021	L. Barnard-Brak	Employee list
8132	11/29/2021	J. Burks	School board information

Total number of Open Records Requests Received:		
Month	2020-2021	2021-22
July	Suspended	20
August	Suspended	28
September	47	25
October	19	24
November	4	17
December	11	
January	6	
February	7	
March	10	
April	44	
May	6	
June	36	
Total Requests To Date	<u><u>190</u></u>	<u><u>114</u></u>

**EANES INDEPENDENT SCHOOL DISTRICT
2019 BOND FINANCIAL REPORT
THROUGH NOVEMBER 30, 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
TABLE A: SAFETY AND SECURITY ITEMS	\$ 7,997,000	\$ -	\$ 7,997,000	\$ 4,294,960	\$ 6,715	\$ 664,499	\$ 4,966,173	\$ 3,030,827
TABLE B: STUDENT PROGRAMS AND SUPPORT	27,790,687	-	27,790,687	16,374,057	25,410	1,246,039	17,645,506	10,145,181
TABLE C: ENERGY EFFICIENCY AND CONSERVATION	4,803,000	-	4,803,000	2,144,250	952,765	1,240,640	4,337,655	465,345
TABLE D: FACILITIES	28,188,200	-	28,188,200	15,250,175	46,700	4,153,156	19,450,031	8,738,169
TABLE E: NEW FACILITIES	15,000,000	1,100,000	16,100,000	12,666,461	60,431	4,290,127	17,017,019	(917,019)
Unallocated Funds	221,113	(1,100,000)	(878,887)	67,097	6,191	-	73,288	(952,175)
Land Sales Proceeds Contribution	(4,000,000)		(4,000,000)					(4,000,000)
Unallocated Interest Earnings	-	885,616	885,616	-	-	-	-	885,616
Totals	\$ 80,000,000	\$ 885,616	\$ 80,885,616	\$ 50,796,999	\$ 1,098,212	\$ 11,594,461	\$ 63,489,672	\$ 17,395,944

*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 NOVEMBER 30, 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>
Revenues							
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%
Total Revenues		100.00%	\$ 183,109,049	\$ -	\$ -	\$ 183,109,049	100.00%
..							
Expenditures							
FUNCTION							
11	Instruction	26.67%	49,402,920	(18,212)	(11,830) [1]	49,372,878	26.65%
12	Media Services	0.50%	925,270	(602)	-	924,668	0.50%
13	Staff Development	1.05%	1,944,455	(22,530)	150 [1]	1,922,075	1.04%
21	Instructional Administration	0.87%	1,604,775	-	-	1,604,775	0.87%
23	School Leadership	2.22%	4,111,145	14,845	250 [1]	4,126,240	2.23%
31	Counseling Services	1.26%	2,336,759	26,299	-	2,363,058	1.27%
32	Social Work	0.07%	134,807	-	-	134,807	0.07%
33	Health Services	0.43%	805,615	135	-	805,750	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	(517)	11,430 [1]	2,817,571	1.52%
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	453	-	584,756	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%
Total Expenditures		100.00%	\$ 185,344,786	\$ -	\$ -	\$ 185,344,786	100.00%
..							
7060	Other Resources		\$ 1,225,000	\$ -	\$ -	1,225,000	..
8060	Other Uses		-	\$ -	-	-	
7x & 8x			\$ 1,225,000	\$ -	\$ -	1,225,000	
Budgeted Increase / (Decrease) to Fund Balance			\$ (1,010,737)	\$ -	\$ -	(1,010,737)	

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