



REPORTS AND DISCUSSION SHEET

MEETING DATE

February 22, 2022

AGENDA ITEM

Monthly Financial Report and Budget Amendment(s) for period ending January 31, 2022

RECOMMENDED ACTION

FOR DISCUSSION ONLY

ACTION WILL BE RECOMMENDED LATER IN THE SAME BOARD MEETING

ACTION WILL BE RECOMMENDED DURING THE February 22, 2022 BOARD MEETING

BACKGROUND

Financial highlights for the period ending January 31, 2022 will be discussed.

- The cash and investment balance of all governmental and proprietary funds at month-end is \$ 195,114,530.
- With 58.33% of the fiscal year complete, the District has currently recorded expenditures of 57.20% of the General Fund total budget.
- Investment income for the month is \$ 12,306 bringing the FYTD investment income total to \$ 47,920. The yield to maturity on the investment portfolio is 0.0890%.
- Tax collections for the month totaled \$ 91,630,868. Approximately 90.89% of the 2021 adjusted tax levy has been collected, in comparison to the same month collections of the 2020 tax levy of 85.89%.
- Total 2019 bond expenditures and encumbrances through month-end totaled approximately \$ 65.3 million, and remaining funds are approximately \$ 15.6 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 January 31, 2022

**EANES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS
AS OF JANUARY 31, 2022**

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	\$ (6,465,026)	\$ -	\$ (19,088)	\$ 2,296,319	\$ -	\$ 2,538,671	\$ 349,010	\$ 272,668	\$ (1,027,447)
1170	Temporary Investments	149,001,152	11,775,516	-	235,874	35,071,003	-	-	58,432	196,141,977
1100	Total Cash/Temporary Investments	\$ 142,536,126	\$ 11,775,516	\$ (19,088)	\$ 2,532,193	\$ 35,071,003	\$ 2,538,671	\$ 349,010	\$ 331,100	\$ 195,114,530
Receivables:										
1210	Property Taxes-Current	\$ 15,691,465	\$ 2,001,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,692,485
1220	Property Taxes-Delinquent	2,031,428	279,351	-	-	-	-	-	-	2,310,779
1230	Allowance for Uncollectible Taxes	(1,273,011)	(184,123)	-	-	-	-	-	-	(1,457,134)
1240	Due from State & Federal Agencies	19,511,814	-	178,416	-	-	-	-	-	19,690,230
1250	Accrued Interest	-	-	-	-	-	-	-	-	-
1260	Due from Other Funds.....	4,696	10,362,631	-	-	-	-	-	3,650	10,370,977
1290	Sundry Receivables	955	-	120	10	-	(100)	2,417	-	3,402
1200	Total Receivables	\$ 35,967,347	\$ 12,458,879	\$ 178,536	\$ 10	\$ -	\$ (100)	\$ 2,417	\$ 3,650	\$ 48,610,739
1300	Inventories, at Cost	104,384	-	79,836	-	-	-	-	-	184,220
1400	Other Current Assets	7,869	-	-	-	-	-	-	-	7,869
1500	Fixed Assets	-	-	659,350	-	-	16,271	9,625	-	685,246
13X-16xx	Other Current Assets	\$ 112,254	\$ -	\$ 739,186	\$ -	\$ -	\$ 16,271	\$ 9,625	\$ -	\$ 877,336
1000	Total Current Assets	\$ 178,615,726	\$ 24,234,396	\$ 898,634	\$ 2,532,203	\$ 35,071,003	\$ 2,554,842	\$ 361,051	\$ 334,750	\$ 244,602,604
LIABILITIES AND FUND EQUITY										
Current Liabilities:										
2110	Accounts Payable (Note 1).....	\$ (360)	\$ -	\$ -	\$ (546)	\$ -	\$ -	\$ -	\$ -	\$ (906)
2140	Interest Payable	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings	751,947	-	2,423	7,661	196	2,624	375	-	765,227
2160	Accrued Wages Payable	6,789,123	-	173,369	81,361	10,030	93,098	1,636	-	7,148,617
2170	Due to Other Funds	10,366,281	-	-	17	67	224	-	4,388	10,370,977
2180	Due to Other Governments	61,153,337	-	-	-	-	-	-	3,572	61,156,909
2190	Due to Other	-	-	-	-	-	-	-	218,906	218,906
2100	Total Current Liabilities	\$ 79,060,327	\$ -	\$ 175,793	\$ 88,494	\$ 10,293	\$ 95,947	\$ 2,011	\$ 226,866	\$ 79,659,731
2210	Accrued Expenses	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues	(53)	-	365,591	-	-	3	-	-	365,541
2600	Deferred Revenues - Property Taxes	16,449,881	2,096,248	-	-	-	-	-	-	18,546,130
2000	Total Liabilities	\$ 95,510,156	\$ 2,096,248	\$ 541,383	\$ 88,494	\$ 10,293	\$ 95,949	\$ 2,011	\$ 226,866	\$ 98,571,401
Fund Balance/Equity:										
3400	Reserved.....	\$ 2,243,657	\$ 22,138,147	\$ -	\$ -	\$ 35,060,709	\$ -	\$ -	\$ -	\$ 59,442,513
3500	Designated.....	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings.....	80,861,914	-	357,251	2,443,709	-	2,458,893	359,040	107,883	86,588,690
3000	Total Fund Balance/Equity	\$ 83,105,570	\$ 22,138,147	\$ 357,251	\$ 2,443,709	\$ 35,060,709	\$ 2,458,893	\$ 359,040	\$ 107,883	\$ 146,031,203
Total Liabilities and Fund Equity		\$ 178,615,726	\$ 24,234,396	\$ 898,634	\$ 2,532,203	\$ 35,071,003	\$ 2,554,842	\$ 361,051	\$ 334,750	\$ 244,602,604

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

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF JANUARY 31, 2022**

		GENERAL FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget
Revenues:						
5700	Local	\$ 175,851,672	\$ 81,582,122	\$ 161,293,451	91.72%	\$ 14,558,221
5800	State	7,751,994	366,733	3,297,187	42.53%	4,454,807
5900	Federal	630,000	20,276	76,830	12.20%	553,170
5XXX	Total Revenues	\$ 184,233,666	\$ 81,969,132	\$ 164,667,468	89.38%	\$ 19,566,198
Expenditures:						
11	Instruction.....	\$ 49,318,447	\$ 4,862,172	\$ 27,617,290	56.00%	\$ 21,701,157
12	Instructional Resources & Media Svcs.....	925,640	84,151	490,033	52.94%	435,607
13	Curr & Instructional Staff Development.....	1,917,411	149,060	943,104	49.19%	974,307
21	Instructional Leadership.....	1,606,099	142,350	923,808	57.52%	682,291
23	School Leadership.....	4,129,197	363,866	2,338,135	56.62%	1,791,062
31	Guidance & Counseling Services.....	2,390,694	210,425	1,295,703	54.20%	1,094,991
32	Social Work Services.....	134,807	7,563	44,744	33.19%	90,063
33	Health Services.....	805,975	76,476	426,082	52.87%	379,893
34	Transportation.....	2,424,904	228,299	1,280,240	52.80%	1,144,664
35	Food Services.....	228,215	21,151	120,906	52.98%	107,309
36	Extracurricular Activities.....	3,011,784	265,909	1,745,833	57.97%	1,265,951
41	General Administration.....	4,120,956	318,169	2,313,445	56.14%	1,807,511
51	Facilities Maintenance & Operations.....	8,956,454	784,786	4,686,029	52.32%	4,270,425
52	Security & Monitoring Services.....	604,756	53,744	332,526	54.99%	272,230
53	Data Processing Services.....	1,967,897	99,916	1,362,318	69.23%	605,579
61	Community Services.....	264,973	21,603	147,532	55.68%	117,441
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
91	Contracted Instructional Svcs (Recapture).....	104,834,287	8,736,190	61,153,337	58.33%	43,680,950
99	Appraisal District Costs.....	830,000	206,059	577,764	69.61%	252,236
6XXX	Total Expenditures	\$ 188,472,496	\$ 16,631,891	\$ 107,798,829	57.20%	\$ 80,673,667
Other Resources and (Uses):						
7060	Other Resources	\$ 1,862,000	\$ 10,833	\$ 876,666	47.08%	\$ 985,334
8060	Other Uses	-	-	-	0.00%	-
7X & 8X	Total Other Resources and (Uses).....	\$ 1,862,000	\$ 10,833	\$ 876,666	47.08%	\$ 985,334
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses	\$ (2,376,830)	\$ 65,348,074	\$ 57,745,305		
Fund Balance and Reserves at 7/1/2021:						
3400	Reserved Fund Balance	\$ 2,243,657			Percent of Fiscal Year Complete	58.33%
3500	Designated Fund Balance: Purch. of Property	-			Percent of Total Budget Expended	57.20%
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.....	\$ 22,983,436				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF JANUARY 31, 2022**

		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	\$ 10,363,157	\$ 20,024,106	92.33%	\$ 1,663,090
5800	State	\$ 55,597	\$ -	\$ 78,542	141.27%	\$ (22,945)
5XXX	Total Revenue	\$ 21,742,793	\$ 10,363,157	\$ 20,102,648	92.46%	\$ 1,640,145
Expenditures:						
71	Debt Service	\$ 21,273,942	\$ 2,517,833	\$ 21,256,554	99.92%	17,388
6XXX	Total Expenditures	\$ 21,273,942	\$ 2,517,833	\$ 21,256,554	99.92%	\$ 17,388
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	\$ 7,845,324	\$ (1,153,906)		
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 JANUARY 31, 2022**

CHILD NUTRITION FUND						
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 3,269,000	\$ 357,988	\$ 1,849,563	56.58%	\$ 1,419,437
5800	State	4,200	-	-	0.00%	4,200
5900	Federal	637,278	-	637,278	100.00%	(0)
5XXX	Total Revenues	<u>\$ 3,910,478</u>	<u>\$ 357,988</u>	<u>\$ 2,486,842</u>	<u>63.59%</u>	<u>\$ 1,423,636</u>
Expenditures:						
35	Child Nutrition.....	4,257,582	351,311	2,257,850	53.03%	\$ 1,999,732
51	Facilities Maintenance & Operations.....	270,440	29,524	154,805	57.24%	115,635
6XXX	Total Expenditures	<u>\$ 4,528,022</u>	<u>\$ 380,835</u>	<u>\$ 2,412,655</u>	<u>53.28%</u>	<u>\$ 2,115,367</u>
Other Resources:						
7060	Other Resources	\$ 1,472,200	\$ 187,041	\$ 917,170	62.30%	\$ 555,030
8060	Other Uses	637,278	-	637,278	100.00%	-
7X	Total Other Resources	<u>\$ 834,922</u>	<u>\$ 187,041</u>	<u>\$ 279,892</u>	<u>33.52%</u>	<u>\$ 555,030</u>
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ 217,378	\$ 164,193	\$ 354,078		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2021	3,173				
	Total Reserve and Fund Balance/Equity	<u>\$ 3,173</u>				
3000	Estimated Fund Balance/Equity 6/30/2022.....	<u>\$ 220,551</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF JANUARY 31, 2022**

		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	\$ 177,508	\$ 1,567,902	97.99%	\$ 32,098
5800	State	650,000	920	325,715	50.11%	324,285
5900	Federal	2,400,000	189,259	640,596	26.69%	1,759,404
5XXX	Total Revenues	\$ 4,650,000	\$ 367,688	\$ 2,534,213	54.50%	\$ 2,115,787
Expenditures:						
11	Instruction.....	\$ 2,500,000	\$ 133,421	\$ 1,060,592	42.42%	\$ 1,439,408
12	Instructional Resources & Media Svs.....	115,000	6,775	17,555	15.26%	97,445
13	Curr & Instructional Staff Development.....	260,000	18,341	94,782	36.45%	165,218
21	Instructional Leadership.....	5,000	-	-	0.00%	5,000
23	School Leadership.....	140,000	6,419	29,960	21.40%	110,040
31	Guidance & Counseling Services.....	1,300,000	77,214	421,427	32.42%	878,573
33	Health Services.....	25,000	-	-	0.00%	25,000
34	Transportation.....	114,000	-	-	0.00%	114,000
35	Child Nutrition	-	-	-	0.00%	3,304,106
36	Extracurricular Activities.....	185,000	59,294	530,657	286.84%	(345,657)
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	173	1,377	13.77%	8,623
53	Data Processing.....	10,000	-	-	0.00%	10,000
61	Community Services.....	16,000	2,851	2,851	17.82%	13,149
71	Debt Service.....	-	-	-	0.00%	-
81	Facilities Acq/Construction	50,000	-	105,663	211.33%	(55,663)
93	Shared Service Arrangements.....	-	-	-	0.00%	-
99	Tax Costs.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 4,798,000	\$ 304,488	\$ 2,270,478	47.32%	\$ 2,527,522
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)	\$ 63,200	\$ 263,735		
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 JANUARY 31, 2022**

		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	\$ 2,917	\$ 534,295	86.74%	\$ 81,705
5XXX	Total Revenue	\$ 616,000	\$ 2,917	\$ 534,295	86.74%	\$ 81,705
Expenditures:						
11	Instruction.....	\$ 4,500,000	\$ 10,393	\$ 1,096,067	24.36%	\$ 3,403,933
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	6,305	82,435	54.96%	67,565
41	General Administration.....	50,000	7,994	146,746	293.49%	(96,746)
51	Facilities Maintenance & Operations.....	2,500,000	345,445	2,540,955	101.64%	(40,955)
52	Security & Monitoring Services.....	100,000	-	2,239	2.24%	97,761
53	Data Processing Services.....	1,200,000	63,904	725,813	60.48%	474,187
71	Debt Services.....	200,000	-	-	0.00%	200,000
81	Facilities Acquisition & Construction	15,000,000	2,223,201	6,422,377	42.82%	8,577,623
6XXX	Total Expenditures	\$ 24,550,000	\$ 2,657,241	\$ 11,035,559	44.95%	\$ 13,514,441
Other Resources and (Uses):						
7060	Other Resources	\$ 11,191,595	\$ 1,445,218	\$ 1,934,473	17.29%	\$ 9,257,122
8060	Other Uses	7,773	1,445,218	1,934,473	24887.08%	(1,926,700)
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)	\$ (2,654,324)	\$ (10,501,264)		
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.....	<u>\$ 32,811,795</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF JANUARY 31, 2022**

		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	\$ 175,115	\$ 828,786	112.00%	\$ (88,786)
5XXX	Total Revenues	\$ 740,000	\$ 175,115	\$ 828,786	112.00%	\$ (88,786)
Expenditures:						
61	Community Services.....	770,887	30,166	374,724	48.61%	396,163
6XXX	Total Expenditures	\$ 770,887	\$ 30,166	\$ 374,724	48.61%	\$ 396,163
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 243,333	\$ 3,611	\$ 25,277	10.39%	\$ 218,056
8X	Total Other Uses	\$ (243,333)	\$ (3,611)	\$ (25,277)	10.39%	\$ (218,056)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (274,220)	\$ 141,337	\$ 428,784		
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 JANUARY 31, 2022**

		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	\$ 131,055	\$ 764,673	47.79%	\$ 835,327
5900	Federal	-	-	60,534	0.00%	(60,534)
5XXX	Total Revenues	\$ 1,600,000	\$ 131,055	\$ 825,207	51.58%	\$ 774,793
Expenditures:						
61	Community Services.....	1,519,432	120,782	767,686	50.52%	751,746
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 1,519,432	\$ 120,782	\$ 767,686	50.52%	\$ 751,746
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 25,277	58.33%	\$ 18,056
8X	Total Other Uses	\$ (43,333)	\$ (3,611)	\$ (25,277)	58.33%	\$ (18,056)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ 37,235	\$ 6,662	\$ 32,244		
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.....	\$ 213,320				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF JANUARY 31, 2022**

		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	\$ 62,962	\$ 354,924	42.25%	\$ 485,076
5XXX	Total Revenues	\$ 840,000	\$ 62,962	\$ 354,924	42.25%	\$ 485,076
Expenditures:						
61	Community Services.....	407,394	25,028	161,463	39.63%	245,931
6XXX	Total Expenditures	\$ 407,394	\$ 25,028	\$ 161,463	39.63%	\$ 245,931
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 588,334	\$ 3,611	\$ 25,277	4.30%	\$ 563,057
8X	Total Other Uses	\$ (588,334)	\$ (3,611)	\$ (25,277)	4.30%	\$ (563,057)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (155,728)	\$ 34,323	\$ 168,184		
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 JANUARY 31, 2022**

		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	\$ 64,037	\$ 402,981	48.85%	\$ 422,019
5900	Federal	-	-	124,728	0.00%	(124,728)
5XXX	Total Revenues	\$ 825,000	\$ 64,037	\$ 527,709	63.96%	\$ 297,291
Expenditures:						
36	Extracurricular Activities.....	\$ 77,332	\$ 7,210	\$ 46,730	60.43%	\$ 30,602
51	Facilities Maintenance & Operations.....	151,792	18,141	116,507	76.75%	35,285
52	Security & Monitoring Services.....	40,000	1,679	5,431	13.58%	34,569
6XXX	Total Expenditures	\$ 269,124	\$ 27,031	\$ 168,669	62.67%	\$ 100,455
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	\$ 37,007	\$ 195,484		
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
January 31, 2022**

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 365 Equiv.
TexPool	294,306.27	294,306.27	294,306.27	0.15	1	1	0.038
Texas Term TexasDaily	2,616,769.11	2,616,769.11	2,616,769.11	1.33	1	1	0.020
Lone Star	193,230,901.71	193,230,901.71	193,230,901.71	97.99	1	1	0.090
Wells Fargo Bank	1,055,540.81	1,055,540.81	1,055,540.81	0.54	1	1	0.045
Investments	197,197,517.90	197,197,517.90	197,197,517.90	100.00%	1	1	0.089

Total Earnings	January 31 Month Ending	Fiscal Year To Date
Current Year	12,305.65	47,920.23

The following reports are submitted in accordance with the Public Funds Investment Act (Texas Gov't Code 2256). The reports also offer supplemental information not required by the Act in order to fully inform the governing body of Eanes ISD of the position and activity within the District's portfolio of investment. The reports include a management summary overview, a detailed inventory report for the end of the period, a transaction report, as well as graphic representations of the portfolio to provide full disclosure to the governing body.


Chris Scott, Executive Director for Bus Services

2/16/2022

**Eanes ISD
Summary by Type
January 31, 2022
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	235,874.20	235,874.20	0.12	0.038	1
Subtotal	1	235,874.20	235,874.20	0.12	0.038	1
Fund: Community Education						
Wells Fargo Bank	1	10,452.96	10,452.96	0.01	0.160	1
Subtotal	1	10,452.96	10,452.96	0.01	0.160	1
Fund: Capital Projects '06						
Lone Star	1	0.16	0.16	0.00	0.063	1
Subtotal	1	0.16	0.16	0.00	0.063	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	1,020,770.15	1,020,770.15	0.52	0.090	1
Subtotal	1	1,020,770.15	1,020,770.15	0.52	0.090	1
Fund: Capital Projects '19						
Lone Star	1	27,402,346.58	27,402,346.58	13.90	0.090	1
Subtotal	1	27,402,346.58	27,402,346.58	13.90	0.090	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	11,775,516.08	11,775,516.08	5.97	0.090	1
Subtotal	1	11,775,516.08	11,775,516.08	5.97	0.090	1

Eanes ISD
 Summary by Type
 January 31, 2022
 Grouped by Fund

Security Type	Number of Investments	Par Value	Book Value	% of Portfolio	Average YTM 365	Average Days to Maturity
Fund: Foundation						
TexPool	1	58,432.07	58,432.07	0.03	0.038	1
Subtotal	1	58,432.07	58,432.07	0.03	0.038	1
Fund: General Operating						
Lone Star	1	146,384,383.06	146,384,383.06	74.23	0.090	1
Texas Term TexasDaily	1	2,616,769.11	2,616,769.11	1.33	0.020	1
Wells Fargo Bank	6	779,759.19	779,759.19	0.40	0.004	1
Subtotal	8	149,780,911.36	149,780,911.36	75.96	0.088	1
Fund: Local Baldwin Property Sale						
Lone Star	1	3,199,976.10	3,199,976.10	1.62	0.090	1
Subtotal	1	3,199,976.10	3,199,976.10	1.62	0.090	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	3,447,909.58	3,447,909.58	1.75	0.090	1
Subtotal	1	3,447,909.58	3,447,909.58	1.75	0.090	1
Fund: Student Activity						
Wells Fargo Bank	1	265,328.66	265,328.66	0.13	0.160	1
Subtotal	1	265,328.66	265,328.66	0.13	0.160	1
Total and Average	21	197,197,517.90	197,197,517.90	100.00	0.089	1

**EANES INDEPENDENT SCHOOL DISTRICT
MONTHLY TAX COLLECTION REPORT
AS OF JANUARY 31, 2022**

Description	General Fund	Debt Service Fund	Total
<i>CURRENT MONTH COLLECTIONS</i>			
5711 Taxes - Current Year Tax Levy	\$ 81,255,430	\$ 10,361,923	\$ 91,617,352
5712 Taxes - Prior Years	(15,445)	(2,949)	(18,394)
5719 Penalties and Interest (P & I)	28,252	3,657	31,910
Total Current Month Collections	\$ 81,268,237	\$ 10,362,631	\$ 91,630,868
<i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2021 - JUN 30, 2022)</i>			
5711 Taxes - Current Year Tax Levy	\$ 156,732,651	\$ 19,984,562	\$ 176,717,213
5712 Taxes - Prior Years	163,064	18,887	181,951
5719 Penalties and Interest (P & I)	137,098	17,297	154,395
Total Revenue Collected	\$ 157,032,814	\$ 20,020,746	\$ 177,053,559
Total Budgeted Tax Revenue (Current + Prior + P & I)	\$ 171,222,672	\$ 21,672,196	\$ 192,894,868
Percentage of Total Budgeted Tax Revenue Collected	91.71%	92.38%	91.79%
Percentage of Total Budgeted Tax Revenue Collected (Prior Year)	86.61%	86.70%	86.62%
<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 - January 20, 2022	\$ 172,053,959	\$ 21,945,658	\$ 193,999,617
Total Collections on 2021 Tax Levy to Date	\$ 156,389,207	\$ 19,943,195	\$ 176,332,402
Percentage of 2021 Adjusted Tax Levy Collected	90.90%	90.88%	90.89%
Percentage of 2020 Adjusted Tax Levy Collected (Prior Year)	85.89%	85.90%	85.89%

**EANES INDEPENDENT SCHOOL DISTRICT
TEXAS PUBLIC INFORMATION ACT (TPIA) REQUESTS RECEIVED
THROUGH JANUARY 31, 2022**

REQUEST #	REQUEST DATE	REQUESTOR	DESCRIPTION OF REQUEST
8142	1/3/2022	K. Bell	Employee contracts
8143	1/6/2022	K. Basham	DEI information
8144	1/6/2022	K. Basham	DEI information
8145	1/6/2022	K. Basham	DEI information
8146	1/12/2022	S. Swanson	Board information
8147	1/13/2022	K. Bell	Software information
8148	1/20/2022	J. Bruce	Employee list
8149	1/20/2022	H. Dellinger & A. Serrano	Learning material information
8150	1/21/2022	S. Asch	Election information
8151	1/24/2022	D. Marin	Student information
8152	1/26/2022	S. Mitchell	Employee information
8153	1/27/2022	R. Cantu	Employee information
8154	1/28/2022	EISD_ORR	Contract information
8155	1/28/2022	D. Barrutia	Student information
8156	1/28/2022	D. Kalikstein	Open records information

Total number of Open Records Requests Received:

<u>Month</u>	<u>2020-2021</u>	<u>2021-22</u>
July	Suspended	20
August	Suspended	28
September	47	25
October	19	24
November	4	17
December	11	9
January	6	15
February	7	
March	10	
April	44	
May	6	
June	36	
Total Requests To Date	190	138

**EANES INDEPENDENT SCHOOL DISTRICT
2019 BOND FINANCIAL REPORT
THROUGH JANUARY 31, 2022**

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	\$ 4,353,487	\$ 31,803	\$ 1,118,941	\$ 5,504,231	\$ 2,492,769
TABLE B: STUDENT PROGRAMS AND SUPPORT	27,790,687	-	27,790,687	16,531,828	61,762	1,217,873	17,811,463	9,979,224
TABLE C: ENERGY EFFICIENCY AND CONSERVATION	4,803,000	-	4,803,000	3,460,056	336,231	1,248,407	5,044,694	(241,694)
TABLE D: FACILITIES	28,188,200	-	28,188,200	15,542,716	305,432	3,940,327	19,788,475	8,399,725
TABLE E: NEW FACILITIES	15,000,000	1,100,000	16,100,000	12,808,850	1,906,157	2,364,148	17,079,156	(979,156)
Unallocated Funds	221,113	(1,100,000)	(878,887)	77,923	6,424		84,348	(963,235)
Land Sales Proceeds Contribution	(4,000,000)		(4,000,000)					(4,000,000)
Unallocated Interest Earnings	-	889,681	889,681	-	-	-	-	889,681
Totals	\$ 80,000,000	\$ 889,681	\$ 80,889,681	\$ 52,774,860	\$ 2,647,810	\$ 9,889,697	\$ 65,312,366	\$ 15,577,315

*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 JANUARY 31, 2022**

	<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	\$ (381,163)	\$ -	\$ 175,851,672	95.45%
58	State	3.41%	6,246,214	1,505,780	-	7,751,994	4.21%
59	Federal	0.34%	630,000	-	-	630,000	0.34%
Total Revenues		100.00%	\$ 183,109,049	\$ 1,124,617	\$ -	\$ 184,233,666	100.00%
..							
Expenditures							
FUNCTION							
11	Instruction	26.67%	49,402,920	(80,104)	(4,369) [1]	49,318,447	26.17%
12	Media Services	0.50%	925,270	(602)	972 [1]	925,640	0.49%
13	Staff Development	1.05%	1,944,455	(22,380)	(4,664) [1]	1,917,411	1.02%
21	Instructional Administration	0.87%	1,604,775	-	1,324 [1]	1,606,099	0.85%
23	School Leadership	2.22%	4,111,145	16,077	1,975 [1]	4,129,197	2.19%
31	Counseling Services	1.26%	2,336,759	51,895	2,040 [1]	2,390,694	1.27%
32	Social Work	0.07%	134,807	-	-	134,807	0.07%
33	Health Services	0.43%	805,615	135	225 [1]	805,975	0.43%
34	Transportation	1.29%	2,394,904	30,000	-	2,424,904	1.29%
35	Food Services	0.12%	228,215	-	-	228,215	0.12%
36	Extra/Co-Curricular Activities	1.51%	2,806,658	202,629	2,497 [1]	3,011,784	1.60%
41	Central Administration	2.00%	3,714,956	406,000	-	4,120,956	2.19%
51	Maintenance	4.75%	8,807,825	148,629	-	8,956,454	4.75%
52	Security	0.32%	584,303	20,453	-	604,756	0.32%
53	Data Processing	1.06%	1,967,897	-	-	1,967,897	1.04%
61	Community Services	0.10%	187,705	77,268	-	264,973	0.14%
81	Facilities Acquisition & Construction	0.00%	-	-	-	-	0.00%
91	Contracted Instructional Services (Recapture)	55.33%	102,556,577	2,277,710	-	104,834,287	55.62%
99	Tax Costs	0.45%	830,000	-	-	830,000	0.44%
Total Expenditures		100.00%	185,344,786	\$ 3,127,710	\$ -	188,472,496	100.00%
..							
7060	Other Resources		\$ 1,225,000	\$ 637,000	\$ -	1,862,000	..
8060	Other Uses		-	\$ -	-	-	
7x & 8x			\$ 1,225,000	\$ 637,000	\$ -	1,862,000	
Budgeted Increase / (Decrease) to Fund Balance			\$ (1,010,737)	\$ (1,366,093)	\$ -	(2,376,830)	

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