



REPORTS AND DISCUSSION SHEET

MEETING DATE

March 29, 2022

AGENDA ITEM

Monthly Financial Report and Budget Amendment(s) for period ending February 28, 2022

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 February 28, 2022 will be discussed.

- The cash and investment balance of all governmental and proprietary funds at month-end is \$ 218,850,882.

- With 66.67% of the fiscal year complete, the District has currently recorded expenditures of 66.04% of the General Fund total budget.

- Investment income for the month is \$ 18,890 bringing the FYTD investment income total to \$ 66,810. The yield to maturity on the investment portfolio is 0.108%.

- Tax collections for the month totaled \$ 12,451,826. Approximately 97.39% of the 2021 adjusted tax levy has been collected, in comparison to the same month collections of the 2020 tax levy of 97.32%.

- Total 2019 bond expenditures and encumbrances through month-end totaled approximately \$ 66.6 million, and remaining funds are approximately \$ 14.3 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 February 28, 2022

**ENES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS
AS OF FEBRUARY 28, 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	\$ (5,545,006)	\$ -	\$ 69,772	\$ 2,237,292	\$ -	\$ 2,632,342	\$ 365,270	\$ 234,457	\$ (5,874)
1170	Temporary Investments	162,638,233	22,139,206	-	235,886	33,784,996	-	-	58,435	218,856,756
1100	Total Cash/Temporary Investments	\$ 157,093,227	\$ 22,139,206	\$ 69,772	\$ 2,473,177	\$ 33,784,996	\$ 2,632,342	\$ 365,270	\$ 292,892	\$ 218,850,882
Receivables:										
1210	Property Taxes-Current	\$ 4,798,626	\$ 611,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,410,560
1220	Property Taxes-Delinquent	1,949,908	268,098	-	-	-	-	-	-	2,218,006
1230	Allowance for Uncollectible Taxes	(1,273,011)	(184,123)	-	-	-	-	-	-	(1,457,134)
1240	Due from State & Federal Agencies	653,657	-	154,356	-	-	-	-	-	808,014
1250	Accrued Interest	-	-	-	-	-	-	-	-	-
1260	Due from Other Funds	4,530	1,409,985	-	-	-	-	-	3,650	1,418,165
1290	Sundry Receivables	(8,385)	-	120	10	-	(100)	1,867	-	(6,488)
1200	Total Receivables	\$ 6,125,325	\$ 2,105,894	\$ 154,476	\$ 10	\$ -	\$ (100)	\$ 1,867	\$ 3,650	\$ 8,391,122
1300	Inventories, at Cost	103,455	-	79,836	-	-	-	-	-	183,291
1400	Other Current Assets	(12,286)	-	-	-	-	-	-	-	(12,286)
1500	Fixed Assets	-	-	650,439	-	-	15,964	9,625	-	676,028
13X-16xx	Other Current Assets	\$ 91,169	\$ -	\$ 730,275	\$ -	\$ -	\$ 15,964	\$ 9,625	\$ -	\$ 847,033
1000	Total Current Assets	\$ 163,309,721	\$ 24,245,100	\$ 954,523	\$ 2,473,187	\$ 33,784,996	\$ 2,648,206	\$ 376,761	\$ 296,542	\$ 228,089,037
LIABILITIES AND FUND EQUITY										
Current Liabilities:										
2110	Accounts Payable (Note 1)	\$ 8,088	\$ -	\$ -	\$ 218	\$ -	\$ -	\$ -	\$ -	\$ 8,307
2140	Interest Payable	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings	762,395	-	2,057	7,614	131	2,091	358	-	774,646
2160	Accrued Wages Payable	7,816,823	-	201,430	98,638	8,649	110,358	1,889	-	8,237,787
2170	Due to Other Funds	1,413,635	2,100	-	17	252	3	-	2,158	1,418,165
2180	Due to Other Governments	69,889,527	-	-	-	-	-	-	3,572	69,893,099
2190	Due to Other	-	-	-	-	-	-	-	218,906	218,906
2100	Total Current Liabilities	\$ 79,890,468	\$ 2,100	\$ 203,488	\$ 106,487	\$ 9,032	\$ 112,452	\$ 2,247	\$ 224,636	\$ 80,550,910
2210	Accrued Expenses	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues	(53)	-	365,556	-	-	3	-	-	365,506
2600	Deferred Revenues - Property Taxes	5,475,523	695,909	-	-	-	-	-	-	6,171,432
2000	Total Liabilities	\$ 85,365,939	\$ 698,009	\$ 569,044	\$ 106,487	\$ 9,032	\$ 112,455	\$ 2,247	\$ 224,636	\$ 87,087,848
Fund Balance/Equity:										
3400	Reserved	\$ 2,243,657	\$ 23,547,091	-	\$ -	\$ 33,775,964	\$ -	\$ -	\$ -	\$ 59,566,712
3500	Designated	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings	75,700,126	-	385,479	2,366,701	-	2,535,752	374,514	71,905	81,434,477
3000	Total Fund Balance/Equity	\$ 77,943,782	\$ 23,547,091	\$ 385,479	\$ 2,366,701	\$ 33,775,964	\$ 2,535,752	\$ 374,514	\$ 71,905	\$ 141,001,189
Total Liabilities and Fund Equity		\$ 163,309,721	\$ 24,245,100	\$ 954,523	\$ 2,473,187	\$ 33,784,996	\$ 2,648,206	\$ 376,761	\$ 296,542	\$ 228,089,037

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 FEBRUARY 28, 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	\$ 11,118,251	\$ 172,411,702	98.04%	\$ 3,439,970
5800	State	7,751,994	368,857	3,666,044	47.29%	4,085,950
5900	Federal	630,000	7,686	84,516	13.42%	545,484
5XXX	Total Revenues	\$ 184,233,666	\$ 11,494,794	\$ 176,162,262	95.62%	\$ 8,071,404
Expenditures:						
11	Instruction.....	\$ 49,296,536	\$ 4,922,202	\$ 32,539,642	66.01%	\$ 16,756,894
12	Instructional Resources & Media Svcs.....	925,640	83,332	573,365	61.94%	352,275
13	Curr & Instructional Staff Development.....	1,913,841	145,222	1,088,327	56.87%	825,514
21	Instructional Leadership.....	1,606,099	147,005	1,070,813	66.67%	535,286
23	School Leadership.....	4,151,740	379,246	2,717,381	65.45%	1,434,359
31	Guidance & Counseling Services.....	2,393,106	205,890	1,501,593	62.75%	891,513
32	Social Work Services.....	134,807	7,563	52,307	38.80%	82,500
33	Health Services.....	806,072	74,778	500,859	62.14%	305,213
34	Transportation.....	2,424,904	196,970	1,473,222	60.75%	951,682
35	Food Services.....	228,215	20,972	141,877	62.17%	86,338
36	Extracurricular Activities.....	3,011,859	318,354	2,066,972	68.63%	944,887
41	General Administration.....	4,120,956	346,366	2,668,167	64.75%	1,452,789
51	Facilities Maintenance & Operations.....	8,956,454	871,284	5,560,519	62.08%	3,395,935
52	Security & Monitoring Services.....	605,110	58,134	390,701	64.57%	214,409
53	Data Processing Services.....	1,967,897	121,875	1,484,220	75.42%	483,677
61	Community Services.....	264,973	21,455	168,988	63.78%	95,985
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
91	Contracted Instructional Svcs (Recapture).....	104,834,287	8,736,190	69,889,527	66.67%	34,944,760
99	Appraisal District Costs.....	830,000	-	577,764	69.61%	252,236
6XXX	Total Expenditures	\$ 188,472,496	\$ 16,656,836	\$ 124,466,244	66.04%	\$ 64,006,252
Other Resources and (Uses):						
7060	Other Resources	\$ 1,862,000	\$ 10,833	\$ 887,499	47.66%	\$ 974,501
8060	Other Uses	-	-	-	0.00%	-
7X & 8X	Total Other Resources and (Uses).....	\$ 1,862,000	\$ 10,833	\$ 887,499	47.66%	\$ 974,501
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses	\$ (2,376,830)	\$ (5,151,209)	\$ 52,583,517		
Fund Balance and Reserves at 7/1/2021:						
3400	Reserved Fund Balance	\$ 2,243,657			Percent of Fiscal Year Complete	66.67%
3500	Designated Fund Balance: Purch. of Property.	-			Percent of Total Budget Expended	66.04%
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 FEBRUARY 28, 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	\$ 1,411,044	\$ 21,435,150	98.84%	\$ 252,046
5800	State	\$ 55,597	\$ -	\$ 78,542	141.27%	\$ (22,945)
5XXX	Total Revenue	\$ 21,742,793	\$ 1,411,044	\$ 21,513,692	98.95%	\$ 229,101
	Expenditures:					
71	Debt Service	\$ 21,273,942	\$ 2,100	\$ 21,258,654	99.93%	15,288
6XXX	Total Expenditures	\$ 21,273,942	\$ 2,100	\$ 21,258,654	99.93%	\$ 15,288
	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	\$ 1,408,944	\$ 255,038		
	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 FEBRUARY 28, 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	\$ 340,183	\$ 2,189,747	66.99%	\$ 1,079,253
5800	State	4,200	-	-	0.00%	4,200
5900	Federal	637,278	-	637,278	100.00%	(0)
5XXX	Total Revenues	\$ 3,910,478	\$ 340,183	\$ 2,827,025	72.29%	\$ 1,083,453
	Expenditures:					
35	Child Nutrition.....	4,257,582	436,039	2,693,923	63.27%	\$ 1,563,659
51	Facilities Maintenance & Operations.....	270,440	29,933	184,738	68.31%	85,702
6XXX	Total Expenditures	\$ 4,528,022	\$ 465,971	\$ 2,878,661	63.57%	\$ 1,649,361
	Other Resources:					
7060	Other Resources	\$ 1,472,200	\$ 154,051	\$ 1,071,221	72.76%	\$ 400,979
8060	Other Uses	637,278	-	637,278	100.00%	-
7X	Total Other Resources	\$ 834,922	\$ 154,051	\$ 433,943	51.97%	\$ 400,979
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ 217,378	\$ 28,263	\$ 382,307		
	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.....	\$ 220,551				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF FEBRUARY 28, 2022**

		SPECIAL REVENUE FUNDS				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 1,800,000	\$ 147,966	\$ 1,715,868	95.33%	\$ 84,132
5800	State	650,000	337	326,051	50.16%	323,949
5900	Federal	2,400,000	307,210	947,806	39.49%	1,452,194
5XXX	Total Revenues	\$ 4,850,000	\$ 455,512	\$ 2,989,725	61.64%	\$ 1,860,275
Expenditures:						
11	Instruction.....	\$ 2,000,000	\$ 284,514	\$ 1,345,619	67.28%	\$ 654,381
12	Instructional Resources & Media Svs.....	115,000	6,089	23,644	20.56%	91,356
13	Curr & Instructional Staff Development.....	260,000	29,397	124,179	47.76%	135,821
21	Instructional Leadership.....	5,000	-	-	0.00%	5,000
23	School Leadership.....	140,000	5,876	35,835	25.60%	104,165
31	Guidance & Counseling Services.....	1,100,000	72,428	493,855	44.90%	606,145
33	Health Services.....	25,000	50	50	0.20%	24,950
34	Transportation.....	114,000	-	-	0.00%	114,000
35	Child Nutrition	-	-	-	0.00%	2,205,239
36	Extracurricular Activities.....	800,000	126,185	656,841	82.11%	143,159
41	General Administration.....	3,000	-	259	8.64%	2,741
51	Facilities Maintenance & Operations.....	65,000	2,500	7,855	12.09%	57,145
52	Security & Monitoring Services.....	10,000	283	1,660	16.60%	8,340
53	Data Processing.....	10,000	-	-	0.00%	10,000
61	Community Services.....	16,000	-	2,851	17.82%	13,149
71	Debt Service.....	-	-	-	0.00%	-
81	Facilities Acq/Construction	200,000	4,688	110,350	55.18%	89,650
93	Shared Service Arrangements.....	-	-	-	0.00%	-
99	Tax Costs.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 4,863,000	\$ 532,008	\$ 2,802,999	57.64%	\$ 2,060,002
Other (Uses):						
7060	Other Resources	\$ -	\$ -	\$ -	0.00%	\$ -
8060	Other Uses	\$ -	\$ -	\$ -	0.00%	\$ -
8X	Total (Uses)	\$ -	\$ -	\$ -	0.00%	\$ -
1200	Excess of Revenues Over (Under) Expenditures	\$ (13,000)	\$ (76,495)	\$ 186,727		
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.....	<u>\$ 2,166,974</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF FEBRUARY 28, 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	\$ 3,038	\$ 537,333	87.23%	\$ 78,667
5XXX	Total Revenue	\$ 616,000	\$ 3,038	\$ 537,333	87.23%	\$ 78,667
Expenditures:						
11	Instruction.....	\$ 3,000,000	\$ 10,020	\$ 1,106,087	36.87%	\$ 1,893,913
12	Instructional Resources & Media Svs.....	-	-	-	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	5,074	87,510	58.34%	62,490
41	General Administration.....	250,000	37,691	184,437	73.77%	65,563
51	Facilities Maintenance & Operations.....	3,200,000	28,095	2,569,050	80.28%	630,950
52	Security & Monitoring Services.....	100,000	-	2,239	2.24%	97,761
53	Data Processing Services.....	1,200,000	125,385	851,197	70.93%	348,803
71	Debt Services.....	200,000	-	-	0.00%	200,000
81	Facilities Acquisition & Construction	15,000,000	1,081,518	7,503,895	50.03%	7,496,105
6XXX	Total Expenditures	\$ 23,950,000	\$ 1,287,783	\$ 12,323,342	51.45%	\$ 11,626,658
Other Resources and (Uses):						
7060	Other Resources	\$ 4,000,000	\$ 1,000,204	\$ 2,934,676	73.37%	\$ 1,065,324
8060	Other Uses	4,000,000	1,000,204	2,934,676	73.37%	1,065,324
7X & 8X	Total Other Resources and (Uses)	\$ -	\$ -	\$ -	0.00%	\$ -
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses.....	\$ (23,334,000)	\$ (1,284,745)	\$ (11,786,009)		
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>\$ 22,227,973</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF FEBRUARY 28, 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	\$ 50,673	\$ 879,459	118.85%	\$ (139,459)
5XXX	Total Revenues	\$ 740,000	\$ 50,673	\$ 879,459	118.85%	\$ (139,459)
Expenditures:						
61	Community Services.....	770,887	9,742	384,466	49.87%	386,421
6XXX	Total Expenditures	\$ 770,887	\$ 9,742	\$ 384,466	49.87%	\$ 386,421
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 243,333	\$ 3,611	\$ 28,888	11.87%	\$ 214,445
8X	Total Other Uses	\$ (243,333)	\$ (3,611)	\$ (28,888)	11.87%	\$ (214,445)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (274,220)	\$ 37,320	\$ 466,105		
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.....	<u>\$ 351,808</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF FEBRUARY 28, 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	\$ 127,950	\$ 892,622	55.79%	\$ 707,378
5900	Federal	-	-	60,534	0.00%	(60,534)
5XXX	Total Revenues	\$ 1,600,000	\$ 127,950	\$ 953,157	59.57%	\$ 646,843
	Expenditures:					
61	Community Services.....	1,519,432	114,992	882,678	58.09%	636,754
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 1,519,432	\$ 114,992	\$ 882,678	58.09%	\$ 636,754
	Other Uses:					
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 28,888	66.67%	\$ 14,445
8X	Total Other Uses	\$ (43,333)	\$ (3,611)	\$ (28,888)	66.67%	\$ (14,445)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ 37,235	\$ 9,347	\$ 41,591		
	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 FEBRUARY 28, 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	\$ 63,325	\$ 418,249	49.79%	\$ 421,751
5XXX	Total Revenues	\$ 840,000	\$ 63,325	\$ 418,249	49.79%	\$ 421,751
Expenditures:						
61	Community Services.....	407,394	29,522	190,985	46.88%	216,409
6XXX	Total Expenditures	\$ 407,394	\$ 29,522	\$ 190,985	46.88%	\$ 216,409
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 588,334	\$ 3,611	\$ 28,888	4.91%	\$ 559,446
8X	Total Other Uses	\$ (588,334)	\$ (3,611)	\$ (28,888)	4.91%	\$ (559,446)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (155,728)	\$ 30,192	\$ 198,376		
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 FEBRUARY 28, 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	\$	44,240	\$	447,221	54.21%	\$ 377,779
5900	Federal	-		-		124,728	0.00%	(124,728)
5XXX	Total Revenues	\$ 825,000	\$	44,240	\$	571,949	69.33%	\$ 253,051
Expenditures:								
36	Extracurricular Activities.....	\$ 77,332	\$	7,210	\$	53,940	69.75%	\$ 23,392
51	Facilities Maintenance & Operations.....	151,792		17,645		134,152	88.38%	17,640
52	Security & Monitoring Services.....	40,000		3,912		9,343	23.36%	30,657
6XXX	Total Expenditures	\$ 269,124	\$	28,766	\$	197,435	73.36%	\$ 71,689
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	\$	15,474	\$	210,957		
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
February 28, 2022


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	294,320.48	294,320.48	294,320.48	0.13	1	1	0.063
Texas RangeTexasDaily	2,616,802.60	2,616,802.60	2,616,802.60	1.19	1	1	0.020
Lone Star	215,945,632.72	215,945,632.72	215,945,632.72	97.87	1	1	0.110
Wells Fargo Bank	1,786,518.55	1,786,518.55	1,786,518.55	0.81	1	1	0.030
	220,643,274.35	220,643,274.35	220,643,274.35	100.00%	1	1	0.108

Investments

Total Earnings	February 28 Month Ending	Fiscal Year To Date
Current Year	18,890.13	66,810.36

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

3/23/2022

**Eanes ISD
Summary by Type
February 28, 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	235,885.63	235,885.63	0.11	0.063	1
Subtotal	1	235,885.63	235,885.63	0.11	0.063	1
Fund: Community Education						
Wells Fargo Bank	1	9,366.69	9,366.69	0.00	0.160	1
Subtotal	1	9,366.69	9,366.69	0.00	0.160	1
Fund: Capital Projects '06						
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 '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	990,650.73	990,650.73	0.45	0.110	1
Subtotal	1	990,650.73	990,650.73	0.45	0.110	1
Fund: Capital Projects '19						
Lone Star	1	27,146,090.54	27,146,090.54	12.30	0.110	1
Subtotal	1	27,146,090.54	27,146,090.54	12.30	0.110	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	22,139,205.80	22,139,205.80	10.03	0.110	1
Subtotal	1	22,139,205.80	22,139,205.80	10.03	0.110	1

Eanes ISD
Summary by Type
February 28, 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	58,434.85	58,434.85	0.03	0.063	1
Subtotal	1	58,434.85	58,434.85	0.03	0.063	1
Fund: General Operating						
Lone Star	1	160,021,430.47	160,021,430.47	72.52	0.110	1
Texas RangeTexasDaily	1	2,616,802.60	2,616,802.60	1.19	0.020	1
Wells Fargo Bank	6	1,510,423.57	1,510,423.57	0.68	0.006	1
Subtotal	8	164,148,656.64	164,148,656.64	74.39	0.108	1
Fund: Local Baldwin Property Sale						
Lone Star	1	2,200,046.49	2,200,046.49	1.00	0.110	1
Subtotal	1	2,200,046.49	2,200,046.49	1.00	0.110	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	3,448,208.69	3,448,208.69	1.56	0.110	1
Subtotal	1	3,448,208.69	3,448,208.69	1.56	0.110	1
Fund: Student Activity						
Wells Fargo Bank	1	266,728.29	266,728.29	0.12	0.160	1
Subtotal	1	266,728.29	266,728.29	0.12	0.160	1
Total and Average	21	220,643,274.35	220,643,274.35	100.00	0.108	1

**EANES INDEPENDENT SCHOOL DISTRICT
MONTHLY TAX COLLECTION REPORT
AS OF FEBRUARY 28, 2022**

Description	General Fund	Debt Service Fund	Total
<i>CURRENT MONTH COLLECTIONS</i>			
5711 Taxes - Current Year Tax Levy	\$ 10,793,323	\$ 1,376,395	\$ 12,169,718
5712 Taxes - Prior Years	3,416	1,808	5,224
5719 Penalties and Interest (P & I)	245,101	31,782	276,883
Total Current Month Collections	\$ 11,041,841	\$ 1,409,985	\$ 12,451,826
<i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2021 - JUN 30, 2022)</i>			
5711 Taxes - Current Year Tax Levy	\$ 167,525,974	\$ 21,360,957	\$ 188,886,931
5712 Taxes - Prior Years	166,481	20,695	187,176
5719 Penalties and Interest (P & I)	382,200	49,079	431,278
Total Revenue Collected	\$ 168,074,654	\$ 21,430,731	\$ 189,505,385
Total Budgeted Tax Revenue (Current + Prior + P & I)	\$ 171,222,672	\$ 21,672,196	\$ 192,894,868
Percentage of Total Budgeted Tax Revenue Collected	98.16%	98.89%	98.24%
Percentage of Total Budgeted Tax Revenue Collected (Prior Year)	98.03%	98.13%	98.04%
<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 - March 14, 2022	\$ 171,662,112	\$ 21,895,677	\$ 193,557,789
Total Collections on 2021 Tax Levy to Date	\$ 167,182,530	\$ 21,319,590	\$ 188,502,120
Percentage of 2021 Adjusted Tax Levy Collected	97.39%	97.37%	97.39%
Percentage of 2020 Adjusted Tax Levy Collected (Prior Year)	97.32%	97.33%	97.32%

**EANES INDEPENDENT SCHOOL DISTRICT
TEXAS PUBLIC INFORMATION ACT (TPIA) REQUESTS RECEIVED
THROUGH FEBRUARY 28, 2022**

REQUEST #	REQUEST DATE	REQUESTOR	DESCRIPTION OF REQUEST
8157	2/1/2022	N. O'Keefe	Grade information
8158	2/1/2022	EISD ORR	Book information
8159	2/2/2022	M. Suter	TPIA information
8160	2/2/2022	A. Price	Book information
8161	2/8/2022	M. Canales	Book information
8162	2/9/2022	P. Dunphy	Election information
8163	2/9/2022	C. Soliz	Email information
8164	2/10/2022	W. Navarro	Employee information
8165	2/11/2022	S. Mitchell	Booster club information
8166	2/14/2022	R. Jackson	Email information
8167	2/16/2022	S. Cho	Employee information
8168	2/16/2022	S. Roper	Employee information
8169	2/16/2022	News	Attendance information
8170	2/22/2022	R. Jackson	Election information
8171	2/22/2022	T. Jack	Employee information
8172	2/22/2022	D. Barrutia	Futuro information
8173	2/22/2022	S. Asch	Book information
8174	2/22/2022	J. Collins	Election information
8175	2/23/2022	L. Francis	DEI information
8176	2/23/2022	B. Ladewig	Business information
8177	2/24/2022	EISD ORR	Book information
8178	2/24/2022	D. Barrutia	Futuro information
8179	2/25/2022	R. Jackson	Email information
8180	2/25/2022	C. Meakin	Book information
8181	2/28/2022	D. Barrutia	Donation and record information
8182	2/28/2022	S. Asch	Election 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	9
January	6	15
February	7	26
March	10	
April	44	
May	6	
June	36	
Total Requests To Date	190	164

**EANES INDEPENDENT SCHOOL DISTRICT
2019 BOND FINANCIAL REPORT
THROUGH FEBRUARY 28, 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	\$ 4,385,290	\$ 41,717	\$ 1,118,941	\$ 5,545,948	\$ 2,451,052
TABLE B: STUDENT PROGRAMS AND SUPPORT	27,790,687	-	27,790,687	16,602,502	33,297	1,217,873	17,853,672	9,937,015
TABLE C: ENERGY EFFICIENCY AND CONSERVATION	4,803,000	-	4,803,000	3,796,287	-	1,248,407	5,044,694	(241,694)
TABLE D: FACILITIES	28,188,200	-	28,188,200	15,848,278	165,659	3,940,327	19,954,264	8,233,936
TABLE E: NEW FACILITIES	15,000,000	1,100,000	16,100,000	14,715,007	1,011,825	2,364,148	18,090,981	(1,990,981)
Unallocated Funds	221,113	(1,100,000)	(878,887)	84,737	6,327		91,063	(969,950)
Land Sales Proceeds Contribution	(4,000,000)		(4,000,000)					(4,000,000)
Unallocated Interest Earnings	-	892,057	892,057	-	-	-	-	892,057
Totals	\$ 80,000,000	\$ 892,057	\$ 80,892,057	\$ 55,432,101	\$ 1,258,825	\$ 9,889,697	\$ 66,580,623	\$ 14,311,434

*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 FEBRUARY 28, 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	(84,473)	(21,911) [1]		49,296,536	26.16%
12	Media Services	0.50%	925,270	370	-		925,640	0.49%
13	Staff Development	1.05%	1,944,455	(27,044)	(3,570) [1]		1,913,841	1.02%
21	Instructional Administration	0.87%	1,604,775	1,324	-		1,606,099	0.85%
23	School Leadership	2.22%	4,111,145	18,052	22,543 [1]		4,151,740	2.20%
31	Counseling Services	1.26%	2,336,759	53,935	2,412 [1]		2,393,106	1.27%
32	Social Work	0.07%	134,807	-	-		134,807	0.07%
33	Health Services	0.43%	805,615	360	97 [1]		806,072	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	205,126	75 [1]		3,011,859	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	354 [1]		605,110	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.