



REPORTS AND DISCUSSION SHEET

MEETING DATE

May 24, 2022

AGENDA ITEM

Monthly Financial Report and Budget Amendment(s) for period ending April 30, 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 April 30, 2022 will be discussed.

- The cash and investment balance of all governmental and proprietary funds at month-end is \$ 209,858,658.
- With 83.33% of the fiscal year complete, the District has currently recorded expenditures of 83.32% of the General Fund total budget.
- Investment income for the month is \$ 73,635 bringing the FYTD investment income total to \$ 185,420. The yield to maturity on the investment portfolio is 0.416%.
- Tax collections for the month totaled \$ 644,038. Approximately 98.79% of the 2021 adjusted tax levy has been collected, in comparison to the same month collections of the 2020 tax levy of 98.62%.
- Total 2019 bond expenditures and encumbrances through month-end totaled approximately \$ 63.6 million, and remaining funds are approximately \$ 17.3 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 April 30, 2022

**EANES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS
AS OF APRIL 30, 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	\$ (5,565,906)	\$ -	\$ 294,079	\$ 1,926,263	\$ -	\$ 3,241,458	\$ 498,032	\$ 231,963	\$ 625,888
1170	Temporary Investments	152,991,358	23,785,488	-	235,975	32,161,491	-	-	58,457	209,232,770
1100	Total Cash/Temporary Investments	\$ 147,425,452	\$ 23,785,488	\$ 294,079	\$ 2,162,238	\$ 32,161,491	\$ 3,241,458	\$ 498,032	\$ 290,420	\$ 209,858,658
Receivables:										
1210	Property Taxes-Current	\$ 2,154,753	\$ 274,780	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,429,533
1220	Property Taxes-Delinquent	1,852,041	255,668	-	-	-	-	-	-	2,107,709
1230	Allowance for Uncollectible Taxes	(1,273,011)	(184,123)	-	-	-	-	-	-	(1,457,134)
1240	Due from State & Federal Agencies	33,228	-	187,487	-	-	-	-	-	220,715
1250	Accrued Interest	-	-	-	-	-	-	-	-	-
1260	Due from Other Funds.....	(3,293)	75,112	-	-	-	-	-	3,650	75,469
1290	Sundry Receivables	(16,627)	-	120	10	-	(100)	2,817	-	(13,781)
1200	Total Receivables	\$ 2,747,091	\$ 421,438	\$ 187,607	\$ 10	\$ -	\$ (100)	\$ 2,817	\$ 3,650	\$ 3,362,512
1300	Inventories, at Cost	118,419	-	72,620	-	-	-	-	-	191,040
1400	Other Current Assets	12,449	-	-	2,546	-	-	-	-	14,995
1500	Fixed Assets	-	-	632,617	-	-	15,350	9,625	-	657,592
13X-16xx	Other Current Assets	\$ 130,869	\$ -	\$ 705,237	\$ 2,546	\$ -	\$ 15,350	\$ 9,625	\$ -	\$ 863,627
1000	Total Current Assets	\$ 150,303,412	\$ 24,206,926	\$ 1,186,924	\$ 2,164,794	\$ 32,161,491	\$ 3,256,708	\$ 510,473	\$ 294,070	\$ 214,084,797
LIABILITIES AND FUND EQUITY										
Current Liabilities:										
2110	Accounts Payable (Note 1).....	\$ 8,184	\$ -	\$ -	\$ 1,109	\$ -	\$ -	\$ -	\$ -	\$ 9,293
2140	Interest Payable	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings	769,883	-	1,930	8,387	130	2,501	325	-	783,156
2160	Accrued Wages Payable	9,316,710	-	250,106	121,535	5,351	136,667	2,077	-	9,832,446
2170	Due to Other Funds	78,762	-	-	17	55	11	-	(3,376)	75,469
2180	Due to Other Governments	87,361,907	-	-	-	-	-	-	3,572	87,365,479
2190	Due to Other	-	-	-	-	-	-	-	218,906	218,906
2100	Total Current Liabilities	\$ 97,535,446	\$ -	\$ 252,036	\$ 131,048	\$ 5,537	\$ 139,178	\$ 2,402	\$ 219,102	\$ 98,284,749
2210	Accrued Expenses	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues	(53)	-	331,915	-	-	3	-	-	331,865
2600	Deferred Revenues - Property Taxes	2,733,783	346,325	-	-	-	-	-	-	3,080,109
2000	Total Liabilities	\$ 100,269,177	\$ 346,325	\$ 583,951	\$ 131,048	\$ 5,537	\$ 139,181	\$ 2,402	\$ 219,102	\$ 101,696,722
Fund Balance/Equity:										
3400	Reserved.....	\$ 2,243,657	\$ 23,860,601	\$ -	\$ -	\$ 32,155,954	\$ -	\$ -	\$ -	\$ 58,260,212
3500	Designated.....	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings.....	47,790,578	-	602,973	2,033,746	-	3,117,527	508,071	74,968	54,127,863
3000	Total Fund Balance/Equity	\$ 50,034,235	\$ 23,860,601	\$ 602,973	\$ 2,033,746	\$ 32,155,954	\$ 3,117,527	\$ 508,071	\$ 74,968	\$ 112,388,075
Total Liabilities and Fund Equity		\$ 150,303,412	\$ 24,206,926	\$ 1,186,924	\$ 2,164,794	\$ 32,161,491	\$ 3,256,708	\$ 510,473	\$ 294,070	\$ 214,084,797

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

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF APRIL 30, 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	\$ 796,933	\$ 175,410,315	99.75%	\$ 441,357
5800	State	7,751,994	479,053	4,778,088	61.64%	2,973,906
5900	Federal	630,000	7,233	602,658	95.66%	27,342
5XXX	Total Revenues	\$ 184,233,666	\$ 1,283,219	\$ 180,791,061	98.13%	\$ 3,442,605
Expenditures:						
11	Instruction.....	\$ 49,269,386	\$ 4,848,413	\$ 41,858,156	84.96%	\$ 7,411,230
12	Instructional Resources & Media Svcs.....	935,738	85,043	736,416	78.70%	199,322
13	Curr & Instructional Staff Development.....	1,911,754	157,167	1,378,082	72.08%	533,672
21	Instructional Leadership.....	1,604,099	139,408	1,337,433	83.38%	266,666
23	School Leadership.....	4,160,873	364,444	3,410,118	81.96%	750,755
31	Guidance & Counseling Services.....	2,394,289	214,222	1,900,261	79.37%	494,028
32	Social Work Services.....	134,807	7,563	66,781	49.54%	68,026
33	Health Services.....	806,383	89,806	658,946	81.72%	147,437
34	Transportation.....	2,424,904	207,110	1,878,621	77.47%	546,283
35	Food Services.....	228,215	21,725	185,445	81.26%	42,770
36	Extracurricular Activities.....	3,019,871	383,717	2,716,355	89.95%	303,516
41	General Administration.....	4,123,456	296,453	3,315,465	80.40%	807,991
51	Facilities Maintenance & Operations.....	8,956,454	733,073	7,005,681	78.22%	1,950,773
52	Security & Monitoring Services.....	605,110	59,811	516,368	85.33%	88,742
53	Data Processing Services.....	1,967,897	114,324	1,697,824	86.28%	270,073
61	Community Services.....	264,973	24,705	218,573	82.49%	46,400
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
91	Contracted Instructional Svcs (Recapture).....	104,834,287	8,736,190	87,361,907	83.33%	17,472,380
99	Appraisal District Costs.....	830,000	-	783,823	94.44%	46,177
6XXX	Total Expenditures	\$ 188,472,496	\$ 16,483,173	\$ 157,026,257	83.32%	\$ 31,446,239
Other Resources and (Uses):						
7060	Other Resources	\$ 1,862,000	\$ 10,833	\$ 909,165	48.83%	\$ 952,835
8060	Other Uses	-	-	-	0.00%	-
7X & 8X	Total Other Resources and (Uses).....	\$ 1,862,000	\$ 10,833	\$ 909,165	48.83%	\$ 952,835
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses	\$ (2,376,830)	\$ (15,189,121)	\$ 24,673,969		
Fund Balance and Reserves at 7/1/2021:						
3400	Reserved Fund Balance	\$ 2,243,657			Percent of Fiscal Year Complete	83.33%
3500	Designated Fund Balance: Purch. of Property.....	-			Percent of Total Budget Expended	83.32%
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 APRIL 30, 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	\$ 83,304	\$ 21,749,466	100.29%	\$ (62,270)
5800	State	\$ 55,597	\$ -	\$ 78,542	141.27%	\$ (22,945)
5XXX	Total Revenue	\$ 21,742,793	\$ 83,304	\$ 21,828,008	100.39%	\$ (85,215)
Expenditures:						
71	Debt Service	\$ 21,273,942	\$ 806	\$ 21,259,460	99.93%	14,482
6XXX	Total Expenditures	\$ 21,273,942	\$ 806	\$ 21,259,460	99.93%	\$ 14,482
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	\$ 82,498	\$ 568,547		
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 APRIL 30, 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	\$ 381,125	\$ 2,933,397	89.73%	\$ 335,603
5800	State	4,200	-	13,372	318.39%	(9,172)
5900	Federal	637,278	-	637,278	100.00%	(0)
5XXX	Total Revenues	<u>\$ 3,910,478</u>	<u>\$ 381,125</u>	<u>\$ 3,584,048</u>	<u>91.65%</u>	<u>\$ 326,430</u>
Expenditures:						
35	Child Nutrition.....	4,257,582	350,884	3,496,897	82.13%	\$ 760,685
51	Facilities Maintenance & Operations.....	270,440	29,714	244,193	90.29%	26,247
6XXX	Total Expenditures	<u>\$ 4,528,022</u>	<u>\$ 380,598</u>	<u>\$ 3,741,090</u>	<u>82.62%</u>	<u>\$ 786,932</u>
Other Resources:						
7060	Other Resources	\$ 1,472,200	\$ 169,692	\$ 1,394,120	94.70%	\$ 78,080
8060	Other Uses	637,278	-	637,278	100.00%	-
7X	Total Other Resources	<u>\$ 834,922</u>	<u>\$ 169,692</u>	<u>\$ 756,842</u>	<u>90.65%</u>	<u>\$ 78,080</u>
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ 217,378	\$ 170,219	\$ 599,800		
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 APRIL 30, 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	\$ 208,465	\$ 2,005,498	111.42%	\$ (205,498)
5800	State	650,000	8,050	356,691	54.88%	293,309
5900	Federal	2,400,000	371,413	1,319,219	54.97%	1,080,781
5XXX	Total Revenues	\$ 4,850,000	\$ 587,928	\$ 3,681,408	75.91%	\$ 1,168,592
Expenditures:						
11	Instruction.....	\$ 2,000,000	\$ 93,152	\$ 1,628,155	81.41%	\$ 371,845
12	Instructional Resources & Media Svs.....	115,000	12,790	45,815	39.84%	69,185
13	Curr & Instructional Staff Development.....	260,000	49,688	199,498	76.73%	60,502
21	Instructional Leadership.....	5,000	-	-	0.00%	5,000
23	School Leadership.....	140,000	8,226	49,214	35.15%	90,786
31	Guidance & Counseling Services.....	1,100,000	73,488	648,236	58.93%	451,764
33	Health Services.....	25,000	-	50	0.20%	24,950
34	Transportation.....	114,000	-	-	0.00%	114,000
35	Child Nutrition	-	-	-	0.00%	1,657,452
36	Extracurricular Activities.....	800,000	140,939	945,455	118.18%	(145,455)
41	General Administration.....	3,000	-	259	8.64%	2,741
51	Facilities Maintenance & Operations.....	65,000	187,765	195,621	300.95%	(130,621)
52	Security & Monitoring Services.....	10,000	251	2,130	21.30%	7,870
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	-	110,350	55.18%	89,650
93	Shared Service Arrangements.....	-	-	-	0.00%	-
99	Tax Costs.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 4,863,000	\$ 566,299	\$ 3,827,635	78.71%	\$ 1,035,365
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)	\$ 21,629	\$ (146,228)		
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.....	\$ 2,166,974				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF APRIL 30, 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	\$ 11,387	\$ 555,693	90.21%	\$ 60,308
5XXX	Total Revenue	\$ 616,000	\$ 11,387	\$ 555,693	90.21%	\$ 60,308
Expenditures:						
11	Instruction.....	\$ 3,000,000	\$ 50,143	\$ 1,242,280	41.41%	\$ 1,757,720
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	-	95,364	63.58%	54,636
41	General Administration.....	250,000	2,193	235,986	94.39%	14,014
51	Facilities Maintenance & Operations.....	3,200,000	150,820	3,069,403	95.92%	130,597
52	Security & Monitoring Services.....	100,000	5,998	16,621	16.62%	83,379
53	Data Processing Services.....	1,200,000	85,564	949,957	79.16%	250,043
71	Debt Services.....	200,000	-	-	0.00%	200,000
81	Facilities Acquisition & Construction	15,000,000	286,818	8,333,174	55.55%	6,666,826
6XXX	Total Expenditures	\$ 23,950,000	\$ 581,535	\$ 13,961,712	58.30%	\$ 9,988,288
Other Resources and (Uses):						
7060	Other Resources	\$ 4,000,000	\$ 13,681	\$ 3,148,235	78.71%	\$ 851,765
8060	Other Uses	4,000,000	13,681	3,148,235	78.71%	851,765
7X & 8X	Total Other Resources and (Uses)	\$ -	\$ -	\$ -	0.00%	\$ -
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses.....	\$ (23,334,000)	\$ (570,148)	\$ (13,406,019)		
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 APRIL 30, 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	\$ 190,256	\$ 1,207,576	163.19%	\$ (467,576)
5XXX	Total Revenues	\$ 740,000	\$ 190,256	\$ 1,207,576	163.19%	\$ (467,576)
Expenditures:						
61	Community Services.....	770,887	66,574	555,746	72.09%	215,141
6XXX	Total Expenditures	\$ 770,887	\$ 66,574	\$ 555,746	72.09%	\$ 215,141
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 243,333	\$ 3,611	\$ 36,110	14.84%	\$ 207,223
8X	Total Other Uses	\$ (243,333)	\$ (3,611)	\$ (36,110)	14.84%	\$ (207,223)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (274,220)	\$ 120,072	\$ 615,720		
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 APRIL 30, 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	\$ 130,932	\$ 1,186,194	74.14%	\$ 413,807
5800	State	-	276,812	276,812	0.00%	(276,812)
5900	Federal	-	-	60,534	0.00%	(60,534)
5XXX	Total Revenues	\$ 1,600,000	\$ 407,744	\$ 1,523,540	95.22%	\$ 76,460
Expenditures:						
61	Community Services.....	1,519,432	113,851	1,097,392	72.22%	422,040
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 1,519,432	\$ 113,851	\$ 1,097,392	72.22%	\$ 422,040
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 36,110	83.33%	\$ 7,223
8X	Total Other Uses	\$ (43,333)	\$ (3,611)	\$ (36,110)	83.33%	\$ (7,223)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ 37,235	\$ 290,282	\$ 390,039		
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 APRIL 30, 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	\$ 62,584	\$ 563,584	67.09%	\$ 276,416
5XXX	Total Revenues	\$ 840,000	\$ 62,584	\$ 563,584	67.09%	\$ 276,416
Expenditures:						
61	Community Services.....	407,394	26,414	245,386	60.23%	162,008
6XXX	Total Expenditures	\$ 407,394	\$ 26,414	\$ 245,386	60.23%	\$ 162,008
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 588,334	\$ 3,611	\$ 36,110	6.14%	\$ 552,224
8X	Total Other Uses	\$ (588,334)	\$ (3,611)	\$ (36,110)	6.14%	\$ (552,224)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (155,728)	\$ 32,559	\$ 282,088		
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 APRIL 30, 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	\$ 68,169	\$ 629,461	76.30%	\$ 195,539
5900	Federal	-	-	124,728	0.00%	(124,728)
5XXX	Total Revenues	\$ 825,000	\$ 68,169	\$ 754,189	91.42%	\$ 70,811
Expenditures:						
36	Extracurricular Activities.....	\$ 77,332	\$ 7,210	\$ 70,681	91.40%	\$ 6,651
51	Facilities Maintenance & Operations.....	151,792	14,627	164,469	108.35%	(12,677)
52	Security & Monitoring Services.....	40,000	200	10,968	27.42%	29,032
6XXX	Total Expenditures	\$ 269,124	\$ 22,037	\$ 246,117	91.45%	\$ 23,007
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	\$ 46,132	\$ 344,515		
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
April 30, 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	294,432.49	294,432.49	294,432.49	0.14	1	1	0.304
Texas RangeTexasDaily	2,617,745.68	2,617,745.68	2,617,745.68	1.24	1	1	0.300
Lone Star	206,320,591.48	206,320,591.48	206,320,591.48	97.97	1	1	0.420
Wells Fargo Bank	1,356,266.99	1,356,266.99	1,356,266.99	0.64	1	1	0.068
	210,589,036.64	210,589,036.64	210,589,036.64	100.00%	1	1	0.416

Total Earnings	April 30 Month Ending	Fiscal Year To Date
Current Year	73,635.47	185,419.91

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 5/18/2022

**Eanes ISD
Summary by Type
April 30, 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	235,975.44	235,975.44	0.11	0.304	1
Subtotal	1	235,975.44	235,975.44	0.11	0.304	1
Fund: Community Education						
Wells Fargo Bank	1	88,596.77	88,596.77	0.04	0.160	1
Subtotal	1	88,596.77	88,596.77	0.04	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	928,403.06	928,403.06	0.44	0.420	1
Subtotal	1	928,403.06	928,403.06	0.44	0.420	1
Fund: Capital Projects '19						
Lone Star	1	25,795,334.64	25,795,334.64	12.25	0.420	1
Subtotal	1	25,795,334.64	25,795,334.64	12.25	0.420	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	23,785,488.47	23,785,488.47	11.29	0.420	1
Subtotal	1	23,785,488.47	23,785,488.47	11.29	0.420	1

Eanes ISD
 Summary by Type
 April 30, 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	58,457.05	58,457.05	0.03	0.304	1
Subtotal	1	58,457.05	58,457.05	0.03	0.304	1
Fund: General Operating						
Lone Star	1	150,373,612.43	150,373,612.43	71.41	0.420	1
Texas RangeTexasDaily	1	2,617,745.68	2,617,745.68	1.24	0.300	1
Wells Fargo Bank	6	1,027,544.33	1,027,544.33	0.49	0.038	1
Subtotal	8	154,018,902.44	154,018,902.44	73.14	0.415	1
Fund: Local Baldwin Property Sale						
Lone Star	1	1,987,627.30	1,987,627.30	0.94	0.420	1
Subtotal	1	1,987,627.30	1,987,627.30	0.94	0.420	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	3,450,125.58	3,450,125.58	1.64	0.420	1
Subtotal	1	3,450,125.58	3,450,125.58	1.64	0.420	1
Fund: Student Activity						
Wells Fargo Bank	1	240,125.89	240,125.89	0.11	0.160	1
Subtotal	1	240,125.89	240,125.89	0.11	0.160	1
Total and Average	21	210,589,036.64	210,589,036.64	100.00	0.416	1

**EANES INDEPENDENT SCHOOL DISTRICT
MONTHLY TAX COLLECTION REPORT
AS OF APRIL 30, 2022**

Description	General Fund	Debt Service Fund	Total
<i>CURRENT MONTH COLLECTIONS</i>			
5711 Taxes - Current Year Tax Levy	\$ 537,026	\$ 68,483	\$ 605,509
5712 Taxes - Prior Years	(19,712)	(2,488)	(22,200)
5719 Penalties and Interest (P & I)	71,612	9,117	80,730
Total Current Month Collections	\$ 588,926	\$ 75,112	\$ 664,038
<i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2021 - JUN 30, 2022)</i>			
5711 Taxes - Current Year Tax Levy	\$ 169,718,675	\$ 21,640,576	\$ 191,359,251
5712 Taxes - Prior Years	97,856	12,649	110,505
5719 Penalties and Interest (P & I)	615,895	78,924	694,819
Total Revenue Collected	\$ 170,432,426	\$ 21,732,149	\$ 192,164,575
Total Budgeted Tax Revenue (Current + Prior + P & I)	\$ 171,222,672	\$ 21,672,196	\$ 192,894,868
Percentage of Total Budgeted Tax Revenue Collected	99.54%	100.28%	99.62%
Percentage of Total Budgeted Tax Revenue Collected (Prior Year)	99.48%	99.60%	99.50%
<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 - May 18, 2022	\$ 171,439,887	\$ 21,867,332	\$ 193,307,219
Total Collections on 2021 Tax Levy to Date	\$ 169,375,231	\$ 21,599,209	\$ 190,974,440
Percentage of 2021 Adjusted Tax Levy Collected	98.80%	98.77%	98.79%
Percentage of 2020 Adjusted Tax Levy Collected (Prior Year)	98.62%	98.63%	98.62%

**EANES INDEPENDENT SCHOOL DISTRICT
TEXAS PUBLIC INFORMATION ACT (TPIA) REQUESTS RECEIVED
THROUGH APRIL 30, 2022**

REQUEST #	REQUEST DATE	REQUESTOR	DESCRIPTION OF REQUEST
8204	4/4/2022	C. Oates	Email information
8205	4/5/2022	L. McCall	Email information
8206	4/6/2022	B. Loya	NHS information
8207	4/6/2022	S. Moffitt	Book information
8208	4/7/2022	N. Drew	Book information
8209	4/7/2022	K. Bell	Business information
8210	4/7/2022	K. Bell	Business information
8211	4/7/2022	K. Bell	Business information
8212	4/7/2022	K. Bell	Business information
8213	4/7/2022	K. Bell	Business information
8214	4/7/2022	EISD_ORR	Contract information
8215	4/8/2022	R. Jackson	Campaign Finance Information
8216	4/8/2022	J. Troy	Campaign Finance Information
8217	4/11/2022	K. Allen	Book Challenges
8218	4/11/2022	K. Basham	Email information
8219	4/11/2022	J. Stevens	Email information
8220	4/13/2022	R. Jackson	Campaign Finance Information
8221	4/13/2022	I. Silva	Email information
8222	4/13/2022	I. Silva	Email information
8223	4/14/2022	L. Gibson	Land contract information
8224	4/18/2022	A. Clark	Email information
8225	4/18/2022	B. Talley	Curriculum information
8226	4/21/2022	J. Stevens	Photo information
8227	4/21/2022	J. Stevens	Message w/photo information
8228	4/21/2022	L. Francis	District device use
8229	4/21/2022	B. Shannon	YouTube survey and analysis
8230	4/22/2022	J. Vasquez	Employee list
8231	4/25/2022	K. Bell	Expense information
8232	4/25/2022	K. Bell	Credit card information
8233	4/25/2022	I. Silva	Book Challenge Database Decisions
8234	4/25/2022	I. Silva	Decision Date and Time (duplicate)
8235	4/25/2022	I. Silva	Email information regarding Book Challenge Database
8236	4/26/2022	L. Francis	Book Challenge Database Decisions
8237	4/26/2022	EISD_ORR	Emails/Communications between T.L., Trustees & Community members during the 2/22 Board Mtg
8238	4/26/2022	EISD_ORR	Emails/Communications between T.L., Trustees & Community members during the 3/8 Board Mtg
8239	4/26/2022	EISD_ORR	Emails/Communications between T.L., Trustees & Community members during the 3/29 Board Mtg
8240	4/26/2022	EISD_ORR	Book Questions
8241	4/26/2022	EISD_ORR	Book Questions

**EANES INDEPENDENT SCHOOL DISTRICT
TEXAS PUBLIC INFORMATION ACT (TPIA) REQUESTS RECEIVED
THROUGH APRIL 30, 2022**

REQUEST #	REQUEST DATE	REQUESTOR	DESCRIPTION OF REQUEST
8242	4/26/2022	EISD_ORR	Book Questions
8243	4/26/2022	EISD_ORR	Book Questions
8244	4/26/2022	EISD_ORR	Book Questions
8245	4/26/2022	EISD_ORR	Book Questions
8246	4/26/2022	EISD_ORR	Book Questions
8247	4/26/2022	EISD_ORR	Book Questions
8248	4/26/2022	EISD_ORR	Book Questions
8249	4/27/2022	L. Ralph	Historical Enrollment information
8250	4/27/2022	EISD_ORR	Emails/Communications between T.L., Trustees & Community members during the 3/8 Board Mtg
8251	4/28/2022	EISD_ORR	Book questions - all communications for Darius the Great
8252	4/28/2022	EISD_ORR	Book questions - all communications for Crank
8253	4/28/2022	EISD_ORR	Book questions - all communications for Breathless
8254	4/28/2022	EISD_ORR	Book questions - all communications for Brave Face
8255	4/28/2022	EISD_ORR	Book questions - all communications for Beyond Magenta
8256	4/28/2022	EISD_ORR	Book questions - all communications for As I descended
8257	4/28/2022	EISD_ORR	Book questions - all communications for Cradle and All
8258	4/28/2022	EISD_ORR	Book questions - all communications for Blankets
8259	4/28/2022	EISD_ORR	Book questions - all communications for Aristotle and Dante Discover the Secrets of the Universe
8260	4/28/2022	EISD_ORR	Book questions - all communications for Another Day
8261	4/28/2022	EISD_ORR	Book questions - all communications for Am I Blue
8262	4/28/2022	EISD_ORR	Book questions - all communications for Afterworld
8263	4/28/2022	EISD_ORR	Book questions - all communications for A Baby Doesn't Make the Man
8264	4/28/2022	EiSD_ORR	All Expenditure for legal expenses from 1/2015-3/2022 Totals and by Law Firm
8265	4/28/2022	R. Jackson	Invoices paid to Austin Lifeguard for past 5 years

**EANES INDEPENDENT SCHOOL DISTRICT
TEXAS PUBLIC INFORMATION ACT (TPIA) REQUESTS RECEIVED
THROUGH APRIL 30, 2022**

REQUEST #	REQUEST DATE	REQUESTOR	DESCRIPTION OF REQUEST
8266	4/28/2022	R. Jackson	All internal and external correspondence regarding the challenge of parliamentary procedure of the SSHAC's April 6 2022 meeting including correspondence between committee members and staff members
8267	4/28/2022	EISD_ORR	Book questions - all communications for Detour for Emmy
8268	4/28/2022	EISD_ORR	Book questions - all communications for Far from the tree
8269	4/29/2022	EISD_ORR	Book questions - all communications for Girl made of stars
8270	4/29/2022	EISD_ORR	Book questions - all communications for Golden Boy
8271	4/29/2022	EISD_ORR	Book questions - all communications for Graceling
8272	4/29/2022	EISD_ORR	Book questions - all communications for History is All you Left Me
8273	4/29/2022	EISD_ORR	Book questions - all communications for How it all blew up
8274	4/29/2022	EISD_ORR	Book questions - all communications for How to Love
8275	4/29/2022	EISD_ORR	Book questions - all communications for If I was your girl
8276	4/29/2022	EISD_ORR	Book questions - all communications for Katie.com
8277	4/29/2022	EISD_ORR	Book questions - all communications for L8r G8r

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	21
April	44	74
May	6	
June	36	
Total Requests To Date	190	259

**EANES INDEPENDENT SCHOOL DISTRICT
2019 BOND FINANCIAL REPORT
THROUGH APRIL 30, 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	\$ (400,000)	\$ 7,597,000	\$ 4,646,847	\$ 5,998	\$ 1,032,115	\$ 5,684,960	\$ 1,912,040
TABLE B: STUDENT PROGRAMS AND SUPPORT	27,790,687	(400,000)	27,390,687	16,733,998	58,086	1,491,140	18,283,224	9,107,463
TABLE C: ENERGY EFFICIENCY AND CONSERVATION	4,803,000	-	4,803,000	4,128,640	141,650	907,167	5,177,457	(374,457)
TABLE D: FACILITIES	28,188,200	(1,600,000)	26,588,200	16,202,064	287,024	3,852,666	20,341,754	6,246,446
TABLE E: NEW FACILITIES	15,000,000	1,100,000	16,100,000	15,935,720	20,668	1,163,738	17,120,127	(1,020,127)
Unallocated Funds	221,113	1,300,000	1,521,113	97,741	6,813	-	104,555	1,416,558
Land Sales Proceeds Contribution	(4,000,000)		(4,000,000)	(3,134,554)	(13,681)	-	(3,148,235)	(851,765)
Unallocated Interest Earnings	-	906,812	906,812	-	-	-	-	906,812
Totals	\$ 80,000,000	\$ 906,812	\$ 80,906,812	\$ 54,610,455	\$ 506,559	\$ 8,446,827	\$ 63,563,841	\$ 17,342,971

*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 APRIL 30, 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	(107,952)	(25,582) [1]	49,269,386	26.15%
12	Media Services	0.50%	925,270	2,600	7,868 [1]	935,738	0.50%
13	Staff Development	1.05%	1,944,455	(33,351)	650 [1]	1,911,754	1.01%
21	Instructional Administration	0.87%	1,604,775	1,324	(2,000) [1]	1,604,099	0.85%
23	School Leadership	2.22%	4,111,145	40,595	9,133 [1]	4,160,873	2.21%
31	Counseling Services	1.26%	2,336,759	56,797	733 [1]	2,394,289	1.27%
32	Social Work	0.07%	134,807	-	-	134,807	0.07%
33	Health Services	0.43%	805,615	457	311 [1]	806,383	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	206,826	6,387 [1]	3,019,871	1.60%
41	Central Administration	2.00%	3,714,956	406,000	2,500 [1]	4,123,456	2.19%
51	Maintenance	4.75%	8,807,825	148,629	-	8,956,454	4.75%
52	Security	0.32%	584,303	20,807	-	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.