



REPORTS AND DISCUSSION SHEET

MEETING DATE

June 22, 2022

AGENDA ITEM

Monthly Financial Report and Budget Amendment(s) for period ending May 31, 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 May 31, 2022 will be discussed.

- The cash and investment balance of all governmental and proprietary funds at month-end is \$ 204,844,431.
- With 91.67% of the fiscal year complete, the District has currently recorded expenditures of 91.90% of the General Fund total budget.
- Investment income for the month is \$ 143,862 bringing the FYTD investment income total to \$ 329,282. The yield to maturity on the investment portfolio is 0.813%.
- Tax collections for the month totaled \$ 527,529. Approximately 99.03% of the 2021 adjusted tax levy has been collected, in comparison to the same month collections of the 2020 tax levy of 98.90%.
- Total 2019 bond expenditures and encumbrances through month-end totaled approximately \$ 64.3 million, and remaining funds are approximately \$ 16.6 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.
- Additional budget amendments are submitted for the General Fund. These amendments adjust for actual data and have no effect on the fund balance.



- The proposed summary budget amendments for the Child Nutrition Fund adjust for actual data and have no effect on the fund balance.

RESOURCE PERSONNEL

Maria Rockstead, Director of Finance

ATTACHMENTS

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

**EANES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS
AS OF MAY 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	\$ (4,882,394)	\$ -	\$ 182,615	\$ 2,059,325	\$ -	\$ 2,351,818	\$ 586,019	\$ 246,410	\$ 543,794
1170	Temporary Investments	148,020,137	23,802,040	-	236,100	32,183,871	-	-	58,488	204,300,637
1100	Total Cash/Temporary Investments	\$ 143,137,743	\$ 23,802,040	\$ 182,615	\$ 2,295,425	\$ 32,183,871	\$ 2,351,818	\$ 586,019	\$ 304,898	\$ 204,844,431
Receivables:										
1210	Property Taxes-Current	\$ 1,679,701	\$ 214,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,893,901
1220	Property Taxes-Delinquent	1,810,596	250,253	-	-	-	-	-	-	2,060,849
1230	Allowance for Uncollectible Taxes	(1,273,011)	(184,123)	-	-	-	-	-	-	(1,457,134)
1240	Due from State & Federal Agencies	169,211	-	169,126	-	-	-	-	-	338,337
1250	Accrued Interest	-	-	-	-	-	-	-	-	-
1260	Due from Other Funds.....	234,452	134,864	-	-	3,871	-	-	3,650	376,837
1290	Sundry Receivables	(16,302)	-	120	10	-	365	2,817	-	(12,991)
1200	Total Receivables	\$ 2,604,647	\$ 415,194	\$ 169,246	\$ 10	\$ 3,871	\$ 365	\$ 2,817	\$ 3,650	\$ 3,199,799
1300	Inventories, at Cost	116,798	-	29,298	-	-	-	-	-	146,096
1400	Other Current Assets	(39,352)	-	-	2,721	-	-	(187)	-	(36,818)
1500	Fixed Assets	-	-	623,706	-	-	15,043	9,625	-	648,374
13X-16xx	Other Current Assets	\$ 77,446	\$ -	\$ 653,003	\$ 2,721	\$ -	\$ 15,043	\$ 9,438	\$ -	\$ 757,652
1000	Total Current Assets	\$ 145,819,837	\$ 24,217,234	\$ 1,004,865	\$ 2,298,156	\$ 32,187,742	\$ 2,367,226	\$ 598,274	\$ 308,548	\$ 208,801,882
LIABILITIES AND FUND EQUITY										
Current Liabilities:										
2110	Accounts Payable (Note 1).....	\$ 8,301	\$ -	\$ -	\$ 1,415	\$ -	\$ -	\$ -	\$ -	\$ 9,717
2140	Interest Payable	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings	768,815	-	2,002	8,173	130	2,213	340	-	781,674
2160	Accrued Wages Payable	10,289,621	-	255,082	152,389	4,424	162,975	3,665	-	10,868,156
2170	Due to Other Funds	138,514	-	-	17	241,633	16	-	(3,344)	376,837
2180	Due to Other Governments	97,234,060	-	-	-	-	-	-	3,572	97,237,632
2190	Due to Other	-	-	-	-	-	-	-	233,425	233,425
2100	Total Current Liabilities	\$ 108,439,310	\$ -	\$ 257,084	\$ 161,995	\$ 246,187	\$ 165,205	\$ 4,006	\$ 233,654	\$ 109,507,440
2210	Accrued Expenses	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues	(53)	-	282,275	-	-	3	-	-	282,225
2600	Deferred Revenues - Property Taxes	2,217,286	280,330	-	-	-	-	-	-	2,497,616
2000	Total Liabilities	\$ 110,656,544	\$ 280,330	\$ 539,359	\$ 161,995	\$ 246,187	\$ 165,207	\$ 4,006	\$ 233,654	\$ 112,287,282
Fund Balance/Equity:										
3400	Reserved.....	\$ 2,243,657	\$ 23,936,904	\$ -	\$ -	\$ 31,941,555	\$ -	\$ -	\$ -	\$ 58,122,116
3500	Designated.....	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings.....	32,919,636	-	465,505	2,136,162	-	2,202,019	594,268	74,895	38,392,485
3000	Total Fund Balance/Equity	\$ 35,163,293	\$ 23,936,904	\$ 465,505	\$ 2,136,162	\$ 31,941,555	\$ 2,202,019	\$ 594,268	\$ 74,895	\$ 96,514,600
Total Liabilities and Fund Equity		\$ 145,819,837	\$ 24,217,234	\$ 1,004,865	\$ 2,298,156	\$ 32,187,742	\$ 2,367,226	\$ 598,274	\$ 308,548	\$ 208,801,882

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 MAY 31, 2022**

		GENERAL FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget
Revenues:						
5700	Local	\$ 176,325,151	\$ 745,177	\$ 176,155,459	99.90%	\$ 169,692
5800	State	8,726,959	866,635	5,644,723	64.68%	3,082,236
5900	Federal	630,000	11,407	614,065	97.47%	15,935
5XXX	Total Revenues	\$ 185,682,110	\$ 1,623,218	\$ 182,414,247	98.24%	\$ 3,267,863
Expenditures:						
11	Instruction.....	\$ 49,280,507	\$ 4,768,186	\$ 46,626,342	94.61%	\$ 2,654,165
12	Instructional Resources & Media Svcs.....	895,017	93,179	829,595	92.69%	65,422
13	Curr & Instructional Staff Development.....	1,816,383	194,754	1,572,836	86.59%	243,547
21	Instructional Leadership.....	1,632,184	200,161	1,537,594	94.20%	94,590
23	School Leadership.....	4,165,026	379,890	3,790,008	91.00%	375,018
31	Guidance & Counseling Services.....	2,341,877	180,680	2,080,941	88.86%	260,936
32	Social Work Services.....	95,302	7,889	74,670	78.35%	20,632
33	Health Services.....	839,513	72,542	731,488	87.13%	108,025
34	Transportation.....	2,405,404	209,674	2,088,295	86.82%	317,109
35	Food Services.....	229,715	18,414	203,859	88.74%	25,856
36	Extracurricular Activities.....	3,284,755	312,997	3,029,352	92.22%	255,403
41	General Administration.....	4,144,456	276,991	3,592,455	86.68%	552,001
51	Facilities Maintenance & Operations.....	8,954,600	714,334	7,720,015	86.21%	1,234,585
52	Security & Monitoring Services.....	657,270	69,951	586,319	89.21%	70,951
53	Data Processing Services.....	1,999,237	110,632	1,808,456	90.46%	190,781
61	Community Services.....	276,173	24,882	243,455	88.15%	32,718
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
91	Contracted Instructional Svcs (Recapture).....	106,073,521	7,597,879	97,231,712	91.66%	8,841,809
99	Appraisal District Costs.....	830,000	-	783,823	94.44%	46,177
6XXX	Total Expenditures	\$ 189,920,940	\$ 15,233,034	\$ 174,531,218	91.90%	\$ 15,389,722
Other Resources and (Uses):						
7060	Other Resources	\$ 1,862,000	\$ 1,010,833	\$ 1,919,998	103.11%	\$ (57,998)
8060	Other Uses	-	-	-	0.00%	-
7X & 8X	Total Other Resources and (Uses).....	\$ 1,862,000	\$ 1,010,833	\$ 1,919,998	103.11%	\$ (57,998)
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses	\$ (2,376,830)	\$ (12,598,983)	\$ 9,803,027		
Fund Balance and Reserves at 7/1/2021:						
3400	Reserved Fund Balance	\$ 2,243,657			Percent of Fiscal Year Complete	91.67%
3500	Designated Fund Balance: Purch. of Property.....	-			Percent of Total Budget Expended	91.90%
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 MAY 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	\$ 76,303	\$ 21,825,769	100.64%	\$ (138,573)
5800	State	\$ 55,597	\$ -	\$ 78,542	141.27%	\$ (22,945)
5XXX	Total Revenue	\$ 21,742,793	\$ 76,303	\$ 21,904,311	100.74%	\$ (161,518)
Expenditures:						
71	Debt Service	\$ 21,273,942	\$ -	\$ 21,259,460	99.93%	14,482
6XXX	Total Expenditures	\$ 21,273,942	\$ -	\$ 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	\$ 76,303	\$ 644,851		
Budgeted Fund Balance and Reserves:						
3400	Reserved Fund Balance 7/1/2021.....	<u>23,292,053</u>				
	Total Reserve and Fund Balance/Equity	<u>\$ 23,292,053</u>				
3000	Estimated Fund Balance/Equity 6/30/2022.....	<u>\$ 23,760,904</u>				
3001	Estimated Fund Balance/Equity after August 2022 Debt Svc Pymt.....	<u>\$ 4,983,071</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF MAY 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	\$ 3,242,835	\$ 288,304	\$ 3,222,900	99.39%	\$ 19,935
5800	State	4,200	-	13,372	318.39%	(9,172)
5900	Federal	637,278	-	637,278	100.00%	(0)
5XXX	Total Revenues	<u>\$ 3,884,313</u>	<u>\$ 288,304</u>	<u>\$ 3,873,551</u>	99.72%	<u>\$ 10,762</u>
Expenditures:						
35	Child Nutrition.....	4,347,417	566,089	4,098,576	94.28%	\$ 248,841
51	Facilities Maintenance & Operations.....	279,440	30,008	274,201	98.13%	5,239
6XXX	Total Expenditures	<u>\$ 4,626,857</u>	<u>\$ 596,096</u>	<u>\$ 4,372,776</u>	94.51%	<u>\$ 254,081</u>
Other Resources:						
7060	Other Resources	\$ 1,597,200	\$ 169,126	\$ 1,598,836	100.10%	\$ (1,636)
8060	Other Uses	637,278	-	637,278	100.00%	-
7X	Total Other Resources	<u>\$ 959,922</u>	<u>\$ 169,126</u>	<u>\$ 961,558</u>	100.17%	<u>\$ (1,636)</u>
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ 217,378	\$ (138,667)	\$ 462,333		
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 MAY 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	\$ 1,800,000	\$ 392,184	\$ 2,397,372	133.19%	\$ (597,372)
5800	State	650,000	388	357,080	54.94%	292,920
5900	Federal	2,400,000	144,819	1,464,038	61.00%	935,962
5XXX	Total Revenues	\$ 4,850,000	\$ 537,391	\$ 4,218,490	86.98%	\$ 631,510
Expenditures:						
11	Instruction.....	\$ 2,000,000	\$ 157,519	\$ 1,785,674	89.28%	\$ 214,326
12	Instructional Resources & Media Svs.....	115,000	4,530	48,029	41.76%	66,971
13	Curr & Instructional Staff Development.....	260,000	53,697	255,512	98.27%	4,488
21	Instructional Leadership.....	5,000	-	-	0.00%	5,000
23	School Leadership.....	140,000	8,406	57,620	41.16%	82,380
31	Guidance & Counseling Services.....	1,100,000	125,470	773,707	70.34%	326,293
33	Health Services.....	25,000	551	601	2.40%	24,399
34	Transportation.....	114,000	-	-	0.00%	114,000
35	Child Nutrition	-	-	-	0.00%	1,307,278
36	Extracurricular Activities.....	800,000	83,123	1,028,578	128.57%	(228,578)
41	General Administration.....	3,000	1,119	1,378	45.93%	1,622
51	Facilities Maintenance & Operations.....	65,000	-	195,621	300.95%	(130,621)
52	Security & Monitoring Services.....	10,000	251	2,382	23.82%	7,618
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	\$ 434,667	\$ 4,262,302	87.65%	\$ 600,698
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)	\$ 102,725	\$ (43,812)		
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 MAY 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	\$ 22,381	\$ 578,073	93.84%	\$ 37,927
5XXX	Total Revenue	\$ 616,000	\$ 22,381	\$ 578,073	93.84%	\$ 37,927
Expenditures:						
11	Instruction.....	\$ 3,000,000	\$ 14,155	\$ 1,256,436	41.88%	\$ 1,743,564
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	14,477	32,261	4.30%	717,739
35	Food Services.....	25,000	-	-	0.00%	25,000
36	Extracurricular Activities.....	150,000	1,964	97,328	64.89%	52,672
41	General Administration.....	250,000	-	235,986	94.39%	14,014
51	Facilities Maintenance & Operations.....	3,200,000	41,116	3,110,519	97.20%	89,481
52	Security & Monitoring Services.....	100,000	-	16,621	16.62%	83,379
53	Data Processing Services.....	1,200,000	6,298	956,254	79.69%	243,746
71	Debt Services.....	200,000	-	-	0.00%	200,000
81	Facilities Acquisition & Construction	15,000,000	158,770	8,491,944	56.61%	6,508,056
6XXX	Total Expenditures	\$ 23,950,000	\$ 236,780	\$ 14,198,492	59.28%	\$ 9,751,508
Other Resources and (Uses):						
7060	Other Resources	\$ 4,000,000	\$ 3,871	\$ 3,152,106	78.80%	\$ 847,894
8060	Other Uses	4,000,000	3,871	3,152,106	78.80%	847,894
7X & 8X	Total Other Resources and (Uses)	\$ -	\$ -	\$ -	0.00%	\$ -
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses.....	\$ (23,334,000)	\$ (214,399)	\$ (13,620,418)		
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 MAY 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	\$ 147,570	\$ 1,355,147	183.13%	\$ (615,147)
5XXX	Total Revenues	\$ 740,000	\$ 147,570	\$ 1,355,147	183.13%	\$ (615,147)
Expenditures:						
61	Community Services.....	770,887	104,980	697,642	90.50%	73,245
6XXX	Total Expenditures	\$ 770,887	\$ 104,980	\$ 697,642	90.50%	\$ 73,245
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 243,333	\$ 382,197	\$ 418,307	171.91%	\$ (174,974)
8X	Total Other Uses	\$ (243,333)	\$ (382,197)	\$ (418,307)	171.91%	\$ 174,974
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (274,220)	\$ (339,607)	\$ 239,197		
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 MAY 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	\$ 152,199	\$ 1,338,392	83.65%	\$ 261,608
5800	State	-	-	276,812	0.00%	(276,812)
5900	Federal	-	-	60,534	0.00%	(60,534)
5XXX	Total Revenues	\$ 1,600,000	\$ 152,199	\$ 1,675,739	104.73%	\$ (75,739)
Expenditures:						
61	Community Services.....	1,519,432	126,324	1,223,715	80.54%	295,717
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 1,519,432	\$ 126,324	\$ 1,223,715	80.54%	\$ 295,717
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 39,721	91.66%	\$ 3,612
8X	Total Other Uses	\$ (43,333)	\$ (3,611)	\$ (39,721)	91.66%	\$ (3,612)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ 37,235	\$ 22,264	\$ 412,303		
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 MAY 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	\$ 94,883	\$ 658,467	78.39%	\$ 181,533
5XXX	Total Revenues	\$ 840,000	\$ 94,883	\$ 658,467	78.39%	\$ 181,533
Expenditures:						
61	Community Services.....	407,394	31,108	276,494	67.87%	130,900
6XXX	Total Expenditures	\$ 407,394	\$ 31,108	\$ 276,494	67.87%	\$ 130,900
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 588,334	\$ 625,025	\$ 661,135	112.37%	\$ (72,801)
8X	Total Other Uses	\$ (588,334)	\$ (625,025)	\$ (661,135)	112.37%	\$ 72,801
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (155,728)	\$ (561,250)	\$ (279,162)		
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 MAY 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	\$ 74,815	\$ 704,276	85.37%	\$ 120,724
5900	Federal	-	-	124,728	0.00%	(124,728)
5XXX	Total Revenues	\$ 825,000	\$ 74,815	\$ 829,004	100.49%	\$ (4,004)
Expenditures:						
36	Extracurricular Activities.....	\$ 77,332	\$ 7,540	\$ 78,221	101.15%	\$ (889)
51	Facilities Maintenance & Operations.....	151,792	16,894	144,447	95.16%	7,345
52	Security & Monitoring Services.....	40,000	1,100	12,068	30.17%	27,932
6XXX	Total Expenditures	\$ 269,124	\$ 25,534	\$ 234,736	87.22%	\$ 34,389
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	\$ 49,281	\$ 430,712		
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
May 31, 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	294,588.23	294,588.23	294,588.23	0.14	1	1	0.623
Texas RangeTexasDaily	2,619,263.89	2,619,263.89	2,619,263.89	1.27	1	1	0.680
Lone Star	201,386,785.02	201,386,785.02	201,386,785.02	97.99	1	1	0.820
Wells Fargo Bank	1,220,577.02	1,220,577.02	1,220,577.02	0.59	1	1	0.038
Investments	205,521,214.16	205,521,214.16	205,521,214.16	100.00%	1	1	0.813

Total Earnings	May 31 Month Ending	Fiscal Year To Date
Current Year	143,862.37	329,282.29

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, Chief Financial Officer

6/8/2022

**Eanes ISD
Summary by Type
May 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	236,100.26	236,100.26	0.11	0.623	1
Subtotal	1	236,100.26	236,100.26	0.11	0.623	1
Fund: Community Education						
Wells Fargo Bank	1	20,379.12	20,379.12	0.01	0.160	1
Subtotal	1	20,379.12	20,379.12	0.01	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	929,049.12	929,049.12	0.45	0.820	1
Subtotal	1	929,049.12	929,049.12	0.45	0.820	1
Fund: Capital Projects '19						
Lone Star	1	25,813,285.23	25,813,285.23	12.56	0.820	1
Subtotal	1	25,813,285.23	25,813,285.23	12.56	0.820	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	23,802,040.44	23,802,040.44	11.58	0.820	1
Subtotal	1	23,802,040.44	23,802,040.44	11.58	0.820	1

**Eanes ISD
Summary by Type
May 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	58,487.97	58,487.97	0.03	0.623	1
Subtotal	1	58,487.97	58,487.97	0.03	0.623	1
Fund: General Operating						
Lone Star	1	145,400,873.30	145,400,873.30	70.75	0.820	1
Texas RangeTexasDaily	1	2,619,263.89	2,619,263.89	1.27	0.680	1
Wells Fargo Bank	6	963,326.89	963,326.89	0.47	0.006	1
Subtotal	8	148,983,464.08	148,983,464.08	72.49	0.812	1
Fund: Local Baldwin Property Sale						
Lone Star	1	1,989,010.46	1,989,010.46	0.97	0.820	1
Subtotal	1	1,989,010.46	1,989,010.46	0.97	0.820	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	3,452,526.47	3,452,526.47	1.68	0.820	1
Subtotal	1	3,452,526.47	3,452,526.47	1.68	0.820	1
Fund: Student Activity						
Wells Fargo Bank	1	236,871.01	236,871.01	0.12	0.160	1
Subtotal	1	236,871.01	236,871.01	0.12	0.160	1
Total and Average	21	205,521,214.16	205,521,214.16	100.00	0.813	1

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

Description	General Fund	Debt Service Fund	Total
<i>CURRENT MONTH COLLECTIONS</i>			
5711 Taxes - Current Year Tax Levy	\$ 411,652	\$ 52,495	\$ 464,147
5712 Taxes - Prior Years	6,075	855	6,930
5719 Penalties and Interest (P & I)	50,051	6,401	56,452
Total Current Month Collections	\$ 467,778	\$ 59,751	\$ 527,529
<i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2021 - JUN 30, 2022)</i>			
5711 Taxes - Current Year Tax Levy	\$ 170,130,327	\$ 21,693,071	\$ 191,823,398
5712 Taxes - Prior Years	103,932	13,504	117,436
5719 Penalties and Interest (P & I)	665,946	85,325	751,271
Total Revenue Collected	\$ 170,900,204	\$ 21,791,901	\$ 192,692,104
Total Budgeted Tax Revenue (Current + Prior + P & I)	\$ 171,575,151	\$ 21,672,196	\$ 193,247,347
Percentage of Total Budgeted Tax Revenue Collected	99.61%	100.55%	99.71%
Percentage of Total Budgeted Tax Revenue Collected (Prior Year)	99.57%	100.04%	99.62%
<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 - May 18, 2022	\$ 171,439,887	\$ 21,867,332	\$ 193,307,219
Total Collections on 2021 Tax Levy to Date	\$ 169,786,883	\$ 21,651,704	\$ 191,438,587
Percentage of 2021 Adjusted Tax Levy Collected	99.04%	99.01%	99.03%
Percentage of 2020 Adjusted Tax Levy Collected (Prior Year)	98.90%	98.91%	98.90%

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

REQUEST #	REQUEST DATE	REQUESTOR	DESCRIPTION OF REQUEST
8278	5/2/2022	B. Loya	Exceptions made to NHS in the last 5 years
8279	5/4/2022	EISD_ORR	Reluctantly Alice book information
8280	5/4/2022	EISD_ORR	Red at the Bone book information
8281	5/4/2022	EISD_ORR	Pulp book information
8282	5/4/2022	EISD_ORR	Perfect book information
8283	5/4/2022	EISD_ORR	Out of Darkness book information
8284	5/4/2022	EISD_ORR	Openly Straight book information
8285	5/4/2022	EISD_ORR	Notes from the blender book information
8286	5/4/2022	EISD_ORR	Looking for Alaska book information
8287	5/4/2022	EISD_ORR	Lolita book information
8288	5/4/2022	EISD_ORR	Little & Lion book information
8289	5/4/2022	EISD_ORR	The Art of Being Normal book information
8290	5/5/2022	EISD_ORR	The Whispers book information
8291	5/5/2022	EISD_ORR	What's Happening to my body? Book for Girls book information
8292	5/5/2022	EISD_ORR	What's Happening to my body? Book for Boys book information
8293	5/5/2022	EISD_ORR	The Underground Guide to teenage sexuality: an essential handbook for today's teens and parents book information
8294	5/5/2022	EISD_ORR	The Red Scrolls of Magic book information
8295	5/5/2022	EISD_ORR	The Miseducation of Cameron Post book information
8296	5/5/2022	EISD_ORR	The Loves & Lies of Rukhsana Ali book information
8297	5/5/2022	EISD_ORR	The Infinite Moment of us book information

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

REQUEST #	REQUEST DATE	REQUESTOR	DESCRIPTION OF REQUEST
8298	5/5/2022	EISD_ORR	The Downstairs Girl book information
8299	5/5/2022	EISD_ORR	The 57 Bus book information
8300	5/5/2022	EISD_ORR	The Bluest Eye book information
8301	5/5/2022	EISD_ORR	They Both Die in the End book information
8302	5/5/2022	EISD_ORR	This One Summer book information
8303	5/5/2022	EISD_ORR	Traffick book information
8304	5/5/2022	EISD_ORR	Tricks book information
8305	5/5/2022	K. Jones	Classroom incident
8306	5/6/2022	LT Community	All documents & communications regarding all the credit cards that Dr. Leonard uses to make purchases
8307	5/6/2022	K. Bell	All documents & communications regarding any purchases sent to non Eanes ISD addresses including but not limited to Dr. Leonard, administrators and School Board Trustees home addresses from January 1, 2019 to present
8308	5/10/2022	M. Royer	Email information for attorney
8309	5/10/2022	R. Carr	Grievance forms
8310	5/11/2022	E. Winstanley	Student information
8311	5/12/2022	EISD ORR/S. Baggish	Legal information
8312	5/12/2022	ilovefreedom	Communication during the February 22 Board Meeting
8313	5/12/2022	ilovefreedom	Communication during the April 26 Board Meeting
8314	5/12/2022	srodriguez	Retiree list
8316	5/12/2022	ilovefreedom	Communication during the 3/8 Board meeting
8317	5/12/2022	ilovefreedom	Communication during the 3/29 Board meeting

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

REQUEST #	REQUEST DATE	REQUESTOR	DESCRIPTION OF REQUEST
8318	5/12/2022	G. Cohen	Book Challenge info
8319	5/16/2022	B. Talley	Book Challenge process info
8320	5/17/2022	J. Burks	Most recent Board election contributors
8321	5/17/2022	J. Burks	List of everyone who voted in the Eanes board election and list of mail in ballots
8322	5/23/2022	B. Talley	Communication with Associations and Government
8323	5/25/2022	R. Jackson	SHAAC vote results
8324	5/27/2022	A. Knape	Facility 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	21
April	44	74
May	6	46
June	36	
Total Requests To Date	190	305

**EANES INDEPENDENT SCHOOL DISTRICT
2019 BOND FINANCIAL REPORT
THROUGH MAY 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	\$ (400,000)	\$ 7,597,000	\$ 4,652,845	\$ 43,866	\$ 1,350,210	\$ 6,046,920	\$ 1,550,080
TABLE B: STUDENT PROGRAMS AND SUPPORT	27,790,687	(400,000)	27,390,687	16,792,084	39,202	1,624,704	18,455,990	8,934,697
TABLE C: ENERGY EFFICIENCY AND CONSERVATION	4,803,000	-	4,803,000	4,270,289	2,470	904,667	5,177,426	(374,426)
TABLE D: FACILITIES	28,188,200	(1,600,000)	26,588,200	16,489,088	132,775	3,942,936	20,564,799	6,023,401
TABLE E: NEW FACILITIES	15,000,000	1,100,000	16,100,000	15,956,388	3,871	1,159,867	17,120,127	(1,020,127)
Unallocated Funds	221,113	1,300,000	1,521,113	104,555	7,125	-	111,679	1,409,434
Land Sales Proceeds Contribution	(4,000,000)		(4,000,000)	(3,148,235)	(3,871)	-	(3,152,106)	(847,894)
Unallocated Interest Earnings	-	924,763	924,763	-	-	-	-	924,763
Totals	\$ 80,000,000	\$ 924,763	\$ 80,924,763	\$ 55,117,014	\$ 225,437	\$ 8,982,385	\$ 64,324,836	\$ 16,599,927

*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 MAY 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)	\$ 473,479	[2]	\$ 176,325,151	94.96%
58	State	3.41%	6,246,214	1,505,780	974,965	[2]	8,726,959	4.70%
59	Federal	0.34%	630,000	-	-		630,000	0.34%
Total Revenues		100.00%	\$ 183,109,049	\$ 1,124,617	\$ 1,448,444		\$ 185,682,110	100.00%
..								
Expenditures								
FUNCTION								
11	Instruction	26.67%	49,402,920	(133,534)	11,121	[1] [2]	49,280,507	25.95%
12	Media Services	0.50%	925,270	10,468	(40,721)	[1] [2]	895,017	0.47%
13	Staff Development	1.05%	1,944,455	(32,701)	(95,371)	[1] [2]	1,816,383	0.96%
21	Instructional Administration	0.87%	1,604,775	(676)	28,085	[2]	1,632,184	0.86%
23	School Leadership	2.22%	4,111,145	49,728	4,153	[1] [2]	4,165,026	2.19%
31	Counseling Services	1.26%	2,336,759	57,530	(52,412)	[1] [2]	2,341,877	1.23%
32	Social Work	0.07%	134,807	-	(39,505)	[2]	95,302	0.05%
33	Health Services	0.43%	805,615	768	33,130	[1] [2]	839,513	0.44%
34	Transportation	1.29%	2,394,904	30,000	(19,500)	[1] [2]	2,405,404	1.27%
35	Food Services	0.12%	228,215	-	1,500	[2]	229,715	0.12%
36	Extra/Co-Curricular Activities	1.51%	2,806,658	213,213	264,884	[1] [2]	3,284,755	1.73%
41	Central Administration	2.00%	3,714,956	408,500	21,000	[1] [2]	4,144,456	2.18%
51	Maintenance	4.75%	8,807,825	148,629	(1,854)	[1] [2]	8,954,600	4.71%
52	Security	0.32%	584,303	20,807	52,160	[1] [2]	657,270	0.35%
53	Data Processing	1.06%	1,967,897	-	31,340	[1] [2]	1,999,237	1.05%
61	Community Services	0.10%	187,705	77,268	11,200	[2]	276,173	0.15%
81	Facilities Acquisition & Construction	0.00%	-	-	-		-	0.00%
91	Contracted Instructional Services (Recapture)	55.33%	102,556,577	2,277,710	1,239,234	[2]	106,073,521	55.85%
99	Tax Costs	0.45%	830,000	-	-		830,000	0.44%
Total Expenditures		100.00%	185,344,786	\$ 3,127,710	\$ 1,448,444		189,920,940	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.

[2] End of year balancing of revenues and expenditures by function; net effect is zero.

**EANES INDEPENDENT SCHOOL DISTRICT
AMENDED BUDGETS FOR FUND 701 CHILD NUTRITION
AS OF MAY 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	99.90%	\$4,017,000	\$ (748,000)	\$ (26,165)	[1]	\$ 3,242,835	83.48%
58 State	0.10%	4,200		-		4,200	0.11%
59 Federal	0.00%	-	637,278	-		637,278	16.41%
Total Revenues	100.00%	<u>\$4,021,200</u>	<u>\$ (110,722)</u>	<u>\$ (26,165)</u>		<u>\$ 3,884,313</u>	100.00%

Expenditures							
FUNCTION							
35 Food Services	93.56%	\$3,929,278	\$ 328,304	\$ 89,835	[1]	4,347,417	93.96%
51 Maintenance	6.44%	270,440	-	9,000	[1]	279,440	6.04%
Total Expenditures	100.00%	<u>\$4,199,718</u>	<u>\$ 328,304</u>	<u>\$ 98,835</u>		<u>\$ 4,626,857</u>	100.00%

7060 Other Resources		\$ 160,200	\$ 1,312,000	\$ 125,000	[1]	1,597,200	
8060 Other Uses		-	637,278	-		637,278	
7x & 8x		<u>\$ 160,200</u>	<u>\$ 674,722</u>	<u>\$ 125,000</u>		<u>\$ 959,922</u>	
Budgeted Increase / (Decrease) to Fund Balance							
		<u>\$ (18,318)</u>	<u>\$ 235,696</u>	<u>\$ -</u>		<u>\$ 217,378</u>	

[1] End of year balancing of revenues and expenditures by function; net effect on fund balance is zero.