



REPORTS AND DISCUSSION SHEET

MEETING DATE

October 18, 2022

AGENDA ITEM

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

- The cash and investment balance of all governmental and proprietary funds at month-end is \$ 59,159,120.
- With 25.00% of the fiscal year complete, the District has currently recorded expenditures of 23.88% of the General Fund total budget.
- Investment income for the month is \$ 134,880 bringing the FYTD investment income total to \$ 612,748. The yield to maturity on the investment portfolio is 2.425%.
- Tax collections for the month totaled \$ 49,736. Approximately 99.48% of the 2021 adjusted tax levy has been collected, in comparison to the same month collections of the 2020 tax levy of 99.39%.
- Total 2019 bond expenditures and encumbrances through month-end totaled approximately \$ 67.4 million, and remaining funds are approximately \$ 13.7 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 is no proposed summary budget amendment for the Debt Service Fund.
- There is no proposed summary budget amendment for the Child Nutrition Fund.



RESOURCE PERSONNEL

Maria Rockstead, Director of Finance

ATTACHMENTS

Monthly Financial Report and Budget Amendment(s) for period ending September 30, 2022

**EANES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS
AS OF SEPTEMBER 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	\$ (3,105,398)	\$ -	\$ (417,906)	\$ 563,266	\$ -	\$ 2,490,072	\$ 822,379	\$ 262,354	\$ 614,766
1170	Temporary Investments	25,269,351	5,287,952	-	237,504	27,690,711	-	-	58,836	58,544,354
1100	Total Cash/Temporary Investments	\$ 22,163,953	\$ 5,287,952	\$ (417,906)	\$ 800,770	\$ 27,690,711	\$ 2,490,072	\$ 822,379	\$ 321,189	\$ 59,159,120
Receivables:										
1210	Property Taxes-Current	\$ 905,378	\$ 115,456	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,020,834
1220	Property Taxes-Delinquent	1,543,168	211,866	-	-	-	-	-	-	1,755,034
1230	Allowance for Uncollectible Taxes	(1,685,342)	(235,839)	-	-	-	-	-	-	(1,921,181)
1240	Due from State & Federal Agencies	(103,043)	-	13,652	1,068,217	-	-	-	-	978,826
1250	Accrued Interest	-	-	-	-	-	-	-	-	-
1260	Due from Other Funds.....	527,932	5,627	-	-	-	-	-	3,650	537,209
1290	Sundry Receivables	(12,654)	-	120	10	-	365	24,880	-	12,721
1200	Total Receivables	\$ 1,175,439	\$ 97,111	\$ 13,772	\$ 1,068,227	\$ -	\$ 365	\$ 24,880	\$ 3,650	\$ 2,383,443
1300	Inventories, at Cost	131,023	-	29,298	-	-	-	-	-	160,321
1400	Other Current Assets	(48,895)	-	-	1,596	-	-	-	-	(47,299)
1500	Fixed Assets	-	-	605,293	-	-	13,815	9,625	-	628,733
13X-16xx	Other Current Assets	\$ 82,128	\$ -	\$ 634,591	\$ 1,596	\$ -	\$ 13,815	\$ 9,625	\$ -	\$ 741,755
1000	Total Current Assets	\$ 23,421,519	\$ 5,385,063	\$ 230,458	\$ 1,870,593	\$ 27,690,711	\$ 2,504,252	\$ 856,884	\$ 324,839	\$ 62,284,318
LIABILITIES AND FUND EQUITY										
Current Liabilities:										
2110	Accounts Payable (Note 1).....	\$ 8,255	\$ -	\$ -	\$ 1,717	\$ -	\$ -	\$ -	\$ -	\$ 9,972
2140	Interest Payable	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings	1,398,281	-	4,673	17,800	162	2,440	276	-	1,423,632
2160	Accrued Wages Payable	5,573,770	-	178,293	78,318	2,282	68,772	4,024	-	5,905,459
2170	Due to Other Funds	9,277	-	-	17	524,551	66	-	3,298	537,209
2180	Due to Other Governments	34,099,845	-	-	-	-	-	-	3,572	34,103,417
2190	Due to Other	-	-	-	-	-	-	-	245,309	245,309
2100	Total Current Liabilities	\$ 41,089,427	\$ -	\$ 182,966	\$ 97,853	\$ 526,995	\$ 71,277	\$ 4,300	\$ 252,180	\$ 42,224,999
2210	Accrued Expenses	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues	(103)	-	433,513	-	-	3	-	-	433,413
2600	Deferred Revenues - Property Taxes	763,204	91,484	-	-	-	-	-	-	854,688
2000	Total Liabilities	\$ 41,852,529	\$ 91,484	\$ 616,479	\$ 97,853	\$ 526,995	\$ 71,280	\$ 4,300	\$ 252,180	\$ 43,513,099
Fund Balance/Equity:										
3400	Reserved.....	\$ 2,146,600	\$ 5,293,579	\$ -	\$ -	\$ 27,163,716	\$ -	\$ -	\$ -	\$ 34,603,896
3500	Designated.....	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings.....	(20,577,610)	-	(386,021)	1,772,740	-	2,432,972	852,583	72,660	(15,832,676)
3000	Total Fund Balance/Equity	\$ (18,431,010)	\$ 5,293,579	\$ (386,021)	\$ 1,772,740	\$ 27,163,716	\$ 2,432,972	\$ 852,583	\$ 72,660	\$ 18,771,220
Total Liabilities and Fund Equity	\$ 23,421,519	\$ 5,385,063	\$ 230,458	\$ 1,870,593	\$ 27,690,711	\$ 2,504,252	\$ 856,884	\$ 324,839	\$ 62,284,318	

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 SEPTEMBER 30, 2022**

		GENERAL FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget
Revenues:						
5700	Local	\$ 200,784,073	\$ 316,276	\$ 4,047,119	2.02%	\$ 196,736,954
5800	State	8,356,799	768,736	1,541,215	18.44%	6,815,584
5900	Federal	750,000	6,266	6,266	0.84%	743,734
5XXX	Total Revenues	\$ 209,890,872	\$ 1,091,278	\$ 5,594,601	2.67%	\$ 204,296,271
Expenditures:						
11	Instruction.....	\$ 51,694,770	\$ 5,360,408	\$ 10,430,754	20.18%	\$ 41,264,016
12	Instructional Resources & Media Svcs.....	913,469	90,265	244,191	26.73%	669,278
13	Curr & Instructional Staff Development.....	1,901,386	178,579	416,282	21.89%	1,485,104
21	Instructional Leadership.....	1,831,763	141,797	443,693	24.22%	1,388,070
23	School Leadership.....	4,406,403	418,766	1,107,165	25.13%	3,299,238
31	Guidance & Counseling Services.....	2,492,583	259,793	585,869	23.50%	1,906,714
32	Social Work Services.....	80,516	8,288	17,773	22.07%	62,743
33	Health Services.....	858,931	84,867	160,632	18.70%	698,299
34	Transportation.....	2,554,813	231,008	503,545	19.71%	2,051,268
35	Food Services.....	266,404	29,338	61,688	23.16%	204,716
36	Extracurricular Activities.....	3,193,390	310,597	804,041	25.18%	2,389,349
41	General Administration.....	4,037,936	370,156	986,063	24.42%	3,051,873
51	Facilities Maintenance & Operations.....	9,313,607	987,689	2,225,113	23.89%	7,088,494
52	Security & Monitoring Services.....	696,323	68,570	115,079	16.53%	581,244
53	Data Processing Services.....	2,218,065	231,184	922,337	41.58%	1,295,728
61	Community Services.....	256,742	20,435	77,088	30.03%	179,654
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
91	Contracted Instructional Svcs (Recapture).....	124,779,624	10,398,302	31,194,906	25.00%	93,584,718
99	Appraisal District Costs.....	830,000	206,059	412,118	49.65%	417,882
6XXX	Total Expenditures	\$ 212,326,725	\$ 19,396,101	\$ 50,708,335	23.88%	\$ 161,618,390
Other Resources and (Uses):						
7060	Other Resources	\$ 1,400,000	\$ 10,833	\$ 32,499	2.32%	\$ 1,367,501
8060	Other Uses	-	-	-	0.00%	-
7X & 8X	Total Other Resources and (Uses).....	\$ 1,400,000	\$ 10,833	\$ 32,499	2.32%	\$ 1,367,501
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses	\$ (1,035,853)	\$ (18,293,990)	\$ (45,081,235)		
Fund Balance and Reserves at 7/1/2022:						
3400	Reserved Fund Balance	\$ 2,243,657			Percent of Fiscal Year Complete	25.00%
3500	Designated Fund Balance: Purch. of Property.....	-			Percent of Total Budget Expended	23.88%
3600	Unreserved Fund Balance/Equity	24,406,569				
	Total Reserve and Fund Balance/Equity.....	\$ 26,650,226				
3000	Estimated Fund Balance/Equity 6/30/23.....	\$ 25,614,373				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF SEPTEMBER 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	\$ 26,604,665	\$ 17,202	\$ 108,881	0.41%	\$ 26,495,784
5800	State	\$ -	\$ -	\$ -	0.00%	\$ -
5XXX	Total Revenue	\$ 26,604,665	\$ 17,202	\$ 108,881	0.41%	\$ 26,495,784
Expenditures:						
71	Debt Service	\$ 20,968,142	\$ 1,600	\$ 18,789,240	89.61%	2,178,902
6XXX	Total Expenditures	\$ 20,968,142	\$ 1,600	\$ 18,789,240	89.61%	\$ 2,178,902
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.....	\$ 5,636,523	\$ 15,602	\$ (18,680,359)		
Budgeted Fund Balance and Reserves:						
3400	Reserved Fund Balance 7/1/2022.....	<u>23,973,938</u>				
	Total Reserve and Fund Balance/Equity	<u>\$ 23,973,938</u>				
3000	Estimated Fund Balance/Equity 6/30/2023.....	<u>\$ 29,610,461</u>				
3001	Estimated Fund Balance/Equity after August 2023 Debt Svc Pymt.....	<u>\$ 6,030,153</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF SEPTEMBER 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	\$ 4,367,000	\$ 27,018	\$ 322,636	7.39%	\$ 4,044,364
5800	State	4,200	-	-	0.00%	4,200
5900	Federal	-	-	-	0.00%	-
5XXX	Total Revenues	<u>\$ 4,371,200</u>	<u>\$ 27,018</u>	<u>\$ 322,636</u>	<u>7.38%</u>	<u>\$ 4,048,564</u>
Expenditures:						
35	Child Nutrition.....	4,461,818	711,093	1,114,021	24.97%	\$ 3,347,797
51	Facilities Maintenance & Operations.....	272,129	30,499	36,873	13.55%	235,256
6XXX	Total Expenditures	<u>\$ 4,733,947</u>	<u>\$ 741,593</u>	<u>\$ 1,150,893</u>	<u>24.31%</u>	<u>\$ 3,583,054</u>
Other Resources:						
7060	Other Resources	\$ 85,000	\$ 13,417	\$ 99,850	117.47%	\$ (14,850)
8060	Other Uses	-	-	-	0.00%	-
7X	Total Other Resources	<u>\$ 85,000</u>	<u>\$ 13,417</u>	<u>\$ 99,850</u>	<u>117.47%</u>	<u>\$ (14,850)</u>
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ (277,747)	\$ (701,158)	\$ (728,407)		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2022.....	342,386				
	Total Reserve and Fund Balance/Equity	<u>\$ 342,386</u>				
3000	Estimated Fund Balance/Equity 6/30/2023.....	<u>\$ 64,639</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF SEPTEMBER 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	\$ 114,622	\$ 344,288	19.13%	\$ 1,455,712
5800	State	650,000	1,445	109,695	16.88%	540,305
5900	Federal	2,400,000	-	182,509	7.60%	2,217,491
5XXX	Total Revenues	\$ 4,850,000	\$ 116,067	\$ 636,492	13.12%	\$ 4,213,508
Expenditures:						
11	Instruction.....	\$ 2,000,000	\$ 217,335	\$ 689,263	34.46%	\$ 1,310,737
12	Instructional Resources & Media Svcs.....	115,000	4,960	5,138	4.47%	109,862
13	Curr & Instructional Staff Development.....	260,000	89,047	190,800	73.38%	69,200
21	Instructional Leadership.....	5,000	-	-	0.00%	5,000
23	School Leadership.....	140,000	10,646	21,793	15.57%	118,207
31	Guidance & Counseling Services.....	1,100,000	115,344	252,175	22.92%	847,825
32	Social Work Services.....	-	7,287	16,786	0.00%	(16,786)
33	Health Services.....	25,000	250	250	1.00%	24,750
34	Transportation.....	114,000	-	-	0.00%	114,000
35	Child Nutrition.....	-	-	-	0.00%	3,052,215
36	Extracurricular Activities.....	800,000	72,536	132,943	16.62%	667,057
41	General Administration.....	3,000	-	-	0.00%	3,000
51	Facilities Maintenance & Operations.....	65,000	-	-	0.00%	65,000
52	Security & Monitoring Services.....	10,000	173	173	1.73%	9,827
53	Data Processing.....	10,000	-	-	0.00%	10,000
61	Community Services.....	16,000	-	-	0.00%	16,000
71	Debt Service.....	-	-	-	0.00%	-
81	Facilities Acq/Construction.....	200,000	44,613	44,613	22.31%	155,387
93	Shared Service Arrangements.....	-	-	-	0.00%	-
99	Tax Costs.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 4,863,000	\$ 562,192	\$ 1,353,935	27.84%	\$ 3,509,065
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)	\$ (446,125)	\$ (717,443)		
Budgeted Fund Balance and Reserves:						
3400/3500	Reserved/Designated Fund Balance.....	-				
3600	Unreserved Fund Balance/Equity 7/1/2022	2,490,183				
	Total Reserve and Fund Balance/Equity	\$ 2,490,183				
3000	Estimated Fund Balance/Equity 6/30/2023.....	\$ 2,477,183				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF SEPTEMBER 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	\$ 62,458	\$ 167,829	27.25%	\$ 448,171
5XXX	Total Revenue	\$ 616,000	\$ 62,458	\$ 167,829	27.25%	\$ 448,171
Expenditures:						
11	Instruction.....	\$ 3,000,000	\$ 236,748	\$ 518,945	17.30%	\$ 2,481,055
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	-	-	0.00%	25,000
31	Guidance & Counseling Services.....	-	-	-	0.00%	-
33	Health Services.....	25,000	-	-	0.00%	25,000
34	Transportation.....	750,000	217,618	222,354	29.65%	527,646
35	Food Services.....	25,000	-	-	0.00%	25,000
36	Extracurricular Activities.....	150,000	-	1,316	0.88%	148,684
41	General Administration.....	250,000	52,410	56,701	22.68%	193,299
51	Facilities Maintenance & Operations.....	3,200,000	25,389	43,260	1.35%	3,156,740
52	Security & Monitoring Services.....	100,000	-	-	0.00%	100,000
53	Data Processing Services.....	1,200,000	163,016	226,953	18.91%	973,047
71	Debt Services.....	200,000	-	-	0.00%	200,000
81	Facilities Acquisition & Construction	15,000,000	706,326	756,481	5.04%	14,243,519
6XXX	Total Expenditures	\$ 23,950,000	\$ 1,401,507	\$ 1,826,009	7.62%	\$ 22,123,991
Other Resources and (Uses):						
7060	Other Resources	\$ 4,000,000	\$ 45,975	\$ 48,923	1.22%	\$ 3,951,078
8060	Other Uses	4,000,000	45,975	48,923	1.22%	3,951,078
7X & 8X	Total Other Resources and (Uses)	\$ -	\$ -	\$ -	0.00%	\$ -
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses.....	\$ (23,334,000)	\$ (1,339,049)	\$ (1,658,179)		
Budgeted Fund Balance and Reserves:						
3400	Reserved Fund Balance 7/1/2022.....	\$ 28,821,896				
	Total Reserve and Fund Balance/Equity	\$ 28,821,896				
3000	Estimated Fund Balance/Equity 6/30/2023.....	\$ 5,487,896				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF SEPTEMBER 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	\$ 1,200,000	\$ 73,414	\$ 566,133	47.18%	\$ 633,867
5XXX	Total Revenues	\$ 1,200,000	\$ 73,414	\$ 566,133	47.18%	\$ 633,867
Expenditures:						
61	Community Services.....	865,530	29,397	191,824	22.16%	673,706
6XXX	Total Expenditures	\$ 865,530	\$ 29,397	\$ 191,824	22.16%	\$ 673,706
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 243,333	\$ 3,611	\$ 10,833	4.45%	\$ 232,500
8X	Total Other Uses	\$ (243,333)	\$ (3,611)	\$ (10,833)	4.45%	\$ (232,500)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ 91,137	\$ 40,406	\$ 363,476		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2022	526,616				
	Total Reserve and Fund Balance/Equity	\$ 526,616				
3000	Estimated Fund Balance/Equity 6/30/2023.....	\$ 617,753				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF SEPTEMBER 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	\$ 73,753	\$ 260,845	16.30%	\$ 1,339,155
5800	State	-	-	276,812	0.00%	(276,812)
5900	Federal	-	-	-	0.00%	-
5XXX	Total Revenues	<u>\$ 1,600,000</u>	<u>\$ 73,753</u>	<u>\$ 537,657</u>	<u>33.60%</u>	<u>\$ 1,062,343</u>
Expenditures:						
61	Community Services.....	1,529,995	123,018	291,483	19.05%	1,238,512
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures	<u>\$ 1,529,995</u>	<u>\$ 123,018</u>	<u>\$ 291,483</u>	<u>19.05%</u>	<u>\$ 1,238,512</u>
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 10,833	25.00%	\$ 32,500
8X	Total Other Uses	<u>\$ (43,333)</u>	<u>\$ (3,611)</u>	<u>\$ (10,833)</u>	<u>25.00%</u>	<u>\$ (32,500)</u>
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ 26,672	\$ (52,877)	\$ 235,341		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2022	587,540				
	Total Reserve and Fund Balance/Equity	<u>\$ 587,540</u>				
3000	Estimated Fund Balance/Equity 6/30/2023.....	<u>\$ 614,212</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF SEPTEMBER 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	\$ 8,681	\$ 83,139	9.90%	\$ 756,861
5XXX	Total Revenues	\$ 840,000	\$ 8,681	\$ 83,139	9.90%	\$ 756,861
Expenditures:						
61	Community Services.....	402,508	20,829	67,096	16.67%	335,412
6XXX	Total Expenditures	\$ 402,508	\$ 20,829	\$ 67,096	16.67%	\$ 335,412
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 588,334	\$ 3,611	\$ 10,833	1.84%	\$ 577,501
8X	Total Other Uses	\$ (588,334)	\$ (3,611)	\$ (10,833)	1.84%	\$ (577,501)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (150,842)	\$ (15,760)	\$ 5,210		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2022	714,789				
	Total Reserve and Fund Balance/Equity	\$ 714,789				
3000	Estimated Fund Balance/Equity 6/30/2023.....	\$ 563,947				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF SEPTEMBER 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	\$ 49,656	\$ 148,683	18.02%	\$ 676,317
5900	Federal	-	-	-	0.00%	-
5XXX	Total Revenues	\$ 825,000	\$ 49,656	\$ 148,683	18.02%	\$ 676,317
Expenditures:						
36	Extracurricular Activities.....	\$ 90,868	\$ 8,025	\$ 23,343	25.69%	\$ 67,525
51	Facilities Maintenance & Operations.....	168,899	11,194	33,008	19.54%	135,891
52	Security & Monitoring Services.....	40,000	240	719	1.80%	39,281
6XXX	Total Expenditures	\$ 299,767	\$ 19,459	\$ 57,070	19.04%	\$ 242,697
Other Uses:						
8060	Other Uses (Transfers To General Fund).....	\$ 450,000	\$ -	-	0.00%	\$ 450,000
8X	Total Other Uses	\$ (450,000)	\$ -	-	0.00%	\$ (450,000)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ 75,233	\$ 30,198	\$ 91,613		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2022	760,970				
	Total Reserve and Fund Balance/Equity	\$ 760,970				
3000	Estimated Fund Balance/Equity 6/30/2023.....	\$ 836,203				

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

Description	General Fund	Debt Service Fund	Total
<i>CURRENT MONTH COLLECTIONS</i>			
5711 Taxes - Current Year Tax Levy	\$ 16,480	\$ 2,102	\$ 18,581
5712 Taxes - Prior Years	10,332	1,325	11,658
5719 Penalties and Interest (P & I)	17,297	2,200	19,497
Total Current Month Collections	\$ 44,109	\$ 5,627	\$ 49,736
<i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2022 - JUN 30, 2023)</i>			
5711 Taxes - Current Year Tax Levy	\$ 316,052	\$ 40,304	\$ 356,355
5712 Taxes - Prior Years	60,338	8,550	68,888
5719 Penalties and Interest (P & I)	71,039	9,413	80,452
Total Revenue Collected	\$ 447,429	\$ 58,267	\$ 505,695
Total Budgeted Tax Revenue (Current + Prior + P & I)	\$ 194,238,073	\$ 26,344,665	\$ 220,582,738
Percentage of Total Budgeted Tax Revenue Collected	0.23%	0.22%	0.23%
Percentage of Total Budgeted Tax Revenue Collected (Prior Year)	0.24%	0.23%	0.24%
<i>TAX YEAR-TO-DATE COLLECTIONS (OCT 1, 2021 - SEPT 30, 2022) - TAX YEAR 2021</i>			
Tax Rate Per \$100 of Taxable Value	\$ 0.9408	\$ 0.1200	\$ 1.0608
Adjusted Estimated Tax Levy - September 14, 2022	\$ 171,156,622	\$ 21,831,202	\$ 192,987,824
Total Collections on 2021 Tax Levy to Date	\$ 170,268,042	\$ 21,713,063	\$ 191,981,105
Percentage of 2021 Adjusted Tax Levy Collected	99.48%	99.46%	99.48%
Percentage of 2020 Adjusted Tax Levy Collected (Prior Year)	99.39%	99.40%	99.39%

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

REQUEST #	REQUEST DATE	REQUESTOR	DESCRIPTION OF REQUEST
8352	9/1/2022	M. Richards	Employee list
8353	9/1/2022	R. Starks	Business equipment information
8354	9/9/2022	M. Keller	Student information
8355	9/13/2022	S. Swanson	Trustee legal information
8356	9/13/2022	S. Swanson	General Counsel legal information
8357	9/13/2022	S. Swanson	Supt. legal information
8358	9/13/2022	EISD_ORR	Book information
8359	9/15/2022	H. Han	Technology questions
8360	9/15/2022	A. Hebert	Employee list
8361	9/15/2022	J. Rodriguez	Student military list
8362	9/16/2022	K. Billings	Employee list
8363	9/22/2022	K. Wiley	Employee information
8364	9/26/2022	S. Martini	Employee list
8365	9/26/2022	Moderate Mom	Book Correspondence

Total number of Open Records Requests Received:

Month	2021-22	2022-23
July	20	13
August	28	9
September	25	14
October	24	
November	17	
December	9	
January	15	
February	26	
March	21	
April	74	
May	46	
June	5	
Total Requests To Date	310	36

**EANES INDEPENDENT SCHOOL DISTRICT
2019 BOND FINANCIAL REPORT
THROUGH SEPTEMBER 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	\$ 5,391,155	\$ 279,027	\$ 1,175,550	\$ 6,845,732	\$ 751,268
TABLE B: STUDENT PROGRAMS AND SUPPORT	27,790,687	(400,000)	27,390,687	18,109,884	542,841	878,897	19,531,622	7,859,065
TABLE C: ENERGY EFFICIENCY AND CONSERVATION	4,803,000	-	4,803,000	4,562,534	14,350	627,737	5,204,621	(401,621)
TABLE D: FACILITIES	28,188,200	(1,600,000)	26,588,200	18,041,454	424,258	3,251,132	21,716,845	4,871,355
TABLE E: NEW FACILITIES	15,000,000	1,100,000	16,100,000	15,968,776	37,829	1,135,947	17,142,552	(1,042,552)
Unallocated Funds	221,113	1,300,000	1,521,113	133,506	7,516	-	141,022	1,380,091
Land Sales Proceeds Contribution	(4,000,000)		(4,000,000)	(3,156,078)	(45,975)	-	(3,202,053)	(797,947)
Unallocated Interest Earnings	-	1,080,306	1,080,306	-	-	-	-	1,080,306
Totals	\$ 80,000,000	\$ 1,080,306	\$ 81,080,306	\$ 59,051,231	\$ 1,259,846	\$ 7,069,264	\$ 67,380,341	\$ 13,699,965

*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 SEPTEMBER 30, 2022**

		% OF OVERALL BUDGET	ORIGINAL BUDGET TOTALS	PREVIOUS AMENDMENTS	THIS AMENDMENT	AMENDED BUDGET TOTALS	% OF OVERALL BUDGET
Revenues							
57	Local	95.66%	\$ 200,784,073	\$ -	\$ -	\$ 200,784,073	95.66%
58	State	3.98%	8,356,799	-	-	8,356,799	3.98%
59	Federal	0.36%	750,000	-	-	750,000	0.36%
Total Revenues		100.00%	\$ 209,890,872	\$ -	\$ -	\$ 209,890,872	100.00%
..							
Expenditures							
FUNCTION							
11	Instruction	24.36%	51,698,496	(3,617)	(109) [1]	51,694,770	24.35%
12	Media Services	0.43%	913,469	-	-	913,469	0.43%
13	Staff Development	0.90%	1,900,836	550	-	1,901,386	0.90%
21	Instructional Administration	0.86%	1,831,763	-	-	1,831,763	0.86%
23	School Leadership	2.07%	4,402,536	3,067	800 [1]	4,406,403	2.08%
31	Counseling Services	1.17%	2,492,583	-	-	2,492,583	1.17%
32	Social Work	0.04%	80,516	-	-	80,516	0.04%
33	Health Services	0.40%	858,931	-	-	858,931	0.40%
34	Transportation	1.20%	2,554,813	-	-	2,554,813	1.20%
35	Food Services	0.13%	266,404	-	-	266,404	0.13%
36	Extra/Co-Curricular Activities	1.50%	3,194,390	-	(1,000) [1]	3,193,390	1.50%
41	Central Administration	1.90%	4,037,936	-	-	4,037,936	1.90%
51	Maintenance	4.39%	9,313,298	-	309 [1]	9,313,607	4.39%
52	Security	0.33%	696,323	-	-	696,323	0.33%
53	Data Processing	1.04%	2,218,065	-	-	2,218,065	1.04%
61	Community Services	0.12%	256,742	-	-	256,742	0.12%
81	Facilities Acquisition & Construction	0.00%	-	-	-	-	0.00%
91	Contracted Instructional Services (Recapture)	58.77%	124,779,624	-	-	124,779,624	58.77%
99	Tax Costs	0.39%	830,000	-	-	830,000	0.39%
Total Expenditures		100.00%	212,326,725	\$ -	\$ -	212,326,725	100.00%
..							
7060	Other Resources		\$ 1,400,000	\$ -	\$ -	1,400,000	..
8060	Other Uses		-	-	-	-	
7x & 8x			\$ 1,400,000	\$ -	\$ -	1,400,000	
Budgeted Increase / (Decrease) to Fund Balance			\$ (1,035,853)	\$ -	\$ -	(1,035,853)	

[1] Reallocates resources between functions as requested by campuses / departments; there is no effect on fund balance.