



REPORTS AND DISCUSSION SHEET

MEETING DATE

January 24, 2023

AGENDA ITEM

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

- The cash and investment balance of all governmental and proprietary funds at month-end is \$ 99,635,174.
- With 50.00% of the fiscal year complete, the District has currently recorded expenditures of 48.79% of the General Fund total budget.
- Investment income for the month is \$ 221,961 bringing the FYTD investment income total to \$ 1,129,706. The yield to maturity on the investment portfolio is 4.247%.
- Tax collections for the month totaled \$ 76,517,899. Approximately 37.00% of the 2022 adjusted tax levy has been collected, in comparison to the same month collections of the 2021 tax levy of 43.66%.
- Total 2019 bond expenditures and encumbrances through month-end totaled approximately \$ 68.5 million, and remaining funds are approximately \$ 12.8 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 December 31, 2022

**ENES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS
AS OF DECEMBER 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	\$ (3,242,188)	\$ -	\$ (25,321)	\$ 506,802	\$ -	\$ 2,595,491	\$ 1,001,085	\$ 327,909	\$ 1,163,779
1170	Temporary Investments	72,188,331	5,930,581	-	239,610	20,053,516	-	-	59,357	98,471,395
1100	Total Cash/Temporary Investments	\$ 68,946,143	\$ 5,930,581	\$ (25,321)	\$ 746,412	\$ 20,053,516	\$ 2,595,491	\$ 1,001,085	\$ 387,266	\$ 99,635,174
Receivables:										
1210	Property Taxes-Current	\$ 119,389,643	\$ 16,203,364	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,593,007
1220	Property Taxes-Delinquent	2,135,416	288,214	-	-	-	-	-	-	2,423,630
1230	Allowance for Uncollectible Taxes	(1,685,342)	(235,839)	-	-	-	-	-	-	(1,921,181)
1240	Due from State & Federal Agencies	11,763,013	-	-	169,246	-	-	-	-	11,932,259
1250	Accrued Interest	-	-	-	-	-	-	-	-	-
1260	Due from Other Funds	7,989	9,143,004	-	-	-	-	-	3,650	9,154,642
1290	Sundry Receivables	(12,235)	-	120	-	-	365	1,500,756	-	1,489,006
1200	Total Receivables	\$ 131,598,484	\$ 25,398,743	\$ 120	\$ 169,246	\$ -	\$ 365	\$ 1,500,756	\$ 3,650	\$ 158,671,363
1300	Inventories, at Cost	111,483	-	79,004	-	-	-	-	-	190,487
1400	Other Current Assets	(16,828)	-	-	1,596	-	-	-	-	(15,232)
1500	Fixed Assets	-	-	635,750	-	-	12,894	9,625	-	658,269
13X-16xx	Other Current Assets	\$ 94,655	\$ -	\$ 714,754	\$ 1,596	\$ -	\$ 12,894	\$ 9,625	\$ -	\$ 833,525
1000	Total Current Assets	\$ 200,639,282	\$ 31,329,324	\$ 689,553	\$ 917,254	\$ 20,053,516	\$ 2,608,750	\$ 2,511,466	\$ 390,916	\$ 259,140,062
LIABILITIES AND FUND EQUITY										
Current Liabilities:										
2110	Accounts Payable (Note 1)	\$ 11,975	\$ -	\$ -	\$ 781	\$ -	\$ -	\$ -	\$ -	\$ 12,756
2140	Interest Payable	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings	691,912	-	2,825	18,067	162	4,500	339	-	717,805
2160	Accrued Wages Payable	6,033,481	-	189,051	85,558	221	60,688	354	-	6,369,354
2170	Due to Other Funds	9,146,654	-	-	17	4,611	38	-	3,323	9,154,642
2180	Due to Other Governments	60,991,643	-	-	-	-	-	-	3,572	60,995,215
2190	Due to Other	-	-	-	-	-	-	-	48,141	48,141
2100	Total Current Liabilities	\$ 76,875,665	\$ -	\$ 191,876	\$ 104,424	\$ 4,994	\$ 65,225	\$ 694	\$ 55,037	\$ 77,297,914
2210	Accrued Expenses	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues	(103)	5,776	381,219	194,772	-	3	-	-	581,667
2611	Deferred Inflows - Property Taxes	119,839,717	16,255,740	-	-	-	-	-	-	136,095,456
2612	Deferred Inflows - Leasing	-	-	-	-	-	-	1,434,710	-	1,434,710
2000	Total Liabilities	\$ 196,715,279	\$ 16,261,516	\$ 573,095	\$ 299,196	\$ 4,994	\$ 65,227	\$ 1,435,404	\$ 55,037	\$ 215,409,747
Fund Balance/Equity:										
3400	Reserved	\$ 1,296,032	\$ 15,067,808	\$ -	\$ -	\$ 20,048,522	\$ -	\$ -	\$ -	\$ 36,412,363
3500	Designated	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings	2,627,970	-	116,459	618,058	-	2,543,523	1,076,062	335,879	7,317,952
3000	Total Fund Balance/Equity	\$ 3,924,002	\$ 15,067,808	\$ 116,459	\$ 618,058	\$ 20,048,522	\$ 2,543,523	\$ 1,076,062	\$ 335,879	\$ 43,730,315
Total Liabilities and Fund Equity		\$ 200,639,282	\$ 31,329,324	\$ 689,553	\$ 917,254	\$ 20,053,516	\$ 2,608,750	\$ 2,511,466	\$ 390,916	\$ 259,140,062

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 DECEMBER 31, 2022**

		GENERAL FUND								
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget				
Revenues:										
5700	Local	\$ 197,424,302	\$ 67,600,083	\$ 75,426,024	38.21%	\$ 121,998,278				
5800	State	9,656,364	904,373	3,885,314	40.24%	5,771,050				
5900	Federal	750,000	816	26,350	3.51%	723,650				
5XXX	Total Revenues	\$ 207,830,666	\$ 68,505,272	\$ 79,337,687	38.17%	\$ 128,492,979				
Expenditures:										
11	Instruction.....	\$ 51,021,020	\$ 3,421,849	\$ 23,420,749	45.90%	\$ 27,600,271				
12	Instructional Resources & Media Svcs.....	913,469	56,098	468,010	51.23%	445,459				
13	Curr & Instructional Staff Development.....	1,988,932	134,320	878,900	44.19%	1,110,032				
21	Instructional Leadership.....	1,650,132	89,074	804,282	48.74%	845,850				
23	School Leadership.....	4,410,647	262,822	2,139,324	48.50%	2,271,323				
31	Guidance & Counseling Services.....	2,492,746	182,096	1,177,134	47.22%	1,315,612				
32	Social Work Services.....	82,116	5,205	38,184	46.50%	43,932				
33	Health Services.....	844,431	54,478	365,566	43.29%	478,865				
34	Transportation.....	2,594,813	153,584	1,098,598	42.34%	1,496,215				
35	Food Services.....	266,404	22,122	125,381	47.06%	141,023				
36	Extracurricular Activities.....	3,224,628	224,101	1,587,677	49.24%	1,636,951				
41	General Administration.....	4,042,936	297,180	1,935,174	47.87%	2,107,762				
51	Facilities Maintenance & Operations.....	9,567,607	633,467	4,539,600	47.45%	5,028,007				
52	Security & Monitoring Services.....	698,139	65,625	323,348	46.32%	374,791				
53	Data Processing Services.....	2,145,637	91,672	1,298,064	60.50%	847,573				
61	Community Services.....	299,742	24,888	151,941	50.69%	147,801				
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-				
91	Contracted Instructional Svcs (Recapture).....	121,765,706	8,891,342	60,897,853	50.01%	60,867,853				
99	Appraisal District Costs.....	830,000	230,473	642,591	77.42%	187,409				
6XXX	Total Expenditures	\$ 208,839,105	\$ 14,840,393	\$ 101,892,376	48.79%	\$ 106,946,729				
Other Resources and (Uses):										
7060	Other Resources	\$ 1,400,000	\$ 10,833	\$ 64,998	4.64%	\$ 1,335,002				
8060	Other Uses	-	308,896	308,896	0.00%	(308,896)				
7X & 8X	Total Other Resources and (Uses).....	\$ 1,400,000	\$ (298,063)	\$ (243,898)	-17.42%	\$ 1,643,898				
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses	\$ 391,561	\$ 53,366,816	\$ (22,798,587)						
Fund Balance and Reserves at 7/1/2022:				<table><tr><td>Percent of Fiscal Year Complete</td><td>50.00%</td></tr><tr><td>Percent of Total Budget Expended</td><td>48.79%</td></tr></table>			Percent of Fiscal Year Complete	50.00%	Percent of Total Budget Expended	48.79%
Percent of Fiscal Year Complete	50.00%									
Percent of Total Budget Expended	48.79%									
3400	Reserved Fund Balance	\$ 1,296,032								
3500	Designated Fund Balance: Purch. of Property.....	-								
3600	Unreserved Fund Balance/Equity	25,426,558								
	Total Reserve and Fund Balance/Equity.....	\$ 26,722,590								
3000	Estimated Fund Balance/Equity 6/30/23.....	\$ 27,114,151								

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF DECEMBER 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	\$ 26,604,665	\$ 9,163,738	\$ 9,692,688	36.43%	\$ 16,911,977
5800	State	\$ -	\$ 190,530	\$ 190,530	0.00%	\$ (190,530)
5XXX	Total Revenue	\$ 26,604,665	\$ 9,354,268	\$ 9,883,218	37.15%	\$ 16,721,447
Expenditures:						
71	Debt Service	\$ 20,968,142	\$ -	\$ 18,790,046	89.61%	2,178,096
6XXX	Total Expenditures	\$ 20,968,142	\$ -	\$ 18,790,046	89.61%	\$ 2,178,096
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	\$ 9,354,268	\$ (8,906,828)		
Budgeted Fund Balance and Reserves:						
3400	Reserved Fund Balance 7/1/2022.....	23,974,636				
	Total Reserve and Fund Balance/Equity	\$ 23,974,636				
3000	Estimated Fund Balance/Equity 6/30/2023.....	\$ 29,611,159				
3001	Estimated Fund Balance/Equity after August 2023 Debt Svc Pymt.....	\$ 6,030,851				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF DECEMBER 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	\$ 4,367,000	\$ 286,010	\$ 2,160,853	49.48%	\$ 2,206,147
5800	State	4,200	-	-	0.00%	4,200
5900	Federal	-	-	-	0.00%	-
5XXX	Total Revenues	\$ 4,371,200	\$ 286,010	\$ 2,160,853	49.43%	\$ 2,210,347
Expenditures:						
35	Child Nutrition.....	4,561,818	433,653	2,473,916	54.23%	\$ 2,087,902
51	Facilities Maintenance & Operations.....	272,129	29,072	126,720	46.57%	145,409
6XXX	Total Expenditures	\$ 4,833,947	\$ 462,725	\$ 2,600,636	53.80%	\$ 2,233,311
Other Resources:						
7060	Other Resources	\$ 319,000	\$ 19,990	\$ 214,245	67.16%	\$ 104,755
8060	Other Uses	-	-	-	0.00%	-
7X	Total Other Resources	\$ 319,000	\$ 19,990	\$ 214,245	67.16%	\$ 104,755
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ (143,747)	\$ (156,725)	\$ (225,537)		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2022.....	341,996				
	Total Reserve and Fund Balance/Equity	\$ 341,996				
3000	Estimated Fund Balance/Equity 6/30/2023.....	\$ 198,249				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF DECEMBER 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	\$ 173,283	\$ 1,160,674	64.48%	\$ 639,326
5800	State	650,000	-	98,026	15.08%	551,974
5900	Federal	2,400,000	992,537	149,774	6.24%	2,250,226
5XXX	Total Revenues	\$ 4,850,000	\$ 1,165,820	\$ 1,408,474	29.04%	\$ 3,441,526
Expenditures:						
11	Instruction.....	\$ 2,000,000	\$ 258,927	\$ 1,564,575	78.23%	\$ 435,425
12	Instructional Resources & Media Svs.....	115,000	1,075	12,615	10.97%	102,386
13	Curr & Instructional Staff Development.....	260,000	26,196	305,144	117.36%	(45,144)
21	Instructional Leadership.....	5,000	-	-	0.00%	5,000
23	School Leadership.....	140,000	11,708	41,024	29.30%	98,976
31	Guidance & Counseling Services.....	1,100,000	73,145	534,935	48.63%	565,065
32	Social Work Services.....	-	4,421	34,506	0.00%	(34,506)
33	Health Services.....	25,000	1,030	1,280	5.12%	23,720
34	Transportation.....	114,000	-	-	0.00%	114,000
35	Child Nutrition	-	-	-	0.00%	1,734,343
36	Extracurricular Activities.....	800,000	149,874	514,919	64.36%	285,081
41	General Administration.....	3,000	-	8	0.27%	2,992
51	Facilities Maintenance & Operations.....	65,000	-	-	0.00%	65,000
52	Security & Monitoring Services.....	10,000	468	1,161	11.61%	8,839
53	Data Processing.....	10,000	-	-	0.00%	10,000
61	Community Services.....	16,000	945	1,260	7.88%	14,740
71	Debt Service.....	-	-	-	0.00%	-
81	Facilities Acq/Construction	200,000	26,725	42,241	21.12%	157,759
93	Shared Service Arrangements.....	-	-	-	0.00%	-
99	Tax Costs.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 4,863,000	\$ 554,514	\$ 3,053,667	62.79%	\$ 1,809,333
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)	\$ 611,307	\$ (1,645,193)		
Budgeted Fund Balance and Reserves:						
3400/3500	Reserved/Designated Fund Balance.....	-				
3600	Unreserved Fund Balance/Equity 7/1/2022	2,263,251				
	Total Reserve and Fund Balance/Equity	\$ 2,263,251				
3000	Estimated Fund Balance/Equity 6/30/2023.....	<u>\$ 2,250,251</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF DECEMBER 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	\$ 89,932	\$ 543,142	88.17%	\$ 72,858
5XXX	Total Revenue	\$ 616,000	\$ 89,932	\$ 543,142	88.17%	\$ 72,858
Expenditures:						
11	Instruction.....	\$ 3,000,000	\$ 150,958	\$ 570,993	19.03%	\$ 2,429,007
12	Instructional Resources & Media Svs.....	-	-	-	0.00%	-
13	Curr & Instructional Staff Development.....	25,000	-	-	0.00%	25,000
21	Instructional Leadership.....	-	-	-	0.00%	-
23	School Leadership.....	25,000	-	-	0.00%	25,000
31	Guidance & Counseling Services.....	-	-	-	0.00%	-
33	Health Services.....	25,000	-	-	0.00%	25,000
34	Transportation.....	750,000	-	225,514	30.07%	524,486
35	Food Services.....	25,000	-	-	0.00%	25,000
36	Extracurricular Activities.....	150,000	11,081	49,567	33.04%	100,433
41	General Administration.....	250,000	47,408	104,109	41.64%	145,891
51	Facilities Maintenance & Operations.....	3,200,000	8,318	172,404	5.39%	3,027,596
52	Security & Monitoring Services.....	100,000	12,261	147,370	147.37%	(47,370)
53	Data Processing Services.....	1,200,000	54,293	514,518	42.88%	685,482
71	Debt Services.....	200,000	-	-	0.00%	200,000
81	Facilities Acquisition & Construction	15,000,000	5,133,445	7,624,544	50.83%	7,375,456
6XXX	Total Expenditures	\$ 23,950,000	\$ 5,417,765	\$ 9,409,018	39.29%	\$ 14,540,982
Other Resources and (Uses):						
7060	Other Resources	\$ 4,000,000	\$ 3,805,439	\$ 4,187,973	104.70%	\$ (187,973)
8060	Other Uses	4,000,000	3,496,543	3,879,077	96.98%	120,923
7X & 8X	Total Other Resources and (Uses)	\$ -	\$ 308,896	\$ 308,896	0.00%	\$ (308,896)
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses.....	\$ (23,334,000)	\$ (5,018,936)	\$ (8,556,980)		
Budgeted Fund Balance and Reserves:						
3400	Reserved Fund Balance 7/1/2022.....	\$ 28,605,503				
	Total Reserve and Fund Balance/Equity	\$ 28,605,503				
3000	Estimated Fund Balance/Equity 6/30/2023.....	\$ 5,271,503				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF DECEMBER 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	\$ 1,200,000	\$ (20,085)	\$ 642,644	53.55%	\$ 557,356
5XXX	Total Revenues	\$ 1,200,000	\$ (20,085)	\$ 642,644	53.55%	\$ 557,356
Expenditures:						
61	Community Services.....	865,530	160,244	500,612	57.84%	364,918
6XXX	Total Expenditures	\$ 865,530	\$ 160,244	\$ 500,612	57.84%	\$ 364,918
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 243,333	\$ 3,611	\$ 21,666	8.90%	\$ 221,667
8X	Total Other Uses	\$ (243,333)	\$ (3,611)	\$ (21,666)	8.90%	\$ (221,667)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ 91,137	\$ (183,940)	\$ 120,366		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2022	514,006				
	Total Reserve and Fund Balance/Equity	\$ 514,006				
3000	Estimated Fund Balance/Equity 6/30/2023.....	\$ 605,143				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF DECEMBER 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	\$ 118,099	\$ 617,313	38.58%	\$ 982,687
5800	State	-	-	-	0.00%	-
5900	Federal	-	-	553,625	0.00%	(553,625)
5XXX	Total Revenues	\$ 1,600,000	\$ 118,099	\$ 1,170,937	73.18%	\$ 429,063
Expenditures:						
61	Community Services.....	1,529,995	86,721	607,611	39.71%	922,384
81	Facilities Acquisition & Construction.....	-	-	1,667	0.00%	(1,667)
6XXX	Total Expenditures	\$ 1,529,995	\$ 86,721	\$ 609,278	39.82%	\$ 920,717
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 21,666	50.00%	\$ 21,667
8X	Total Other Uses	\$ (43,333)	\$ (3,611)	\$ (21,666)	50.00%	\$ (21,667)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ 26,672	\$ 27,767	\$ 539,993		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2022	587,540				
	Total Reserve and Fund Balance/Equity	\$ 587,540				
3000	Estimated Fund Balance/Equity 6/30/2023.....	\$ 614,212				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF DECEMBER 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	\$ 46,544	\$ 254,685	30.32%	\$	585,315	
5XXX	Total Revenues	\$ 840,000	\$ 46,544	\$ 254,685	30.32%	\$	585,315	
Expenditures:								
61	Community Services.....	402,508	29,282	166,189	41.29%		236,319	
6XXX	Total Expenditures	\$ 402,508	\$ 29,282	\$ 166,189	41.29%	\$	236,319	
Other Uses:								
8060	Other Uses (Transfers to General Fund).....	\$ 588,334	\$ 3,611	\$ 21,666	3.68%	\$	566,668	
8X	Total Other Uses	\$ (588,334)	\$ (3,611)	\$ (21,666)	3.68%	\$	(566,668)	
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (150,842)	\$ 13,651	\$ 66,829				
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 DECEMBER 31, 2022

		FACILITY RENTALS FUND					Unrealized/ Unexpended Budget
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D		
	Revenues:						
5700	Local	\$ 825,000	\$ 72,318	\$ 396,964	48.12%	\$	428,036
5900	Federal	-	-	-	0.00%		-
5XXX	Total Revenues	\$ 825,000	\$ 72,318	\$ 396,964	48.12%	\$	428,036
	Expenditures:						
36	Extracurricular Activities.....	\$ 90,868	\$ 4,689	\$ 42,568	46.85%	\$	48,300
51	Facilities Maintenance & Operations.....	168,899	12,208	77,236	45.73%		91,663
52	Security & Monitoring Services.....	40,000	900	2,604	6.51%		37,396
6XXX	Total Expenditures	\$ 299,767	\$ 17,797	\$ 122,408	40.83%	\$	177,359
	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	\$ 54,522	\$ 274,556			
	Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2022	801,506					
	Total Reserve and Fund Balance/Equity	\$ 801,506					
3000	Estimated Fund Balance/Equity 6/30/2023.....	\$ 876,739					



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**Eanes ISD
Portfolio Management
Portfolio Summary
November 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	297,960.23	297,960.23	297,960.23	0.65	1	1	3.611
Texas RangeTexasDaily	2,649,428.26	2,649,428.26	2,649,428.26	5.81	1	1	3.650
Lone Star	40,647,921.14	40,647,921.14	40,647,921.14	89.09	1	1	3.960
Wells Fargo Bank	2,029,306.13	2,029,306.13	2,029,306.13	4.45	1	1	0.109
	45,624,615.76	45,624,615.76	45,624,615.76	100.00%	1	1	3.768

Investments

Total Earnings	November 30	Month Ending	Fiscal Year To Date
Current Year		148,867.61	907,745.61

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

11/18/2023

**Eanes ISD
Summary by Type
November 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	238,802.72	238,802.72	0.52	3.611	1
Subtotal	1	238,802.72	238,802.72	0.52	3.611	1
Fund: Community Education						
Wells Fargo Bank	1	39,499.74	39,499.74	0.09	0.590	1
Subtotal	1	39,499.74	39,499.74	0.09	0.590	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	1,119,334.92	1,119,334.92	2.45	3.960	1
Subtotal	1	1,119,334.92	1,119,334.92	2.45	3.960	1
Fund: Capital Projects '19						
Lone Star	1	19,046,889.39	19,046,889.39	41.75	3.960	1
Subtotal	1	19,046,889.39	19,046,889.39	41.75	3.960	1
Fund: Capital Projects '20						
Lone Star	1	295,065.56	295,065.56	0.65	3.960	1
Subtotal	1	295,065.56	295,065.56	0.65	3.960	1
Fund: Debt Service						
Lone Star	1	5,326,444.16	5,326,444.16	11.67	3.960	1
Subtotal	1	5,326,444.16	5,326,444.16	11.67	3.960	1

Eanes ISD
Summary by Type
November 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	59,157.51	59,157.51	0.13	3.611	1
Subtotal	1	59,157.51	59,157.51	0.13	3.611	1
Fund: General Operating						
Lone Star	1	10,255,018.33	10,255,018.33	22.48	3.960	1
Texas RangeTexasDaily	1	2,649,428.26	2,649,428.26	5.81	3.650	1
Wells Fargo Bank	6	1,750,519.39	1,750,519.39	3.84	0.033	1
Subtotal	8	14,654,965.98	14,654,965.98	32.13	3.435	1
Fund: Local Baldwin Property Sale						
Lone Star	1	1,108,625.79	1,108,625.79	2.43	3.960	1
Subtotal	1	1,108,625.79	1,108,625.79	2.43	3.960	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	3,496,542.99	3,496,542.99	7.66	3.960	1
Subtotal	1	3,496,542.99	3,496,542.99	7.66	3.960	1
Fund: Student Activity						
Wells Fargo Bank	1	239,287.00	239,287.00	0.52	0.590	1
Subtotal	1	239,287.00	239,287.00	0.52	0.590	1
Total and Average	21	45,624,615.76	45,624,615.76	100.00	3.768	1



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Eanes ISD
Portfolio Management
Portfolio Summary
December 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	298,967.36	298,967.36	298,967.36	0.30	1	1	3.980
Texas RangeTexasDaily	2,658,732.40	2,658,732.40	2,658,732.40	2.65	1	1	4.130
Lone Star	95,513,695.73	95,513,695.73	95,513,695.73	95.21	1	1	4.330
Wells Fargo Bank	1,848,576.16	1,848,576.16	1,848,576.16	1.84	1	1	0.180
	100,319,971.65	100,319,971.65	100,319,971.65	100.00%	1	1	4.247
Investments							

Total Earnings	December 31 Month Ending	Fiscal Year To Date
Current Year	221,960.73	1,129,706.34

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.

 1/18/2023
Chris Scott, Chief Financial Officer

**Eanes ISD
Summary by Type
December 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	239,609.89	239,609.89	0.24	3.980	1
Subtotal	1	239,609.89	239,609.89	0.24	3.980	1
Fund: Community Education						
Wells Fargo Bank	1	22,024.25	22,024.25	0.02	0.640	1
Subtotal	1	22,024.25	22,024.25	0.02	0.640	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	1,036,123.11	1,036,123.11	1.03	4.330	1
Subtotal	1	1,036,123.11	1,036,123.11	1.03	4.330	1
Fund: Capital Projects '19						
Lone Star	1	18,705,540.63	18,705,540.63	18.65	4.330	1
Subtotal	1	18,705,540.63	18,705,540.63	18.65	4.330	1
Fund: Capital Projects '20						
Lone Star	1	296,150.21	296,150.21	0.30	4.330	1
Subtotal	1	296,150.21	296,150.21	0.30	4.330	1
Fund: Debt Service						
Lone Star	1	5,930,580.78	5,930,580.78	5.91	4.330	1
Subtotal	1	5,930,580.78	5,930,580.78	5.91	4.330	1

Eanes ISD
Summary by Type
December 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	59,357.47	59,357.47	0.06	3.980	1
Subtotal	1	59,357.47	59,357.47	0.06	3.980	1
Fund: General Operating						
Lone Star	1	69,529,598.52	69,529,598.52	69.31	4.330	1
Texas RangeTexasDaily	1	2,658,732.40	2,658,732.40	2.65	4.130	1
Wells Fargo Bank	6	1,523,725.68	1,523,725.68	1.52	0.079	1
Subtotal	8	73,712,056.60	73,712,056.60	73.48	4.235	1
Fund: Local Baldwin Property Sale						
Lone Star	1	9,768.48	9,768.48	0.01	4.330	1
Subtotal	1	9,768.48	9,768.48	0.01	4.330	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	5,934.00	5,934.00	0.01	4.330	1
Subtotal	1	5,934.00	5,934.00	0.01	4.330	1
Fund: Student Activity						
Wells Fargo Bank	1	302,826.23	302,826.23	0.30	0.660	1
Subtotal	1	302,826.23	302,826.23	0.30	0.660	1
Total and Average	21	100,319,971.65	100,319,971.65	100.00	4.247	1

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

Description	General Fund	Debt Service Fund	Total
<i>CURRENT MONTH COLLECTIONS</i>			
5711 Taxes - Current Year Tax Levy	\$ 67,256,954	\$ 9,128,002	\$ 76,384,956
5712 Taxes - Prior Years	92,582	11,715	104,297
5719 Penalties and Interest (P & I)	25,359	3,287	28,645
Total Current Month Collections	\$ 67,374,895	\$ 9,143,004	\$ 76,517,899
<i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2022 - JUN 30, 2023)</i>			
5711 Taxes - Current Year Tax Levy	\$ 70,452,256	\$ 9,559,073	\$ 80,011,330
5712 Taxes - Prior Years	96,052	12,604	108,656
5719 Penalties and Interest (P & I)	136,583	17,789	154,372
Total Revenue Collected	\$ 70,684,892	\$ 9,589,466	\$ 80,274,357
Total Budgeted Tax Revenue (Current + Prior + P & I)	\$ 188,478,302	\$ 26,344,665	\$ 214,822,967
Percentage of Total Budgeted Tax Revenue Collected	37.50%	36.40%	37.37%
Percentage of Total Budgeted Tax Revenue Collected (Prior Year)	44.25%	44.56%	44.28%
<i>TAX YEAR-TO-DATE COLLECTIONS (OCT 1, 2022 - SEPT 30, 2023) - TAX YEAR 2022</i>			
Tax Rate Per \$100 of Taxable Value	\$ 0.8846	\$ 0.1200	\$ 1.0046
Adjusted Estimated Tax Levy - November 15, 2022	\$ 189,569,534	\$ 25,715,967	\$ 215,285,501
Total Collections on 2022 Tax Levy to Date	\$ 70,136,205	\$ 9,518,769	\$ 79,654,974
Percentage of 2022 Adjusted Tax Levy Collected	37.00%	37.02%	37.00%
Percentage of 2021 Adjusted Tax Levy Collected (Prior Year)	43.66%	43.65%	43.66%

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

REQUEST #	REQUEST DATE	REQUESTOR	DESCRIPTION OF REQUEST
8382	11/7/2022	E. Chung	Business Office information
8383	11/3/2022	J. Nixon	Athletic information
8384	11/14/2022	D. Hern	Teacher pay information
8385	11/28/2022	E. Winstanley	Communication information
8386	11/28/2022	E. Winstanley	Engagement agreement information
8387	11/28/2022	E. Winstanley	Engagement agreement information
8388	11/29/2022	SSG. Caywood	List
8389	12/5/2022	M. Ross	Facility Rental information
8390	12/15/2022	C. Noel	Facility Questions

Total number of Open Records Requests Received:

Month	2021-22	2022-23
July	20	13
August	28	9
September	25	14
October	24	15
November	17	7
December	9	2
January	15	
February	26	
March	21	
April	74	
May	46	
June	5	
Total Requests To Date	310	60

**EANES INDEPENDENT SCHOOL DISTRICT
2019 BOND FINANCIAL REPORT
THROUGH DECEMBER 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	\$ 6,065,705	\$ 189,394	\$ 784,011	\$ 7,039,110	\$ 557,890
TABLE B: STUDENT PROGRAMS AND SUPPORT	27,790,687	(400,000)	27,390,687	19,089,953	129,620	1,724,411	20,943,985	6,446,702
TABLE C: ENERGY EFFICIENCY AND CONSERVATION	4,803,000	-	4,803,000	4,603,959	-	592,027	5,195,986	(392,986)
TABLE D: FACILITIES	28,188,200	(1,600,000)	26,588,200	19,341,591	92,685	2,540,805	21,975,081	4,613,119
TABLE E: NEW FACILITIES	15,000,000	1,100,000	16,100,000	16,601,949	-	589,843	17,191,793	(1,091,793)
Unallocated Funds	221,113	1,300,000	1,521,113	157,822	7,640	-	165,462	1,355,651
Land Sales Proceeds Contribution	(4,000,000)		(4,000,000)	(4,000,000)	-	-	(4,000,000)	-
Unallocated Interest Earnings	-	1,274,223	1,274,223	-	-	-	-	1,274,223
Totals	\$ 80,000,000	\$ 1,274,223	\$ 81,274,223	\$ 61,860,980	\$ 419,340	\$ 6,231,098	\$ 68,511,417	\$ 12,762,806

*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 DECEMBER 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	95.66%	\$ 200,784,073	\$ (3,359,771)	\$ -		\$ 197,424,302	94.99%
58	State	3.98%	8,356,799	1,299,565	-		9,656,364	4.65%
59	Federal	0.36%	750,000	-	-		750,000	0.36%
Total Revenues		100.00%	\$ 209,890,872	\$ (2,060,206)	\$ -		\$ 207,830,666	100.00%
		..						..
Expenditures								
FUNCTION								
11	Instruction	24.36%	51,698,496	(675,616)	(1,860) [1]		51,021,020	24.44%
12	Media Services	0.43%	913,469	-	-		913,469	0.44%
13	Staff Development	0.90%	1,900,836	88,096	-		1,988,932	0.95%
21	Instructional Administration	0.86%	1,831,763	(181,631)	-		1,650,132	0.79%
23	School Leadership	2.07%	4,402,536	6,251	1,860 [1]		4,410,647	2.11%
31	Counseling Services	1.17%	2,492,583	163	-		2,492,746	1.19%
32	Social Work	0.04%	80,516	1,600	-		82,116	0.04%
33	Health Services	0.40%	858,931	(14,500)	-		844,431	0.40%
34	Transportation	1.20%	2,554,813	40,000	-		2,594,813	1.24%
35	Food Services	0.13%	266,404	-	-		266,404	0.13%
36	Extra/Co-Curricular Activities	1.50%	3,194,390	30,238	-		3,224,628	1.54%
41	Central Administration	1.90%	4,037,936	5,000	-		4,042,936	1.94%
51	Maintenance	4.39%	9,313,298	254,309	-		9,567,607	4.58%
52	Security	0.33%	696,323	1,816	-		698,139	0.33%
53	Data Processing	1.04%	2,218,065	(72,428)	-		2,145,637	1.03%
61	Community Services	0.12%	256,742	43,000	-		299,742	0.14%
81	Facilities Acquisition & Construction	0.00%	-	-	-		-	0.00%
91	Contracted Instructional Services (Recapture)	58.77%	124,779,624	(3,013,918)	-		121,765,706	58.31%
99	Tax Costs	0.39%	830,000	-	-		830,000	0.40%
Total Expenditures		100.00%	212,326,725	\$ (3,487,620)	\$ -		208,839,105	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)	\$ 1,427,414	\$ -		391,561	

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