



## REPORTS AND DISCUSSION SHEET

### MEETING DATE

March 28, 2023

### AGENDA ITEM

Monthly Financial Report and Budget Amendment(s) for period ending February 28, 2023

### RECOMMENDED ACTION

☐ FOR DISCUSSION ONLY

☒ ACTION WILL BE RECOMMENDED LATER IN THE SAME BOARD MEETING

☐ ACTION WILL BE RECOMMENDED DURING THE BOARD MEETING

### BACKGROUND

Financial highlights for the period ending February 28, 2023 will be discussed.

- The cash and investment balance of all governmental and proprietary funds at month-end is \$ 215,214,705.
- With 66.67% of the fiscal year complete, the District has currently recorded expenditures of 66.18% of the General Fund total budget.
- Investment income for the month is \$ 760,088 bringing the FYTD investment income total to \$ 2,431,225. The yield to maturity on the investment portfolio is 4.705%.
- Tax collections for the month totaled \$ 20,105,277. Approximately 96.61% of the 2022 adjusted tax levy has been collected, in comparison to the same month collections of the 2021 tax levy of 97.39%.
- Total 2019 bond expenditures and encumbrances through month-end totaled approximately \$ 69.4 million, and remaining funds are approximately \$ 12.0 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.
- The proposed summary budget amendments for the Debt Service Fund adjust for actual data and affect the budgeted change in fund balance. The net effect of this



amendment decreases the budgeted increase to fund balance for the year by \$8,917,420 from \$5,636,523 to a budgeted decrease to fund balance of (\$3,280,897).

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

#### **RESOURCE PERSONNEL**

Maria Rockstead, Director of Finance

#### **ATTACHMENTS**

Monthly Financial Report and Budget Amendment(s) for period ending February 28, 2023

**ENES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS  
AS OF FEBRUARY 28, 2023**

| CODE   | DESCRIPTION                                   | GENERAL<br>FUND       | DEBT<br>SERVICE<br>FUND | CHILD<br>NUTRITION<br>FUND | SPECIAL<br>REVENUE<br>FUNDS | CAPITAL<br>PROJECTS<br>FUNDS | COMMUNITY<br>SERVICES<br>FUNDS | FACILITY<br>RENTALS<br>FUND | FIDUCIARY<br>TYPE<br>FUNDS | MEMO<br>TOTAL         |
|--|---|-----------------------|-------------------------|----------------------------|-----------------------------|------------------------------|--------------------------------|-----------------------------|----------------------------|-----------------------|
| <b>CURRENT ASSETS</b>                          |   |                       |                         |                            |                             |                              |                                |                             |                            |                       |
| <b>Cash &amp; Temporary Investments:</b>       |   |                       |                         |                            |                             |                              |                                |                             |                            |                       |
| 1110-60  | Cash .....                                    | \$ (4,379,860)        | \$ -                    | \$ 107,880                 | \$ 605,397                  | \$ -                         | \$ 3,106,579                   | \$ 1,053,154                | \$ 293,771                 | \$ 786,922            |
| 1170   | Temporary Investments .....                   | 179,377,420           | 16,758,491              | -                          | 241,304                     | 17,990,791                   | -                              | -                           | 59,777                     | 214,427,783           |
| <b>1100</b>                                    | <b>Total Cash/Temporary Investments .....</b> | <b>\$ 174,997,560</b> | <b>\$ 16,758,491</b>    | <b>\$ 107,880</b>          | <b>\$ 846,701</b>           | <b>\$ 17,990,791</b>         | <b>\$ 3,106,579</b>            | <b>\$ 1,053,154</b>         | <b>\$ 353,548</b>          | <b>\$ 215,214,705</b> |
| <b>Receivables:</b>                            |   |                       |                         |                            |                             |                              |                                |                             |                            |                       |
| 1210   | Property Taxes-Current .....                  | \$ 6,398,135          | \$ 868,344              | \$ -                       | \$ -                        | \$ -                         | \$ -                           | \$ -                        | \$ -                       | \$ 7,266,479          |
| 1220   | Property Taxes-Delinquent .....               | 2,028,698             | 274,225                 | -                          | -                           | -                            | -                              | -                           | -                          | 2,302,923             |
| 1230   | Allowance for Uncollectible Taxes .....       | (1,685,342)           | (235,839)               | -                          | -                           | -                            | -                              | -                           | -                          | (1,921,181)           |
| 1240   | Due from State & Federal Agencies .....       | 494,959               | -                       | 23,754                     | 169,246                     | -                            | -                              | -                           | -                          | 687,959               |
| 1250   | Accrued Interest .....                        | -                     | -                       | -                          | -                           | -                            | -                              | -                           | -                          | -                     |
| 1260   | Due from Other Funds .....                    | (132,542)             | 2,402,638               | -                          | -                           | -                            | -                              | -                           | 3,650                      | 2,273,746             |
| 1290   | Sundry Receivables .....                      | (12,326)              | -                       | 120                        | -                           | -                            | 365                            | 1,500,756                   | -                          | 1,488,915             |
| <b>1200</b>                                    | <b>Total Receivables .....</b>                | <b>\$ 7,091,583</b>   | <b>\$ 3,309,369</b>     | <b>\$ 23,874</b>           | <b>\$ 169,246</b>           | <b>\$ -</b>                  | <b>\$ 365</b>                  | <b>\$ 1,500,756</b>         | <b>\$ 3,650</b>            | <b>\$ 12,098,841</b>  |
| 1300   | Inventories, at Cost .....                    | 105,178               | -                       | 78,918                     | -                           | -                            | -                              | -                           | -                          | 184,096               |
| 1400   | Other Current Assets .....                    | (20,544)              | -                       | -                          | 1,596                       | -                            | -                              | -                           | -                          | (18,948)              |
| 1500   | Fixed Assets .....                            | -                     | -                       | 676,526                    | -                           | -                            | 12,280                         | 9,625                       | -                          | 698,431               |
| <b>13X-16xx</b>                                | <b>Other Current Assets .....</b>             | <b>\$ 84,634</b>      | <b>\$ -</b>             | <b>\$ 755,444</b>          | <b>\$ 1,596</b>             | <b>\$ -</b>                  | <b>\$ 12,280</b>               | <b>\$ 9,625</b>             | <b>\$ -</b>                | <b>\$ 863,579</b>     |
| <b>1000</b>                                    | <b>Total Current Assets .....</b>             | <b>\$ 182,173,777</b> | <b>\$ 20,067,860</b>    | <b>\$ 887,198</b>          | <b>\$ 1,017,542</b>         | <b>\$ 17,990,791</b>         | <b>\$ 3,119,224</b>            | <b>\$ 2,563,535</b>         | <b>\$ 357,198</b>          | <b>\$ 228,177,124</b> |
| <b>LIABILITIES AND FUND EQUITY</b>             |   |                       |                         |                            |                             |                              |                                |                             |                            |                       |
| <b>Current Liabilities:</b>                    |   |                       |                         |                            |                             |                              |                                |                             |                            |                       |
| 2110   | Accounts Payable (Note 1) .....               | \$ 8,604              | \$ -                    | \$ -                       | \$ 1,092                    | \$ (755)                     | \$ -                           | \$ -                        | \$ -                       | \$ 8,941              |
| 2140   | Interest Payable .....                        | -                     | -                       | -                          | -                           | -                            | -                              | -                           | -                          | -                     |
| 2150   | Payroll Deductions and Withholdings .....     | 833,755               | -                       | 2,746                      | 13,037                      | 163                          | 2,362                          | 427                         | -                          | 852,490               |
| 2160   | Accrued Wages Payable .....                   | 8,526,371             | -                       | 245,650                    | 135,337                     | 1,804                        | 98,197                         | 2,845                       | -                          | 9,010,204             |
| 2170   | Due to Other Funds .....                      | 2,406,288             | -                       | -                          | 17                          | (137,124)                    | 125                            | -                           | 4,440                      | 2,273,746             |
| 2180   | Due to Other Governments .....                | 81,285,927            | -                       | -                          | -                           | -                            | -                              | -                           | 3,572                      | 81,289,499            |
| 2190   | Due to Other .....                            | -                     | -                       | -                          | -                           | -                            | -                              | -                           | 16,942                     | 16,942                |
| <b>2100</b>                                    | <b>Total Current Liabilities .....</b>        | <b>\$ 93,060,945</b>  | <b>\$ -</b>             | <b>\$ 248,397</b>          | <b>\$ 149,483</b>           | <b>\$ (135,912)</b>          | <b>\$ 100,684</b>              | <b>\$ 3,272</b>             | <b>\$ 24,955</b>           | <b>\$ 93,451,823</b>  |
| 2210   | Accrued Expenses .....                        | -                     | -                       | -                          | -                           | -                            | -                              | -                           | -                          | -                     |
| 2300   | Deferred Revenues .....                       | (103)                 | 5,776                   | 366,325                    | 194,772                     | -                            | 3                              | -                           | -                          | 566,773               |
| 2611   | Deferred Inflows - Property Taxes .....       | 6,741,491             | 906,731                 | -                          | -                           | -                            | -                              | -                           | -                          | 7,648,222             |
| 2612   | Deferred Inflows - Leasing .....              | -                     | -                       | -                          | -                           | -                            | -                              | 1,434,710                   | -                          | 1,434,710             |
| <b>2000</b>                                    | <b>Total Liabilities .....</b>                | <b>\$ 99,802,333</b>  | <b>\$ 912,507</b>       | <b>\$ 614,721</b>          | <b>\$ 344,256</b>           | <b>\$ (135,912)</b>          | <b>\$ 100,687</b>              | <b>\$ 1,437,982</b>         | <b>\$ 24,955</b>           | <b>\$ 103,101,528</b> |
| <b>Fund Balance/Equity:</b>                    |   |                       |                         |                            |                             |                              |                                |                             |                            |                       |
| 3400   | Reserved .....                                | \$ 1,296,034          | \$ 19,155,354           | \$ -                       | \$ -                        | \$ 18,126,703                | \$ -                           | \$ -                        | \$ -                       | \$ 38,578,090         |
| 3500   | Designated .....                              | -                     | -                       | -                          | -                           | -                            | -                              | -                           | -                          | -                     |
| 3300/3600                                      | Unreserved/Equity/Retained Earnings .....     | 81,075,409            | -                       | 272,477                    | 673,287                     | -                            | 3,018,537                      | 1,125,553                   | 332,243                    | 86,497,506            |
| <b>3000</b>                                    | <b>Total Fund Balance/Equity .....</b>        | <b>\$ 82,371,443</b>  | <b>\$ 19,155,354</b>    | <b>\$ 272,477</b>          | <b>\$ 673,287</b>           | <b>\$ 18,126,703</b>         | <b>\$ 3,018,537</b>            | <b>\$ 1,125,553</b>         | <b>\$ 332,243</b>          | <b>\$ 125,075,597</b> |
| <b>Total Liabilities and Fund Equity .....</b> |   | <b>\$ 182,173,777</b> | <b>\$ 20,067,860</b>    | <b>\$ 887,198</b>          | <b>\$ 1,017,542</b>         | <b>\$ 17,990,791</b>         | <b>\$ 3,119,224</b>            | <b>\$ 2,563,535</b>         | <b>\$ 357,198</b>          | <b>\$ 228,177,124</b> |

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

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF FEBRUARY 28, 2023**

|   |  | GENERAL FUND       |                     |  |                  |                                     |                                 |        |                                  |        |
|---|--|--------------------|---------------------|--|------------------|-------------------------------------|---------------------------------|--------|----------------------------------|--------|
| Code  | Description  | Official<br>Budget | Monthly<br>Activity | Actual<br>Y-T-D  | Percent<br>Y-T-D | Unrealized/<br>Unexpended<br>Budget |                                 |        |                                  |        |
| <b>Revenues:</b>                              |  |                    |                     |  |                  |                                     |                                 |        |                                  |        |
| 5700  | Local .....  | \$ 197,424,302     | \$ 18,446,033       | \$ 189,334,044   | 95.90%           | \$ 8,090,258                        |                                 |        |                                  |        |
| 5800  | State .....  | 9,656,364          | 397,394             | 4,681,247  | 48.48%           | 4,975,117                           |                                 |        |                                  |        |
| 5900  | Federal .....  | 750,000            | 14,264              | 56,797   | 7.57%            | 693,203                             |                                 |        |                                  |        |
| 5XXX  | Total Revenues .....   | \$ 207,830,666     | \$ 18,857,692       | \$ 194,072,088   | 93.38%           | \$ 13,758,578                       |                                 |        |                                  |        |
| <b>Expenditures:</b>                          |  |                    |                     |  |                  |                                     |                                 |        |                                  |        |
| 11  | Instruction.....   | \$ 51,027,830      | \$ 5,082,642        | \$ 33,735,821  | 66.11%           | \$ 17,292,009                       |                                 |        |                                  |        |
| 12  | Instructional Resources & Media Svs.....   | 913,059            | 88,731              | 649,651  | 71.15%           | 263,408                             |                                 |        |                                  |        |
| 13  | Curr & Instructional Staff Development.....  | 1,981,392          | 165,328             | 1,216,260  | 61.38%           | 765,132                             |                                 |        |                                  |        |
| 21  | Instructional Leadership.....  | 1,650,132          | 136,546             | 1,082,653  | 65.61%           | 567,479                             |                                 |        |                                  |        |
| 23  | School Leadership.....   | 4,411,196          | 391,128             | 2,941,762  | 66.69%           | 1,469,434                           |                                 |        |                                  |        |
| 31  | Guidance & Counseling Services.....  | 2,493,986          | 231,969             | 1,655,700  | 66.39%           | 838,286                             |                                 |        |                                  |        |
| 32  | Social Work Services.....  | 82,116             | 7,951               | 54,428   | 66.28%           | 27,688                              |                                 |        |                                  |        |
| 33  | Health Services.....   | 844,402            | 77,176              | 532,269  | 63.04%           | 312,133                             |                                 |        |                                  |        |
| 34  | Transportation.....  | 2,594,813          | 191,269             | 1,491,646  | 57.49%           | 1,103,167                           |                                 |        |                                  |        |
| 35  | Food Services.....   | 266,404            | 27,973              | 184,125  | 69.11%           | 82,279                              |                                 |        |                                  |        |
| 36  | Extracurricular Activities.....  | 3,224,008          | 333,270             | 2,192,798  | 68.01%           | 1,031,210                           |                                 |        |                                  |        |
| 41  | General Administration.....  | 4,042,936          | 251,827             | 2,569,663  | 63.56%           | 1,473,273                           |                                 |        |                                  |        |
| 51  | Facilities Maintenance & Operations.....   | 9,567,607          | 740,284             | 6,060,146  | 63.34%           | 3,507,461                           |                                 |        |                                  |        |
| 52  | Security & Monitoring Services.....  | 698,139            | 70,156              | 458,989  | 65.74%           | 239,150                             |                                 |        |                                  |        |
| 53  | Data Processing Services.....  | 2,145,637          | 129,200             | 1,559,219  | 72.67%           | 586,418                             |                                 |        |                                  |        |
| 61  | Community Services.....  | 299,742            | 24,715              | 202,865  | 67.68%           | 96,877                              |                                 |        |                                  |        |
| 81  | Facilities Acquisition & Construction.....   | -                  | -                   | -  | 0.00%            | -                                   |                                 |        |                                  |        |
| 91  | Contracted Instructional Svs (Recapture).....  | 121,765,706        | 10,147,142          | 80,986,119   | 66.51%           | 40,779,587                          |                                 |        |                                  |        |
| 99  | Appraisal District Costs.....  | 830,000            | -                   | 642,591  | 77.42%           | 187,409                             |                                 |        |                                  |        |
| 6XXX  | Total Expenditures .....   | \$ 208,839,105     | \$ 18,097,306       | \$ 138,216,704   | 66.18%           | \$ 70,622,401                       |                                 |        |                                  |        |
| <b>Other Resources and (Uses):</b>            |  |                    |                     |  |                  |                                     |                                 |        |                                  |        |
| 7060  | Other Resources .....  | \$ 1,400,000       | \$ 10,833           | \$ 86,664  | 6.19%            | \$ 1,313,336                        |                                 |        |                                  |        |
| 8060  | Other Uses .....   | -                  | -                   | 293,194  | 0.00%            | (293,194)                           |                                 |        |                                  |        |
| 7X & 8X                                       | Total Other Resources and (Uses).....  | \$ 1,400,000       | \$ 10,833           | \$ (206,530)   | -14.75%          | \$ 1,606,530                        |                                 |        |                                  |        |
| 1200  | Excess of Revenues & Other Resources<br>Over (Under) Expenditures & Other Uses ..... | \$ 391,561         | \$ 771,219          | \$ 55,648,854  |                  |                                     |                                 |        |                                  |        |
| <b>Fund Balance and Reserves at 7/1/2022:</b> |  |                    |                     | <table><tr><td>Percent of Fiscal Year Complete</td><td>66.67%</td></tr><tr><td>Percent of Total Budget Expended</td><td>66.18%</td></tr></table> |                  |                                     | Percent of Fiscal Year Complete | 66.67% | Percent of Total Budget Expended | 66.18% |
| Percent of Fiscal Year Complete               | 66.67%   |                    |                     |  |                  |                                     |                                 |        |                                  |        |
| Percent of Total Budget Expended              | 66.18%   |                    |                     |  |                  |                                     |                                 |        |                                  |        |
| 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 FEBRUARY 28, 2023**

|  |   | DEBT SERVICE FUND  |                     |                 |                  |                                     |
|--|---|--------------------|---------------------|-----------------|------------------|-------------------------------------|
| Code                                       | Description   | Official<br>Budget | Monthly<br>Activity | Actual<br>Y-T-D | Percent<br>Y-T-D | Unrealized/<br>Unexpended<br>Budget |
| <b>Revenues:</b>                           |   |                    |                     |                 |                  |                                     |
| 5700                                       | Local .....   | \$ 26,604,665      | \$ 2,420,045        | \$ 25,025,332   | 94.06%           | \$ 1,579,333                        |
| 5800                                       | State .....   | \$ 166,620         | \$ -                | \$ 190,530      | 114.35%          | \$ (23,910)                         |
| 5XXX                                       | Total Revenue .....   | \$ 26,771,285      | \$ 2,420,045        | \$ 25,215,862   | 94.19%           | \$ 1,555,423                        |
| <b>Expenditures:</b>                       |   |                    |                     |                 |                  |                                     |
| 71   | Debt Service .....  | \$ 20,980,172      | \$ 750              | \$ 20,963,134   | 99.92%           | 17,038                              |
| 6XXX                                       | Total Expenditures .....  | \$ 20,980,172      | \$ 750              | \$ 20,963,134   | 99.92%           | \$ 17,038                           |
| <b>Other Resources and (Uses):</b>         |   |                    |                     |                 |                  |                                     |
| 7060                                       | Other Resources .....   | \$ -               | \$ -                | \$ -            | 0.00%            | \$ -                                |
| 8060                                       | Other Uses .....  | 9,072,010          | -                   | 9,072,010       | 100.00%          | 0                                   |
| 7X & 8X                                    | Total Other Resources and (Uses) .....                                | \$ (9,072,010)     | \$ -                | \$ (9,072,010)  | 100.00%          | \$ (0)                              |
| 1200                                       | Excess of Revenues<br>Over (Under) Expenditures.....                  | \$ (3,280,897)     | \$ 2,419,295        | \$ (4,819,282)  |                  |                                     |
| <b>Budgeted Fund Balance and Reserves:</b> |   |                    |                     |                 |                  |                                     |
| 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.....                          | \$ 20,693,739      |                     |                 |                  |                                     |
| 3001                                       | Estimated Fund Balance/Equity after August<br>2023 Debt Svc Pymt..... | \$ 6,158,431       |                     |                 |                  |                                     |

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF FEBRUARY 28, 2023**

|      |  | CHILD NUTRITION FUND |                     |                 |                  |                                     |
|------|--|----------------------|---------------------|-----------------|------------------|-------------------------------------|
| Code | Description  | Official<br>Budget   | Monthly<br>Activity | Actual<br>Y-T-D | Percent<br>Y-T-D | Unrealized/<br>Unexpended<br>Budget |
|      | <b>Revenues:</b>   |                      |                     |                 |                  |                                     |
| 5700 | Local .....  | \$ 5,037,075         | \$ 443,459          | \$ 3,119,423    | 61.93%           | \$ 1,917,652                        |
| 5800 | State .....  | 4,200                | -                   | -               | 0.00%            | 4,200                               |
| 5900 | Federal .....  | -                    | -                   | -               | 0.00%            | -                                   |
| 5XXX | Total Revenues .....   | \$ 5,041,275         | \$ 443,459          | \$ 3,119,423    | 61.88%           | \$ 1,921,852                        |
|      | <b>Expenditures:</b>   |                      |                     |                 |                  |                                     |
| 35   | Child Nutrition.....   | 5,231,893            | 360,084             | 3,271,148       | 62.52%           | \$ 1,960,745                        |
| 51   | Facilities Maintenance & Operations.....                               | 272,129              | 30,465              | 187,405         | 68.87%           | 84,724                              |
| 6XXX | Total Expenditures .....   | \$ 5,504,022         | \$ 390,549          | \$ 3,458,553    | 62.84%           | \$ 2,045,469                        |
|      | <b>Other Resources:</b>  |                      |                     |                 |                  |                                     |
| 7060 | Other Resources .....  | \$ 319,000           | \$ 25,453           | \$ 269,611      | 84.52%           | \$ 49,389                           |
| 8060 | Other Uses .....   | -                    | -                   | -               | 0.00%            | -                                   |
| 7X   | Total Other Resources .....  | \$ 319,000           | \$ 25,453           | \$ 269,611      | 84.52%           | \$ 49,389                           |
| 1200 | Excess of Revenues & Other Resources<br>Over (Under) Expenditures..... | \$ (143,747)         | \$ 78,363           | \$ (69,520)     |                  |                                     |
|      | <b>Budgeted Fund Balance and Reserves:</b>                             |                      |                     |                 |                  |                                     |
| 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 FEBRUARY 28, 2023**

|  |   | SPECIAL REVENUE FUNDS |                     |                 |                  |                                     |
|--|---|-----------------------|---------------------|-----------------|------------------|-------------------------------------|
| Code                                       | Description   | Official<br>Budget    | Monthly<br>Activity | Actual<br>Y-T-D | Percent<br>Y-T-D | Unrealized/<br>Unexpended<br>Budget |
| <b>Revenues:</b>                           |   |                       |                     |                 |                  |                                     |
| 5700                                       | Local .....   | \$ 1,800,000          | \$ 189,503          | \$ 1,547,945    | 86.00%           | \$ 252,055                          |
| 5800                                       | State .....   | 650,000               | -                   | 98,026          | 15.08%           | 551,974                             |
| 5900                                       | Federal .....   | 2,400,000             | -                   | 743,199         | 30.97%           | 1,656,801                           |
| 5XXX                                       | Total Revenues .....                                  | \$ 4,850,000          | \$ 189,503          | \$ 2,389,170    | 49.26%           | \$ 2,460,830                        |
| <b>Expenditures:</b>                       |   |                       |                     |                 |                  |                                     |
| 11   | Instruction.....                                      | \$ 2,900,000          | \$ 154,705          | \$ 1,915,209    | 66.04%           | \$ 984,791                          |
| 12   | Instructional Resources & Media Svs.....              | 115,000               | 1,775               | 18,551          | 16.13%           | 96,449                              |
| 13   | Curr & Instructional Staff Development.....           | 750,000               | 34,458              | 370,746         | 49.43%           | 379,254                             |
| 21   | Instructional Leadership.....                         | 5,000                 | -                   | -               | 0.00%            | 5,000                               |
| 23   | School Leadership.....                                | 100,000               | 6,107               | 52,497          | 52.50%           | 47,503                              |
| 31   | Guidance & Counseling Services.....                   | 1,100,000             | 109,155             | 765,523         | 69.59%           | 334,477                             |
| 32   | Social Work Services.....                             | 80,000                | 6,969               | 48,762          | 60.95%           | 31,238                              |
| 33   | Health Services.....                                  | 10,000                | -                   | 1,280           | 12.80%           | 8,720                               |
| 34   | Transportation.....                                   | 50,000                | -                   | -               | 0.00%            | 50,000                              |
| 35   | Child Nutrition .....                                 | -                     | -                   | -               | 0.00%            | -                                   |
| 36   | Extracurricular Activities.....                       | 1,100,000             | 154,654             | 735,700         | 66.88%           | 364,300                             |
| 41   | General Administration.....                           | 3,000                 | -                   | 8               | 0.27%            | 2,992                               |
| 51   | Facilities Maintenance & Operations.....              | 30,000                | -                   | 4,500           | 15.00%           | 25,500                              |
| 52   | Security & Monitoring Services.....                   | 10,000                | 268                 | 1,587           | 15.87%           | 8,413                               |
| 53   | Data Processing.....                                  | 10,000                | -                   | -               | 0.00%            | 10,000                              |
| 61   | Community Services.....                               | 10,000                | -                   | 1,260           | 12.60%           | 8,740                               |
| 71   | Debt Service.....                                     | -                     | -                   | -               | 0.00%            | -                                   |
| 81   | Facilities Acq/Construction .....                     | 100,000               | 21,271              | 63,512          | 63.51%           | 36,488                              |
| 93   | Shared Service Arrangements.....                      | -                     | -                   | -               | 0.00%            | -                                   |
| 99   | Tax Costs.....  | -                     | -                   | -               | 0.00%            | -                                   |
| 6XXX                                       | Total Expenditures .....                              | \$ 6,373,000          | \$ 489,361          | \$ 3,979,135    | 62.44%           | \$ 2,393,865                        |
| <b>Other (Uses):</b>                       |   |                       |                     |                 |                  |                                     |
| 7060                                       | Other Resources .....                                 | \$ -                  | \$ -                | \$ -            | 0.00%            | \$ -                                |
| 8060                                       | Other Uses .....                                      | \$ -                  | \$ -                | \$ -            | 0.00%            | \$ -                                |
| 8X   | Total (Uses) .....                                    | \$ -                  | \$ -                | \$ -            | 0.00%            | \$ -                                |
| 1200                                       | Excess of Revenues<br>Over (Under) Expenditures ..... | \$ (1,523,000)        | \$ (299,858)        | \$ (1,589,964)  |                  |                                     |
| <b>Budgeted Fund Balance and Reserves:</b> |   |                       |                     |                 |                  |                                     |
| 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>\$ 740,251</u>     |                     |                 |                  |                                     |

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF FEBRUARY 28, 2023**

|  |   | CAPITAL PROJECTS FUNDS |                     |                 |                  |                                     |
|--|---|------------------------|---------------------|-----------------|------------------|-------------------------------------|
| Code                                       | Description   | Official<br>Budget     | Monthly<br>Activity | Actual<br>Y-T-D | Percent<br>Y-T-D | Unrealized/<br>Unexpended<br>Budget |
| <b>Revenues:</b>                           |   |                        |                     |                 |                  |                                     |
| 5700                                       | Local .....   | \$ 616,000             | \$ 67,437           | \$ 686,974      | 111.52%          | \$ (70,974)                         |
| 5XXX                                       | Total Revenue .....   | \$ 616,000             | \$ 67,437           | \$ 686,974      | 111.52%          | \$ (70,974)                         |
| <b>Expenditures:</b>                       |   |                        |                     |                 |                  |                                     |
| 11   | Instruction.....  | \$ 3,000,000           | \$ 337,397          | \$ 1,860,315    | 62.01%           | \$ 1,139,685                        |
| 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                | -                   | 225,514         | 30.07%           | 524,486                             |
| 35   | Food Services.....  | 25,000                 | -                   | -               | 0.00%            | 25,000                              |
| 36   | Extracurricular Activities.....   | 150,000                | (107)               | 50,328          | 33.55%           | 99,672                              |
| 41   | General Administration.....   | 250,000                | 10,261              | 114,370         | 45.75%           | 135,630                             |
| 51   | Facilities Maintenance & Operations.....  | 3,200,000              | 10,627              | 232,741         | 7.27%            | 2,967,259                           |
| 52   | Security & Monitoring Services.....   | 100,000                | -                   | 150,806         | 150.81%          | (50,806)                            |
| 53   | Data Processing Services.....   | 1,200,000              | 6,578               | 647,408         | 53.95%           | 552,592                             |
| 71   | Debt Services.....  | 200,000                | -                   | -               | 0.00%            | 200,000                             |
| 81   | Facilities Acquisition & Construction .....   | 15,000,000             | 151,329             | 8,177,487       | 54.52%           | 6,822,513                           |
| 6XXX                                       | Total Expenditures .....  | \$ 23,950,000          | \$ 516,086          | \$ 11,458,968   | 47.85%           | \$ 12,491,032                       |
| <b>Other Resources and (Uses):</b>         |   |                        |                     |                 |                  |                                     |
| 7060                                       | Other Resources .....   | \$ 4,000,000           | \$ -                | \$ 4,178,204    | 104.46%          | \$ (178,204)                        |
| 8060                                       | Other Uses .....  | 4,000,000              | -                   | 3,885,011       | 97.13%           | 114,989                             |
| 7X & 8X                                    | Total Other Resources and (Uses) .....  | \$ -                   | \$ -                | \$ 293,194      | 0.00%            | \$ (293,194)                        |
| 1200                                       | Excess of Revenues & Other Resources<br>Over (Under) Expenditures & Other Uses..... | \$ (23,334,000)        | \$ (448,649)        | \$ (10,478,800) |                  |                                     |
| <b>Budgeted Fund Balance and Reserves:</b> |   |                        |                     |                 |                  |                                     |
| 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 FEBRUARY 28, 2023**

|      |  | COMMUNITY EDUCATION FUND |                     |                 |                  |                                     |
|------|--|--------------------------|---------------------|-----------------|------------------|-------------------------------------|
| Code | Description  | Official<br>Budget       | Monthly<br>Activity | Actual<br>Y-T-D | Percent<br>Y-T-D | Unrealized/<br>Unexpended<br>Budget |
|      | <b>Revenues:</b>   |                          |                     |                 |                  |                                     |
| 5700 | Local .....  | \$ 1,200,000             | \$ 47,810           | \$ 1,154,288    | 96.19%           | \$ 45,712                           |
| 5XXX | Total Revenues .....   | \$ 1,200,000             | \$ 47,810           | \$ 1,154,288    | 96.19%           | \$ 45,712                           |
|      | <b>Expenditures:</b>   |                          |                     |                 |                  |                                     |
| 61   | Community Services.....  | 865,530                  | 21,197              | 607,699         | 70.21%           | 257,831                             |
| 6XXX | Total Expenditures .....   | \$ 865,530               | \$ 21,197           | \$ 607,699      | 70.21%           | \$ 257,831                          |
|      | <b>Other Uses:</b>   |                          |                     |                 |                  |                                     |
| 8060 | Other Uses (Transfers to General Fund).....                        | \$ 243,333               | \$ 3,611            | \$ 28,888       | 11.87%           | \$ 214,445                          |
| 8X   | Total Other Uses .....   | \$ (243,333)             | \$ (3,611)          | \$ (28,888)     | 11.87%           | \$ (214,445)                        |
| 1200 | Excess of Revenues<br>Over (Under) Expenditures & Other Uses ..... | \$ 91,137                | \$ 23,001           | \$ 517,701      |                  |                                     |
|      | <b>Budgeted Fund Balance and Reserves:</b>                         |                          |                     |                 |                  |                                     |
| 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 FEBRUARY 28, 2023**

|  |  | CHILD DEVELOPMENT CENTER FUND |                     |                 |                  |                                     |
|--|--|-------------------------------|---------------------|-----------------|------------------|-------------------------------------|
| Code                                       | Description  | Official<br>Budget            | Monthly<br>Activity | Actual<br>Y-T-D | Percent<br>Y-T-D | Unrealized/<br>Unexpended<br>Budget |
| <b>Revenues:</b>                           |  |                               |                     |                 |                  |                                     |
| 5700                                       | Local .....  | \$ 1,600,000                  | \$ 140,084          | \$ 880,071      | 55.00%           | \$ 719,929                          |
| 5800                                       | State .....  | -                             | -                   | -               | 0.00%            | -                                   |
| 5900                                       | Federal .....  | -                             | -                   | 553,625         | 0.00%            | (553,625)                           |
| 5XXX                                       | Total Revenues .....   | \$ 1,600,000                  | \$ 140,084          | \$ 1,433,695    | 89.61%           | \$ 166,305                          |
| <b>Expenditures:</b>                       |  |                               |                     |                 |                  |                                     |
| 61   | Community Services.....  | 1,529,995                     | 118,608             | 846,048         | 55.30%           | 683,947                             |
| 81   | Facilities Acquisition & Construction.....                         | -                             | -                   | 17,088          | 0.00%            | (17,088)                            |
| 6XXX                                       | Total Expenditures .....   | \$ 1,529,995                  | \$ 118,608          | \$ 863,135      | 56.41%           | \$ 666,860                          |
| <b>Other Uses:</b>                         |  |                               |                     |                 |                  |                                     |
| 8060                                       | Other Uses (Transfers to General Fund).....                        | \$ 43,333                     | \$ 3,611            | \$ 28,888       | 66.67%           | \$ 14,445                           |
| 8X   | Total Other Uses .....   | \$ (43,333)                   | \$ (3,611)          | \$ (28,888)     | 66.67%           | \$ (14,445)                         |
| 1200                                       | Excess of Revenues<br>Over (Under) Expenditures & Other Uses ..... | \$ 26,672                     | \$ 17,865           | \$ 541,672      |                  |                                     |
| <b>Budgeted Fund Balance and Reserves:</b> |  |                               |                     |                 |                  |                                     |
| 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 FEBRUARY 28, 2023**

|      |  | EASY CARE FUND     |                     |                 |                  |                                     |
|------|--|--------------------|---------------------|-----------------|------------------|-------------------------------------|
| Code | Description  | Official<br>Budget | Monthly<br>Activity | Actual<br>Y-T-D | Percent<br>Y-T-D | Unrealized/<br>Unexpended<br>Budget |
|      | <b>Revenues:</b>   |                    |                     |                 |                  |                                     |
| 5700 | Local .....  | \$ 840,000         | \$ 87,234           | \$ 399,272      | 47.53%           | \$ 440,728                          |
| 5XXX | Total Revenues .....   | \$ 840,000         | \$ 87,234           | \$ 399,272      | 47.53%           | \$ 440,728                          |
|      | <b>Expenditures:</b>   |                    |                     |                 |                  |                                     |
| 61   | Community Services.....  | 402,508            | 32,120              | 227,555         | 56.53%           | 174,953                             |
| 6XXX | Total Expenditures .....   | \$ 402,508         | \$ 32,120           | \$ 227,555      | 56.53%           | \$ 174,953                          |
|      | <b>Other Uses:</b>   |                    |                     |                 |                  |                                     |
| 8060 | Other Uses (Transfers to General Fund).....                        | \$ 588,334         | \$ 3,611            | \$ 28,888       | 4.91%            | \$ 559,446                          |
| 8X   | Total Other Uses .....   | \$ (588,334)       | \$ (3,611)          | \$ (28,888)     | 4.91%            | \$ (559,446)                        |
| 1200 | Excess of Revenues<br>Over (Under) Expenditures & Other Uses ..... | \$ (150,842)       | \$ 51,504           | \$ 142,829      |                  |                                     |
|      | <b>Budgeted Fund Balance and Reserves:</b>                         |                    |                     |                 |                  |                                     |
| 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         |                     |                 |                  |                                     |

|  |  | FACILITY RENTALS FUND |                     |                 |                  |    | Unrealized/<br>Unexpended<br>Budget |
|--|--|-----------------------|---------------------|-----------------|------------------|----|-------------------------------------|
| Code                                       | Description  | Official<br>Budget    | Monthly<br>Activity | Actual<br>Y-T-D | Percent<br>Y-T-D |    |                                     |
| <b>Revenues:</b>                           |  |                       |                     |                 |                  |    |                                     |
| 5700                                       | Local .....  | \$ 825,000            | \$ 48,935           | \$ 503,783      | 61.06%           | \$ | 321,217                             |
| 5900                                       | Federal .....  | -                     | -                   | -               | 0.00%            |    | -                                   |
| 5XXX                                       | Total Revenues .....   | \$ 825,000            | \$ 48,935           | \$ 503,783      | 61.06%           | \$ | 321,217                             |
| <b>Expenditures:</b>                       |  |                       |                     |                 |                  |    |                                     |
| 36   | Extracurricular Activities.....                                    | \$ 90,868             | \$ 7,441            | \$ 57,794       | 63.60%           | \$ | 33,074                              |
| 51   | Facilities Maintenance & Operations.....                           | 168,899               | 19,892              | 113,826         | 67.39%           |    | 55,073                              |
| 52   | Security & Monitoring Services.....                                | 40,000                | 2,388               | 8,116           | 20.29%           |    | 31,884                              |
| 6XXX                                       | Total Expenditures .....   | \$ 299,767            | \$ 29,720           | \$ 179,736      | 59.96%           | \$ | 120,031                             |
| <b>Other Uses:</b>                         |  |                       |                     |                 |                  |    |                                     |
| 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<br>Over (Under) Expenditures & Other Uses ..... | \$ 75,233             | \$ 19,215           | \$ 324,047      |                  |    |                                     |
| <b>Budgeted Fund Balance and Reserves:</b> |  |                       |                     |                 |                  |    |                                     |
| 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            |                     |                 |                  |    |                                     |

**Eanes ISD**  
**Portfolio Management**  
**Portfolio Summary**  
**January 31, 2023**

Patterson & Associates  
 901 S. MoPac  
 Suite 195  
 Austin, TX 78746  
 -

| Investments           | Par<br>Value          | Market<br>Value       | Book<br>Value         | % of<br>Portfolio | Term     | Days to<br>Maturity | YTM<br>365 Equiv. |
|-----------------------|-----------------------|-----------------------|-----------------------|-------------------|----------|---------------------|-------------------|
| TexPool               | 300,045.07            | 300,045.07            | 300,045.07            | 0.16              | 1        | 1                   | 4.244             |
| Texas RangeTexasDaily | 2,668,580.74          | 2,668,580.74          | 2,668,580.74          | 1.44              | 1        | 1                   | 4.360             |
| Lone Star             | 180,991,471.20        | 180,991,471.20        | 180,991,471.20        | 97.54             | 1        | 1                   | 4.550             |
| Wells Fargo Bank      | 1,597,680.04          | 1,597,680.04          | 1,597,680.04          | 0.86              | 1        | 1                   | 0.327             |
|                       | <b>185,557,777.05</b> | <b>185,557,777.05</b> | <b>185,557,777.05</b> | <b>100.00%</b>    | <b>1</b> | <b>1</b>            | <b>4.510</b>      |

**Investments**

| Total Earnings | January 31 | Month Ending | Fiscal Year To Date |
|----------------|------------|--------------|---------------------|
| Current Year   |            | 541,430.98   | 1,671,137.32        |

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

3/22/2023

**Eanes ISD**  
**Summary by Type**  
**January 31, 2023**  
**Grouped by Fund**

Patterson & Associates  
 901 S. MoPac  
 Suite 195  
 Austin, TX 78746  
 -

| Security Type                     | Number of<br>Investments | Par<br>Value         | Book Value           | % of<br>Portfolio | Average<br>YTM 365 | Average Days<br>to Maturity |
|-----------------------------------|--------------------------|----------------------|----------------------|-------------------|--------------------|-----------------------------|
| <b>Fund: Campus Activity</b>      |                          |                      |                      |                   |                    |                             |
| TexPool                           | 1                        | 240,473.64           | 240,473.64           | 0.13              | 4.244              | 1                           |
| <b>Subtotal</b>                   | <b>1</b>                 | <b>240,473.64</b>    | <b>240,473.64</b>    | <b>0.13</b>       | <b>4.244</b>       | <b>1</b>                    |
| <b>Fund: Community Education</b>  |                          |                      |                      |                   |                    |                             |
| Wells Fargo Bank                  | 1                        | 209,691.11           | 209,691.11           | 0.11              | 0.700              | 1                           |
| <b>Subtotal</b>                   | <b>1</b>                 | <b>209,691.11</b>    | <b>209,691.11</b>    | <b>0.11</b>       | <b>0.700</b>       | <b>1</b>                    |
| <b>Fund: Capital Projects '06</b> |                          |                      |                      |                   |                    |                             |
| Lone Star                         | 1                        | 0.00                 | 0.00                 | 0.00              | 0.000              | 0                           |
| <b>Subtotal</b>                   | <b>1</b>                 | <b>0.00</b>          | <b>0.00</b>          | <b>0.00</b>       | <b>0.000</b>       | <b>0</b>                    |
| <b>Fund: Capital Projects '11</b> |                          |                      |                      |                   |                    |                             |
| Lone Star                         | 1                        | 0.00                 | 0.00                 | 0.00              | 0.000              | 0                           |
| <b>Subtotal</b>                   | <b>1</b>                 | <b>0.00</b>          | <b>0.00</b>          | <b>0.00</b>       | <b>0.000</b>       | <b>0</b>                    |
| <b>Fund: Capital Projects '15</b> |                          |                      |                      |                   |                    |                             |
| Lone Star                         | 1                        | 1,035,120.11         | 1,035,120.11         | 0.56              | 4.550              | 1                           |
| <b>Subtotal</b>                   | <b>1</b>                 | <b>1,035,120.11</b>  | <b>1,035,120.11</b>  | <b>0.56</b>       | <b>4.550</b>       | <b>1</b>                    |
| <b>Fund: Capital Projects '19</b> |                          |                      |                      |                   |                    |                             |
| Lone Star                         | 1                        | 17,254,338.06        | 17,254,338.06        | 9.30              | 4.550              | 1                           |
| <b>Subtotal</b>                   | <b>1</b>                 | <b>17,254,338.06</b> | <b>17,254,338.06</b> | <b>9.30</b>       | <b>4.550</b>       | <b>1</b>                    |
| <b>Fund: Capital Projects '20</b> |                          |                      |                      |                   |                    |                             |
| Lone Star                         | 1                        | 288,553.28           | 288,553.28           | 0.16              | 4.550              | 1                           |
| <b>Subtotal</b>                   | <b>1</b>                 | <b>288,553.28</b>    | <b>288,553.28</b>    | <b>0.16</b>       | <b>4.550</b>       | <b>1</b>                    |
| <b>Fund: Debt Service</b>         |                          |                      |                      |                   |                    |                             |
| Lone Star                         | 1                        | 3,855,369.47         | 3,855,369.47         | 2.08              | 4.550              | 1                           |
| <b>Subtotal</b>                   | <b>1</b>                 | <b>3,855,369.47</b>  | <b>3,855,369.47</b>  | <b>2.08</b>       | <b>4.550</b>       | <b>1</b>                    |

Eanes ISD  
Summary by Type  
January 31, 2023  
Grouped by Fund

| Security Type                            | Number of<br>Investments | Par<br>Value          | Book Value            | % of<br>Portfolio | Average<br>YTM 365 | Average Days<br>to Maturity |
|--|--------------------------|-----------------------|-----------------------|-------------------|--------------------|-----------------------------|
| <b>Fund: Foundation</b>                  |                          |                       |                       |                   |                    |                             |
| TexPool                                  | 1                        | 59,571.43             | 59,571.43             | 0.03              | 4.244              | 1                           |
| <b>Subtotal</b>                          | <b>1</b>                 | <b>59,571.43</b>      | <b>59,571.43</b>      | <b>0.03</b>       | <b>4.244</b>       | <b>1</b>                    |
| <b>Fund: General Operating</b>           |                          |                       |                       |                   |                    |                             |
| Lone Star                                | 1                        | 158,558,090.28        | 158,558,090.28        | 85.45             | 4.550              | 1                           |
| Texas RangeTexasDaily                    | 1                        | 2,668,580.74          | 2,668,580.74          | 1.44              | 4.360              | 1                           |
| Wells Fargo Bank                         | 6                        | 1,138,931.43          | 1,138,931.43          | 0.61              | 0.177              | 1                           |
| <b>Subtotal</b>                          | <b>8</b>                 | <b>162,365,602.45</b> | <b>162,365,602.45</b> | <b>87.50</b>      | <b>4.516</b>       | <b>1</b>                    |
| <b>Fund: Local Baldwin Property Sale</b> |                          |                       |                       |                   |                    |                             |
| Lone Star                                | 1                        | 0.00                  | 0.00                  | 0.00              | 0.000              | 0                           |
| <b>Subtotal</b>                          | <b>1</b>                 | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>       | <b>0.000</b>       | <b>0</b>                    |
| <b>Fund: Local Field Improvements</b>    |                          |                       |                       |                   |                    |                             |
| Lone Star                                | 1                        | 0.00                  | 0.00                  | 0.00              | 0.000              | 0                           |
| <b>Subtotal</b>                          | <b>1</b>                 | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>       | <b>0.000</b>       | <b>0</b>                    |
| <b>Fund: Local</b>                       |                          |                       |                       |                   |                    |                             |
| Lone Star                                | 1                        | 0.00                  | 0.00                  | 0.00              | 0.000              | 0                           |
| <b>Subtotal</b>                          | <b>1</b>                 | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>       | <b>0.000</b>       | <b>0</b>                    |
| <b>Fund: Student Activity</b>            |                          |                       |                       |                   |                    |                             |
| Wells Fargo Bank                         | 1                        | 249,057.50            | 249,057.50            | 0.13              | 0.700              | 1                           |
| <b>Subtotal</b>                          | <b>1</b>                 | <b>249,057.50</b>     | <b>249,057.50</b>     | <b>0.13</b>       | <b>0.700</b>       | <b>1</b>                    |
| <b>Total and Average</b>                 | <b>21</b>                | <b>185,557,777.05</b> | <b>185,557,777.05</b> | <b>100.00</b>     | <b>4.510</b>       | <b>1</b>                    |



**MEEDER**  
PUBLIC FUNDS | PATTERSON GROUP

**Eanes ISD**  
**Portfolio Management**  
**Portfolio Summary**  
**February 28, 2023**

Patterson & Associates  
901 S. MoPac  
Suite 195  
Austin, TX 78746  
-

| Investments           | Par<br>Value          | Market<br>Value       | Book<br>Value         | % of<br>Portfolio | Term     | Days to<br>Maturity | YTM<br>365 Equiv. |
|-----------------------|-----------------------|-----------------------|-----------------------|-------------------|----------|---------------------|-------------------|
| TexPool               | 301,080.57            | 301,080.57            | 301,080.57            | 0.14              | 1        | 1                   | 4.499             |
| Texas RangeTexasDaily | 2,677,926.61          | 2,677,926.61          | 2,677,926.61          | 1.24              | 1        | 1                   | 4.570             |
| Lone Star             | 211,448,775.62        | 211,448,775.62        | 211,448,775.62        | 97.90             | 1        | 1                   | 4.740             |
| Wells Fargo Bank      | 1,546,822.33          | 1,546,822.33          | 1,546,822.33          | 0.72              | 1        | 1                   | 0.215             |
|                       | <b>215,974,605.13</b> | <b>215,974,605.13</b> | <b>215,974,605.13</b> | <b>100.00%</b>    | <b>1</b> | <b>1</b>            | <b>4.705</b>      |
| Investments           |                       |                       |                       |                   |          |                     |                   |

| Total Earnings | February 28 Month Ending | Fiscal Year To Date |
|----------------|--------------------------|---------------------|
| Current Year   | 760,088.25               | 2,431,225.57        |

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

3/22/2023



**Eanes ISD**  
**Summary by Type**  
**February 28, 2023**  
**Grouped by Fund**

Patterson & Associates  
 901 S. MoPac  
 Suite 195  
 Austin, TX 78746  
 -

| Security Type                     | Number of<br>Investments | Par<br>Value         | Book Value           | % of<br>Portfolio | Average<br>YTM 365 | Average Days<br>to Maturity |
|-----------------------------------|--------------------------|----------------------|----------------------|-------------------|--------------------|-----------------------------|
| <b>Fund: Campus Activity</b>      |                          |                      |                      |                   |                    |                             |
| TexPool                           | 1                        | 241,303.58           | 241,303.58           | 0.11              | 4.499              | 1                           |
| <b>Subtotal</b>                   | <b>1</b>                 | <b>241,303.58</b>    | <b>241,303.58</b>    | <b>0.11</b>       | <b>4.499</b>       | <b>1</b>                    |
| <b>Fund: Community Education</b>  |                          |                      |                      |                   |                    |                             |
| Wells Fargo Bank                  | 1                        | 42,278.31            | 42,278.31            | 0.02              | 0.780              | 1                           |
| <b>Subtotal</b>                   | <b>1</b>                 | <b>42,278.31</b>     | <b>42,278.31</b>     | <b>0.02</b>       | <b>0.780</b>       | <b>1</b>                    |
| <b>Fund: Capital Projects '06</b> |                          |                      |                      |                   |                    |                             |
| Lone Star                         | 1                        | 0.00                 | 0.00                 | 0.00              | 0.000              | 0                           |
| <b>Subtotal</b>                   | <b>1</b>                 | <b>0.00</b>          | <b>0.00</b>          | <b>0.00</b>       | <b>0.000</b>       | <b>0</b>                    |
| <b>Fund: Capital Projects '11</b> |                          |                      |                      |                   |                    |                             |
| Lone Star                         | 1                        | 0.00                 | 0.00                 | 0.00              | 0.000              | 0                           |
| <b>Subtotal</b>                   | <b>1</b>                 | <b>0.00</b>          | <b>0.00</b>          | <b>0.00</b>       | <b>0.000</b>       | <b>0</b>                    |
| <b>Fund: Capital Projects '15</b> |                          |                      |                      |                   |                    |                             |
| Lone Star                         | 1                        | 1,028,719.42         | 1,028,719.42         | 0.48              | 4.740              | 1                           |
| <b>Subtotal</b>                   | <b>1</b>                 | <b>1,028,719.42</b>  | <b>1,028,719.42</b>  | <b>0.48</b>       | <b>4.740</b>       | <b>1</b>                    |
| <b>Fund: Capital Projects '19</b> |                          |                      |                      |                   |                    |                             |
| Lone Star                         | 1                        | 16,672,468.29        | 16,672,468.29        | 7.72              | 4.740              | 1                           |
| <b>Subtotal</b>                   | <b>1</b>                 | <b>16,672,468.29</b> | <b>16,672,468.29</b> | <b>7.72</b>       | <b>4.740</b>       | <b>1</b>                    |
| <b>Fund: Capital Projects '20</b> |                          |                      |                      |                   |                    |                             |
| Lone Star                         | 1                        | 289,603.37           | 289,603.37           | 0.13              | 4.740              | 1                           |
| <b>Subtotal</b>                   | <b>1</b>                 | <b>289,603.37</b>    | <b>289,603.37</b>    | <b>0.13</b>       | <b>4.740</b>       | <b>1</b>                    |
| <b>Fund: Debt Service</b>         |                          |                      |                      |                   |                    |                             |
| Lone Star                         | 1                        | 16,758,491.49        | 16,758,491.49        | 7.76              | 4.740              | 1                           |
| <b>Subtotal</b>                   | <b>1</b>                 | <b>16,758,491.49</b> | <b>16,758,491.49</b> | <b>7.76</b>       | <b>4.740</b>       | <b>1</b>                    |

Eanes ISD  
Summary by Type  
February 28, 2023  
Grouped by Fund

| Security Type                            | Number of<br>Investments | Par<br>Value          | Book Value            | % of<br>Portfolio | Average<br>YTM 365 | Average Days<br>to Maturity |
|--|--------------------------|-----------------------|-----------------------|-------------------|--------------------|-----------------------------|
| <b>Fund: Foundation</b>                  |                          |                       |                       |                   |                    |                             |
| TexPool                                  | 1                        | 59,776.99             | 59,776.99             | 0.03              | 4.499              | 1                           |
| <b>Subtotal</b>                          | <b>1</b>                 | <b>59,776.99</b>      | <b>59,776.99</b>      | <b>0.03</b>       | <b>4.499</b>       | <b>1</b>                    |
| <b>Fund: General Operating</b>           |                          |                       |                       |                   |                    |                             |
| Lone Star                                | 1                        | 176,699,493.05        | 176,699,493.05        | 81.81             | 4.740              | 1                           |
| Texas RangeTexasDaily                    | 1                        | 2,677,926.61          | 2,677,926.61          | 1.24              | 4.570              | 1                           |
| Wells Fargo Bank                         | 6                        | 1,234,376.62          | 1,234,376.62          | 0.57              | 0.068              | 1                           |
| <b>Subtotal</b>                          | <b>8</b>                 | <b>180,611,796.28</b> | <b>180,611,796.28</b> | <b>83.62</b>      | <b>4.706</b>       | <b>1</b>                    |
| <b>Fund: Local Baldwin Property Sale</b> |                          |                       |                       |                   |                    |                             |
| Lone Star                                | 1                        | 0.00                  | 0.00                  | 0.00              | 0.000              | 0                           |
| <b>Subtotal</b>                          | <b>1</b>                 | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>       | <b>0.000</b>       | <b>0</b>                    |
| <b>Fund: Local Field Improvements</b>    |                          |                       |                       |                   |                    |                             |
| Lone Star                                | 1                        | 0.00                  | 0.00                  | 0.00              | 0.000              | 0                           |
| <b>Subtotal</b>                          | <b>1</b>                 | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>       | <b>0.000</b>       | <b>0</b>                    |
| <b>Fund: Local</b>                       |                          |                       |                       |                   |                    |                             |
| Lone Star                                | 1                        | 0.00                  | 0.00                  | 0.00              | 0.000              | 0                           |
| <b>Subtotal</b>                          | <b>1</b>                 | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>       | <b>0.000</b>       | <b>0</b>                    |
| <b>Fund: Student Activity</b>            |                          |                       |                       |                   |                    |                             |
| Wells Fargo Bank                         | 1                        | 270,167.40            | 270,167.40            | 0.13              | 0.800              | 1                           |
| <b>Subtotal</b>                          | <b>1</b>                 | <b>270,167.40</b>     | <b>270,167.40</b>     | <b>0.13</b>       | <b>0.800</b>       | <b>1</b>                    |
| <b>Total and Average</b>                 | <b>21</b>                | <b>215,974,605.13</b> | <b>215,974,605.13</b> | <b>100.00</b>     | <b>4.705</b>       | <b>1</b>                    |

**EANES INDEPENDENT SCHOOL DISTRICT  
MONTHLY TAX COLLECTION REPORT  
AS OF FEBRUARY 28, 2023**

| Description  | General Fund          | Debt Service Fund    | Total                 |
|--|-----------------------|----------------------|-----------------------|
| <b><i>CURRENT MONTH COLLECTIONS</i></b>  |                       |                      |                       |
| 5711 Taxes - Current Year Tax Levy   | \$ 17,577,738         | \$ 2,385,622         | \$ 19,963,360         |
| 5712 Taxes - Prior Years   | (16,799)              | (2,146)              | (18,945)              |
| 5719 Penalties and Interest (P & I)  | 141,700               | 19,163               | 160,862               |
| <b>Total Current Month Collections</b>   | <b>\$ 17,702,639</b>  | <b>\$ 2,402,638</b>  | <b>\$ 20,105,277</b>  |
| <b><i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2022 - JUN 30, 2023)</i></b>               |                       |                      |                       |
| 5711 Taxes - Current Year Tax Levy   | \$ 182,893,696        | \$ 24,819,439        | \$ 207,713,135        |
| 5712 Taxes - Prior Years   | 104,047               | 14,029               | 118,076               |
| 5719 Penalties and Interest (P & I)  | 336,720               | 45,101               | 381,822               |
| <b>Total Revenue Collected</b>   | <b>\$ 183,334,464</b> | <b>\$ 24,878,569</b> | <b>\$ 208,213,033</b> |
| <b>Total Budgeted Tax Revenue (Current + Prior + P &amp; I)</b>                          | <b>\$ 188,478,302</b> | <b>\$ 26,344,665</b> | <b>\$ 214,822,967</b> |
| <b>Percentage of Total Budgeted Tax Revenue Collected</b>                                | <b>97.27%</b>         | <b>94.43%</b>        | <b>96.92%</b>         |
| <b>Percentage of Total Budgeted Tax Revenue Collected (Prior Year)</b>                   | <b>98.16%</b>         | <b>98.89%</b>        | <b>98.24%</b>         |
| <b><i>TAX YEAR-TO-DATE COLLECTIONS (OCT 1, 2022 - SEPT 30, 2023) - TAX YEAR 2022</i></b> |                       |                      |                       |
| <b>Tax Rate Per \$100 of Taxable Value</b>   | <b>\$ 0.8846</b>      | <b>\$ 0.1200</b>     | <b>\$ 1.0046</b>      |
| Adjusted Estimated Tax Levy - February 11, 2023  | \$ 188,986,397        | \$ 25,636,861        | \$ 214,623,258        |
| <b>Total Collections on 2022 Tax Levy to Date</b>  | <b>\$ 182,577,645</b> | <b>\$ 24,779,135</b> | <b>\$ 207,356,780</b> |
| <b>Percentage of 2022 Adjusted Tax Levy Collected</b>                                    | <b>96.61%</b>         | <b>96.65%</b>        | <b>96.61%</b>         |
| <b>Percentage of 2021 Adjusted Tax Levy Collected (Prior Year)</b>                       | <b>97.39%</b>         | <b>97.37%</b>        | <b>97.39%</b>         |

**EANES INDEPENDENT SCHOOL DISTRICT  
TEXAS PUBLIC INFORMATION ACT (TPIA) REQUESTS RECEIVED  
THROUGH FEBRUARY 28, 2023**

| REQUEST # | REQUEST DATE | REQUESTOR      | DESCRIPTION OF REQUEST                     |
|-----------|--------------|----------------|--|
| 8398      | 2/6/2023     | M. Neily       | Transfer policy                            |
| 8399      | 2/6/2023     | M. Suter       | Board/District policy                      |
| 8400      | 2/8/2023     | V. Sacheendran | Student demographic information            |
| 8401      | 2/9/2023     | V. Sacheendran | Additional student demographic information |
| 8402      | 2/16/2023    | D. Walsh       | Special Ed. Legal information              |
| 8403      | 2/21/2023    | M. Hebert      | Special Education information              |
| 8404      | 2/21/2023    | M. Suter       | Policy and Procedure information           |
| 8405      | 2/22/2023    | M. Suter       | Training information                       |
| 8406      | 2/28/2023    | H. Natanson    | Book Challenge information                 |
|           |              |                |  |
|           |              |                |  |
|           |              |                |  |
|           |              |                |  |
|           |              |                |  |
|           |              |                |  |
|           |              |                |  |
|           |              |                |  |
|           |              |                |  |

**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         | 7         |
| February                      | 26         | 9         |
| March                         | 21         |           |
| April                         | 74         |           |
| May                           | 46         |           |
| June                          | 5          |           |
| <b>Total Requests To Date</b> | <b>310</b> | <b>76</b> |

**EANES INDEPENDENT SCHOOL DISTRICT  
2019 BOND FINANCIAL REPORT  
THROUGH FEBRUARY 28, 2023**

| Category   | Project<br>Budget    | Adjustments         | Adjusted<br>Project<br>Budget | Expenditures<br>Prior To<br>Current Month | Current Month<br>Expenditures | Encumbrances        | Total<br>Expenditures &<br>Encumbrances | Remaining<br>Balance of<br>Bond Funds |
|--|----------------------|---------------------|-------------------------------|---|-------------------------------|---------------------|---|---------------------------------------|
| <b>TABLE A: SAFETY AND SECURITY ITEMS</b>              | \$ 7,997,000         | \$ (400,000)        | \$ 7,597,000                  | \$ 6,447,009                              | \$ 27,883                     | \$ 718,469          | \$ 7,193,361                            | \$ 403,639                            |
| <b>TABLE B: STUDENT PROGRAMS AND SUPPORT</b>           | 27,790,687           | (400,000)           | 27,390,687                    | 20,191,398                                | 393,385                       | 443,270             | 21,028,054                              | 6,362,633                             |
| <b>TABLE C: ENERGY EFFICIENCY AND<br/>CONSERVATION</b> | 4,803,000            | -                   | 4,803,000                     | 4,642,474                                 | -                             | 553,512             | 5,195,986                               | (392,986)                             |
| <b>TABLE D: FACILITIES</b>                             | 28,188,200           | (1,600,000)         | 26,588,200                    | 19,742,699                                | 60,451                        | 2,805,787           | 22,608,937                              | 3,979,263                             |
| <b>TABLE E: NEW FACILITIES</b>                         | 15,000,000           | 1,100,000           | 16,100,000                    | 16,611,384                                | 8,670                         | 592,899             | 17,212,953                              | (1,112,953)                           |
| <b>Unallocated Funds</b>                               | 221,113              | 1,300,000           | 1,521,113                     | 171,425                                   | 7,640                         | -                   | 179,065                                 | 1,342,048                             |
| <b>Land Sales Proceeds Contribution</b>                | (4,000,000)          |                     | (4,000,000)                   | (4,000,000)                               | -                             | -                   | (4,000,000)                             | -                                     |
| <b>Unallocated Interest Earnings</b>                   | -                    | 1,410,294           | 1,410,294                     | -   | -                             | -                   | -                                       | 1,410,294                             |
| <b>Totals</b>  | <b>\$ 80,000,000</b> | <b>\$ 1,410,294</b> | <b>\$ 81,410,294</b>          | <b>\$ 63,806,389</b>                      | <b>\$ 498,029</b>             | <b>\$ 5,113,938</b> | <b>\$ 69,418,356</b>                    | <b>\$ 11,991,938</b>                  |

\*Totals may include amounts being held until a project is completed.

**EANES INDEPENDENT SCHOOL DISTRICT**  
**AMENDED BUDGETS FOR FUNDS 183 - 199 (ATHLETIC AND GENERAL FUNDS)**  
**AS OF FEBRUARY 28, 2023**

|   |   | <u>% OF<br/>OVERALL<br/>BUDGET</u> | <u>ORIGINAL<br/>BUDGET<br/>TOTALS</u> | <u>PREVIOUS<br/>AMENDMENTS</u> | <u>THIS<br/>AMENDMENT</u> |  | <u>AMENDED<br/>BUDGET<br/>TOTALS</u> | <u>% OF<br/>OVERALL<br/>BUDGET</u> |
|---|---|------------------------------------|---------------------------------------|--------------------------------|---------------------------|--|--------------------------------------|------------------------------------|
| <b>Revenues</b>                                       |   |                                    |                                       |                                |                           |  |                                      |                                    |
| 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%                            |
|   |   | ..                                 |                                       |                                |                           |  |                                      | ..                                 |
| <b>Expenditures</b>                                   |   |                                    |                                       |                                |                           |  |                                      |                                    |
| <b>FUNCTION</b>                                       |   |                                    |                                       |                                |                           |  |                                      |                                    |
| 11  | Instruction                                   | 24.36%                             | \$ 51,698,496                         | \$ (670,890)                   | 224 [1]                   |  | \$ 51,027,830                        | 24.44%                             |
| 12  | Media Services                                | 0.43%                              | 913,469                               | 180                            | (590) [1]                 |  | 913,059                              | 0.44%                              |
| 13  | Staff Development                             | 0.90%                              | 1,900,836                             | 80,771                         | (215) [1]                 |  | 1,981,392                            | 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                             | 7,884                          | 776 [1]                   |  | 4,411,196                            | 2.11%                              |
| 31  | Counseling Services                           | 1.17%                              | 2,492,583                             | 163                            | 1,240 [1]                 |  | 2,493,986                            | 1.19%                              |
| 32  | Social Work                                   | 0.04%                              | 80,516                                | 1,600                          | -                         |  | 82,116                               | 0.04%                              |
| 33  | Health Services                               | 0.40%                              | 858,931                               | (14,500)                       | (29) [1]                  |  | 844,402                              | 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                             | 31,024                         | (1,406) [1]               |  | 3,224,008                            | 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                         |                                    |
| <b>Budgeted Increase / (Decrease) to Fund Balance</b> |   |                                    |                                       |                                |                           |  |                                      |                                    |
|   |   |                                    | \$ (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.

**EANES INDEPENDENT SCHOOL DISTRICT  
AMENDED BUDGETS FOR FUND 599 DEBT SERVICE  
AS OF FEBRUARY 28, 2023**

|                     |   | <u>% OF<br/>OVERALL<br/>BUDGET</u> | <u>ORIGINAL<br/>BUDGET<br/>TOTALS</u> | <u>PREVIOUS<br/>AMENDMENTS</u> | <u>THIS<br/>AMENDMENT</u> |     | <u>AMENDED<br/>BUDGET<br/>TOTALS</u> | <u>% OF<br/>OVERALL<br/>BUDGET</u> |
|---------------------|---|------------------------------------|---------------------------------------|--------------------------------|---------------------------|-----|--------------------------------------|------------------------------------|
| <b>Revenues</b>     |   |                                    |                                       |                                |                           |     |                                      |                                    |
| 57                  | Local   | 100.00%                            | \$ 26,604,665                         | \$ -                           | \$ -                      |     | \$ 26,604,665                        | 99.38%                             |
| 58                  | State   | 0.00%                              | -                                     | -                              | 166,620                   | [1] | 166,620                              | 0.62%                              |
|                     | Total Revenue   | 100.00%                            | \$ 26,604,665                         | \$ -                           | \$ 166,620                |     | \$ 26,771,285                        | 100.00%                            |
|                     |   | ..                                 |                                       |                                |                           |     |                                      | ..                                 |
| <b>Expenditures</b> |   |                                    |                                       |                                |                           |     |                                      |                                    |
|                     | FUNCTION  |                                    |                                       |                                |                           |     |                                      |                                    |
| 71                  | Debt Service  | 100.00%                            | \$ 20,968,142                         | \$ -                           | \$ 12,030                 | [1] | \$ 20,980,172                        | 100.00%                            |
|                     | Total Expenditures  | 100.00%                            | \$ 20,968,142                         | \$ -                           | \$ 12,030                 |     | \$ 20,980,172                        | 100.00%                            |
|                     |   | ..                                 |                                       |                                |                           |     | ..                                   |                                    |
| 7060                | Other Resources   |                                    | \$ -                                  | \$ -                           | \$ -                      |     | \$ -                                 |                                    |
| 8060                | Other Uses  |                                    | -                                     | -                              | 9,072,010                 | [1] | 9,072,010                            |                                    |
| 7x & 8x             |   |                                    | \$ -                                  | \$ -                           | \$ (9,072,010)            |     | (9,072,010)                          |                                    |
|                     | <b>Budgeted Increase /<br/>(Decrease) to<br/>Fund Balance</b> |                                    | \$ 5,636,523                          | \$ -                           | \$ (8,917,420)            |     | \$ (3,280,897)                       |                                    |

[1] Mid-year balancing of revenues and expenditures related to the setup of an escrow account to defease portions of the Tax School Building Bonds, Series 2019B and to update state revenues. The net effect of this amendment decreases the budgeted increase to fund balance for the year by \$8,917,420 from \$5,636,523 to a budgeted decrease to fund balance of (\$3,280,897).

**EANES INDEPENDENT SCHOOL DISTRICT  
AMENDED BUDGETS FOR FUND 701 CHILD NUTRITION  
AS OF FEBRUARY 28, 2023**

|   |                 | <u>% OF<br/>OVERALL<br/>BUDGET</u> | <u>ORIGINAL<br/>BUDGET<br/>TOTALS</u> | <u>PREVIOUS<br/>AMENDMENTS</u> | <u>THIS<br/>AMENDMENT</u> |     | <u>AMENDED<br/>BUDGET<br/>TOTALS</u> | <u>% OF<br/>OVERALL<br/>BUDGET</u> |
|---|-----------------|------------------------------------|---------------------------------------|--------------------------------|---------------------------|-----|--------------------------------------|------------------------------------|
| <b>Revenues</b>                                       |                 |                                    |                                       |                                |                           |     |                                      |                                    |
| 57  | Local           | 99.90%                             | \$4,367,000                           | \$ -                           | \$ 670,075                | [1] | \$ 5,037,075                         | 99.92%                             |
| 58  | State           | 0.10%                              | 4,200                                 | -                              | -                         |     | 4,200                                | 0.08%                              |
| 59  | Federal         | 0.00%                              | -                                     | -                              | -                         |     | -                                    | 0.00%                              |
| Total Revenues  |                 | 100.00%                            | \$4,371,200                           | \$ -                           | \$ 670,075                |     | \$ 5,041,275                         | 100.00%                            |
|   |                 | ..                                 |                                       |                                |                           |     |                                      | ..                                 |
| <b>Expenditures</b>                                   |                 |                                    |                                       |                                |                           |     |                                      |                                    |
| <b>FUNCTION</b>                                       |                 |                                    |                                       |                                |                           |     |                                      |                                    |
| 35  | Food Services   | 94.15%                             | \$4,376,818                           | \$ 185,000                     | \$ 670,075                | [1] | \$ 5,231,893                         | 95.06%                             |
| 51  | Maintenance     | 5.85%                              | 272,129                               | -                              | -                         |     | 272,129                              | 4.94%                              |
| Total Expenditures                                    |                 | 100.00%                            | \$4,648,947                           | \$ 185,000                     | \$ 670,075                |     | \$ 5,504,022                         | 100.00%                            |
|   |                 | ..                                 |                                       |                                |                           |     | ..                                   | ..                                 |
| 7060  | Other Resources |                                    | \$ -                                  | \$ 319,000                     | \$ -                      |     | \$ 319,000                           |                                    |
| 8060  | Other Uses      |                                    | -                                     | -                              | -                         |     | -                                    |                                    |
| 7x & 8x   |                 |                                    | \$ -                                  | \$ 319,000                     | \$ -                      |     | \$ 319,000                           |                                    |
| <b>Budgeted Increase / (Decrease) to Fund Balance</b> |                 |                                    |                                       |                                |                           |     |                                      |                                    |
|   |                 |                                    | \$ (277,747)                          | \$ 134,000                     | \$ -                      |     | \$ (143,747)                         |                                    |

[1] Mid year balancing of revenues and expenditures by function; there is no effect on fund balance.