



REPORTS AND DISCUSSION SHEET

MEETING DATE

April 25, 2023

AGENDA ITEM

Monthly Financial Report and Budget Amendment(s) for period ending March 31, 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 March 31, 2023 will be discussed.

- The cash and investment balance of all governmental and proprietary funds at month-end is \$ 212,292,189.
- With 75.00% of the fiscal year complete, the District has currently recorded expenditures of 74.84% of the General Fund total budget.
- Investment income for the month is \$ 876,527 bringing the FYTD investment income total to \$ 3,307,752. The yield to maturity on the investment portfolio is 4.801%.
- Tax collections for the month totaled \$ 2,220,430. Approximately 97.60% of the 2022 adjusted tax levy has been collected, in comparison to the same month collections of the 2021 tax levy of 98.35%.
- Total 2019 bond expenditures and encumbrances through month-end totaled approximately \$ 70.5 million, and remaining funds are approximately \$ 11.0 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.
- There are no proposed summary budget amendments for the Debt Service Fund.
- There are no proposed summary budget amendments for the Child Nutrition Fund.



RESOURCE PERSONNEL

Maria Rockstead, Director of Finance

ATTACHMENTS

Monthly Financial Report and Budget Amendment(s) for period ending March 31, 2023

**EANES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS
AS OF MARCH 31, 2023**

CODE	DESCRIPTION	GENERAL FUND	DEBT SERVICE FUND	CHILD NUTRITION FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	COMMUNITY SERVICES FUNDS	FACILITY RENTALS FUND	FIDUCIARY TYPE FUNDS	MEMO TOTAL
CURRENT ASSETS										
Cash & Temporary Investments:										
1110-60	Cash	\$ (4,430,246)	\$ -	\$ (94,847)	\$ 731,988	\$ -	\$ 3,251,820	\$ 1,087,053	\$ 310,083	\$ 855,849
1170	Temporary Investments	174,300,968	19,231,024	-	242,249	17,602,088	-	-	60,011	211,436,340
1100	Total Cash/Temporary Investments	\$ 169,870,722	\$ 19,231,024	\$ (94,847)	\$ 974,236	\$ 17,602,088	\$ 3,251,820	\$ 1,087,053	\$ 370,094	\$ 212,292,189
Receivables:										
1210	Property Taxes-Current	\$ 4,091,777	\$ 555,329	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,647,107
1220	Property Taxes-Delinquent	1,981,064	268,142	-	-	-	-	-	-	2,249,206
1230	Allowance for Uncollectible Taxes	(1,685,342)	(235,839)	-	-	-	-	-	-	(1,921,181)
1240	Due from State & Federal Agencies	283,693	-	28,357	169,246	-	-	-	-	481,295
1250	Accrued Interest	-	-	-	-	-	-	-	-	-
1260	Due from Other Funds.....	152,016	266,008	-	-	-	-	-	3,650	421,674
1290	Sundry Receivables	(12,855)	-	120	-	-	365	1,500,756	-	1,488,386
1200	Total Receivables	\$ 4,810,353	\$ 853,640	\$ 28,477	\$ 169,246	\$ -	\$ 365	\$ 1,500,756	\$ 3,650	\$ 7,366,486
1300	Inventories, at Cost	94,854	-	68,913	-	-	-	-	-	163,767
1400	Other Current Assets	21,461	-	-	1,596	-	11,598	-	-	34,655
1500	Fixed Assets	-	-	744,472	-	-	11,973	9,625	-	766,070
13X-16xx	Other Current Assets	\$ 116,315	\$ -	\$ 813,385	\$ 1,596	\$ -	\$ 23,571	\$ 9,625	\$ -	\$ 964,492
1000	Total Current Assets	\$ 174,797,389	\$ 20,084,664	\$ 747,015	\$ 1,145,078	\$ 17,602,088	\$ 3,275,756	\$ 2,597,433	\$ 373,744	\$ 220,623,167
LIABILITIES AND FUND EQUITY										
Current Liabilities:										
2110	Accounts Payable (Note 1).....	\$ 8,163	\$ -	\$ -	\$ 1,226	\$ -	\$ -	\$ -	\$ -	\$ 9,389
2140	Interest Payable	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings	830,686	-	2,545	12,292	161	2,915	356	-	848,955
2160	Accrued Wages Payable	9,069,178	-	262,156	145,510	1,559	107,055	2,331	-	9,587,789
2170	Due to Other Funds	269,658	-	-	17	146,367	197	-	5,435	421,674
2180	Due to Other Governments	91,324,305	-	-	-	-	-	-	3,572	91,327,877
2190	Due to Other	-	-	-	-	-	-	-	13,752	13,752
2100	Total Current Liabilities	\$ 101,501,989	\$ -	\$ 264,701	\$ 159,045	\$ 148,087	\$ 110,167	\$ 2,687	\$ 22,759	\$ 102,209,435
2210	Accrued Expenses	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues	(103)	5,776	370,932	194,772	-	3	-	-	571,380
2611	Deferred Inflows - Property Taxes	4,387,499	587,633	-	-	-	-	-	-	4,975,132
2612	Deferred Inflows - Leasing	-	-	-	-	-	-	1,434,710	-	1,434,710
2000	Total Liabilities	\$ 105,889,385	\$ 593,409	\$ 635,633	\$ 353,818	\$ 148,087	\$ 110,170	\$ 1,437,397	\$ 22,759	\$ 109,190,657
Fund Balance/Equity:										
3400	Reserved.....	\$ 1,296,034	\$ 19,491,256	\$ -	\$ -	\$ 17,454,001	\$ -	\$ -	\$ -	\$ 38,241,291
3500	Designated.....	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings.....	67,611,970	-	111,381	791,260	-	3,165,586	1,160,036	350,985	73,191,219
3000	Total Fund Balance/Equity	\$ 68,908,004	\$ 19,491,256	\$ 111,381	\$ 791,260	\$ 17,454,001	\$ 3,165,586	\$ 1,160,036	\$ 350,985	\$ 111,432,510
Total Liabilities and Fund Equity		\$ 174,797,389	\$ 20,084,664	\$ 747,015	\$ 1,145,078	\$ 17,602,088	\$ 3,275,756	\$ 2,597,433	\$ 373,744	\$ 220,623,167

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 MARCH 31, 2023**

		GENERAL FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget
Revenues:						
5700	Local	\$ 197,424,302	\$ 2,866,893	\$ 192,200,938	97.35%	\$ 5,223,364
5800	State	9,656,364	995,837	5,677,084	58.79%	3,979,280
5900	Federal	750,000	748,662	805,458	107.39%	(55,458)
5XXX	Total Revenues	\$ 207,830,666	\$ 4,611,392	\$ 198,683,480	95.60%	\$ 9,147,186
Expenditures:						
11	Instruction.....	\$ 50,991,298	\$ 4,729,213	\$ 38,453,052	75.41%	\$ 12,538,246
12	Instructional Resources & Media Svcs.....	913,059	77,813	732,500	80.22%	180,559
13	Curr & Instructional Staff Development.....	1,978,887	144,258	1,360,518	68.75%	618,369
21	Instructional Leadership.....	1,650,132	127,159	1,210,454	73.35%	439,678
23	School Leadership.....	4,412,472	357,433	3,301,137	74.81%	1,111,335
31	Guidance & Counseling Services.....	2,494,363	211,417	1,867,665	74.88%	626,698
32	Social Work Services.....	82,116	7,266	61,694	75.13%	20,422
33	Health Services.....	844,583	69,195	601,477	71.22%	243,106
34	Transportation.....	2,594,813	216,177	1,708,040	65.83%	886,773
35	Food Services.....	266,404	28,884	213,009	79.96%	53,395
36	Extracurricular Activities.....	3,226,076	321,453	2,514,795	77.95%	711,281
41	General Administration.....	4,042,936	268,370	2,839,399	70.23%	1,203,537
51	Facilities Maintenance & Operations.....	9,567,607	923,019	6,984,303	73.00%	2,583,304
52	Security & Monitoring Services.....	733,274	71,967	530,956	72.41%	202,318
53	Data Processing Services.....	2,145,637	129,727	1,689,148	78.72%	456,489
61	Community Services.....	299,742	25,031	227,897	76.03%	71,845
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
91	Contracted Instructional Svcs (Recapture).....	121,765,706	10,147,142	91,133,261	74.84%	30,632,445
99	Appraisal District Costs.....	830,000	230,473	873,064	105.19%	(43,064)
6XXX	Total Expenditures	\$ 208,839,105	\$ 18,085,997	\$ 156,302,369	74.84%	\$ 52,536,736
Other Resources and (Uses):						
7060	Other Resources	\$ 1,400,000	\$ 10,833	\$ 97,497	6.96%	\$ 1,302,503
8060	Other Uses	-	-	293,194	0.00%	(293,194)
7X & 8X	Total Other Resources and (Uses).....	\$ 1,400,000	\$ 10,833	\$ (195,697)	-13.98%	\$ 1,595,697
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses	\$ 391,561	\$ (13,463,772)	\$ 42,185,414		
Fund Balance and Reserves at 7/1/2022:						
3400	Reserved Fund Balance	\$ 1,296,032			Percent of Fiscal Year Complete	75.00%
3500	Designated Fund Balance: Purch. of Property	-			Percent of Total Budget Expended	74.84%
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 MARCH 31, 2023**

		DEBT SERVICE FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 26,604,665	\$ 335,902	\$ 25,361,234	95.33%	\$ 1,243,431
5800	State	\$ 166,620	\$ -	\$ 190,530	114.35%	\$ (23,910)
5XXX	Total Revenue	\$ 26,771,285	\$ 335,902	\$ 25,551,764	95.44%	\$ 1,219,521
Expenditures:						
71	Debt Service	\$ 20,980,172	\$ -	\$ 20,963,134	99.92%	17,038
6XXX	Total Expenditures	\$ 20,980,172	\$ -	\$ 20,963,134	99.92%	\$ 17,038
Other Resources and (Uses):						
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 Over (Under) Expenditures.....	\$ (3,280,897)	\$ 335,902	\$ (4,483,380)		
Budgeted Fund Balance and Reserves:						
3400	Reserved Fund Balance 7/1/2022.....	23,974,636				
	Total Reserve and Fund Balance/Equity	\$ 23,974,636				
3000	Estimated Fund Balance/Equity 6/30/2023.....	\$ 20,693,739				
3001	Estimated Fund Balance/Equity after August 2023 Debt Svc Pymt.....	\$ 6,158,431				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF MARCH 31, 2023**

		CHILD NUTRITION FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 5,037,075	\$ 477,615	\$ 3,597,038	71.41%	\$ 1,440,037
5800	State	4,200	-	-	0.00%	4,200
5900	Federal	-	-	-	0.00%	-
5XXX	Total Revenues	<u>\$ 5,041,275</u>	<u>\$ 477,615</u>	<u>\$ 3,597,038</u>	<u>71.35%</u>	<u>\$ 1,444,237</u>
Expenditures:						
35	Child Nutrition.....	5,231,893	640,681	3,912,240	74.78%	\$ 1,319,653
51	Facilities Maintenance & Operations.....	272,129	29,772	217,177	79.81%	54,952
6XXX	Total Expenditures	<u>\$ 5,504,022</u>	<u>\$ 670,453</u>	<u>\$ 4,129,417</u>	<u>75.03%</u>	<u>\$ 1,374,605</u>
Other Resources:						
7060	Other Resources	\$ 319,000	\$ 32,154	\$ 301,765	94.60%	\$ 17,235
8060	Other Uses	-	-	-	0.00%	-
7X	Total Other Resources	<u>\$ 319,000</u>	<u>\$ 32,154</u>	<u>\$ 301,765</u>	<u>94.60%</u>	<u>\$ 17,235</u>
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ (143,747)	\$ (160,684)	\$ (230,615)		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2022.....	341,996				
	Total Reserve and Fund Balance/Equity	<u>\$ 341,996</u>				
3000	Estimated Fund Balance/Equity 6/30/2023.....	<u>\$ 198,249</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF MARCH 31, 2023**

		SPECIAL REVENUE FUNDS				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget
Revenues:						
5700	Local	\$ 1,800,000	\$ 194,682	\$ 1,742,627	96.81%	\$ 57,373
5800	State	650,000	-	98,026	15.08%	551,974
5900	Federal	2,400,000	388,409	1,131,608	47.15%	1,268,392
5XXX	Total Revenues	\$ 4,850,000	\$ 583,091	\$ 2,972,261	61.28%	\$ 1,877,739
Expenditures:						
11	Instruction.....	\$ 2,900,000	\$ 187,398	\$ 2,103,302	72.53%	\$ 796,698
12	Instructional Resources & Media Svcs.....	115,000	13,788	32,339	28.12%	82,661
13	Curr & Instructional Staff Development.....	750,000	29,063	399,810	53.31%	350,190
21	Instructional Leadership.....	5,000	-	-	0.00%	5,000
23	School Leadership.....	100,000	6,544	59,041	59.04%	40,959
31	Guidance & Counseling Services.....	1,100,000	96,822	862,345	78.39%	237,655
32	Social Work Services.....	80,000	6,332	55,094	68.87%	24,906
33	Health Services.....	10,000	91	1,371	13.71%	8,629
34	Transportation.....	50,000	-	-	0.00%	50,000
35	Child Nutrition	-	-	-	0.00%	-
36	Extracurricular Activities.....	1,100,000	113,739	849,439	77.22%	250,561
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	221	1,807	18.07%	8,193
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	10,425	73,936	73.94%	26,064
93	Shared Service Arrangements.....	-	-	-	0.00%	-
99	Tax Costs.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 6,373,000	\$ 464,423	\$ 4,444,252	69.74%	\$ 1,928,748
Other (Uses):						
7060	Other Resources	\$ -	\$ -	\$ -	0.00%	\$ -
8060	Other Uses	\$ -	\$ -	\$ -	0.00%	\$ -
8X	Total (Uses)	\$ -	\$ -	\$ -	0.00%	\$ -
1200	Excess of Revenues Over (Under) Expenditures	\$ (1,523,000)	\$ 118,668	\$ (1,471,991)		
Budgeted Fund Balance and Reserves:						
3400/3500	Reserved/Designated Fund Balance.....	-				
3600	Unreserved Fund Balance/Equity 7/1/2022	2,263,251				
	Total Reserve and Fund Balance/Equity	\$ 2,263,251				
3000	Estimated Fund Balance/Equity 6/30/2023.....	\$ 740,251				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF MARCH 31, 2023**

		CAPITAL PROJECTS FUNDS				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget
Revenues:						
5700	Local	\$ 1,000,000	\$ 73,738	\$ 760,712	76.07%	\$ 239,288
5XXX	Total Revenue	\$ 1,000,000	\$ 73,738	\$ 760,712	76.07%	\$ 239,288
Expenditures:						
11	Instruction.....	\$ 3,000,000	\$ 12,007	\$ 1,872,322	62.41%	\$ 1,127,678
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	-	50,328	33.55%	99,672
41	General Administration.....	250,000	15,000	129,370	51.75%	120,630
51	Facilities Maintenance & Operations.....	3,200,000	17,186	249,927	7.81%	2,950,073
52	Security & Monitoring Services.....	100,000	-	150,806	150.81%	(50,806)
53	Data Processing Services.....	1,200,000	58,920	706,328	58.86%	493,672
71	Debt Services.....	200,000	-	-	0.00%	200,000
81	Facilities Acquisition & Construction	15,000,000	643,326	8,820,813	58.81%	6,179,187
6XXX	Total Expenditures	\$ 23,950,000	\$ 746,440	\$ 12,205,407	50.96%	\$ 11,744,593
Other Resources and (Uses):						
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 Over (Under) Expenditures & Other Uses.....	\$ (22,950,000)	\$ (672,702)	\$ (11,151,501)		
Budgeted Fund Balance and Reserves:						
3400	Reserved Fund Balance 7/1/2022.....	\$ 28,605,503				
	Total Reserve and Fund Balance/Equity	\$ 28,605,503				
3000	Estimated Fund Balance/Equity 6/30/2023.....	\$ 5,655,503				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF MARCH 31, 2023**

		COMMUNITY EDUCATION FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 1,200,000	\$ 188,659	\$ 1,342,947	111.91%	\$ (142,947)
5XXX	Total Revenues	\$ 1,200,000	\$ 188,659	\$ 1,342,947	111.91%	\$ (142,947)
Expenditures:						
61	Community Services.....	865,530	63,170	670,869	77.51%	194,661
6XXX	Total Expenditures	\$ 865,530	\$ 63,170	\$ 670,869	77.51%	\$ 194,661
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 243,333	\$ 3,611	\$ 32,499	13.36%	\$ 210,834
8X	Total Other Uses	\$ (243,333)	\$ (3,611)	\$ (32,499)	13.36%	\$ (210,834)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ 91,137	\$ 121,878	\$ 639,579		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2022	514,006				
	Total Reserve and Fund Balance/Equity	\$ 514,006				
3000	Estimated Fund Balance/Equity 6/30/2023.....	\$ 605,143				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF MARCH 31, 2023**

CHILD DEVELOPMENT CENTER FUND						
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 1,600,000	\$ 114,786	\$ 994,857	62.18%	\$ 605,143
5800	State	-	-	-	0.00%	-
5900	Federal	-	-	553,625	0.00%	(553,625)
5XXX	Total Revenues	<u>\$ 1,600,000</u>	<u>\$ 114,786</u>	<u>\$ 1,548,482</u>	<u>96.78%</u>	<u>\$ 51,518</u>
Expenditures:						
61	Community Services.....	1,529,995	106,557	952,831	62.28%	577,164
81	Facilities Acquisition & Construction.....	-	-	17,088	0.00%	(17,088)
6XXX	Total Expenditures	<u>\$ 1,529,995</u>	<u>\$ 106,557</u>	<u>\$ 969,919</u>	<u>63.39%</u>	<u>\$ 560,076</u>
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 32,499	75.00%	\$ 10,834
8X	Total Other Uses	<u>\$ (43,333)</u>	<u>\$ (3,611)</u>	<u>\$ (32,499)</u>	<u>75.00%</u>	<u>\$ (10,834)</u>
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ 26,672	\$ 4,618	\$ 546,064		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2022	587,540				
	Total Reserve and Fund Balance/Equity	<u>\$ 587,540</u>				
3000	Estimated Fund Balance/Equity 6/30/2023.....	<u>\$ 614,212</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF MARCH 31, 2023**

		EASY CARE FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 840,000	\$ 57,309	\$ 456,581	54.35%	\$ 383,419
5XXX	Total Revenues	\$ 840,000	\$ 57,309	\$ 456,581	54.35%	\$ 383,419
Expenditures:						
61	Community Services.....	402,508	32,919	260,474	64.71%	142,034
6XXX	Total Expenditures	\$ 402,508	\$ 32,919	\$ 260,474	64.71%	\$ 142,034
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 588,334	\$ 3,611	\$ 32,499	5.52%	\$ 555,835
8X	Total Other Uses	\$ (588,334)	\$ (3,611)	\$ (32,499)	5.52%	\$ (555,835)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (150,842)	\$ 20,779	\$ 163,608		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2022	714,789				
	Total Reserve and Fund Balance/Equity	\$ 714,789				
3000	Estimated Fund Balance/Equity 6/30/2023.....	\$ 563,947				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF MARCH 31, 2023**

		FACILITY RENTALS FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 825,000	\$ 60,526	\$ 564,309	68.40%	\$ 260,691
5900	Federal	-	-	-	0.00%	-
5XXX	Total Revenues	\$ 825,000	\$ 60,526	\$ 564,309	68.40%	\$ 260,691
Expenditures:						
36	Extracurricular Activities.....	\$ 90,868	\$ 6,753	\$ 64,547	71.03%	\$ 26,321
51	Facilities Maintenance & Operations.....	178,899	18,940	132,765	74.21%	46,134
52	Security & Monitoring Services.....	30,000	350	8,466	28.22%	21,534
6XXX	Total Expenditures	\$ 299,767	\$ 26,043	\$ 205,779	68.65%	\$ 93,988
Other Uses:						
8060	Other Uses (Transfers To General Fund).....	\$ 450,000	-	-	0.00%	\$ 450,000
8X	Total Other Uses	\$ (450,000)	-	-	0.00%	\$ (450,000)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ 75,233	\$ 34,483	\$ 358,530		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2022	801,506				
	Total Reserve and Fund Balance/Equity	\$ 801,506				
3000	Estimated Fund Balance/Equity 6/30/2023.....	\$ 876,739				



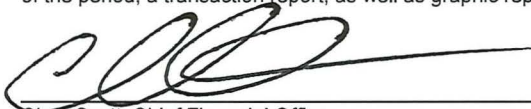
Eanes ISD
Portfolio Management
Portfolio Summary
March 31, 2023

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

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 365 Equiv.
TexPool	302,259.63	302,259.63	302,259.63	0.14	1	1	4.611
Texas RangeTexasDaily	2,688,612.69	2,688,612.69	2,688,612.69	1.26	1	1	4.700
Lone Star	208,445,467.36	208,445,467.36	208,445,467.36	97.76	1	1	4.840
Wells Fargo Bank	1,793,755.24	1,793,755.24	1,793,755.24	0.84	1	1	0.401
Investments	213,230,094.92	213,230,094.92	213,230,094.92	100.00%	1	1	4.801

Total Earnings	March 31 Month Ending	Fiscal Year To Date
Current Year	876,526.57	3,307,752.15

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

4/19/2023

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

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

Security Type	Number of Investments	Par Value	Book Value	% of Portfolio	Average YTM 365	Average Days to Maturity
Fund: Campus Activity						
TexPool	1	242,248.51	242,248.51	0.11	4.611	1
Subtotal	1	242,248.51	242,248.51	0.11	4.611	1
Fund: Community Education						
Wells Fargo Bank	1	215,064.64	215,064.64	0.10	0.870	1
Subtotal	1	215,064.64	215,064.64	0.10	0.870	1
Fund: Capital Projects '06						
Lone Star	1	0.00	0.00	0.00	0.000	0
Subtotal	1	0.00	0.00	0.00	0.000	0
Fund: Capital Projects '11						
Lone Star	1	0.00	0.00	0.00	0.000	0
Subtotal	1	0.00	0.00	0.00	0.000	0
Fund: Capital Projects '15						
Lone Star	1	1,024,724.41	1,024,724.41	0.48	4.840	1
Subtotal	1	1,024,724.41	1,024,724.41	0.48	4.840	1
Fund: Capital Projects '19						
Lone Star	1	16,292,282.92	16,292,282.92	7.64	4.840	1
Subtotal	1	16,292,282.92	16,292,282.92	7.64	4.840	1
Fund: Capital Projects '20						
Lone Star	1	285,080.81	285,080.81	0.13	4.840	1
Subtotal	1	285,080.81	285,080.81	0.13	4.840	1
Fund: Debt Service						
Lone Star	1	19,231,024.10	19,231,024.10	9.02	4.840	1
Subtotal	1	19,231,024.10	19,231,024.10	9.02	4.840	1

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

Security Type	Number of Investments	Par Value	Book Value	% of Portfolio	Average YTM 365	Average Days to Maturity
Fund: Foundation						
TexPool	1	60,011.12	60,011.12	0.03	4.611	1
Subtotal	1	60,011.12	60,011.12	0.03	4.611	1
Fund: General Operating						
Lone Star	1	171,612,355.12	171,612,355.12	80.48	4.840	1
Texas RangeTexasDaily	1	2,688,612.69	2,688,612.69	1.26	4.700	1
Wells Fargo Bank	6	1,310,990.21	1,310,990.21	0.61	0.235	1
Subtotal	8	175,611,958.02	175,611,958.02	82.35	4.803	1
Fund: Local Baldwin Property Sale						
Lone Star	1	0.00	0.00	0.00	0.000	0
Subtotal	1	0.00	0.00	0.00	0.000	0
Fund: Local Field Improvements						
Lone Star	1	0.00	0.00	0.00	0.000	0
Subtotal	1	0.00	0.00	0.00	0.000	0
Fund: Local						
Lone Star	1	0.00	0.00	0.00	0.000	0
Subtotal	1	0.00	0.00	0.00	0.000	0
Fund: Student Activity						
Wells Fargo Bank	1	267,700.39	267,700.39	0.13	0.840	1
Subtotal	1	267,700.39	267,700.39	0.13	0.840	1
Total and Average	21	213,230,094.92	213,230,094.92	100.00	4.801	1

**EANES INDEPENDENT SCHOOL DISTRICT
MONTHLY TAX COLLECTION REPORT
AS OF MARCH 31, 2023**

Description	General Fund	Debt Service Fund	Total
<i>CURRENT MONTH COLLECTIONS</i>			
5711 Taxes - Current Year Tax Levy	\$ 1,864,891	\$ 253,100	\$ 2,117,991
5712 Taxes - Prior Years	(78,714)	(9,855)	(88,569)
5719 Penalties and Interest (P & I)	168,244	22,763	191,007
Total Current Month Collections	\$ 1,954,422	\$ 266,008	\$ 2,220,430
<i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2022 - JUN 30, 2023)</i>			
5711 Taxes - Current Year Tax Levy	\$ 184,758,588	\$ 25,072,539	\$ 209,831,127
5712 Taxes - Prior Years	25,334	4,174	29,507
5719 Penalties and Interest (P & I)	504,964	67,864	572,829
Total Revenue Collected	\$ 185,288,886	\$ 25,144,577	\$ 210,433,463
Total Budgeted Tax Revenue (Current + Prior + P & I)	\$ 188,478,302	\$ 26,344,665	\$ 214,822,967
Percentage of Total Budgeted Tax Revenue Collected	98.31%	95.44%	97.96%
Percentage of Total Budgeted Tax Revenue Collected (Prior Year)	99.19%	99.93%	99.28%
<i>TAX YEAR-TO-DATE COLLECTIONS (OCT 1, 2022 - SEPT 30, 2023) - TAX YEAR 2022</i>			
Tax Rate Per \$100 of Taxable Value	\$ 0.8846	\$ 0.1200	\$ 1.0046
Adjusted Estimated Tax Levy - February 11, 2023	\$ 188,986,397	\$ 25,636,861	\$ 214,623,258
Total Collections on 2022 Tax Levy to Date	\$ 184,442,536	\$ 25,032,235	\$ 209,474,771
Percentage of 2022 Adjusted Tax Levy Collected	97.60%	97.64%	97.60%
Percentage of 2021 Adjusted Tax Levy Collected (Prior Year)	98.35%	98.33%	98.35%

**EANES INDEPENDENT SCHOOL DISTRICT
TEXAS PUBLIC INFORMATION ACT (TPIA) REQUESTS RECEIVED
THROUGH MARCH 31, 2023**

REQUEST #	REQUEST DATE	REQUESTOR	DESCRIPTION OF REQUEST
8407	3/1/2023	R. Mervyn	Employee list
8408	3/6/2023	E. Chung	Business information
8409	3/6/2023	A. Guermeur	Demographic information
8410	3/8/2023	M. Zaiontz	Salary Information
8411	3/8/2023	M. Lindsey	Employee list
8412	3/21/2023	K. Rodewald	Student Records
8413	3/24/2023	J. Elliott	Training Contract information
8414	3/27/2023	S. Brand	Student Records
8415	3/27/2023	D. Corder	FIE process information
8416	3/27/2023	Cancelled	Duplicate
8417	3/27/2023	E. Winstanley	Legal information
8418	3/29/2023	N. Florko	Child Nutrition 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	12
April	74	
May	46	
June	5	
Total Requests To Date	310	88

**EANES INDEPENDENT SCHOOL DISTRICT
2019 BOND FINANCIAL REPORT
THROUGH MARCH 31, 2023**

Category	Project Budget	Adjustments	Adjusted Project Budget	Expenditures Prior To Current Month	Current Month Expenditures	Encumbrances	Total Expenditures & Encumbrances	Remaining Balance of Bond Funds
TABLE A: SAFETY AND SECURITY ITEMS	\$ 7,997,000	\$ (400,000)	\$ 7,597,000	\$ 6,474,892	\$ 323,826	\$ 514,540	\$ 7,313,259	\$ 283,741
TABLE B: STUDENT PROGRAMS AND SUPPORT	27,790,687	(400,000)	27,390,687	20,584,783	25,164	448,686	21,058,633	6,332,054
TABLE C: ENERGY EFFICIENCY AND CONSERVATION	4,803,000	-	4,803,000	4,642,474	7,439	546,073	5,195,986	(392,986)
TABLE D: FACILITIES	28,188,200	(1,600,000)	26,588,200	19,803,184	326,770	3,394,637	23,524,592	3,063,608
TABLE E: NEW FACILITIES	15,000,000	1,100,000	16,100,000	16,620,055	13,121	579,778	17,212,953	(1,112,953)
Unallocated Funds	221,113	1,300,000	1,521,113	179,531	7,516	-	187,047	1,334,066
Land Sales Proceeds Contribution	(4,000,000)		(4,000,000)	(4,000,000)	-	-	(4,000,000)	-
Unallocated Interest Earnings	-	1,479,851	1,479,851	-	-	-	-	1,479,851
Totals	\$ 80,000,000	\$ 1,479,851	\$ 81,479,851	\$ 64,304,919	\$ 703,836	\$ 5,483,714	\$ 70,492,470	\$ 10,987,381

*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 MARCH 31, 2023**

		% OF OVERALL BUDGET	ORIGINAL BUDGET TOTALS	PREVIOUS AMENDMENTS	THIS AMENDMENT		AMENDED BUDGET TOTALS	% OF OVERALL BUDGET
Revenues								
57	Local	95.66%	\$ 200,784,073	\$ (3,359,771)	\$ -		\$ 197,424,302	94.99%
58	State	3.98%	8,356,799	1,299,565	-		9,656,364	4.65%
59	Federal	0.36%	750,000	-	-		750,000	0.36%
	Total Revenues	100.00%	\$ 209,890,872	\$ (2,060,206)	\$ -		\$ 207,830,666	100.00%
	
Expenditures								
FUNCTION								
11	Instruction	24.36%	\$ 51,698,496	\$ (670,666)	(36,532)	[1]	\$ 50,991,298	24.42%
12	Media Services	0.43%	913,469	(410)	-		913,059	0.44%
13	Staff Development	0.90%	1,900,836	80,556	(2,505)	[1]	1,978,887	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	8,660	1,276	[1]	4,412,472	2.11%
31	Counseling Services	1.17%	2,492,583	1,403	377	[1]	2,494,363	1.19%
32	Social Work	0.04%	80,516	1,600	-		82,116	0.04%
33	Health Services	0.40%	858,931	(14,529)	181	[1]	844,583	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	29,618	2,068	[1]	3,226,076	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	35,135	[1]	733,274	0.35%
53	Data Processing	1.04%	2,218,065	(72,428)	-		2,145,637	1.03%
61	Community Services	0.12%	256,742	43,000	-		299,742	0.14%
81	Facilities Acquisition & Construction	0.00%	-	-	-		-	0.00%
91	Contracted Instructional Services (Recapture)	58.77%	124,779,624	(3,013,918)	-		121,765,706	58.31%
99	Tax Costs	0.39%	830,000	-	-		830,000	0.40%
	Total Expenditures	100.00%	\$ 212,326,725	\$ (3,487,620)	\$ -		\$ 208,839,105	100.00%
	
7060	Other Resources		\$ 1,400,000	\$ -	\$ -		\$ 1,400,000	
8060	Other Uses		-	-	-		-	
7x & 8x			\$ 1,400,000	\$ -	\$ -		\$ 1,400,000	
	Budgeted Increase / (Decrease) to Fund Balance		\$ (1,035,853)	\$ 1,427,414	\$ -		\$ 391,561	

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