



## REPORTS AND DISCUSSION SHEET

### MEETING DATE

September 19, 2023

### AGENDA ITEM

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

- The cash and investment balance of all governmental and proprietary funds at month-end is \$ 126,210,022.
- With 16.67% of the fiscal year complete, the District has currently recorded expenditures of 14.54% of the General Fund total budget.
- Investment income for the month is \$ 580,056 bringing the FYTD investment income total to \$ 1,453,014. The yield to maturity on the investment portfolio is 5.4853%.
- Tax collections for the month totaled \$ 122,583. Approximately 99.42% of the 2022 adjusted tax levy has been collected, in comparison to the same month collections of the 2021 tax levy of 99.40%.
- Total 2019 bond expenditures and encumbrances through month-end totaled approximately \$ 73.5 million, and remaining funds are approximately \$ 8.3 million.
- The proposed summary budget amendment for the General Fund reallocates resources between functions as requested by campuses and departments which have no effect on the fund balance.
- There is no proposed summary budget amendment for the Debt Service Fund.
- There is no proposed summary budget amendment for the Child Nutrition Fund.



**RESOURCE PERSONNEL**

Maria Rockstead, Director of Finance

**ATTACHMENTS**

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

**EANES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS  
AS OF AUGUST 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
<b>CURRENT ASSETS</b>										
<b>Cash &amp; Temporary Investments:</b>										
1110-60	Cash .....	\$ (4,707,118)	\$ -	\$ (298,756)	\$ 625,151	\$ -	\$ 3,299,178	\$ 646,095	\$ 273,366	\$ (162,085)
1170	Temporary Investments .....	32,542,809	5,659,244	-	247,429	87,861,330	-	-	61,294	126,372,106
<b>1100</b>	<b>Total Cash/Temporary Investments .....</b>	<b>\$ 27,835,690</b>	<b>\$ 5,659,244</b>	<b>\$ (298,756)</b>	<b>\$ 872,580</b>	<b>\$ 87,861,330</b>	<b>\$ 3,299,178</b>	<b>\$ 646,095</b>	<b>\$ 334,660</b>	<b>\$ 126,210,022</b>
<b>Receivables:</b>										
1210	Property Taxes-Current .....	\$ 1,223,574	\$ 166,061	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,389,636
1220	Property Taxes-Delinquent .....	1,764,011	240,845	-	-	-	-	-	-	2,004,856
1230	Allowance for Uncollectible Taxes .....	(1,828,185)	(252,165)	-	-	-	-	-	-	(2,080,350)
1240	Due from State & Federal Agencies .....	4,916	-	157,867	2,282,137	-	-	-	-	2,444,920
1250	Accrued Interest .....	-	-	-	-	-	-	-	-	-
1260	Due from Other Funds.....	640,243	21,625	-	-	-	-	-	3,650	665,519
1290	Sundry Receivables .....	(15,255)	-	120	(2,500)	-	365	1,584,278	-	1,567,009
<b>1200</b>	<b>Total Receivables .....</b>	<b>\$ 1,789,305</b>	<b>\$ 176,367</b>	<b>\$ 157,987</b>	<b>\$ 2,279,637</b>	<b>\$ -</b>	<b>\$ 365</b>	<b>\$ 1,584,278</b>	<b>\$ 3,650</b>	<b>\$ 5,991,590</b>
1300	Inventories, at Cost .....	80,698	-	17,571	-	-	-	-	-	98,269
1400	Other Current Assets .....	(32,753)	-	-	94,620	67,871	11,598	-	-	141,337
1500	Fixed Assets .....	-	-	833,951	-	-	11,052	9,625	-	854,628
<b>13X-16xx</b>	<b>Other Current Assets</b>	<b>\$ 47,945</b>	<b>\$ -</b>	<b>\$ 851,522</b>	<b>\$ 94,620</b>	<b>\$ 67,871</b>	<b>\$ 22,650</b>	<b>\$ 9,625</b>	<b>\$ -</b>	<b>\$ 1,094,234</b>
<b>1000</b>	<b>Total Current Assets .....</b>	<b>\$ 29,672,941</b>	<b>\$ 5,835,611</b>	<b>\$ 710,753</b>	<b>\$ 3,246,837</b>	<b>\$ 87,929,201</b>	<b>\$ 3,322,194</b>	<b>\$ 2,239,998</b>	<b>\$ 338,310</b>	<b>\$ 133,295,845</b>
<b>LIABILITIES AND FUND EQUITY</b>										
<b>Current Liabilities:</b>										
2110	Accounts Payable (Note 1).....	\$ 8,255	\$ -	\$ -	\$ 1,717	\$ 9,984	\$ -	\$ -	\$ -	\$ 19,957
2140	Interest Payable .....	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings .....	845,670	-	3,625	17,875	29	5,256	295	-	872,752
2160	Accrued Wages Payable .....	4,542,188	-	165,955	68,375	-	66,465	3,282	-	4,846,265
2170	Due to Other Funds .....	25,275	-	-	17	624,520	481	-	15,226	665,519
2180	Due to Other Governments .....	19,135,989	-	-	-	-	-	-	3,572	19,139,561
2190	Due to Other .....	-	-	-	-	-	-	-	(3,308)	(3,308)
<b>2100</b>	<b>Total Current Liabilities .....</b>	<b>\$ 24,557,377</b>	<b>\$ -</b>	<b>\$ 169,580</b>	<b>\$ 87,985</b>	<b>\$ 634,534</b>	<b>\$ 72,202</b>	<b>\$ 3,578</b>	<b>\$ 15,490</b>	<b>\$ 25,540,745</b>
2210	Accrued Expenses .....	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues .....	(103)	28,454	224,796	-	-	3	-	-	253,150
2611	Deferred Inflows - Property Taxes .....	1,159,401	154,742	-	-	-	-	-	-	1,314,142
2612	Deferred Inflows - Leasing .....	-	-	-	-	-	-	1,434,710	-	1,434,710
<b>2000</b>	<b>Total Liabilities .....</b>	<b>\$ 25,716,676</b>	<b>\$ 183,196</b>	<b>\$ 394,376</b>	<b>\$ 87,985</b>	<b>\$ 634,534</b>	<b>\$ 72,204</b>	<b>\$ 1,438,288</b>	<b>\$ 15,490</b>	<b>\$ 28,542,747</b>
<b>Fund Balance/Equity:</b>										
3400	Reserved.....	\$ 1,296,034	\$ 5,652,415	\$ -	\$ -	\$ 87,294,667	\$ -	\$ -	\$ -	\$ 94,243,116
3500	Designated.....	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings.....	2,660,231	-	316,377	3,158,853	-	3,249,989	801,711	322,820	10,509,981
<b>3000</b>	<b>Total Fund Balance/Equity</b>	<b>\$ 3,956,265</b>	<b>\$ 5,652,415</b>	<b>\$ 316,377</b>	<b>\$ 3,158,853</b>	<b>\$ 87,294,667</b>	<b>\$ 3,249,989</b>	<b>\$ 801,711</b>	<b>\$ 322,820</b>	<b>\$ 104,753,097</b>
<b>Total Liabilities and Fund Equity .....</b>		<b>\$ 29,672,941</b>	<b>\$ 5,835,611</b>	<b>\$ 710,753</b>	<b>\$ 3,246,837</b>	<b>\$ 87,929,201</b>	<b>\$ 3,322,194</b>	<b>\$ 2,239,998</b>	<b>\$ 338,310</b>	<b>\$ 133,295,845</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 AUGUST 31, 2023**

							GENERAL FUND	
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget		
<b>Revenues:</b>								
5700	Local .....	\$ 204,560,108	\$ 665,416	\$ 4,463,126	2.18%	\$ 200,096,982		
5800	State .....	8,404,786	415,721	841,690	10.01%	7,563,096		
5900	Federal .....	830,000	-	8,059	0.97%	821,941		
5XXX	Total Revenues .....	\$ 213,794,894	\$ 1,081,137	\$ 5,312,876	2.49%	\$ 208,482,018		
<b>Expenditures:</b>								
11	Instruction.....	\$ 53,829,343	\$ 4,937,411	\$ 5,383,526	10.00%	\$ 48,445,817		
12	Instructional Resources & Media Svcs.....	940,151	98,099	107,542	11.44%	832,609		
13	Curr & Instructional Staff Development.....	2,140,926	228,662	274,443	12.82%	1,866,483		
21	Instructional Leadership.....	1,650,920	160,891	290,376	17.59%	1,360,544		
23	School Leadership.....	4,568,393	513,931	750,614	16.43%	3,817,779		
31	Guidance & Counseling Services.....	2,594,967	226,569	302,248	11.65%	2,292,719		
32	Social Work Services.....	402,460	74,216	81,340	20.21%	321,120		
33	Health Services.....	885,131	73,684	80,001	9.04%	805,130		
34	Transportation.....	2,704,596	188,172	259,731	9.60%	2,444,865		
35	Food Services.....	322,161	28,932	40,678	12.63%	281,483		
36	Extracurricular Activities.....	3,918,591	361,943	470,988	12.02%	3,447,603		
41	General Administration.....	3,777,663	325,743	555,733	14.71%	3,221,930		
51	Facilities Maintenance & Operations.....	9,582,196	680,394	1,330,094	13.88%	8,252,102		
52	Security & Monitoring Services.....	1,509,341	100,730	119,925	7.95%	1,389,416		
53	Data Processing Services.....	1,652,675	141,335	304,638	18.43%	1,348,037		
61	Community Services.....	319,694	33,448	65,733	20.56%	253,961		
71	Debt Service.....	10,000	-	-	0.00%	10,000		
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-		
91	Contracted Instructional Svcs (Recapture).....	126,128,179	10,510,681	21,021,362	16.67%	105,106,817		
99	Appraisal District Costs.....	930,000	-	230,473	24.78%	699,527		
6XXX	Total Expenditures .....	\$ 217,867,387	\$ 18,684,839	\$ 31,669,444	14.54%	\$ 186,197,943		
<b>Other Resources and (Uses):</b>								
7060	Other Resources .....	\$ 2,155,000	\$ 10,833	\$ 21,666	1.01%	\$ 2,133,334		
8060	Other Uses .....	-	-	-	0.00%	-		
7X & 8X	Total Other Resources and (Uses).....	\$ 2,155,000	\$ 10,833	\$ 21,666	1.01%	\$ 2,133,334		
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses .....	\$ (1,917,493)	\$ (17,592,869)	\$ (26,334,902)				
<b>Fund Balance and Reserves at 7/1/2023:</b>								
3400	Reserved Fund Balance .....	\$ 1,296,034			Percent of Fiscal Year Complete	16.67%		
3500	Designated Fund Balance: Purch. of Property .....	-			Percent of Total Budget Expended	14.54%		
3600	Unreserved Fund Balance/Equity .....	28,995,134						
	Total Reserve and Fund Balance/Equity.....	\$ 30,291,167						
3000	Estimated Fund Balance/Equity 6/30/24.....	\$ 28,373,674						

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

		DEBT SERVICE FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
<b>Revenues:</b>						
5700	Local .....	\$ 27,499,539	\$ 40,332	\$ 162,254	0.59%	\$ 27,337,285
5800	State .....	\$ 60,321	\$ -	\$ -	0.00%	\$ 60,321
5XXX	Total Revenue .....	\$ 27,559,860	\$ 40,332	\$ 162,254	0.59%	\$ 27,397,606
<b>Expenditures:</b>						
71	Debt Service .....	\$ 16,474,692	\$ 46,767	\$ 14,588,826	88.55%	1,885,866
6XXX	Total Expenditures .....	\$ 16,474,692	\$ 46,767	\$ 14,588,826	88.55%	\$ 1,885,866
<b>Other Resources and (Uses):</b>						
7060	Other Resources .....	\$ -	\$ 7,525	\$ 86,669	0.00%	\$ (86,669)
8060	Other Uses .....	-	-	-	0.00%	-
7X & 8X	Total Other Resources and (Uses) .....	\$ -	\$ 7,525	\$ 86,669	0.00%	\$ (86,669)
1200	Excess of Revenues Over (Under) Expenditures.....	\$ 11,085,168	\$ 1,090	\$ (14,339,903)		
<b>Budgeted Fund Balance and Reserves:</b>						
3400	Reserved Fund Balance 7/1/2023.....	19,992,318				
	Total Reserve and Fund Balance/Equity .....	\$ 19,992,318				
3000	Estimated Fund Balance/Equity 6/30/2024.....	\$ 31,077,486				
3001	Estimated Fund Balance/Equity after August 2024 Debt Svc Pymt.....	\$ 16,572,247				

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

		CHILD NUTRITION FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
<b>Revenues:</b>						
5700	Local .....	\$ 5,283,900	\$ 422,639	\$ 440,823	8.34%	\$ 4,843,077
5800	State .....	-	-	-	0.00%	-
5900	Federal .....	-	-	-	0.00%	-
5XXX	Total Revenues .....	<u>\$ 5,283,900</u>	<u>\$ 422,639</u>	<u>\$ 440,823</u>	<u>8.34%</u>	<u>\$ 4,843,077</u>
<b>Expenditures:</b>						
35	Child Nutrition.....	5,133,068	279,546	314,569	6.13%	\$ 4,818,499
51	Facilities Maintenance & Operations.....	274,798	3,502	6,659	2.42%	268,139
6XXX	Total Expenditures .....	<u>\$ 5,407,866</u>	<u>\$ 283,048</u>	<u>\$ 321,228</u>	<u>5.94%</u>	<u>\$ 5,086,638</u>
<b>Other Resources:</b>						
7060	Other Resources .....	\$ -	\$ -	-	0.00%	\$ -
8060	Other Uses .....	-	-	-	0.00%	-
7X	Total Other Resources .....	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>0.00%</u>	<u>\$ -</u>
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ (123,966)	\$ 139,591	\$ 119,595		
<b>Budgeted Fund Balance and Reserves:</b>						
3600	Unreserved Fund Balance/Equity 7/1/2023.....	196,783				
	Total Reserve and Fund Balance/Equity .....	<u>\$ 196,783</u>				
3000	Estimated Fund Balance/Equity 6/30/2024.....	<u>\$ 72,817</u>				

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

		SPECIAL REVENUE FUNDS				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget
<b>Revenues:</b>						
5700	Local .....	\$ 1,800,000	\$ 204,047	\$ 298,646	16.59%	\$ 1,501,354
5800	State .....	650,000	-	8,122	1.25%	641,878
5900	Federal .....	2,400,000	948,822	948,822	39.53%	1,451,178
5XXX	Total Revenues .....	\$ 4,850,000	\$ 1,152,869	\$ 1,255,590	25.89%	\$ 3,594,410
<b>Expenditures:</b>						
11	Instruction.....	\$ 2,900,000	\$ 261,708	\$ 377,132	13.00%	\$ 2,522,868
12	Instructional Resources & Media Svs.....	115,000	423	423	0.37%	114,577
13	Curr & Instructional Staff Development.....	750,000	45,585	46,177	6.16%	703,823
21	Instructional Leadership.....	5,000	-	-	0.00%	5,000
23	School Leadership.....	100,000	6,384	6,384	6.38%	93,616
31	Guidance & Counseling Services.....	1,100,000	143,820	154,261	14.02%	945,739
32	Social Work Services.....	80,000	8,318	10,869	13.59%	69,131
33	Health Services.....	10,000	-	-	0.00%	10,000
34	Transportation.....	50,000	-	-	0.00%	50,000
35	Child Nutrition	-	-	-	0.00%	-
36	Extracurricular Activities.....	1,100,000	103,177	121,161	11.01%	978,839
41	General Administration.....	3,000	1,000	1,000	33.33%	2,000
51	Facilities Maintenance & Operations.....	30,000	-	-	0.00%	30,000
52	Security & Monitoring Services.....	10,000	-	-	0.00%	10,000
53	Data Processing.....	10,000	-	-	0.00%	10,000
61	Community Services.....	10,000	-	-	0.00%	10,000
71	Debt Service.....	-	-	-	0.00%	-
81	Facilities Acq/Construction	100,000	26,704	26,704	26.70%	73,296
93	Shared Service Arrangements.....	-	-	-	0.00%	-
99	Tax Costs.....	-	-	-	0.00%	-
6XXX	Total Expenditures .....	\$ 6,373,000	\$ 597,120	\$ 744,109	11.68%	\$ 5,628,891
<b>Other (Uses):</b>						
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)	\$ 555,749	\$ 511,481		
<b>Budgeted Fund Balance and Reserves:</b>						
3400/3500	Reserved/Designated Fund Balance.....	-				
3600	Unreserved Fund Balance/Equity 7/1/2023 .....	2,647,372				
	Total Reserve and Fund Balance/Equity .....	\$ 2,647,372				
3000	Estimated Fund Balance/Equity 6/30/2024.....	\$ 1,124,372				

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

		CAPITAL PROJECTS FUNDS				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
<b>Revenues:</b>						
5700	Local .....	\$ 1,000,000	\$ 171,703	\$ 242,418	24.24%	\$ 757,582
5XXX	Total Revenue .....	\$ 1,000,000	\$ 171,703	\$ 242,418	24.24%	\$ 757,582
<b>Expenditures:</b>						
11	Instruction.....	\$ 3,000,000	\$ 548,157	\$ 860,478	28.68%	\$ 2,139,522
12	Instructional Resources & Media Svcs.....	-	-	-	0.00%	-
13	Curr & Instructional Staff Development.....	25,000	-	-	0.00%	25,000
21	Instructional Leadership.....	-	-	-	0.00%	-
23	School Leadership.....	25,000	1,350	1,350	5.40%	23,650
31	Guidance & Counseling Services.....	-	-	-	0.00%	-
33	Health Services.....	25,000	-	-	0.00%	25,000
34	Transportation.....	750,000	-	12,400	1.65%	737,600
35	Food Services.....	25,000	-	-	0.00%	25,000
36	Extracurricular Activities.....	150,000	88,651	94,569	63.05%	55,431
41	General Administration.....	250,000	36,597	52,725	21.09%	197,275
51	Facilities Maintenance & Operations.....	3,200,000	233,185	264,398	8.26%	2,935,602
52	Security & Monitoring Services.....	100,000	94,123	94,193	94.19%	5,807
53	Data Processing Services.....	1,200,000	39,072	566,463	47.21%	633,537
71	Debt Services.....	200,000	614,720	614,720	307.36%	(414,720)
81	Facilities Acquisition & Construction .....	15,000,000	712,102	741,080	4.94%	14,258,920
6XXX	Total Expenditures .....	\$ 23,950,000	\$ 2,367,957	\$ 3,302,376	13.79%	\$ 20,647,624
<b>Other Resources and (Uses):</b>						
7060	Other Resources .....	\$ -	\$ 75,622,245	\$ 75,622,245	0.00%	\$ (75,622,245)
8060	Other Uses .....	-	7,525	7,525	0.00%	(7,525)
7X & 8X	Total Other Resources and (Uses) .....	\$ -	\$ 75,614,720	\$ 75,614,720	0.00%	\$ (75,614,720)
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses.....	\$ (22,950,000)	\$ 73,418,465	\$ 72,554,762		
<b>Budgeted Fund Balance and Reserves:</b>						
3400	Reserved Fund Balance 7/1/2023.....	\$ 14,739,905				
	Total Reserve and Fund Balance/Equity .....	\$ 14,739,905				
3000	Estimated Fund Balance/Equity 6/30/2024.....	<u>\$ (8,210,095)</u>				



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

COMMUNITY EDUCATION (ENRICHMENT CLASSES) FUND						
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
<b>Revenues:</b>						
5700	Local .....	\$ 1,500,000	\$ 455,494	\$ 665,313	44.35%	\$ 834,687
5XXX	Total Revenues .....	\$ 1,500,000	\$ 455,494	\$ 665,313	44.35%	\$ 834,687
<b>Expenditures:</b>						
61	Community Services.....	948,717	140,334	168,809	17.79%	779,908
6XXX	Total Expenditures .....	\$ 948,717	\$ 140,334	\$ 168,809	17.79%	\$ 779,908
<b>Other Uses:</b>						
8060	Other Uses (Transfers to General Fund).....	\$ 843,333	\$ 3,611	\$ 7,222	0.86%	\$ 836,111
8X	Total Other Uses .....	\$ (843,333)	\$ (3,611)	\$ (7,222)	0.86%	\$ (836,111)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ (292,050)	\$ 311,548	\$ 489,282		
<b>Budgeted Fund Balance and Reserves:</b>						
3600	Unreserved Fund Balance/Equity 7/1/2023 ....	857,540				
	Total Reserve and Fund Balance/Equity .....	\$ 857,540				
3000	Estimated Fund Balance/Equity 6/30/2024.....	\$ 565,490				

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

CHILD DEVELOPMENT CENTER FUND						
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
<b>Revenues:</b>						
5700	Local .....	\$ 1,500,000	\$ 103,269	\$ 170,731	11.38%	\$ 1,329,269
5800	State .....	-	-	-	0.00%	-
5900	Federal .....	-	-	-	0.00%	-
5XXX	Total Revenues .....	<u>\$ 1,500,000</u>	<u>\$ 103,269</u>	<u>\$ 170,731</u>	<u>11.38%</u>	<u>\$ 1,329,269</u>
<b>Expenditures:</b>						
61	Community Services.....	1,379,076	176,414	227,443	16.49%	1,151,633
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures .....	<u>\$ 1,379,076</u>	<u>\$ 176,414</u>	<u>\$ 227,443</u>	<u>16.49%</u>	<u>\$ 1,151,633</u>
<b>Other Uses:</b>						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 7,222	16.67%	\$ 36,111
8X	Total Other Uses .....	<u>\$ (43,333)</u>	<u>\$ (3,611)</u>	<u>\$ (7,222)</u>	<u>16.67%</u>	<u>\$ (36,111)</u>
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ 77,591	\$ (76,756)	\$ (63,934)		
<b>Budgeted Fund Balance and Reserves:</b>						
3600	Unreserved Fund Balance/Equity 7/1/2023 ....	1,132,536				
	Total Reserve and Fund Balance/Equity .....	<u>\$ 1,132,536</u>				
3000	Estimated Fund Balance/Equity 6/30/2024.....	<u>\$ 1,210,127</u>				

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

		EASY CARE FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
<b>Revenues:</b>						
5700	Local .....	\$ 740,000	\$ 47,450	\$ 64,425	8.71%	\$ 675,575
5XXX	Total Revenues .....	\$ 740,000	\$ 47,450	\$ 64,425	8.71%	\$ 675,575
<b>Expenditures:</b>						
61	Community Services.....	468,548	34,009	67,782	14.47%	400,766
6XXX	Total Expenditures .....	\$ 468,548	\$ 34,009	\$ 67,782	14.47%	\$ 400,766
<b>Other Uses:</b>						
8060	Other Uses (Transfers to General Fund).....	\$ 643,334	\$ 3,611	\$ 7,222	1.12%	\$ 636,112
8X	Total Other Uses .....	\$ (643,334)	\$ (3,611)	\$ (7,222)	1.12%	\$ (636,112)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ (371,882)	\$ 9,830	\$ (10,579)		
<b>Budgeted Fund Balance and Reserves:</b>						
3600	Unreserved Fund Balance/Equity 7/1/2023 ....	845,145				
	Total Reserve and Fund Balance/Equity .....	\$ 845,145				
3000	Estimated Fund Balance/Equity 6/30/2024.....	\$ 473,263				

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

		FACILITY RENTALS FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
<b>Revenues:</b>						
5700	Local .....	\$ 825,000	\$ 104,715	\$ 160,967	19.51%	\$ 664,033
5900	Federal .....	-	-	-	0.00%	-
5XXX	Total Revenues .....	\$ 825,000	\$ 104,715	\$ 160,967	19.51%	\$ 664,033
<b>Expenditures:</b>						
36	Extracurricular Activities.....	\$ 94,802	\$ 8,877	\$ 16,310	17.20%	\$ 78,492
51	Facilities Maintenance & Operations.....	200,380	15,099	24,559	12.26%	175,821
52	Security & Monitoring Services.....	20,000	-	-	0.00%	20,000
6XXX	Total Expenditures .....	\$ 315,182	\$ 23,976	\$ 40,868	12.97%	\$ 274,314
<b>Other Uses:</b>						
8060	Other Uses (Transfers To General Fund).....	\$ 625,000	\$ -	\$ -	0.00%	\$ 625,000
8X	Total Other Uses .....	\$ (625,000)	\$ -	\$ -	0.00%	\$ (625,000)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ (115,182)	\$ 80,739	\$ 120,098		
<b>Budgeted Fund Balance and Reserves:</b>						
3600	Unreserved Fund Balance/Equity 7/1/2023 ....	681,612				
	Total Reserve and Fund Balance/Equity .....	\$ 681,612				
3000	Estimated Fund Balance/Equity 6/30/2024.....	\$ 566,430				

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

Description	General Fund	Debt Service Fund	Total
<b><i>CURRENT MONTH COLLECTIONS</i></b>			
5711 Taxes - Current Year Tax Levy	\$ 23,023	\$ 3,125	\$ 26,148
5712 Taxes - Prior Years	38,586	4,775	43,361
5719 Penalties and Interest (P & I)	46,874	6,200	53,074
<b>Total Current Month Collections</b>	<b>\$ 108,483</b>	<b>\$ 14,100</b>	<b>\$ 122,583</b>
<b><i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2023 - JUN 30, 2024)</i></b>			
5711 Taxes - Current Year Tax Levy	\$ 318,033	\$ 43,163	\$ 361,196
5712 Taxes - Prior Years	30,348	3,789	34,137
5719 Penalties and Interest (P & I)	75,288	10,040	85,328
<b>Total Revenue Collected</b>	<b>\$ 423,669</b>	<b>\$ 56,992</b>	<b>\$ 480,661</b>
<b>Total Budgeted Tax Revenue (Current + Prior + P &amp; I)</b>	<b>\$ 194,299,108</b>	<b>\$ 26,659,539</b>	<b>\$ 220,958,647</b>
<b>Percentage of Total Budgeted Tax Revenue Collected</b>	<b>0.22%</b>	<b>0.21%</b>	<b>0.22%</b>
<b>Percentage of Total Budgeted Tax Revenue Collected (Prior Year)</b>	<b>0.21%</b>	<b>0.20%</b>	<b>0.21%</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 - September 8, 2023	\$ 187,668,071	\$ 25,458,025	\$ 213,126,096
<b>Total Collections on 2022 Tax Levy to Date</b>	<b>\$ 186,566,343</b>	<b>\$ 25,320,474</b>	<b>\$ 211,886,817</b>
<b>Percentage of 2022 Adjusted Tax Levy Collected</b>	<b>99.41%</b>	<b>99.46%</b>	<b>99.42%</b>
<b>Percentage of 2021 Adjusted Tax Levy Collected (Prior Year)</b>	<b>99.40%</b>	<b>99.38%</b>	<b>99.40%</b>

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

REQUEST #	REQUEST DATE	REQUESTOR	DESCRIPTION OF REQUEST
8458	8/1/2023	T. Lee	Employee list
8459	8/2/2023	M. Neal	EEF list
8460	8/3/2023	A. Robbins	Employee list
8461	8/8/2023	S. Rodriguez	Employee list
8462	8/11/2023	K. Stuhaan	Employee list
8463	8/18/2023	A. Knape	Audit information
8464	8/18/2023	A. D'Andrea	Student list
8465	8/21/2023	E. Quintanilla	Employee list
8466	8/22/2023	J. Mohr	Employee list
8467	8/28/2023	K. Maneja	Employee list
8468	8/28/2023	Master Sgt. Panuska	Military list
8469	8/29/2023	C. Hansen	Employee list

**Total number of Open Records Requests Received:**

Month	2022-23	2023-24
July	13	7
August	9	12
September	14	
October	15	
November	7	
December	2	
January	7	
February	9	
March	12	
April	11	
May	13	
June	8	
<b>Total Requests To Date</b>	<b>120</b>	<b>19</b>

**EANES INDEPENDENT SCHOOL DISTRICT  
2019 BOND FINANCIAL REPORT  
THROUGH AUG 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
<b>TABLE A: SAFETY AND SECURITY ITEMS</b>	\$ 7,997,000	\$ (400,000)	\$ 7,597,000	\$ 7,064,399	\$ 127,717	\$ 264,428	\$ 7,456,544	\$ 140,456
<b>TABLE B: STUDENT PROGRAMS AND SUPPORT</b>	27,790,687	(400,000)	27,390,687	22,040,478	612,895	782,296	23,435,669	3,955,018
<b>TABLE C: ENERGY EFFICIENCY AND CONSERVATION</b>	4,803,000	-	4,803,000	4,649,913	32,003	2,768	4,684,684	118,316
<b>TABLE D: FACILITIES</b>	28,188,200	(1,600,000)	26,588,200	21,700,031	570,431	2,388,021	24,658,483	1,929,717
<b>TABLE E: NEW FACILITIES</b>	15,000,000	1,100,000	16,100,000	16,640,993	-	408,165	17,049,158	(949,158)
<b>Unallocated Funds</b>	221,113	1,300,000	1,521,113	188,914	-	-	188,914	1,332,199
<b>Land Sales Proceeds Contribution</b>	(4,000,000)	-	(4,000,000)	(4,000,000)	-	-	(4,000,000)	-
<b>Unallocated Interest Earnings</b>	-	1,814,699	1,814,699	-	-	-	-	1,814,699
<b>Totals</b>	<b>\$ 80,000,000</b>	<b>\$ 1,814,699</b>	<b>\$ 81,814,699</b>	<b>\$ 68,284,728</b>	<b>\$ 1,343,046</b>	<b>\$ 3,845,677</b>	<b>\$ 73,473,452</b>	<b>\$ 8,341,247</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 AUGUST 31, 2023**

	<u>% OF OVERALL BUDGET</u>	<u>ORIGINAL BUDGET TOTALS</u>	<u>PREVIOUS AMENDMENTS</u>	<u>THIS AMENDMENT</u>		<u>AMENDED BUDGET TOTALS</u>	<u>% OF OVERALL BUDGET</u>
<b>Revenues</b>							
57	Local	95.68%	\$ 204,560,108	\$ -	\$ -	\$ 204,560,108	95.68%
58	State	3.93%	8,404,786	-	-	8,404,786	3.93%
59	Federal	0.39%	830,000	-	-	830,000	0.39%
Total Revenues		100.00%	\$ 213,794,894	\$ -	\$ -	\$ 213,794,894	100.00%
..							
<b>Expenditures</b>							
<b>FUNCTION</b>							
11	Instruction	24.72%	\$ 53,835,167	\$ (7,350)	1,526 [1]	\$ 53,829,343	24.71%
12	Media Services	0.43%	940,151	-	-	940,151	0.43%
13	Staff Development	0.98%	2,140,249	550	127 [1]	2,140,926	0.98%
21	Instructional Administration	0.76%	1,658,920	-	(8,000) [1]	1,650,920	0.76%
23	School Leadership	2.09%	4,561,593	3,300	3,500 [1]	4,568,393	2.10%
31	Counseling Services	1.19%	2,591,220	3,500	247 [1]	2,594,967	1.19%
32	Social Work	0.18%	402,460	-	-	402,460	0.18%
33	Health Services	0.41%	885,031	-	100 [1]	885,131	0.41%
34	Transportation	1.24%	2,704,596	-	-	2,704,596	1.24%
35	Food Services	0.15%	322,161	-	-	322,161	0.15%
36	Extra/Co-Curricular Activities	1.80%	3,916,091	-	2,500 [1]	3,918,591	1.80%
41	Central Administration	1.73%	3,777,663	-	-	3,777,663	1.73%
51	Maintenance	4.40%	9,582,196	-	-	9,582,196	4.40%
52	Security	0.69%	1,509,341	-	-	1,509,341	0.69%
53	Data Processing	0.76%	1,652,675	-	-	1,652,675	0.76%
61	Community Services	0.15%	319,694	-	-	319,694	0.15%
71	Debt Service	0.00%	10,000	-	-	10,000	0.00%
81	Facilities Acquisition & Construction	0.00%	-	-	-	-	0.00%
91	Contracted Instructional Services (Recapture)	57.89%	126,128,179	-	-	126,128,179	57.89%
99	Tax Costs	0.43%	930,000	-	-	930,000	0.43%
Total Expenditures		100.00%	\$ 217,867,387	\$ -	\$ -	\$ 217,867,387	100.00%
..							
7060	Other Resources		\$ 2,155,000	\$ -	\$ -	\$ 2,155,000	
8060	Other Uses		-	-	-	-	
7x & 8x			\$ 2,155,000	\$ -	\$ -	\$ 2,155,000	
<b>Budgeted Increase / (Decrease) to Fund Balance</b>			\$ (1,917,493)	\$ -	\$ -	\$ (1,917,493)	

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