



DISCUSSION/ACTION SHEET

MEETING DATE

October 17, 2023

AGENDA ITEM

Monthly Financial Report and Budget Amendment(s) for period ending September 30, 2023

RECOMMENDED ACTION

It is recommended that the Board of Trustees accept the monthly financial reports and budget amendment(s) for the period ending September 30, 2023.

BACKGROUND

The Business Services reports include:

- Combined Balance Sheet - Governmental and Proprietary Funds
- Combined Statements of Revenues and Expenditures - Governmental and Proprietary Funds
- Monthly Investment Report August 2023
- Monthly Investment Report September 2023
- Tax Collection Report
- Texas Public Information Act (TPIA) Requests
- 2019 Bond Financial Report
- 2023 Bond Financial Report
- 2023-24 Budget Amendment - General Fund

Financial highlights for the period ending September 30, 2023 will be discussed.

- The cash and investment balance of all governmental and proprietary funds at month-end is \$ 122,393,411.
- With 25.00% of the fiscal year complete, the District has currently recorded expenditures of 23.59% of the General Fund total budget.
- Investment income for the month is \$ 562,708 bringing the FYTD investment income total to \$ 2,015,722. The yield to maturity on the investment portfolio is 5.436%.



- Tax collections for the month totaled (\$ 40,179). Approximately 99.38% of the 2022 adjusted tax levy has been collected, in comparison to the same month collections of the 2021 tax levy of 99.48%.
- Total 2019 bond expenditures and encumbrances through month-end totaled approximately \$ 74.3 million, and remaining funds are approximately \$ 7.6 million.
- Total 2023 bond expenditures and encumbrances through month-end totaled approximately \$ 4.3 million, and remaining funds are approximately \$ 127.5 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/ SUPPORTING DOCUMENTS

Monthly Financial Report and Budget Amendment(s) for period ending September 30, 2023

**EANES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS
AS OF SEPTEMBER 30, 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 | \$ (4,344,763) | \$ - | \$ (226,514) | \$ 1,895,646 | \$ - | \$ 3,281,164 | \$ 684,249 | \$ 291,759 | \$ 1,581,540 |
| 1170 | Temporary Investments | 29,503,951 | 5,705,019 | - | 248,511 | 85,292,827 | - | - | 61,563 | 120,811,870 |
| 1100 | Total Cash/Temporary Investments | \$ 25,159,188 | \$ 5,705,019 | \$ (226,514) | \$ 2,144,157 | \$ 85,292,827 | \$ 3,281,164 | \$ 684,249 | \$ 353,322 | \$ 122,393,411 |
| Receivables: | | | | | | | | | | |
| 1210 | Property Taxes-Current | \$ 1,160,836 | \$ 157,547 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,318,383 |
| 1220 | Property Taxes-Delinquent | 1,731,124 | 236,164 | - | - | - | - | - | - | 1,967,288 |
| 1230 | Allowance for Uncollectible Taxes | (1,828,185) | (252,165) | - | - | - | - | - | - | (2,080,350) |
| 1240 | Due from State & Federal Agencies | - | - | - | - | - | - | - | - | - |
| 1250 | Accrued Interest | - | - | - | - | - | - | - | - | - |
| 1260 | Due from Other Funds | 51,794 | (5,016) | - | - | - | - | - | 3,650 | 50,428 |
| 1290 | Sundry Receivables | (627) | - | 120 | (2,500) | - | 365 | 1,584,278 | - | 1,581,637 |
| 1200 | Total Receivables | \$ 1,114,943 | \$ 136,530 | \$ 120 | \$ (2,500) | \$ - | \$ 365 | \$ 1,584,278 | \$ 3,650 | \$ 2,837,386 |
| 1300 | Inventories, at Cost | 75,314 | - | 22,424 | - | - | - | - | - | 97,738 |
| 1400 | Other Current Assets | (12,720) | - | - | 94,620 | 67,871 | 11,598 | - | - | 161,369 |
| 1500 | Fixed Assets | - | - | 659,010 | - | - | 8,916 | 9,625 | - | 677,552 |
| 13X-16xx | Other Current Assets | \$ 62,594 | \$ - | \$ 681,434 | \$ 94,620 | \$ 67,871 | \$ 20,515 | \$ 9,625 | \$ - | \$ 936,659 |
| 1000 | Total Current Assets | \$ 26,336,724 | \$ 5,841,548 | \$ 455,040 | \$ 2,236,277 | \$ 85,360,698 | \$ 3,302,043 | \$ 2,278,152 | \$ 356,972 | \$ 126,167,455 |
| LIABILITIES AND FUND EQUITY | | | | | | | | | | |
| Current Liabilities: | | | | | | | | | | |
| 2110 | Accounts Payable (Note 1)..... | \$ 8,255 | \$ - | \$ - | \$ 1,929 | \$ 9,984 | \$ - | \$ - | \$ - | \$ 20,168 |
| 2140 | Interest Payable | - | - | - | - | - | - | - | - | - |
| 2150 | Payroll Deductions and Withholdings | 2,200,745 | - | 6,900 | 12,432 | - | 4,974 | 340 | - | 2,225,390 |
| 2160 | Accrued Wages Payable | 5,729,204 | - | 221,890 | 94,893 | - | 90,370 | 4,202 | - | 6,140,558 |
| 2170 | Due to Other Funds | (1,366) | - | - | 17 | 35,806 | 522 | - | 15,449 | 50,428 |
| 2180 | Due to Other Governments | 31,572,250 | - | - | - | - | - | - | 3,572 | 31,575,823 |
| 2190 | Due to Other | - | - | - | - | - | - | - | (9,609) | (9,609) |
| 2100 | Total Current Liabilities | \$ 39,509,089 | \$ - | \$ 228,789 | \$ 109,270 | \$ 45,791 | \$ 95,865 | \$ 4,541 | \$ 9,412 | \$ 40,002,758 |
| 2210 | Accrued Expenses | - | - | - | - | - | - | - | - | - |
| 2300 | Deferred Revenues | (103) | 28,454 | 224,796 | 388 | - | 3 | - | - | 253,538 |
| 2611 | Deferred Inflows - Property Taxes | 1,063,776 | 141,546 | - | - | - | - | - | - | 1,205,321 |
| 2612 | Deferred Inflows - Leasing | - | - | - | - | - | - | 1,434,710 | - | 1,434,710 |
| 2000 | Total Liabilities | \$ 40,572,762 | \$ 170,000 | \$ 453,585 | \$ 109,659 | \$ 45,791 | \$ 95,867 | \$ 1,439,251 | \$ 9,412 | \$ 42,896,327 |
| Fund Balance/Equity: | | | | | | | | | | |
| 3400 | Reserved..... | \$ 1,296,034 | \$ 5,671,549 | \$ - | \$ - | \$ 85,314,907 | \$ - | \$ - | \$ - | \$ 92,282,490 |
| 3500 | Designated..... | - | - | - | - | - | - | - | - | - |
| 3300/3600 | Unreserved/Equity/Retained Earnings..... | (15,532,072) | - | 1,455 | 2,126,618 | - | 3,206,176 | 838,901 | 347,560 | (9,011,362) |
| 3000 | Total Fund Balance/Equity | \$ (14,236,038) | \$ 5,671,549 | \$ 1,455 | \$ 2,126,618 | \$ 85,314,907 | \$ 3,206,176 | \$ 838,901 | \$ 347,560 | \$ 83,271,128 |
| Total Liabilities and Fund Equity | | \$ 26,336,724 | \$ 5,841,548 | \$ 455,040 | \$ 2,236,277 | \$ 85,360,698 | \$ 3,302,043 | \$ 2,278,152 | \$ 356,972 | \$ 126,167,455 |

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

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF SEPTEMBER 30, 2023**

| | | GENERAL FUND | | | | |
|---|--|-----------------|------------------|-----------------|----------------------------------|------------------------------|
| Code | Description | Official Budget | Monthly Activity | Actual Y-T-D | Percent Y-T-D | Unrealized/Unexpended Budget |
| Revenues: | | | | | | |
| 5700 | Local | \$ 204,560,108 | \$ 614,687 | \$ 5,084,944 | 2.49% | \$ 199,475,164 |
| 5800 | State | 8,404,786 | 881,785 | 1,723,475 | 20.51% | 6,681,311 |
| 5900 | Federal | 830,000 | 2,209 | 10,269 | 1.24% | 819,731 |
| 5XXX | Total Revenues | \$ 213,794,894 | \$ 1,498,681 | \$ 6,818,687 | 3.19% | \$ 206,976,207 |
| Expenditures: | | | | | | |
| 11 | Instruction..... | \$ 53,804,137 | \$ 5,467,447 | \$ 10,850,973 | 20.17% | \$ 42,953,164 |
| 12 | Instructional Resources & Media Svcs..... | 940,351 | 87,435 | 194,977 | 20.73% | 745,374 |
| 13 | Curr & Instructional Staff Development..... | 2,141,091 | 323,435 | 597,878 | 27.92% | 1,543,213 |
| 21 | Instructional Leadership..... | 1,650,920 | 142,809 | 433,185 | 26.24% | 1,217,735 |
| 23 | School Leadership..... | 4,570,602 | 461,630 | 1,212,244 | 26.52% | 3,358,358 |
| 31 | Guidance & Counseling Services..... | 2,595,394 | 213,646 | 515,893 | 19.88% | 2,079,501 |
| 32 | Social Work Services..... | 402,460 | 65,933 | 147,273 | 36.59% | 255,187 |
| 33 | Health Services..... | 885,131 | 88,298 | 168,299 | 19.01% | 716,832 |
| 34 | Transportation..... | 2,704,596 | 242,212 | 501,942 | 18.56% | 2,202,654 |
| 35 | Food Services..... | 322,161 | 35,824 | 76,502 | 23.75% | 245,659 |
| 36 | Extracurricular Activities..... | 3,918,496 | 387,181 | 858,169 | 21.90% | 3,060,327 |
| 41 | General Administration..... | 3,777,663 | 315,881 | 871,614 | 23.07% | 2,906,049 |
| 51 | Facilities Maintenance & Operations..... | 9,387,492 | 787,485 | 2,119,799 | 22.58% | 7,267,693 |
| 52 | Security & Monitoring Services..... | 1,726,345 | 140,762 | 258,467 | 14.97% | 1,467,878 |
| 53 | Data Processing Services..... | 1,652,675 | 126,656 | 431,294 | 26.10% | 1,221,381 |
| 61 | Community Services..... | 319,694 | 25,884 | 91,616 | 28.66% | 228,078 |
| 71 | Debt Service..... | 10,000 | - | - | 0.00% | 10,000 |
| 81 | Facilities Acquisition & Construction..... | - | - | - | 0.00% | - |
| 91 | Contracted Instructional Svcs (Recapture)..... | 126,128,179 | 10,573,225 | 31,594,587 | 25.05% | 94,533,592 |
| 99 | Appraisal District Costs..... | 930,000 | 230,473 | 460,945 | 49.56% | 469,055 |
| 6XXX | Total Expenditures | \$ 217,867,387 | \$ 19,716,215 | \$ 51,385,660 | 23.59% | \$ 166,481,727 |
| Other Resources and (Uses): | | | | | | |
| 7060 | Other Resources | \$ 2,155,000 | \$ 10,833 | \$ 32,499 | 1.51% | \$ 2,122,501 |
| 8060 | Other Uses | - | - | - | 0.00% | - |
| 7X & 8X | Total Other Resources and (Uses)..... | \$ 2,155,000 | \$ 10,833 | \$ 32,499 | 1.51% | \$ 2,122,501 |
| 1200 | Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses | \$ (1,917,493) | \$ (18,206,701) | \$ (44,534,474) | | |
| Fund Balance and Reserves at 7/1/2023: | | | | | | |
| 3400 | Reserved Fund Balance | \$ 1,296,034 | | | Percent of Fiscal Year Complete | 25.00% |
| 3500 | Designated Fund Balance: Purch. of Property | - | | | Percent of Total Budget Expended | 23.59% |
| 3600 | Unreserved Fund Balance/Equity | 29,002,402 | | | | |
| | Total Reserve and Fund Balance/Equity..... | \$ 30,298,436 | | | | |
| 3000 | Estimated Fund Balance/Equity 6/30/24..... | \$ 28,380,943 | | | | |

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF SEPTEMBER 30, 2023**

| | | DEBT SERVICE FUND | | | | |
|--|---|--------------------|---------------------|-----------------|------------------|-------------------------------------|
| Code | Description | Official Budget | Monthly Activity | Actual Y-T-D | Percent Y-T-D | Unrealized/ Unexpended Budget |
| Revenues: | | | | | | |
| 5700 | Local | \$ 27,499,539 | \$ 20,733 | \$ 182,987 | 0.67% | \$ 27,316,552 |
| 5800 | State | \$ 60,321 | \$ - | \$ - | 0.00% | \$ 60,321 |
| 5XXX | Total Revenue | \$ 27,559,860 | \$ 20,733 | \$ 182,987 | 0.66% | \$ 27,376,873 |
| Expenditures: | | | | | | |
| 71 | Debt Service | \$ 16,474,692 | \$ 1,600 | \$ 14,590,426 | 88.56% | 1,884,266 |
| 6XXX | Total Expenditures | \$ 16,474,692 | \$ 1,600 | \$ 14,590,426 | 88.56% | \$ 1,884,266 |
| Other Resources and (Uses): | | | | | | |
| 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 | \$ 26,659 | \$ (14,320,769) | | |
| Budgeted Fund Balance and Reserves: | | | | | | |
| 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 SEPTEMBER 30, 2023**

| | | CHILD NUTRITION FUND | | | | |
|--|--|---------------------------|---------------------|---------------------|------------------|-------------------------------------|
| Code | Description | Official Budget | Monthly Activity | Actual Y-T-D | Percent Y-T-D | Unrealized/ Unexpended Budget |
| Revenues: | | | | | | |
| 5700 | Local | \$ 5,283,900 | \$ 611,578 | \$ 1,052,400 | 19.92% | \$ 4,231,500 |
| 5800 | State | - | - | - | 0.00% | - |
| 5900 | Federal | - | - | - | 0.00% | - |
| 5XXX | Total Revenues | <u>\$ 5,283,900</u> | <u>\$ 611,578</u> | <u>\$ 1,052,400</u> | <u>19.92%</u> | <u>\$ 4,231,500</u> |
| Expenditures: | | | | | | |
| 35 | Child Nutrition..... | 5,133,068 | 737,827 | 1,052,396 | 20.50% | \$ 4,080,672 |
| 51 | Facilities Maintenance & Operations..... | 274,798 | 30,806 | 37,465 | 13.63% | 237,333 |
| 6XXX | Total Expenditures | <u>\$ 5,407,866</u> | <u>\$ 768,632</u> | <u>\$ 1,089,861</u> | <u>20.15%</u> | <u>\$ 4,318,005</u> |
| Other Resources: | | | | | | |
| 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) | \$ (157,055) | \$ (37,460) | | |
| Budgeted Fund Balance and Reserves: | | | | | | |
| 3600 | Unreserved Fund Balance/Equity 7/1/2023..... | 38,916 | | | | |
| | Total Reserve and Fund Balance/Equity | <u>\$ 38,916</u> | | | | |
| 3000 | Estimated Fund Balance/Equity 6/30/2024..... | <u><u>\$ (85,050)</u></u> | | | | |

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF SEPTEMBER 30, 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 | \$ 265,344 | \$ 563,990 | 31.33% | \$ 1,236,010 |
| 5800 | State | 650,000 | 496,234 | 504,356 | 77.59% | 145,644 |
| 5900 | Federal | 2,400,000 | - | 78,290 | 3.26% | 2,321,710 |
| 5XXX | Total Revenues | \$ 4,850,000 | \$ 761,578 | \$ 1,146,636 | 23.64% | \$ 3,703,364 |
| Expenditures: | | | | | | |
| 11 | Instruction..... | \$ 2,900,000 | \$ 654,452 | \$ 1,031,584 | 35.57% | \$ 1,868,416 |
| 12 | Instructional Resources & Media Svs..... | 115,000 | 8,598 | 9,020 | 7.84% | 105,980 |
| 13 | Curr & Instructional Staff Development..... | 750,000 | 19,252 | 65,429 | 8.72% | 684,571 |
| 21 | Instructional Leadership..... | 5,000 | - | - | 0.00% | 5,000 |
| 23 | School Leadership..... | 100,000 | 8,515 | 14,899 | 14.90% | 85,101 |
| 31 | Guidance & Counseling Services..... | 1,100,000 | 117,657 | 271,917 | 24.72% | 828,083 |
| 32 | Social Work Services..... | 80,000 | 7,332 | 18,201 | 22.75% | 61,799 |
| 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 | 109,780 | 230,941 | 20.99% | 869,059 |
| 41 | General Administration..... | 3,000 | - | 1,000 | 33.33% | 2,000 |
| 51 | Facilities Maintenance & Operations..... | 30,000 | - | - | 0.00% | 30,000 |
| 52 | Security & Monitoring Services..... | 10,000 | 174 | 174 | 1.74% | 9,826 |
| 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 | 10,288 | 36,992 | 36.99% | 63,008 |
| 93 | Shared Service Arrangements..... | - | - | - | 0.00% | - |
| 99 | Tax Costs..... | - | - | - | 0.00% | - |
| 6XXX | Total Expenditures | \$ 6,373,000 | \$ 936,048 | \$ 1,680,157 | 26.36% | \$ 4,692,843 |
| 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) | \$ (174,470) | \$ (533,521) | | |
| Budgeted Fund Balance and Reserves: | | | | | | |
| 3400/3500 | Reserved/Designated Fund Balance..... | - | | | | |
| 3600 | Unreserved Fund Balance/Equity 7/1/2023 | 2,660,139 | | | | |
| | Total Reserve and Fund Balance/Equity | \$ 2,660,139 | | | | |
| 3000 | Estimated Fund Balance/Equity 6/30/2024..... | \$ 1,137,139 | | | | |

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF SEPTEMBER 30, 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 | \$ 401,574 | \$ 643,993 | 64.40% | \$ 356,007 |
| 5XXX | Total Revenue | \$ 1,000,000 | \$ 401,574 | \$ 643,993 | 64.40% | \$ 356,007 |
| Expenditures: | | | | | | |
| 11 | Instruction..... | \$ 3,000,000 | \$ 438,122 | \$ 1,298,600 | 43.29% | \$ 1,701,400 |
| 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 | 5.40% | 23,650 |
| 31 | Guidance & Counseling Services..... | - | - | - | 0.00% | - |
| 33 | Health Services..... | 25,000 | - | - | 0.00% | 25,000 |
| 34 | Transportation..... | 750,000 | 720,840 | 733,240 | 97.77% | 16,760 |
| 35 | Food Services..... | 25,000 | - | - | 0.00% | 25,000 |
| 36 | Extracurricular Activities..... | 150,000 | 79,322 | 173,891 | 115.93% | (23,891) |
| 41 | General Administration..... | 250,000 | 10,944 | 63,669 | 25.47% | 186,331 |
| 51 | Facilities Maintenance & Operations..... | 3,200,000 | 13,901 | 278,299 | 8.70% | 2,921,701 |
| 52 | Security & Monitoring Services..... | 100,000 | 5,584 | 99,777 | 99.78% | 223 |
| 53 | Data Processing Services..... | 1,200,000 | 173,441 | 739,904 | 61.66% | 460,096 |
| 71 | Debt Services..... | 200,000 | - | 614,720 | 307.36% | (414,720) |
| 81 | Facilities Acquisition & Construction | 15,000,000 | 764,240 | 1,505,321 | 10.04% | 13,494,679 |
| 6XXX | Total Expenditures | \$ 23,950,000 | \$ 2,206,394 | \$ 5,508,770 | 23.00% | \$ 18,441,230 |
| Other Resources and (Uses): | | | | | | |
| 7060 | Other Resources | \$ - | \$ - | \$ 75,622,245 | 0.00% | \$ (75,622,245) |
| 8060 | Other Uses | - | - | 7,525 | 0.00% | (7,525) |
| 7X & 8X | Total Other Resources and (Uses) | \$ - | \$ - | \$ 75,614,720 | 0.00% | \$ (75,614,720) |
| 1200 | Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses..... | \$ (22,950,000) | \$ (1,804,820) | \$ 70,749,942 | | |
| Budgeted Fund Balance and Reserves: | | | | | | |
| 3400 | Reserved Fund Balance 7/1/2023..... | \$ 14,564,965 | | | | |
| | Total Reserve and Fund Balance/Equity | \$ 14,564,965 | | | | |
| 3000 | Estimated Fund Balance/Equity 6/30/2024..... | <u>\$ (8,385,035)</u> | | | | |

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF SEPTEMBER 30, 2023**

| COMMUNITY EDUCATION (ENRICHMENT CLASSES) FUND | | | | | | |
|---|--|--------------------|---------------------|-----------------|------------------|-------------------------------------|
| Code | Description | Official Budget | Monthly Activity | Actual Y-T-D | Percent Y-T-D | Unrealized/ Unexpended Budget |
| Revenues: | | | | | | |
| 5700 | Local | \$ 1,500,000 | \$ 67,244 | \$ 732,557 | 48.84% | \$ 767,443 |
| 5XXX | Total Revenues | \$ 1,500,000 | \$ 67,244 | \$ 732,557 | 48.84% | \$ 767,443 |
| Expenditures: | | | | | | |
| 61 | Community Services..... | 948,717 | 22,910 | 191,719 | 20.21% | 756,998 |
| 6XXX | Total Expenditures | \$ 948,717 | \$ 22,910 | \$ 191,719 | 20.21% | \$ 756,998 |
| Other Uses: | | | | | | |
| 8060 | Other Uses (Transfers to General Fund)..... | \$ 843,333 | \$ 3,611 | \$ 10,833 | 1.28% | \$ 832,500 |
| 8X | Total Other Uses | \$ (843,333) | \$ (3,611) | \$ (10,833) | 1.28% | \$ (832,500) |
| 1200 | Excess of Revenues Over (Under) Expenditures & Other Uses | \$ (292,050) | \$ 40,723 | \$ 530,005 | | |
| Budgeted Fund Balance and Reserves: | | | | | | |
| 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 SEPTEMBER 30, 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 | \$ 1,500,000 | \$ 87,906 | \$ 258,637 | 17.24% | \$ 1,241,363 |
| 5800 | State | - | - | - | 0.00% | - |
| 5900 | Federal | - | - | - | 0.00% | - |
| 5XXX | Total Revenues | <u>\$ 1,500,000</u> | <u>\$ 87,906</u> | <u>\$ 258,637</u> | <u>17.24%</u> | <u>\$ 1,241,363</u> |
| Expenditures: | | | | | | |
| 61 | Community Services..... | 1,379,076 | 153,664 | 382,793 | 27.76% | 996,283 |
| 81 | Facilities Acquisition & Construction..... | - | - | - | 0.00% | - |
| 6XXX | Total Expenditures | <u>\$ 1,379,076</u> | <u>\$ 153,664</u> | <u>\$ 382,793</u> | <u>27.76%</u> | <u>\$ 996,283</u> |
| Other Uses: | | | | | | |
| 8060 | Other Uses (Transfers to General Fund)..... | \$ 43,333 | \$ 3,611 | \$ 10,833 | 25.00% | \$ 32,500 |
| 8X | Total Other Uses | <u>\$ (43,333)</u> | <u>\$ (3,611)</u> | <u>\$ (10,833)</u> | <u>25.00%</u> | <u>\$ (32,500)</u> |
| 1200 | Excess of Revenues Over (Under) Expenditures & Other Uses | \$ 77,591 | \$ (69,369) | \$ (134,989) | | |
| Budgeted Fund Balance and Reserves: | | | | | | |
| 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 SEPTEMBER 30, 2023**

| | | EASY CARE FUND | | | | |
|--|--|--------------------|---------------------|-----------------|------------------|-------------------------------------|
| Code | Description | Official Budget | Monthly Activity | Actual Y-T-D | Percent Y-T-D | Unrealized/ Unexpended Budget |
| Revenues: | | | | | | |
| 5700 | Local | \$ 740,000 | \$ 37,719 | \$ 102,144 | 13.80% | \$ 637,856 |
| 5XXX | Total Revenues | \$ 740,000 | \$ 37,719 | \$ 102,144 | 13.80% | \$ 637,856 |
| Expenditures: | | | | | | |
| 61 | Community Services..... | 468,548 | 47,589 | 115,372 | 24.62% | 353,176 |
| 6XXX | Total Expenditures | \$ 468,548 | \$ 47,589 | \$ 115,372 | 24.62% | \$ 353,176 |
| Other Uses: | | | | | | |
| 8060 | Other Uses (Transfers to General Fund)..... | \$ 643,334 | \$ 3,611 | \$ 10,833 | 1.68% | \$ 632,501 |
| 8X | Total Other Uses | \$ (643,334) | \$ (3,611) | \$ (10,833) | 1.68% | \$ (632,501) |
| 1200 | Excess of Revenues Over (Under) Expenditures & Other Uses | \$ (371,882) | \$ (13,481) | \$ (24,061) | | |
| Budgeted Fund Balance and Reserves: | | | | | | |
| 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 SEPTEMBER 30, 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 | \$ 58,857 | \$ 219,824 | 26.65% | \$ 605,176 |
| 5900 | Federal | - | - | - | 0.00% | - |
| 5XXX | Total Revenues | \$ 825,000 | \$ 58,857 | \$ 219,824 | 26.65% | \$ 605,176 |
| Expenditures: | | | | | | |
| 36 | Extracurricular Activities..... | \$ 94,802 | \$ 7,832 | \$ 24,142 | 25.47% | \$ 70,660 |
| 51 | Facilities Maintenance & Operations..... | 200,380 | 13,835 | 38,393 | 19.16% | 161,987 |
| 52 | Security & Monitoring Services..... | 20,000 | - | - | 0.00% | 20,000 |
| 6XXX | Total Expenditures | \$ 315,182 | \$ 21,667 | \$ 62,536 | 19.84% | \$ 252,646 |
| Other Uses: | | | | | | |
| 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) | \$ 37,190 | \$ 157,288 | | |
| Budgeted Fund Balance and Reserves: | | | | | | |
| 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 ISD
Portfolio Management
Portfolio Summary
August 31, 2023**

Meeder Public Funds
901 S. MoPac
Suite 300
Austin, TX 78746
-

| Investments | Par Value | Market Value | Book Value | % of Portfolio | Term | Days to Maturity | YTM 365 Equiv. |
|-----------------------|-----------------------|-----------------------|-----------------------|----------------|----------|------------------|----------------|
| TexPool | 308,723.60 | 308,723.60 | 308,723.60 | 0.24 | 1 | 1 | 5.305 |
| Texas RangeTexasDaily | 2,746,565.19 | 2,746,565.19 | 2,746,565.19 | 2.15 | 1 | 1 | 5.330 |
| Lone Star | 123,316,817.38 | 123,316,817.38 | 123,316,817.38 | 96.42 | 1 | 1 | 5.490 |
| Wells Fargo Bank | 1,524,567.83 | 1,524,567.83 | 1,524,567.83 | 1.19 | 1 | 1 | 0.427 |
| Investments | 127,896,674.00 | 127,896,674.00 | 127,896,674.00 | 100.00% | 1 | 1 | 5.426 |

| Total Earnings | August 31 Month Ending |
|----------------|------------------------|
| Current Year | 580,055.67 |

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

10/11/2023

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

| Security Type | Number of Investments | Par Value | Book Value | % of Portfolio | Average YTM 365 | Average Days to Maturity |
|-----------------------------------|-----------------------|----------------------|----------------------|----------------|-----------------|--------------------------|
| Fund: Campus Activity | | | | | | |
| TexPool | 1 | 247,429.11 | 247,429.11 | 0.19 | 5.305 | 1 |
| Subtotal | 1 | 247,429.11 | 247,429.11 | 0.19 | 5.305 | 1 |
| Fund: Community Education | | | | | | |
| Wells Fargo Bank | 1 | 98,530.94 | 98,530.94 | 0.08 | 1.090 | 1 |
| Subtotal | 1 | 98,530.94 | 98,530.94 | 0.08 | 1.090 | 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 | 925,591.89 | 925,591.89 | 0.72 | 5.490 | 1 |
| Subtotal | 1 | 925,591.89 | 925,591.89 | 0.72 | 5.490 | 1 |
| Fund: Capital Projects '19 | | | | | | |
| Lone Star | 1 | 12,430,109.02 | 12,430,109.02 | 9.72 | 5.490 | 1 |
| Subtotal | 1 | 12,430,109.02 | 12,430,109.02 | 9.72 | 5.490 | 1 |
| Fund: Capital Projects '20 | | | | | | |
| Lone Star | 1 | 283,796.67 | 283,796.67 | 0.22 | 5.490 | 1 |
| Subtotal | 1 | 283,796.67 | 283,796.67 | 0.22 | 5.490 | 1 |
| Fund: Capital Projects '23 | | | | | | |
| Lone Star | 1 | 74,221,832.41 | 74,221,832.41 | 58.03 | 5.490 | 1 |
| Subtotal | 1 | 74,221,832.41 | 74,221,832.41 | 58.03 | 5.490 | 1 |
| Fund: Debt Service | | | | | | |

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

| Security Type | Number of Investments | Par Value | Book Value | % of Portfolio | Average YTM 365 | Average Days to Maturity |
|--|--------------------------|-----------------------|-----------------------|-------------------|--------------------|-----------------------------|
| Fund: Debt Service | | | | | | |
| Lone Star | 1 | 5,659,243.95 | 5,659,243.95 | 4.42 | 5.490 | 1 |
| Subtotal | 1 | 5,659,243.95 | 5,659,243.95 | 4.42 | 5.490 | 1 |
| Fund: Foundation | | | | | | |
| TexPool | 1 | 61,294.49 | 61,294.49 | 0.05 | 5.305 | 1 |
| Subtotal | 1 | 61,294.49 | 61,294.49 | 0.05 | 5.305 | 1 |
| Fund: General Operating | | | | | | |
| Wells Fargo Bank | 6 | 1,175,089.49 | 1,175,089.49 | 0.92 | 0.230 | 1 |
| Lone Star | 1 | 29,796,243.44 | 29,796,243.44 | 23.30 | 5.490 | 1 |
| Texas RangeTexasDaily | 1 | 2,746,565.19 | 2,746,565.19 | 2.15 | 5.330 | 1 |
| Subtotal | 8 | 33,717,898.12 | 33,717,898.12 | 26.37 | 5.294 | 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 | 250,947.40 | 250,947.40 | 0.20 | 1.090 | 1 |
| Subtotal | 1 | 250,947.40 | 250,947.40 | 0.20 | 1.090 | 1 |
| Total and Average | 22 | 127,896,674.00 | 127,896,674.00 | 100.00 | 5.426 | 1 |



**Eanes ISD
Portfolio Management
Portfolio Summary
September 30, 2023**

Meeder Public Funds
901 S. MoPac
Suite 300
Austin, TX 78746
-

| Investments | Par Value | Market Value | Book Value | % of Portfolio | Term | Days to Maturity | YTM 365 Equiv. |
|-----------------------|-----------------------|-----------------------|-----------------------|----------------|----------|------------------|----------------|
| TexPool | 310,073.97 | 310,073.97 | 310,073.97 | 0.25 | 1 | 1 | 5.322 |
| Texas RangeTexasDaily | 2,758,643.55 | 2,758,643.55 | 2,758,643.55 | 2.24 | 1 | 1 | 5.350 |
| Lone Star | 117,743,152.65 | 117,743,152.65 | 117,743,152.65 | 95.81 | 1 | 1 | 5.530 |
| Wells Fargo Bank | 2,075,018.52 | 2,075,018.52 | 2,075,018.52 | 1.69 | 1 | 1 | 0.244 |
| Investments | 122,886,888.69 | 122,886,888.69 | 122,886,888.69 | 100.00% | 1 | 1 | 5.436 |

| Total Earnings | September 30 Month Ending | Fiscal Year To Date |
|----------------|---------------------------|---------------------|
| Current Year | 562,707.97 | 2,015,721.59 |

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.

10/11/2023

Chris Scott, Chief Financial Officer



**Eanes ISD
Summary by Type
September 30, 2023
Grouped by Fund**

Meeder Public Funds
901 S. MoPac
Suite 300
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 | 248,511.38 | 248,511.38 | 0.20 | 5.322 | 1 |
| Subtotal | 1 | 248,511.38 | 248,511.38 | 0.20 | 5.322 | 1 |
| Fund: Community Education | | | | | | |
| Wells Fargo Bank | 1 | 38,343.35 | 38,343.35 | 0.03 | 1.090 | 1 |
| Subtotal | 1 | 38,343.35 | 38,343.35 | 0.03 | 1.090 | 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 | 948,091.02 | 948,091.02 | 0.77 | 5.530 | 1 |
| Subtotal | 1 | 948,091.02 | 948,091.02 | 0.77 | 5.530 | 1 |
| Fund: Capital Projects '19 | | | | | | |
| Lone Star | 1 | 11,069,157.01 | 11,069,157.01 | 9.01 | 5.530 | 1 |
| Subtotal | 1 | 11,069,157.01 | 11,069,157.01 | 9.01 | 5.530 | 1 |
| Fund: Capital Projects '20 | | | | | | |
| Lone Star | 1 | 285,086.20 | 285,086.20 | 0.23 | 5.530 | 1 |
| Subtotal | 1 | 285,086.20 | 285,086.20 | 0.23 | 5.530 | 1 |
| Fund: Capital Projects '23 | | | | | | |
| Lone Star | 1 | 72,918,879.86 | 72,918,879.86 | 59.34 | 5.530 | 1 |
| Subtotal | 1 | 72,918,879.86 | 72,918,879.86 | 59.34 | 5.530 | 1 |

**Eanes ISD
Summary by Type
September 30, 2023
Grouped by Fund**

| Security Type | Number of Investments | Par Value | Book Value | % of Portfolio | Average YTM 365 | Average Days to Maturity |
|--|--------------------------|-----------------------|-----------------------|-------------------|--------------------|-----------------------------|
| Fund: Debt Service | | | | | | |
| Lone Star | 1 | 5,710,943.98 | 5,710,943.98 | 4.65 | 5.530 | 1 |
| Subtotal | 1 | 5,710,943.98 | 5,710,943.98 | 4.65 | 5.530 | 1 |
| Fund: Foundation | | | | | | |
| TexPool | 1 | 61,562.59 | 61,562.59 | 0.05 | 5.322 | 1 |
| Subtotal | 1 | 61,562.59 | 61,562.59 | 0.05 | 5.322 | 1 |
| Fund: General Operating | | | | | | |
| Wells Fargo Bank | 6 | 1,789,579.06 | 1,789,579.06 | 1.46 | 0.109 | 1 |
| Lone Star | 1 | 26,810,994.58 | 26,810,994.58 | 21.82 | 5.530 | 1 |
| Texas RangeTexasDaily | 1 | 2,758,643.55 | 2,758,643.55 | 2.24 | 5.350 | 1 |
| Subtotal | 8 | 31,359,217.19 | 31,359,217.19 | 25.52 | 5.205 | 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 | 247,096.11 | 247,096.11 | 0.20 | 1.090 | 1 |
| Subtotal | 1 | 247,096.11 | 247,096.11 | 0.20 | 1.090 | 1 |
| Total and Average | 22 | 122,886,888.69 | 122,886,888.69 | 100.00 | 5.436 | 1 |

**EANES INDEPENDENT SCHOOL DISTRICT
MONTHLY TAX COLLECTION REPORT
AS OF SEPTEMBER 30, 2023**

| Description | General Fund | Debt Service Fund | Total |
|--|-----------------------|----------------------|-----------------------|
| <i>CURRENT MONTH COLLECTIONS</i> | | | |
| 5711 Taxes - Current Year Tax Levy | \$ (69,651) | \$ (9,453) | \$ (79,104) |
| 5712 Taxes - Prior Years | 15,650 | 1,950 | 17,600 |
| 5719 Penalties and Interest (P & I) | 18,838 | 2,487 | 21,325 |
| Total Current Month Collections | \$ (35,163) | \$ (5,016) | \$ (40,179) |
| <i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2023 - JUN 30, 2024)</i> | | | |
| 5711 Taxes - Current Year Tax Levy | \$ 248,382 | \$ 33,710 | \$ 282,092 |
| 5712 Taxes - Prior Years | 45,998 | 5,739 | 51,738 |
| 5719 Penalties and Interest (P & I) | 94,125 | 12,527 | 106,652 |
| Total Revenue Collected | \$ 388,506 | \$ 51,976 | \$ 440,482 |
| Total Budgeted Tax Revenue (Current + Prior + P & I) | \$ 194,299,108 | \$ 26,659,539 | \$ 220,958,647 |
| Percentage of Total Budgeted Tax Revenue Collected | 0.20% | 0.19% | 0.20% |
| Percentage of Total Budgeted Tax Revenue Collected (Prior Year) | 0.23% | 0.22% | 0.23% |
| <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 - September 8, 2023 | \$ 187,668,071 | \$ 25,458,025 | \$ 213,126,096 |
| Total Collections on 2022 Tax Levy to Date | \$ 186,496,692 | \$ 25,311,021 | \$ 211,807,713 |
| Percentage of 2022 Adjusted Tax Levy Collected | 99.38% | 99.42% | 99.38% |
| Percentage of 2021 Adjusted Tax Levy Collected (Prior Year) | 99.48% | 99.46% | 99.48% |

**EANES INDEPENDENT SCHOOL DISTRICT
TEXAS PUBLIC INFORMATION ACT (TPIA) REQUESTS RECEIVED
THROUGH SEPTEMBER 30, 2023**

| REQUEST # | REQUEST DATE | REQUESTOR | DESCRIPTION OF REQUEST |
|-----------|--------------|---------------------|--|
| 8470 | 9/5/2023 | K. Behnke | Salary information |
| 8471 | 9/6/2023 | M. Neal | EEF list |
| 8472 | 9/7/2023 | A. Kool | Enrollment Information |
| 8473 | 9/8/2023 | S. Urdahl | Demographic Report Information |
| 8474 | 9/8/2023 | S. Urdahl | Enrollment Information |
| 8475 | 9/8/2023 | S. Urdahl | Spanish Immersion Information |
| 8476 | 9/11/2023 | K. Salem | Historical Campaign Finance Information |
| 8477 | 9/12/2023 | K. Hawthorne | WHS Enrollment Information |
| 8478 | 9/12/2023 | S. Schreiner | Business Office Information |
| 8479 | 9/12/2023 | D. Bricker | Seizure Training Information |
| 8480 | 9/12/2023 | A. Fultz | Email Information |
| 8481 | 9/14/2023 | K. Hawthorne | Enrollment& Demographic Information |
| 8482 | 9/15/2023 | C. Ruwe | Revtrak Information |
| 8483 | 9/18/2023 | T. Kingsley | STAAR Information |
| 8484 | 9/18/2023 | H. Natanson | Book Challenge Information |
| 8485 | 9/22/2023 | G. Blizzard | Texas Workforce Housing Foundation Information |
| 8486 | 9/22/2023 | G. Blizzard | Contractual Information |
| 8487 | 9/22/2023 | J. Fleck | Transfer Student Information |
| 8488 | 9/26/2023 | K. Behnke | Salary Information |
| 8489 | 9/26/2023 | A. Applewhite Amsel | Trustee/Spanish Immersion Information |
| 8490 | 9/26/2023 | S. Smelcer | STAAR data |
| 8491 | 9/27/2023 | K. Maneja | Employee list |
| 8492 | 9/28/2023 | M. Smith | Campus Demographic Information |
| 8493 | 9/29/2023 | K. Golde | Math Information |

Total number of Open Records Requests Received:

| Month | 2022-23 | 2023-24 |
|-------------------------------|------------|-----------|
| July | 13 | 7 |
| August | 9 | 12 |
| September | 14 | 24 |
| October | 15 | |
| November | 7 | |
| December | 2 | |
| January | 7 | |
| February | 9 | |
| March | 12 | |
| April | 11 | |
| May | 13 | |
| June | 8 | |
| Total Requests To Date | 120 | 43 |

**EANES INDEPENDENT SCHOOL DISTRICT
2019 BOND FINANCIAL REPORT
THROUGH SEPTEMBER 30, 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 | \$ 7,192,116 | \$ (62,856) | \$ 329,972 | \$ 7,459,233 | \$ 137,767 |
| TABLE B: STUDENT PROGRAMS AND SUPPORT | 27,790,687 | (400,000) | 27,390,687 | 22,653,373 | 596,995 | 405,970 | 23,656,338 | 3,734,349 |
| TABLE C: ENERGY EFFICIENCY AND CONSERVATION | 4,803,000 | - | 4,803,000 | 4,681,916 | - | 2,768 | 4,684,684 | 118,316 |
| TABLE D: FACILITIES | 28,188,200 | (1,600,000) | 26,588,200 | 22,270,462 | 365,653 | 2,574,646 | 25,210,761 | 1,377,439 |
| TABLE E: NEW FACILITIES | 15,000,000 | 1,100,000 | 16,100,000 | 16,640,993 | - | 413,587 | 17,054,580 | (954,580) |
| Unallocated Funds | 221,113 | 1,300,000 | 1,521,113 | 188,914 | - | - | 188,914 | 1,332,199 |
| Land Sales Proceeds Contribution | (4,000,000) | - | (4,000,000) | (4,000,000) | - | - | (4,000,000) | - |
| Unallocated Interest Earnings | - | 1,871,825 | 1,871,825 | - | - | - | - | 1,871,825 |
| Totals | \$ 80,000,000 | \$ 1,871,825 | \$ 81,871,825 | \$ 69,627,774 | \$ 899,792 | \$ 3,726,943 | \$ 74,254,509 | \$ 7,617,316 |

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

**EANES INDEPENDENT SCHOOL DISTRICT
2023 BOND FINANCIAL REPORT
THROUGH SEPTEMBER 30, 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 |
|--|-----------------------|-------------------|-------------------------------|---|-------------------------------|---------------------|---|---------------------------------------|
| Proposition A | | | | | | | | |
| TABLE A: SAFETY AND SECURITY ITEMS | \$ 8,284,500 | | \$ 8,284,500 | \$ 86,916 | \$ 7,362 | \$ 607,382 | \$ 701,660 | \$ 7,582,840 |
| TABLE B: STUDENT PROGRAMS AND SUPPORT | 40,174,250 | | 40,174,250 | 807,683 | 1,196,677 | 1,101,389 | 3,105,749 | 37,068,501 |
| TABLE C: ENERGY EFFICIENCY AND CONSERVATION | 10,824,790 | | 10,824,790 | - | - | - | - | 10,824,790 |
| TABLE D: FACILITIES | 58,489,460 | | 58,489,460 | 202,888 | 102,563 | 227,785 | 533,236 | 57,956,224 |
| Proposition B | | | | | | | | |
| STADIUM | 2,411,000 | | 2,411,000 | | | | - | 2,411,000 |
| Proposition C | | | | | | | | |
| TECHNOLGY DEVICES | 11,245,000 | | 11,245,000 | | | | - | 11,245,000 |
| Unallocated Interest Earnings | | | | | | | | |
| | - | 426,646 | 426,646 | - | - | - | - | 426,646 |
| Totals | \$ 131,429,000 | \$ 426,646 | \$ 131,855,646 | \$ 1,097,487 | \$ 1,306,602 | \$ 1,936,556 | \$ 4,340,645 | \$ 127,515,001 |

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

**EANES INDEPENDENT SCHOOL DISTRICT
 AMENDED BUDGETS FOR FUNDS 183 - 199 (ATHLETIC AND GENERAL FUNDS)
 AS OF SEPTEMBER 30, 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> | <u>% OF BUDGET, NET OF CH. 41</u> | |
|---|---|---------------------------------------|--------------------------------|---------------------------|---------------|--------------------------------------|------------------------------------|---|--|
| Revenues | | | | | | | | | |
| 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% | | |
| Expenditures | | | | | | | | | |
| FUNCTION | | | | | | | | | |
| 11 | Instruction | 24.72% | \$ 53,835,167 | \$ (5,824) | (25,206) [1] | \$ 53,804,137 | 24.70% | 58.66% | |
| 12 | Media Services | 0.43% | 940,151 | - | 200 [1] | 940,351 | 0.43% | 1.03% | |
| 13 | Staff Development | 0.98% | 2,140,249 | 677 | 165 [1] | 2,141,091 | 0.98% | 2.33% | |
| 21 | Instructional Administration | 0.76% | 1,658,920 | (8,000) | - | 1,650,920 | 0.76% | 1.80% | |
| 23 | School Leadership | 2.09% | 4,561,593 | 6,800 | 2,209 [1] | 4,570,602 | 2.10% | 4.98% | |
| 31 | Counseling Services | 1.19% | 2,591,220 | 3,747 | 427 [1] | 2,595,394 | 1.19% | 2.83% | |
| 32 | Social Work | 0.18% | 402,460 | - | - | 402,460 | 0.18% | 0.44% | |
| 33 | Health Services | 0.41% | 885,031 | 100 | - | 885,131 | 0.41% | 0.96% | |
| 34 | Transportation | 1.24% | 2,704,596 | - | - | 2,704,596 | 1.24% | 2.95% | |
| 35 | Food Services | 0.15% | 322,161 | - | - | 322,161 | 0.15% | 0.35% | |
| 36 | Extra/Co-Curricular Activities | 1.80% | 3,916,091 | 2,500 | (95) [1] | 3,918,496 | 1.80% | 4.27% | |
| 41 | Central Administration | 1.73% | 3,777,663 | - | - | 3,777,663 | 1.73% | 4.12% | |
| 51 | Maintenance | 4.40% | 9,582,196 | - | (194,704) [1] | 9,387,492 | 4.31% | 10.23% | |
| 52 | Security | 0.69% | 1,509,341 | - | 217,004 [1] | 1,726,345 | 0.79% | 1.88% | |
| 53 | Data Processing | 0.76% | 1,652,675 | - | - | 1,652,675 | 0.76% | 1.80% | |
| 61 | Community Services | 0.15% | 319,694 | - | - | 319,694 | 0.15% | 0.35% | |
| 71 | Debt Service | 0.00% | 10,000 | - | - | 10,000 | 0.00% | 0.01% | |
| 81 | Facilities Acquisition & Construction | 0.00% | - | - | - | - | 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% | 1.01% | |
| Total Expenditures | | 100.00% | \$ 217,867,387 | \$ - | \$ - | \$ 217,867,387 | 100.00% | 100.00% | |
| 7060 | Other Resources | | \$ 2,155,000 | \$ - | \$ - | \$ 2,155,000 | | | |
| 8060 | Other Uses | | - | - | - | - | | | |
| 7x & 8x | | | \$ 2,155,000 | \$ - | \$ - | \$ 2,155,000 | | | |
| Budgeted Increase / (Decrease) to Fund Balance | | | \$ (1,917,493) | \$ - | \$ - | \$ (1,917,493) | | | |

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