



## DISCUSSION/ACTION SHEET

### MEETING DATE

December 12, 2023

### AGENDA ITEM

Request to Approve Monthly Financial Report and Budget Amendment(s) for the Period Ending November 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 November 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 Oct 2023
- Monthly Investment Report Nov 2023 (pending)
- Tax Collection Report
- Texas Public Information Act (TPIA) Requests
- 2019 Bond Financial Report
- 2023 Bond Financial Report
- 2023-24 Budget Amendment - General Fund
- 2023-24 Budget Amendment - Debt Service
- 2023-24 Budget Amendment - Child Nutrition

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

- The cash and investment balance of all governmental and proprietary funds at month-end is \$ 107,104,505.
- With 41.67% of the fiscal year complete, the District has currently recorded expenditures of 41.00% of the General Fund total budget.
- Investment income for the month is \$ 505,853 bringing the FYTD investment income total to \$ 3,078,626. The yield to maturity on the investment portfolio is 5.528%.



- Tax collections for the month totaled \$3,315,319. Approximately 1.72% of the 2023 adjusted tax levy has been collected, in comparison to the same month collections of the 2022 tax levy of 1.52%.
- Total 2019 bond expenditures and encumbrances through month-end totaled approximately \$ 76.0 million, and remaining funds are approximately \$ 6.0 million.
- Total 2023 bond expenditures and encumbrances through month-end totaled approximately \$ 19.0 million, and remaining funds are approximately \$ 113.5 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.
- Additional proposed budget amendments are submitted for the General Fund. These amendments adjust for actual data and affect the budgeted change in fund balance. The General Fund amendment summary is shown on the first page of the monthly financial report. The net effect of this amendment decreases the budgeted fund balance deficit for the year by \$132,000 from (\$1,917,493) to a budgeted fund balance deficit of (\$1,785,493).
- The proposed summary budget amendments for the Debt Service Fund adjust for actual data and affect the budgeted change in fund balance. The net effect of this amendment decreases the budgeted fund balance surplus by \$1,398,946 from \$11,085,168 to a budgeted fund balance surplus of \$9,686,222.
- The proposed summary budget amendments for the Child Nutrition Fund adjust for actual data and affect the budgeted change in fund balance. The net effect of this amendment increases the budgeted fund balance deficit by \$127,544 from (\$123,966) to a budgeted fund balance deficit of (\$251,510).

## **RESOURCE PERSONNEL**

Maria Rockstead, Director of Finance

## **ATTACHMENTS/ SUPPORTING DOCUMENTS**

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

**2023-24 PROPOSED BUDGET AMENDMENT**  
**GENERAL FUND 183-199**  
**DECEMBER 12, 2023**

<u>ESTIMATED REVENUE BY OBJECT</u>		2023-24 Adopted Budget	2023-24 Proposed Amendment	2023-24 Proposed Budget
Object	Description			
5700	Local Revenue			
5711-12	Property Taxes	\$ 193,749,108	\$ (33,083,997)	\$ 160,665,111
5719	Taxes - Penalty & Interest	550,000	-	550,000
	<b>Total Property Tax Revenue</b>	<b>\$ 194,299,108</b>	<b>\$ (33,083,997)</b>	<b>\$ 161,215,111</b>
5736	Summer School Tuition	\$ 74,500	\$ -	\$ 74,500
5739	Special Program Fees	140,000	-	140,000
5742	Interest Earnings	5,650,000	(225,000)	5,425,000
5744	EEF Donations *	2,650,000	-	2,650,000
5744	Other Gifts and Bequests	68,500	-	68,500
5745	Insurance Recovery	-	-	-
5749	Other Local Revenue	553,000	50,000	603,000
5752	Athletic Activity	522,000	-	522,000
5753	Extra/Co-Curricular Fee	591,000	-	591,000
5769	Miscellaneous Revenue	12,000	-	12,000
	<b>Total Other Local Revenue</b>	<b>\$ 10,261,000</b>	<b>\$ (175,000)</b>	<b>\$ 10,086,000</b>
	<b>TOTAL LOCAL REVENUE</b>	<b>\$ 204,560,108</b>	<b>\$ (33,258,997)</b>	<b>\$ 171,301,111</b>
5800	State Revenue			
5811-12	State Funding	2,976,513	\$ 775,769	\$ 3,752,282
5831	TRS On-Behalf Payments	5,428,273	-	5,428,273
	<b>TOTAL STATE REVENUE</b>	<b>\$ 8,404,786</b>	<b>\$ 775,769</b>	<b>\$ 9,180,555</b>
5900	Federal Revenue			
5929	Federal Funds	\$ 830,000		\$ 830,000
	<b>TOTAL FEDERAL REVENUE</b>	<b>\$ 830,000</b>	<b>\$ -</b>	<b>\$ 830,000</b>
	<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 213,794,894</b>	<b>\$ (32,483,228)</b>	<b>\$ 181,311,666</b>
7000	Other Resources	\$ 2,155,000	\$ 203,559	\$ 2,358,559
	<b>TOTAL ESTIMATED REVENUE &amp; RESOURCES</b>	<b>\$ 215,949,894</b>	<b>\$ (32,279,669)</b>	<b>\$ 183,670,225</b>
6224	Recapture Payment	126,128,179	(33,277,300)	92,850,879
	<b>NET OPERATING REVENUE AFTER RECAPTURE</b>	<b>\$ 89,821,715</b>	<b>\$ 997,631</b>	<b>\$ 90,819,346</b>
<b>ESTIMATED EXPENDITURES BY OBJECT</b>				
Object	Description			
6100	Payroll Costs - non-EEF	\$ 78,166,615	\$ 469,875	\$ 78,636,490
6100	Payroll Costs Paid by EEF Donations*	2,650,000	-	2,650,000
6200	Professional & Contracted Services	5,888,083	240,007	6,128,090
6300	Supplies and Materials	2,801,716	(23,121)	2,778,595
6400	Miscellaneous Operating Expenses	2,162,794	178,870	2,341,664
6500	Debt Service	10,000	-	10,000
6600	Capital Outlay	60,000	-	60,000
	<b>TOTAL EXPENDITURES BEFORE RECAPTURE</b>	<b>\$ 91,739,208</b>	<b>\$ 865,631</b>	<b>\$ 92,604,839</b>
6224	Recapture Payment	126,128,179	(33,277,300)	92,850,879
	<b>TOTAL EXPENDITURES INCLUDING RECAPTURE</b>	<b>\$ 217,867,387</b>	<b>\$ (32,411,669)</b>	<b>\$ 185,455,718</b>
	<b>Estimated Beginning Fund Balance</b>	30,298,436		30,298,436
	<b>Increase or (Decrease) to Fund Balance Based on Budget</b>	<b>\$ (1,917,493)</b>	<b>\$ 132,000</b>	<b>\$ (1,785,493)</b>
	<b>Estimated Ending Fund Balance *</b>	<b>\$ 28,380,943</b>		<b>\$ 28,512,943</b>

\* Ending fund balance amounts are estimated.

**EANES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS  
AS OF NOVEMBER 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
<b>CURRENT ASSETS</b>										
<b>Cash &amp; Temporary Investments:</b>										
1110-60	Cash .....	\$ (4,309,858)	\$ -	\$ (289,002)	\$ 1,002,416	\$ -	\$ 3,156,563	\$ 148,264	\$ 337,004	\$ 45,386
1170	Temporary Investments .....	17,602,244	5,752,359	-	250,745	83,391,655	-	-	62,116	107,059,118
<b>1100</b>	<b>Total Cash/Temporary Investments .....</b>	<b>\$ 13,292,385</b>	<b>\$ 5,752,359</b>	<b>\$ (289,002)</b>	<b>\$ 1,253,161</b>	<b>\$ 83,391,655</b>	<b>\$ 3,156,563</b>	<b>\$ 148,264</b>	<b>\$ 399,120</b>	<b>\$ 107,104,505</b>
<b>Receivables:</b>										
1210	Property Taxes-Current .....	\$ 160,503,380	\$ 25,047,335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 185,550,715
1220	Property Taxes-Delinquent .....	1,480,941	202,515	-	-	-	-	-	-	1,683,456
1230	Allowance for Uncollectible Taxes .....	(1,828,185)	(252,165)	-	-	-	-	-	-	(2,080,350)
1240	Due from State & Federal Agencies .....	833,184	-	-	(31)	-	-	-	-	833,153
1250	Accrued Interest .....	-	-	-	-	-	-	-	-	-
1260	Due from Other Funds.....	953,388	446,346	-	-	-	-	-	-	1,399,734
1290	Sundry Receivables .....	(1,926)	-	120	(2,500)	-	365	2,417	-	(1,525)
<b>1200</b>	<b>Total Receivables .....</b>	<b>\$ 161,940,782</b>	<b>\$ 25,444,031</b>	<b>\$ 120</b>	<b>\$ (2,531)</b>	<b>\$ -</b>	<b>\$ 365</b>	<b>\$ 2,417</b>	<b>\$ -</b>	<b>\$ 187,385,183</b>
1300	Inventories, at Cost .....	94,149	-	25,232	-	-	-	-	-	119,381
1400	Other Current Assets .....	(75,343)	-	-	94,620	67,871	11,598	-	-	98,747
1500	Fixed Assets .....	-	-	659,010	-	-	25,104	9,625	-	693,739
<b>13X-16xx</b>	<b>Other Current Assets</b>	<b>\$ 18,806</b>	<b>\$ -</b>	<b>\$ 684,242</b>	<b>\$ 94,620</b>	<b>\$ 67,871</b>	<b>\$ 36,702</b>	<b>\$ 9,625</b>	<b>\$ -</b>	<b>\$ 911,867</b>
<b>1000</b>	<b>Total Current Assets .....</b>	<b>\$ 175,251,974</b>	<b>\$ 31,196,390</b>	<b>\$ 395,360</b>	<b>\$ 1,345,250</b>	<b>\$ 83,459,526</b>	<b>\$ 3,193,630</b>	<b>\$ 160,305</b>	<b>\$ 399,120</b>	<b>\$ 295,401,555</b>
<b>LIABILITIES AND FUND EQUITY</b>										
<b>Current Liabilities:</b>										
2110	Accounts Payable (Note 1).....	\$ 7,948	\$ -	\$ -	\$ 954	\$ -	\$ -	\$ -	\$ -	\$ 8,901
2140	Interest Payable .....	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings .....	965,796	-	8,284	12,677	139	5,668	401	-	992,965
2160	Accrued Wages Payable .....	7,843,077	-	278,436	140,868	2,869	129,016	6,817	-	8,401,083
2170	Due to Other Funds .....	446,346	-	-	17	942,301	92	-	10,978	1,399,734
2180	Due to Other Governments .....	38,687,865	-	-	-	-	-	-	3,572	38,691,437
2190	Due to Other .....	-	-	-	-	-	-	-	51,980	51,980
<b>2100</b>	<b>Total Current Liabilities .....</b>	<b>\$ 47,951,032</b>	<b>\$ -</b>	<b>\$ 286,720</b>	<b>\$ 154,516</b>	<b>\$ 945,309</b>	<b>\$ 134,777</b>	<b>\$ 7,217</b>	<b>\$ 66,531</b>	<b>\$ 49,546,100</b>
2210	Accrued Expenses .....	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues .....	(103)	28,454	330,835	388	-	3	-	-	359,577
2611	Deferred Inflows - Property Taxes .....	160,156,136	24,997,685	-	-	-	-	-	-	185,153,821
2612	Deferred Inflows - Leasing .....	-	-	-	-	-	-	-	-	-
<b>2000</b>	<b>Total Liabilities .....</b>	<b>\$ 208,107,065</b>	<b>\$ 25,026,139</b>	<b>\$ 617,555</b>	<b>\$ 154,904</b>	<b>\$ 945,309</b>	<b>\$ 134,779</b>	<b>\$ 7,217</b>	<b>\$ 66,531</b>	<b>\$ 235,059,499</b>
<b>Fund Balance/Equity:</b>										
3400	Reserved.....	\$ 2,162,495	\$ 6,170,251	\$ -	\$ -	\$ 82,514,217	\$ -	\$ -	\$ -	\$ 90,846,963
3500	Designated.....	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings.....	(35,017,586)	-	(222,195)	1,190,346	-	3,058,851	153,088	332,589	(30,504,907)
<b>3000</b>	<b>Total Fund Balance/Equity</b>	<b>\$ (32,855,091)</b>	<b>\$ 6,170,251</b>	<b>\$ (222,195)</b>	<b>\$ 1,190,346</b>	<b>\$ 82,514,217</b>	<b>\$ 3,058,851</b>	<b>\$ 153,088</b>	<b>\$ 332,589</b>	<b>\$ 60,342,056</b>
<b>Total Liabilities and Fund Equity .....</b>		<b>\$ 175,251,974</b>	<b>\$ 31,196,390</b>	<b>\$ 395,360</b>	<b>\$ 1,345,250</b>	<b>\$ 83,459,526</b>	<b>\$ 3,193,630</b>	<b>\$ 160,305</b>	<b>\$ 399,120</b>	<b>\$ 295,401,555</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 NOVEMBER 30, 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 .....	\$ 171,301,111	\$ 3,126,473	\$ 8,658,779	5.05%	\$ 162,642,332
5800	State .....	9,180,555	816,787	3,306,332	36.01%	5,874,223
5900	Federal .....	830,000	2,498	13,233	1.59%	816,767
5XXX	Total Revenues .....	\$ 181,311,666	\$ 3,945,758	\$ 11,978,344	6.61%	\$ 169,333,322
<b>Expenditures:</b>						
11	Instruction.....	\$ 53,622,424	\$ 4,868,542	\$ 21,672,061	40.42%	\$ 31,950,363
12	Instructional Resources & Media Svcs.....	906,260	78,585	370,792	40.91%	535,468
13	Curr & Instructional Staff Development.....	2,287,565	174,617	989,899	43.27%	1,297,666
21	Instructional Leadership.....	1,663,656	140,504	734,278	44.14%	929,378
23	School Leadership.....	4,857,226	384,800	2,081,512	42.85%	2,775,714
31	Guidance & Counseling Services.....	2,326,397	175,292	923,175	39.68%	1,403,222
32	Social Work Services.....	726,496	64,324	283,250	38.99%	443,246
33	Health Services.....	853,328	70,158	326,364	38.25%	526,964
34	Transportation.....	2,716,551	192,909	951,989	35.04%	1,764,562
35	Food Services.....	339,161	32,723	147,254	43.42%	191,907
36	Extracurricular Activities.....	3,901,227	355,849	1,573,125	40.32%	2,328,102
41	General Administration.....	3,947,591	206,026	1,484,226	37.60%	2,463,365
51	Facilities Maintenance & Operations.....	9,736,173	794,531	3,893,900	39.99%	5,842,273
52	Security & Monitoring Services.....	1,726,345	135,895	541,124	31.35%	1,185,221
53	Data Processing Services.....	1,695,745	121,514	692,818	40.86%	1,002,927
61	Community Services.....	349,694	30,225	152,971	43.74%	196,723
71	Debt Service.....	10,000	-	-	0.00%	10,000
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
91	Contracted Instructional Svcs (Recapture).....	92,850,879	(3,354,910)	38,750,358	41.73%	54,100,521
99	Appraisal District Costs.....	939,000	-	460,945	49.09%	478,055
6XXX	Total Expenditures .....	\$ 185,455,718	\$ 4,471,585	\$ 76,030,041	41.00%	\$ 109,425,677
<b>Other Resources and (Uses):</b>						
7060	Other Resources .....	\$ 2,358,559	\$ 10,833	\$ 898,170	38.08%	\$ 1,460,389
8060	Other Uses .....	-	-	-	0.00%	-
7X & 8X	Total Other Resources and (Uses).....	\$ 2,358,559	\$ 10,833	\$ 898,170	38.08%	\$ 1,460,389
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses .....	\$ (1,785,493)	\$ (514,994)	\$ (63,153,526)		
<b>Fund Balance and Reserves at 7/1/2023:</b>						
3400	Reserved Fund Balance .....	\$ 1,296,034			Percent of Fiscal Year Complete	41.67%
3500	Designated Fund Balance: Purch. of Property .....	-			Percent of Total Budget Expended	41.00%
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.....	\$ 28,512,943				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF NOVEMBER 30, 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 .....	\$ 26,013,924	\$ 472,807	\$ 682,496	2.62%	\$ 25,331,428
5800	State .....	\$ 60,321	\$ -	\$ -	0.00%	\$ 60,321
5XXX	Total Revenue .....	\$ 26,074,245	\$ 472,807	\$ 682,496	2.62%	\$ 25,391,749
<b>Expenditures:</b>						
71	Debt Service .....	\$ 16,474,692	\$ -	\$ 14,591,232	88.57%	1,883,460
6XXX	Total Expenditures .....	\$ 16,474,692	\$ -	\$ 14,591,232	88.57%	\$ 1,883,460
<b>Other Resources and (Uses):</b>						
7060	Other Resources .....	\$ 86,669	\$ -	\$ 86,669	100.00%	\$ 0
8060	Other Uses .....	-	-	-	0.00%	-
7X & 8X	Total Other Resources and (Uses) .....	\$ 86,669	\$ -	\$ 86,669	100.00%	\$ 0
1200	Excess of Revenues Over (Under) Expenditures.....	\$ 9,686,222	\$ 472,807	\$ (13,822,067)		
<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.....	\$ 29,678,540				
3001	Estimated Fund Balance/Equity after August 2024 Debt Svc Pymt.....	\$ 15,173,301				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF NOVEMBER 30, 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	\$ 514,767	\$ 2,081,891	39.40%	\$ 3,202,009
5800	State .....	-	-	-	0.00%	-
5900	Federal .....	-	-	-	0.00%	-
5XXX	Total Revenues .....	<u>\$ 5,283,900</u>	<u>\$ 514,767</u>	<u>\$ 2,081,891</u>	<u>39.40%</u>	<u>\$ 3,202,009</u>
<b>Expenditures:</b>						
35	Child Nutrition.....	5,250,612	607,467	2,243,987	42.74%	\$ 3,006,625
51	Facilities Maintenance & Operations.....	284,798	30,766	99,014	34.77%	185,784
6XXX	Total Expenditures .....	<u>\$ 5,535,410</u>	<u>\$ 638,233</u>	<u>\$ 2,343,001</u>	<u>42.33%</u>	<u>\$ 3,192,409</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.....	\$ (251,510)	\$ (123,465)	\$ (261,110)		
<b>Budgeted Fund Balance and Reserves:</b>						
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>\$ (212,594)</u></u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF NOVEMBER 30, 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	\$ 275,598	\$ 1,006,457	55.91%	\$ 793,543
5800	State .....	650,000	-	513,339	78.98%	136,661
5900	Federal .....	2,400,000	181,484	267,865	11.16%	2,132,135
5XXX	Total Revenues .....	\$ 4,850,000	\$ 457,083	\$ 1,787,661	36.86%	\$ 3,062,339
<b>Expenditures:</b>						
11	Instruction.....	\$ 2,900,000	\$ 557,305	\$ 1,908,162	65.80%	\$ 991,838
12	Instructional Resources & Media Svs.....	115,000	9,512	22,266	19.36%	92,734
13	Curr & Instructional Staff Development.....	750,000	41,983	130,010	17.33%	619,990
21	Instructional Leadership.....	5,000	-	-	0.00%	5,000
23	School Leadership.....	100,000	4,969	28,059	28.06%	71,941
31	Guidance & Counseling Services.....	1,100,000	105,740	504,971	45.91%	595,029
32	Social Work Services.....	80,000	6,329	32,531	40.66%	47,469
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	95,135	413,709	37.61%	686,291
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	285	943	9.43%	9,057
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	-	215,803	215.80%	(115,803)
93	Shared Service Arrangements.....	-	-	-	0.00%	-
99	Tax Costs.....	-	-	-	0.00%	-
6XXX	Total Expenditures .....	\$ 6,373,000	\$ 821,258	\$ 3,257,455	51.11%	\$ 3,115,545
<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)	\$ (364,176)	\$ (1,469,794)		
<b>Budgeted Fund Balance and Reserves:</b>						
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 NOVEMBER 30, 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 .....	\$ 2,000,000	\$ 394,724	\$ 1,441,405	72.07%	\$ 558,595
5XXX	Total Revenue .....	\$ 2,000,000	\$ 394,724	\$ 1,441,405	72.07%	\$ 558,595
<b>Expenditures:</b>						
11	Instruction.....	\$ 4,000,000	\$ 212,185	\$ 1,635,438	40.89%	\$ 2,364,562
12	Instructional Resources & Media Svcs.....	-	-	-	0.00%	-
13	Curr & Instructional Staff Development.....	25,000	-	9,473	37.89%	15,527
21	Instructional Leadership.....	-	-	-	0.00%	-
23	School Leadership.....	25,000	-	1,350	5.40%	23,650
31	Guidance & Counseling Services.....	25,000	3,375	12,848	51.39%	12,152
33	Health Services.....	25,000	-	-	0.00%	25,000
34	Transportation.....	1,000,000	213,197	978,704	97.87%	21,296
35	Food Services.....	25,000	-	-	0.00%	25,000
36	Extracurricular Activities.....	500,000	98,784	399,069	79.81%	100,931
41	General Administration.....	250,000	-	63,798	25.52%	186,202
51	Facilities Maintenance & Operations.....	3,200,000	15,669	381,864	11.93%	2,818,136
52	Security & Monitoring Services.....	750,000	515,749	615,806	82.11%	134,194
53	Data Processing Services.....	2,500,000	882,017	1,821,729	72.87%	678,271
71	Debt Services.....	615,000	-	614,720	99.95%	280
81	Facilities Acquisition & Construction .....	15,000,000	765,037	2,572,074	17.15%	12,427,926
6XXX	Total Expenditures .....	\$ 27,940,000	\$ 2,706,013	\$ 9,106,873	32.59%	\$ 18,833,127
<b>Other Resources and (Uses):</b>						
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.....	\$ (25,940,000)	\$ (2,311,289)	\$ 67,949,252		
<b>Budgeted Fund Balance and Reserves:</b>						
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>\$ (11,375,035)</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF NOVEMBER 30, 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	\$ 22,724	\$ 806,601	53.77%	\$ 693,399
5XXX	Total Revenues .....	\$ 1,500,000	\$ 22,724	\$ 806,601	53.77%	\$ 693,399
<b>Expenditures:</b>						
61	Community Services.....	948,717	81,580	370,000	39.00%	578,717
6XXX	Total Expenditures .....	\$ 948,717	\$ 81,580	\$ 370,000	39.00%	\$ 578,717
<b>Other Uses:</b>						
8060	Other Uses (Transfers to General Fund).....	\$ 843,333	\$ 3,611	\$ 18,055	2.14%	\$ 825,278
8X	Total Other Uses .....	\$ (843,333)	\$ (3,611)	\$ (18,055)	2.14%	\$ (825,278)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ (292,050)	\$ (62,467)	\$ 418,547		
<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 NOVEMBER 30, 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	\$ 112,713	\$ 530,949	35.40%	\$ 969,051
5800	State .....	-	-	-	0.00%	-
5900	Federal .....	-	-	-	0.00%	-
5XXX	Total Revenues .....	\$ 1,500,000	\$ 112,713	\$ 530,949	35.40%	\$ 969,051
<b>Expenditures:</b>						
61	Community Services.....	1,504,076	158,392	701,298	46.63%	802,778
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures .....	\$ 1,504,076	\$ 158,392	\$ 701,298	46.63%	\$ 802,778
<b>Other Uses:</b>						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 18,055	41.67%	\$ 25,278
8X	Total Other Uses .....	\$ (43,333)	\$ (3,611)	\$ (18,055)	41.67%	\$ (25,278)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ (47,409)	\$ (49,290)	\$ (188,404)		
<b>Budgeted Fund Balance and Reserves:</b>						
3600	Unreserved Fund Balance/Equity 7/1/2023 ....	1,149,624				
	Total Reserve and Fund Balance/Equity .....	\$ 1,149,624				
3000	Estimated Fund Balance/Equity 6/30/2024.....	\$ 1,102,215				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF NOVEMBER 30, 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	\$ 73,912	\$ 251,571	34.00%	\$ 488,429
5XXX	Total Revenues .....	\$ 740,000	\$ 73,912	\$ 251,571	34.00%	\$ 488,429
<b>Expenditures:</b>						
61	Community Services.....	468,548	75,806	257,116	54.88%	211,432
6XXX	Total Expenditures .....	\$ 468,548	\$ 75,806	\$ 257,116	54.88%	\$ 211,432
<b>Other Uses:</b>						
8060	Other Uses (Transfers to General Fund).....	\$ 643,334	\$ 3,611	\$ 18,055	2.81%	\$ 625,279
8X	Total Other Uses .....	\$ (643,334)	\$ (3,611)	\$ (18,055)	2.81%	\$ (625,279)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ (371,882)	\$ (5,505)	\$ (23,600)		
<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 NOVEMBER 30, 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	\$ 77,631	\$ 269,572	32.68%	\$ 555,428
5900	Federal .....	-	-	-	0.00%	-
5XXX	Total Revenues .....	\$ 825,000	\$ 77,631	\$ 269,572	32.68%	\$ 555,428
<b>Expenditures:</b>						
36	Extracurricular Activities.....	\$ 94,802	\$ 7,471	\$ 40,168	42.37%	\$ 54,634
51	Facilities Maintenance & Operations.....	200,380	16,874	76,117	37.99%	124,263
52	Security & Monitoring Services.....	20,000	-	200	1.00%	19,800
6XXX	Total Expenditures .....	\$ 315,182	\$ 24,345	\$ 116,484	36.96%	\$ 198,698
<b>Other Uses:</b>						
8060	Other Uses (Transfers To General Fund).....	\$ 625,000	\$ -	\$ 640,446	102.47%	\$ (15,446)
8X	Total Other Uses .....	\$ (625,000)	\$ -	\$ (640,446)	102.47%	\$ 15,446
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ (115,182)	\$ 53,285	\$ (487,358)		
<b>Budgeted Fund Balance and Reserves:</b>						
3600	Unreserved Fund Balance/Equity 7/1/2023 ....	640,446				
	Total Reserve and Fund Balance/Equity .....	\$ 640,446				
3000	Estimated Fund Balance/Equity 6/30/2024.....	\$ 525,264				



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

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

<b>Investments</b>	<b>Par Value</b>	<b>Market Value</b>	<b>Book Value</b>	<b>% of Portfolio</b>	<b>Term</b>	<b>Days to Maturity</b>	<b>YTM 365 Equiv.</b>
TexPool	311,485.19	311,485.19	311,485.19	0.27	1	1	5.359
Texas RangeTexasDaily	2,771,184.71	2,771,184.71	2,771,184.71	2.41	1	1	5.350
Lone Star	109,810,863.97	109,810,863.97	109,810,863.97	95.61	1	1	5.570
Wells Fargo Bank	1,957,629.10	1,957,629.10	1,957,629.10	1.70	1	1	0.402
<b>Investments</b>	<b>114,851,162.97</b>	<b>114,851,162.97</b>	<b>114,851,162.97</b>	<b>100.00%</b>	<b>1</b>	<b>1</b>	<b>5.476</b>

<b>Total Earnings</b>	<b>October 31 Month Ending</b>	<b>Fiscal Year To Date</b>
Current Year	557,051.97	2,572,773.56

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

12/6/2023



**Eanes ISD  
Summary by Type  
October 31, 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
<b>Fund: Campus Activity</b>						
TexPool	1	249,642.41	249,642.41	0.22	5.359	1
<b>Subtotal</b>	<b>1</b>	<b>249,642.41</b>	<b>249,642.41</b>	<b>0.22</b>	<b>5.359</b>	<b>1</b>
<b>Fund: Community Education</b>						
Wells Fargo Bank	1	51,142.32	51,142.32	0.04	1.090	1
<b>Subtotal</b>	<b>1</b>	<b>51,142.32</b>	<b>51,142.32</b>	<b>0.04</b>	<b>1.090</b>	<b>1</b>
<b>Fund: Capital Projects '06</b>						
Lone Star	1	0.00	0.00	0.00	0.000	0
<b>Subtotal</b>	<b>1</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.000</b>	<b>0</b>
<b>Fund: Capital Projects '11</b>						
Lone Star	1	0.00	0.00	0.00	0.000	0
<b>Subtotal</b>	<b>1</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.000</b>	<b>0</b>
<b>Fund: Capital Projects '15</b>						
Lone Star	1	952,571.99	952,571.99	0.83	5.570	1
<b>Subtotal</b>	<b>1</b>	<b>952,571.99</b>	<b>952,571.99</b>	<b>0.83</b>	<b>5.570</b>	<b>1</b>
<b>Fund: Capital Projects '19</b>						
Lone Star	1	10,515,034.73	10,515,034.73	9.16	5.570	1
<b>Subtotal</b>	<b>1</b>	<b>10,515,034.73</b>	<b>10,515,034.73</b>	<b>9.16</b>	<b>5.570</b>	<b>1</b>
<b>Fund: Capital Projects '20</b>						
Lone Star	1	286,433.60	286,433.60	0.25	5.570	1
<b>Subtotal</b>	<b>1</b>	<b>286,433.60</b>	<b>286,433.60</b>	<b>0.25</b>	<b>5.570</b>	<b>1</b>
<b>Fund: Capital Projects '23</b>						
Lone Star	1	73,008,497.72	73,008,497.72	63.57	5.570	1
<b>Subtotal</b>	<b>1</b>	<b>73,008,497.72</b>	<b>73,008,497.72</b>	<b>63.57</b>	<b>5.570</b>	<b>1</b>

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

Security Type	Number of Investments	Par Value	Book Value	% of Portfolio	Average YTM 365	Average Days to Maturity
<b>Fund: Debt Service</b>						
Lone Star	1	5,733,719.80	5,733,719.80	4.99	5.570	1
<b>Subtotal</b>	<b>1</b>	<b>5,733,719.80</b>	<b>5,733,719.80</b>	<b>4.99</b>	<b>5.570</b>	<b>1</b>
<b>Fund: Foundation</b>						
TexPool	1	61,842.78	61,842.78	0.05	5.359	1
<b>Subtotal</b>	<b>1</b>	<b>61,842.78</b>	<b>61,842.78</b>	<b>0.05</b>	<b>5.359</b>	<b>1</b>
<b>Fund: General Operating</b>						
Wells Fargo Bank	6	1,667,194.74	1,667,194.74	1.45	0.282	1
Lone Star	1	19,314,606.13	19,314,606.13	16.82	5.570	1
Texas RangeTexasDaily	1	2,771,184.71	2,771,184.71	2.41	5.350	1
<b>Subtotal</b>	<b>8</b>	<b>23,752,985.58</b>	<b>23,752,985.58</b>	<b>20.68</b>	<b>5.173</b>	<b>1</b>
<b>Fund: Local Baldwin Property Sale</b>						
Lone Star	1	0.00	0.00	0.00	0.000	0
<b>Subtotal</b>	<b>1</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.000</b>	<b>0</b>
<b>Fund: Local Field Improvements</b>						
Lone Star	1	0.00	0.00	0.00	0.000	0
<b>Subtotal</b>	<b>1</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.000</b>	<b>0</b>
<b>Fund: Local</b>						
Lone Star	1	0.00	0.00	0.00	0.000	0
<b>Subtotal</b>	<b>1</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.000</b>	<b>0</b>
<b>Fund: Student Activity</b>						
Wells Fargo Bank	1	239,292.04	239,292.04	0.21	1.090	1
<b>Subtotal</b>	<b>1</b>	<b>239,292.04</b>	<b>239,292.04</b>	<b>0.21</b>	<b>1.090</b>	<b>1</b>
<b>Total and Average</b>	<b>22</b>	<b>114,851,162.97</b>	<b>114,851,162.97</b>	<b>100.00</b>	<b>5.476</b>	<b>1</b>



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

Description	General Fund	Debt Service Fund	Total
<b><i>CURRENT MONTH COLLECTIONS</i></b>			
5711 Taxes - Current Year Tax Levy	\$ 2,782,919	\$ 434,700	\$ 3,217,619
5712 Taxes - Prior Years	55,218	7,473	62,691
5719 Penalties and Interest (P & I)	30,838	4,172	35,009
<b>Total Current Month Collections</b>	<b>\$ 2,868,974</b>	<b>\$ 446,346</b>	<b>\$ 3,315,319</b>
<b><i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2023 - JUN 30, 2024)</i></b>			
5711 Taxes - Current Year Tax Levy	\$ 3,031,301	\$ 468,410	\$ 3,499,712
5712 Taxes - Prior Years	80,462	10,695	91,156
5719 Penalties and Interest (P & I)	141,520	18,920	160,440
<b>Total Revenue Collected</b>	<b>\$ 3,253,283</b>	<b>\$ 498,025</b>	<b>\$ 3,751,308</b>
<b>Total Budgeted Tax Revenue (Current + Prior + P &amp; I)</b>	<b>\$ 161,215,111</b>	<b>\$ 25,173,924</b>	<b>\$ 186,389,035</b>
<b>Percentage of Total Budgeted Tax Revenue Collected</b>	<b>2.02%</b>	<b>1.98%</b>	<b>2.01%</b>
<b>Percentage of Total Budgeted Tax Revenue Collected (Prior Year)</b>	<b>1.76%</b>	<b>1.69%</b>	<b>1.75%</b>
<b><i>TAX YEAR-TO-DATE COLLECTIONS (OCT 1, 2023 - SEPT 30, 2024) - TAX YEAR 2023</i></b>			
<b>Tax Rate Per \$100 of Taxable Value</b>	<b>\$ 0.7680</b>	<b>\$ 0.1200</b>	<b>\$ 0.8880</b>
Adjusted Estimated Tax Levy - November 16, 2023	\$ 162,118,877	\$ 25,331,075	\$ 187,449,951
<b>Total Collections on 2023 Tax Levy to Date</b>	<b>\$ 2,782,919</b>	<b>\$ 434,700</b>	<b>\$ 3,217,619</b>
<b>Percentage of 2023 Adjusted Tax Levy Collected</b>	<b>1.72%</b>	<b>1.72%</b>	<b>1.72%</b>
<b>Percentage of 2022 Adjusted Tax Levy Collected (Prior Year)</b>	<b>1.52%</b>	<b>1.52%</b>	<b>1.52%</b>

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

REQUEST #	REQUEST DATE	REQUESTOR	DESCRIPTION OF REQUEST
8507	11/1/2023	G.Morreale	Salary Information
8508	11/7/2023	E. Chung	Business Office Information
8509	11/9/2023	A. Rodriguez	Employee List
8510	11/9/202	A. Hebert	Employee List
8511	11/10/2023	K. Wiley	Library Book Information
8512	11/13/2023	J. Brockman-Weber	Staff Training Information
8513	11/13/2023	D. Barer	Campaign Finance Information
8514	11/14/2023	J. Spiller	Employee Handbook/Grievance Information
8515	11/17/2023	K. McDuffee	WAQUA information

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

Month	2022-23	2023-24
July	13	7
August	9	12
September	14	24
October	15	13
November	7	9
December	2	
January	7	
February	9	
March	12	
April	11	
May	13	
June	8	
<b>Total Requests To Date</b>	<b>120</b>	<b>65</b>

**EANES INDEPENDENT SCHOOL DISTRICT  
2019 BOND FINANCIAL REPORT  
THROUGH NOVEMBER 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
<b>TABLE A: SAFETY AND SECURITY ITEMS</b>	\$ 7,997,000	\$ (400,000)	\$ 7,597,000	\$ 7,194,309	\$ 245,642	\$ 341,608	\$ 7,781,560	\$ (184,560)
<b>TABLE B: STUDENT PROGRAMS AND SUPPORT</b>	27,790,687	(400,000)	27,390,687	23,429,309	942,741	1,254,375	25,626,425	1,764,262
<b>TABLE C: ENERGY EFFICIENCY AND CONSERVATION</b>	4,803,000	-	4,803,000	4,681,916	-	2,768	4,684,684	118,316
<b>TABLE D: FACILITIES</b>	28,188,200	(1,600,000)	26,588,200	22,982,413	405,883	1,203,062	24,591,358	1,996,842
<b>TABLE E: NEW FACILITIES</b>	15,000,000	1,100,000	16,100,000	16,640,993	6,775	425,206	17,072,974	(972,974)
<b>Unallocated Funds</b>	221,113	1,300,000	1,521,113	197,791	7,957	-	205,748	1,315,365
<b>Land Sales Proceeds Contribution</b>	(4,000,000)		(4,000,000)	(4,000,000)	-	-	(4,000,000)	-
<b>Unallocated Interest Earnings</b>	-	1,974,601	1,974,601	-	-	-	-	1,974,601
<b>Totals</b>	<b>\$ 80,000,000</b>	<b>\$ 1,974,601</b>	<b>\$ 81,974,601</b>	<b>\$ 71,126,731</b>	<b>\$ 1,608,998</b>	<b>\$ 3,227,018</b>	<b>\$ 75,962,747</b>	<b>\$ 6,011,854</b>

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

**EANES INDEPENDENT SCHOOL DISTRICT  
2023 BOND FINANCIAL REPORT  
THROUGH NOVEMBER 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
<b>Proposition A</b>								
<b>TABLE A: SAFETY AND SECURITY ITEMS</b>	\$ 8,284,500		\$ 8,284,500	\$ 94,347	\$ 606,062	\$ 76,616	\$ 777,025	\$ 7,507,475
<b>TABLE B: STUDENT PROGRAMS AND SUPPORT</b>	40,174,250		40,174,250	2,292,658	335,135	4,518,472	7,146,266	33,027,984
<b>TABLE C: ENERGY EFFICIENCY AND CONSERVATION</b>	10,824,790		10,824,790	-	-	2,023,100	2,023,100	8,801,690
<b>TABLE D: FACILITIES</b>	58,489,460		58,489,460	305,451	155,580	1,101,325	1,562,356	56,927,104
<b>Proposition B</b>								
<b>STADIUM</b>	2,411,000		2,411,000	4,557	-	1,159,894	1,164,451	1,246,549
<b>Proposition C</b>								
<b>TECHNOLGY DEVICES</b>	11,245,000		11,245,000	-	-	6,340,000	6,340,000	4,905,000
<b>Unallocated Interest Earnings</b>	-	1,107,783	1,107,783	-	-	-	-	1,107,783
<b>Totals</b>	<b>\$ 131,429,000</b>	<b>\$ 1,107,783</b>	<b>\$ 132,536,783</b>	<b>\$ 2,697,014</b>	<b>\$ 1,096,777</b>	<b>\$ 15,219,407</b>	<b>\$ 19,013,198</b>	<b>\$ 113,523,585</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 NOVEMBER 30, 2023**

		<u>% OF</u>	<u>ORIGINAL</u>	<u>PREVIOUS</u>	<u>THIS</u>		<u>AMENDED</u>	<u>% OF</u>	<u>% OF</u>
		<u>OVERALL</u>	<u>BUDGET</u>	<u>AMENDMENTS</u>	<u>AMENDMENT</u>		<u>BUDGET</u>	<u>OVERALL</u>	<u>BUDGET,</u>
		<u>BUDGET</u>	<u>TOTALS</u>				<u>TOTALS</u>	<u>BUDGET</u>	<u>NET OF</u>
									<u>RECAPTURE</u>
<b>Revenues</b>									
57	Local	95.68%	\$ 204,560,108	\$ -	\$(33,258,997)	[2]	\$ 171,301,111	94.48%	
58	State	3.93%	8,404,786	-	775,769	[2]	9,180,555	5.06%	
59	Federal	0.39%	830,000	-	-		830,000	0.46%	
<b>Total Revenues</b>		<b>100.00%</b>	<b>\$ 213,794,894</b>	<b>\$ -</b>	<b>\$(32,483,228)</b>		<b>\$ 181,311,666</b>	<b>100.00%</b>	
..									
<b>Expenditures</b>									
<b>FUNCTION</b>									
11	Instruction	24.72%	\$ 53,835,167	\$ (65,881)	(146,862)	[1] [2]	\$ 53,622,424	28.92%	57.92%
12	Media Services	0.43%	940,151	(11,346)	(22,545)	[2]	906,260	0.49%	0.98%
13	Staff Development	0.98%	2,140,249	12,042	135,274	[1] [2]	2,287,565	1.23%	2.47%
21	Instructional Administration	0.76%	1,658,920	-	4,736	[2]	1,663,656	0.90%	1.80%
23	School Leadership	2.09%	4,561,593	13,207	282,426	[1] [2]	4,857,226	2.62%	5.25%
31	Counseling Services	1.19%	2,591,220	15,674	(280,497)	[2]	2,326,397	1.25%	2.51%
32	Social Work	0.18%	402,460	-	324,036	[2]	726,496	0.39%	0.78%
33	Health Services	0.41%	885,031	100	(31,803)	[2]	853,328	0.46%	0.92%
34	Transportation	1.24%	2,704,596	-	11,955	[2]	2,716,551	1.46%	2.93%
35	Food Services	0.15%	322,161	-	17,000	[2]	339,161	0.18%	0.37%
36	Extra/Co-Curricular Activities	1.80%	3,916,091	2,358	(17,222)	[1] [2]	3,901,227	2.10%	4.21%
41	Central Administration	1.73%	3,777,663	-	169,928	[2]	3,947,591	2.13%	4.26%
51	Maintenance	4.40%	9,582,196	(209,704)	363,681	[2]	9,736,173	5.25%	10.51%
52	Security	0.69%	1,509,341	217,004	-		1,726,345	0.93%	1.86%
53	Data Processing	0.76%	1,652,675	26,546	16,524	[2]	1,695,745	0.91%	1.83%
61	Community Services	0.15%	319,694	-	30,000	[2]	349,694	0.19%	0.38%
71	Debt Service	0.00%	10,000	-	-		10,000	0.01%	0.01%
81	Facilities Acquisition & Construction	0.00%	-	-	-		-	0.00%	0.00%
91	Contracted Instructional Services (Recapture)	57.89%	126,128,179	-	(33,277,300)	[2]	92,850,879	50.07%	-
99	Tax Costs	0.43%	930,000	-	9,000	[2]	939,000	0.51%	1.01%
<b>Total Expenditures</b>		<b>100.00%</b>	<b>\$ 217,867,387</b>	<b>\$ -</b>	<b>\$(32,411,669)</b>		<b>\$ 185,455,718</b>	<b>100.00%</b>	<b>100.00%</b>
..									
7060	Other Resources		\$ 2,155,000	\$ -	\$ 203,559	[2]	\$ 2,358,559		
8060	Other Uses		-	-	-		-		
7x & 8x			\$ 2,155,000	\$ -	\$ 203,559		\$ 2,358,559		
<b>Budgeted Increase / (Decrease) to Fund Balance</b>			<b>\$ (1,917,493)</b>	<b>\$ -</b>	<b>\$ 132,000</b>		<b>\$ (1,785,493)</b>		

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

[2] Mid-year balancing of revenues and expenditures by function to adjust for actual data; the net effect of this amendment decreases the budgeted fund balance deficit by \$132,000 from (\$1,917,493) to a budgeted fund balance deficit of (\$1,785,493).

**EANES INDEPENDENT SCHOOL DISTRICT  
AMENDED BUDGETS FOR FUND 599 DEBT SERVICE  
AS OF NOVEMBER 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>
<b>Revenues</b>								
57	Local	99.78%	\$ 27,499,539	\$ -	\$ (1,485,615) [1]	\$	26,013,924	99.77%
58	State	0.22%	60,321	-			60,321	0.23%
	Total Revenue	100.00%	\$ 27,559,860	\$ -	\$ (1,485,615)	\$	26,074,245	100.00%
		..						..
<b>Expenditures</b>								
<b>FUNCTION</b>								
71	Debt Service	100.00%	\$ 16,474,692	\$ -		\$	16,474,692	100.00%
	Total Expenditures	100.00%	\$ 16,474,692	\$ -	\$ -	\$	16,474,692	100.00%
		..						..
7060	Other Resources		\$ -	\$ -	\$ 86,669 [1]	\$	86,669	
8060	Other Uses		-	-			-	
7x & 8x			\$ -	\$ -	\$ 86,669		86,669	
	<b>Budgeted Increase / (Decrease) to Fund Balance</b>		\$ 11,085,168	\$ -	\$ (1,398,946)	\$	9,686,222	

[1] Mid-year balancing of revenues and expenditures by function to adjust for actual data; the net effect of this amendment decreases the budgeted fund balance surplus by \$1,398,946 from \$11,085,168 to a budgeted fund balance surplus of \$9,686,222.

**ANES INDEPENDENT SCHOOL DISTRICT  
AMENDED BUDGETS FOR FUND 701 CHILD NUTRITION  
AS OF NOVEMBER 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>
<b>Revenues</b>						
57 Local	100.00%	\$ 5,283,900	\$ -	\$ -	\$ 5,283,900	100.00%
58 State	0.00%	-	-	-	-	0.00%
59 Federal	0.00%	-	-	-	-	0.00%
Total Revenues	100.00%	\$ 5,283,900	\$ -	\$ -	\$ 5,283,900	100.00%
..						
<b>Expenditures</b>						
<b>FUNCTION</b>						
35 Food Services	94.92%	\$ 5,133,068	\$ -	\$ 117,544 [1]	\$ 5,250,612	94.85%
51 Maintenance	5.08%	274,798	-	10,000 [1]	284,798	5.15%
Total Expenditures	100.00%	\$ 5,407,866	\$ -	\$ 127,544	\$ 5,535,410	100.00%
..						
7060 Other Resources		\$ -	\$ -	\$ -	\$ -	
8060 Other Uses		-	-	-	-	
7x & 8x		\$ -	\$ -	\$ -	\$ -	
<b>Budgeted Increase / (Decrease) to Fund Balance</b>						
		\$ (123,966)	\$ -	\$ (127,544)	\$ (251,510)	

[1] Mid-year balancing of revenues and expenditures by function to adjust for actual data; the net effect of this amendment increases the budgeted fund balance deficit by \$127,544 from (\$123,966) to a budgeted fund balance deficit of (\$251,510).