



DISCUSSION/ACTION SHEET

MEETING DATE

January 23, 2024

AGENDA ITEM

Request to Approve Monthly Financial Report and Budget Amendment(s) for the Period Ending December 31, 2023

RECOMMENDED ACTION

It is recommended that the Board of Trustees accept the monthly financial reports and budget amendment(s) for the period ending December 31, 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 Nov 2023
- Monthly Investment Report Dec 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

Financial highlights for the period ending December 31, 2023 will be discussed.

- The cash and investment balance of all governmental and proprietary funds at month-end is \$ 157,508,963.
- With 50.00% of the fiscal year complete, the District has currently recorded expenditures of 49.27% of the General Fund total budget.
- Investment income for the month is \$ 589,685 bringing the FYTD investment income total to \$ 3,668,311. The yield to maturity on the investment portfolio is 5.527%.



- Tax collections for the month totaled \$67,782,068. Approximately 37.88% of the 2023 adjusted tax levy has been collected, in comparison to the same month collections of the 2022 tax levy of 37.00%.
- Total 2019 bond expenditures and encumbrances through month-end totaled approximately \$ 76.1 million, and remaining funds are approximately \$ 5.9 million.
- Total 2023 bond expenditures and encumbrances through month-end totaled approximately \$ 19.0 million, and remaining funds are approximately \$ 113.9 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 December 31, 2023

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

CODE	DESCRIPTION	GENERAL FUND	DEBT SERVICE FUND	CHILD NUTRITION FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	COMMUNITY SERVICES FUNDS	FACILITY RENTALS FUND	FIDUCIARY TYPE FUNDS	MEMO TOTAL
CURRENT ASSETS										
Cash & Temporary Investments:										
1110-60	Cash	\$ (4,287,606)	\$ -	\$ (347,201)	\$ 790,681	\$ -	\$ 2,956,170	\$ 180,770	\$ 280,643	\$ (426,543)
1170	Temporary Investments	69,745,019	6,800,427	-	251,888	81,075,772	-	-	62,399	157,935,506
1100	Total Cash/Temporary Investments	\$ 65,457,413	\$ 6,800,427	\$ (347,201)	\$ 1,042,569	\$ 81,075,772	\$ 2,956,170	\$ 180,770	\$ 343,042	\$ 157,508,963
Receivables:										
1210	Property Taxes-Current	\$ 101,873,139	\$ 15,889,114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,762,253
1220	Property Taxes-Delinquent	1,401,079	191,837	-	-	-	-	-	-	1,592,916
1230	Allowance for Uncollectible Taxes	(1,828,185)	(252,165)	-	-	-	-	-	-	(2,080,350)
1240	Due from State & Federal Agencies	9,679,506	-	-	(31)	-	-	-	-	9,679,475
1250	Accrued Interest	-	-	-	-	-	-	-	-	-
1260	Due from Other Funds.....	16,705	9,156,662	-	-	-	-	-	-	9,173,367
1290	Sundry Receivables	(2,576)	-	120	(2,500)	-	365	2,417	-	(2,174)
1200	Total Receivables	\$ 111,139,669	\$ 24,985,448	\$ 120	\$ (2,531)	\$ -	\$ 365	\$ 2,417	\$ -	\$ 136,125,487
1300	Inventories, at Cost	93,704	-	6,621	-	-	-	-	-	100,325
1400	Other Current Assets	(94,000)	-	-	1,596	-	11,598	-	-	(80,806)
1500	Fixed Assets	-	-	659,010	-	-	24,654	9,625	-	693,289
13X-16xx	Other Current Assets	\$ (296)	\$ -	\$ 665,631	\$ 1,596	\$ -	\$ 36,252	\$ 9,625	\$ -	\$ 712,808
1000	Total Current Assets	\$ 176,596,786	\$ 31,785,876	\$ 318,550	\$ 1,041,634	\$ 81,075,772	\$ 2,992,787	\$ 192,812	\$ 343,042	\$ 294,347,258
LIABILITIES AND FUND EQUITY										
Current Liabilities:										
2110	Accounts Payable (Note 1).....	\$ 7,945	\$ -	\$ -	\$ 1,007	\$ -	\$ -	\$ -	\$ -	\$ 8,952
2140	Interest Payable	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings	783,679	-	4,534	11,878	139	5,491	354	-	806,075
2160	Accrued Wages Payable	7,406,886	-	261,874	130,619	1,385	118,382	3,996	-	7,923,143
2170	Due to Other Funds	9,156,662	-	-	17	5,334	123	-	11,231	9,173,367
2180	Due to Other Governments	46,425,438	-	-	-	-	-	-	3,572	46,429,010
2190	Due to Other	-	-	-	-	-	-	-	(10,722)	(10,722)
2100	Total Current Liabilities	\$ 63,780,610	\$ -	\$ 266,408	\$ 143,522	\$ 6,858	\$ 123,996	\$ 4,351	\$ 4,082	\$ 64,329,826
2210	Accrued Expenses	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues	(103)	28,454	330,835	388	-	3	-	-	359,577
2611	Deferred Inflows - Property Taxes	101,446,034	15,828,786	-	-	-	-	-	-	117,274,820
2612	Deferred Inflows - Leasing	-	-	-	-	-	-	-	-	-
2000	Total Liabilities	\$ 165,226,542	\$ 15,857,240	\$ 597,243	\$ 143,910	\$ 6,858	\$ 123,998	\$ 4,351	\$ 4,082	\$ 181,964,223
Fund Balance/Equity:										
3400	Reserved.....	\$ 2,162,495	\$ 15,928,636	\$ -	\$ -	\$ 81,068,914	\$ -	\$ -	\$ -	\$ 99,160,045
3500	Designated.....	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings.....	9,207,749	-	(278,693)	897,724	-	2,868,789	188,461	338,961	13,222,991
3000	Total Fund Balance/Equity	\$ 11,370,244	\$ 15,928,636	\$ (278,693)	\$ 897,724	\$ 81,068,914	\$ 2,868,789	\$ 188,461	\$ 338,961	\$ 112,383,036
Total Liabilities and Fund Equity		\$ 176,596,786	\$ 31,785,876	\$ 318,550	\$ 1,041,634	\$ 81,075,772	\$ 2,992,787	\$ 192,812	\$ 343,042	\$ 294,347,258

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 DECEMBER 31, 2023**

		GENERAL FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget
Revenues:						
5700	Local	\$ 171,301,111	\$ 58,939,292	\$ 67,598,070	39.46%	\$ 103,703,041
5800	State	9,180,555	625,023	3,931,355	42.82%	5,249,200
5900	Federal	830,000	1,937	15,170	1.83%	814,830
5XXX	Total Revenues	\$ 181,311,666	\$ 59,566,252	\$ 71,544,596	39.46%	\$ 109,767,070
Expenditures:						
11	Instruction.....	\$ 53,607,457	\$ 4,258,811	\$ 25,923,701	48.36%	\$ 27,683,756
12	Instructional Resources & Media Svcs.....	905,759	73,230	448,669	49.54%	457,090
13	Curr & Instructional Staff Development.....	2,289,473	228,951	1,218,850	53.24%	1,070,623
21	Instructional Leadership.....	1,663,656	118,893	853,953	51.33%	809,703
23	School Leadership.....	4,860,496	347,775	2,432,490	50.05%	2,428,006
31	Guidance & Counseling Services.....	2,325,897	166,743	1,090,313	46.88%	1,235,584
32	Social Work Services.....	726,496	58,542	341,791	47.05%	384,705
33	Health Services.....	853,528	64,375	390,783	45.78%	462,745
34	Transportation.....	2,716,551	218,757	1,171,180	43.11%	1,545,371
35	Food Services.....	339,161	31,104	178,358	52.59%	160,803
36	Extracurricular Activities.....	3,911,727	380,269	2,005,503	51.27%	1,906,224
41	General Administration.....	3,947,591	319,814	1,805,296	45.73%	2,142,295
51	Facilities Maintenance & Operations.....	9,736,173	657,591	4,662,432	47.89%	5,073,741
52	Security & Monitoring Services.....	1,726,435	148,560	689,684	39.95%	1,036,751
53	Data Processing Services.....	1,695,745	100,086	793,365	46.79%	902,380
61	Community Services.....	349,694	34,999	187,970	53.75%	161,724
71	Debt Service.....	10,000	-	-	0.00%	10,000
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
91	Contracted Instructional Svcs (Recapture).....	92,850,879	7,737,573	46,487,931	50.07%	46,362,948
99	Appraisal District Costs.....	939,000	238,576	699,521	74.50%	239,479
6XXX	Total Expenditures	\$ 185,455,718	\$ 15,184,649	\$ 91,381,791	49.27%	\$ 94,073,927
Other Resources and (Uses):						
7060	Other Resources	\$ 2,358,559	\$ 10,833	\$ 909,003	38.54%	\$ 1,449,556
8060	Other Uses	-	-	-	0.00%	-
7X & 8X	Total Other Resources and (Uses).....	\$ 2,358,559	\$ 10,833	\$ 909,003	38.54%	\$ 1,449,556
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses	\$ (1,785,493)	\$ 44,392,436	\$ (18,928,192)		
Fund Balance and Reserves at 7/1/2023:						
3400	Reserved Fund Balance	\$ 1,296,034			Percent of Fiscal Year Complete	50.00%
3500	Designated Fund Balance: Purch. of Property	-			Percent of Total Budget Expended	49.27%
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 DECEMBER 31, 2023**

		DEBT SERVICE FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 26,013,924	\$ 9,185,926	\$ 9,868,421	37.94%	\$ 16,145,503
5800	State	\$ 60,321	\$ 572,459	\$ 572,459	949.02%	\$ (512,138)
5XXX	Total Revenue	\$ 26,074,245	\$ 9,758,385	\$ 10,440,880	40.04%	\$ 15,633,365
Expenditures:						
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
Other Resources and (Uses):						
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	\$ 9,758,385	\$ (4,063,683)		
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.....	\$ 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 DECEMBER 31, 2023**

		CHILD NUTRITION FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 5,283,900	\$ 424,574	\$ 2,506,465	47.44%	\$ 2,777,435
5800	State	-	-	-	0.00%	-
5900	Federal	-	-	-	0.00%	-
5XXX	Total Revenues	<u>\$ 5,283,900</u>	<u>\$ 424,574</u>	<u>\$ 2,506,465</u>	47.44%	<u>\$ 2,777,435</u>
Expenditures:						
35	Child Nutrition.....	5,250,612	450,653	2,695,365	51.33%	\$ 2,555,247
51	Facilities Maintenance & Operations.....	284,798	29,695	128,709	45.19%	156,089
6XXX	Total Expenditures	<u>\$ 5,535,410</u>	<u>\$ 480,348</u>	<u>\$ 2,824,074</u>	51.02%	<u>\$ 2,711,336</u>
Other Resources:						
7060	Other Resources	\$ -	\$ -	-	0.00%	\$ -
8060	Other Uses	-	-	-	0.00%	-
7X	Total Other Resources	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	0.00%	<u>\$ -</u>
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ (251,510)	\$ (55,774)	\$ (317,609)		
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>\$ (212,594)</u></u>				

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

		SPECIAL REVENUE FUNDS				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget
Revenues:						
5700	Local	\$ 1,800,000	\$ 188,008	\$ 1,194,465	66.36%	\$ 605,535
5800	State	650,000	-	547,764	84.27%	102,236
5900	Federal	2,400,000	38,751	326,479	13.60%	2,073,521
5XXX	Total Revenues	\$ 4,850,000	\$ 226,759	\$ 2,068,708	42.65%	\$ 2,781,292
Expenditures:						
11	Instruction.....	\$ 2,900,000	\$ 317,749	\$ 2,227,330	76.80%	\$ 672,670
12	Instructional Resources & Media Svs.....	115,000	3,936	26,202	22.78%	88,798
13	Curr & Instructional Staff Development.....	750,000	14,991	145,001	19.33%	604,999
21	Instructional Leadership.....	5,000	-	-	0.00%	5,000
23	School Leadership.....	100,000	5,511	33,570	33.57%	66,430
31	Guidance & Counseling Services.....	1,100,000	97,406	614,148	55.83%	485,852
32	Social Work Services.....	80,000	(6,910)	25,621	32.03%	54,379
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	122,543	536,252	48.75%	563,748
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	5,253	6,196	61.96%	3,804
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	\$ 560,479	\$ 3,831,124	60.11%	\$ 2,541,876
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)	\$ (333,720)	\$ (1,762,415)		
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 DECEMBER 31, 2023**

		CAPITAL PROJECTS FUNDS				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget
Revenues:						
5700	Local	\$ 2,000,000	\$ 391,864	\$ 1,833,270	91.66%	\$ 166,730
5XXX	Total Revenue	\$ 2,000,000	\$ 391,864	\$ 1,833,270	91.66%	\$ 166,730
Expenditures:						
11	Instruction.....	\$ 4,000,000	\$ 32,164	\$ 1,667,602	41.69%	\$ 2,332,398
12	Instructional Resources & Media Svcs.....	-	11,580	11,580	0.00%	(11,580)
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	-	12,848	51.39%	12,152
33	Health Services.....	25,000	-	-	0.00%	25,000
34	Transportation.....	1,000,000	-	978,704	97.87%	21,296
35	Food Services.....	25,000	-	-	0.00%	25,000
36	Extracurricular Activities.....	500,000	268,169	667,238	133.45%	(167,238)
41	General Administration.....	250,000	14,050	77,848	31.14%	172,152
51	Facilities Maintenance & Operations.....	3,200,000	12,088	393,952	12.31%	2,806,048
52	Security & Monitoring Services.....	750,000	27,618	643,425	85.79%	106,575
53	Data Processing Services.....	2,500,000	1,188,073	3,009,802	120.39%	(509,802)
71	Debt Services.....	615,000	-	614,720	99.95%	280
81	Facilities Acquisition & Construction	15,000,000	283,424	2,855,498	19.04%	12,144,502
6XXX	Total Expenditures	\$ 27,940,000	\$ 1,837,167	\$ 10,944,040	39.17%	\$ 16,995,960
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.....	\$ (25,940,000)	\$ (1,445,303)	\$ 66,503,950		
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.....	\$ (11,375,035)				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF DECEMBER 31, 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	\$ 17,938	\$ 824,539	54.97%	\$ 675,461
5XXX	Total Revenues	\$ 1,500,000	\$ 17,938	\$ 824,539	54.97%	\$ 675,461
Expenditures:						
61	Community Services.....	948,717	232,248	602,248	63.48%	346,469
6XXX	Total Expenditures	\$ 948,717	\$ 232,248	\$ 602,248	63.48%	\$ 346,469
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 843,333	\$ 3,611	\$ 21,666	2.57%	\$ 821,667
8X	Total Other Uses	\$ (843,333)	\$ (3,611)	\$ (21,666)	2.57%	\$ (821,667)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (292,050)	\$ (217,922)	\$ 200,625		
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 DECEMBER 31, 2023**

CHILD DEVELOPMENT CENTER FUND						
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 1,500,000	\$ 129,992	\$ 660,940	44.06%	\$ 839,060
5800	State	-	-	-	0.00%	-
5900	Federal	-	-	-	0.00%	-
5XXX	Total Revenues	\$ 1,500,000	\$ 129,992	\$ 660,940	44.06%	\$ 839,060
Expenditures:						
61	Community Services.....	1,504,076	118,708	820,740	54.57%	683,336
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 1,504,076	\$ 118,708	\$ 820,740	54.57%	\$ 683,336
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 21,666	50.00%	\$ 21,667
8X	Total Other Uses	\$ (43,333)	\$ (3,611)	\$ (21,666)	50.00%	\$ (21,667)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (47,409)	\$ 7,672	\$ (181,465)		
Budgeted Fund Balance and Reserves:						
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 DECEMBER 31, 2023**

		EASY CARE FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 740,000	\$ 70,986	\$ 322,557	43.59%	\$ 417,443
5XXX	Total Revenues	\$ 740,000	\$ 70,986	\$ 322,557	43.59%	\$ 417,443
Expenditures:						
61	Community Services.....	468,548	46,454	303,570	64.79%	164,978
6XXX	Total Expenditures	\$ 468,548	\$ 46,454	\$ 303,570	64.79%	\$ 164,978
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 643,334	\$ 3,611	\$ 21,666	3.37%	\$ 621,668
8X	Total Other Uses	\$ (643,334)	\$ (3,611)	\$ (21,666)	3.37%	\$ (621,668)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (371,882)	\$ 20,921	\$ (2,679)		
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 DECEMBER 31, 2023**

		FACILITY RENTALS FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 825,000	\$ 55,911	\$ 325,484	39.45%	\$ 499,516
5900	Federal	-	-	-	0.00%	-
5XXX	Total Revenues	\$ 825,000	\$ 55,911	\$ 325,484	39.45%	\$ 499,516
Expenditures:						
36	Extracurricular Activities.....	\$ 94,802	\$ 6,026	\$ 46,194	48.73%	\$ 48,608
51	Facilities Maintenance & Operations.....	200,380	14,511	90,628	45.23%	109,752
52	Security & Monitoring Services.....	20,000	-	200	1.00%	19,800
6XXX	Total Expenditures	\$ 315,182	\$ 20,538	\$ 137,022	43.47%	\$ 178,160
Other Uses:						
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)	\$ 35,373	\$ (451,985)		
Budgeted Fund Balance and Reserves:						
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.....	<u>\$ 525,264</u>				



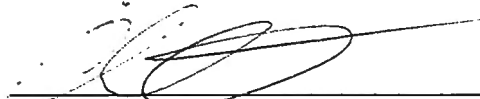
**Eanes ISD
Portfolio Management
Portfolio Summary
November 30, 2023**

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	312,860.64	312,860.64	312,860.64	0.29	1	1	5.372
Texas RangeTexasDaily	2,783,410.41	2,783,410.41	2,783,410.41	2.56	1	1	5.370
Lone Star	104,017,135.42	104,017,135.42	104,017,135.42	95.79	1	1	5.620
Wells Fargo Bank	1,471,301.90	1,471,301.90	1,471,301.90	1.35	1	1	0.478
Investments	108,584,708.37	108,584,708.37	108,584,708.37	100.00%	1	1	5.543

Total Earnings	November 30 Month Ending	Fiscal Year To Date
Current Year	505,853.29	3,078,626.85

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.


 _____ 11/17/2024
 Chris Scott, Chief Financial Officer



**Eanes ISD
Summary by Type
November 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	250,744.78	250,744.78	0.23	5.372	1
Subtotal	1	250,744.78	250,744.78	0.23	5.372	1
Fund: Community Education						
Wells Fargo Bank	1	66,233.35	66,233.35	0.06	1.090	1
Subtotal	1	66,233.35	66,233.35	0.06	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	961,591.09	961,591.09	0.89	5.620	1
Subtotal	1	961,591.09	961,591.09	0.89	5.620	1
Fund: Capital Projects '19						
Lone Star	1	9,676,435.14	9,676,435.14	8.91	5.620	1
Subtotal	1	9,676,435.14	9,676,435.14	8.91	5.620	1
Fund: Capital Projects '20						
Lone Star	1	280,976.83	280,976.83	0.26	5.620	1
Subtotal	1	280,976.83	280,976.83	0.26	5.620	1
Fund: Capital Projects '23						
Lone Star	1	72,472,651.75	72,472,651.75	66.74	5.620	1
Subtotal	1	72,472,651.75	72,472,651.75	66.74	5.620	1

**Eanes ISD
Summary by Type
November 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	5,759,884.48	5,759,884.48	5.30	5.620	1
Subtotal	1	5,759,884.48	5,759,884.48	5.30	5.620	1
Fund: Foundation						
TexPool	1	62,115.86	62,115.86	0.06	5.372	1
Subtotal	1	62,115.86	62,115.86	0.06	5.372	1
Fund: General Operating						
Wells Fargo Bank	6	1,090,052.39	1,090,052.39	1.00	0.264	1
Lone Star	1	14,865,596.13	14,865,596.13	13.69	5.620	1
Texas RangeTexasDaily	1	2,783,410.41	2,783,410.41	2.56	5.370	1
Subtotal	8	18,739,058.93	18,739,058.93	17.25	5.271	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	315,016.16	315,016.16	0.29	1.090	1
Subtotal	1	315,016.16	315,016.16	0.29	1.090	1
Total and Average	22	108,584,708.37	108,584,708.37	100.00	5.543	1

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

Description	General Fund	Debt Service Fund	Total
<i>CURRENT MONTH COLLECTIONS</i>			
5711 Taxes - Current Year Tax Levy	\$ 58,621,223	\$ 9,156,813	\$ 67,778,035
5712 Taxes - Prior Years	(10,480)	(2,116)	(12,597)
5719 Penalties and Interest (P & I)	14,663	1,966	16,629
Total Current Month Collections	\$ 58,625,406	\$ 9,156,662	\$ 67,782,068
<i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2023 - JUN 30, 2024)</i>			
5711 Taxes - Current Year Tax Levy	\$ 61,652,524	\$ 9,625,223	\$ 71,277,747
5712 Taxes - Prior Years	69,981	8,579	78,560
5719 Penalties and Interest (P & I)	156,183	20,886	177,069
Total Revenue Collected	\$ 61,878,688	\$ 9,654,687	\$ 71,533,376
Total Budgeted Tax Revenue (Current + Prior + P & I)	\$ 161,215,111	\$ 25,173,924	\$ 186,389,035
Percentage of Total Budgeted Tax Revenue Collected	38.38%	38.35%	38.38%
Percentage of Total Budgeted Tax Revenue Collected (Prior Year)	37.50%	36.40%	37.37%
<i>TAX YEAR-TO-DATE COLLECTIONS (OCT 1, 2023 - SEPT 30, 2024) - TAX YEAR 2023</i>			
Tax Rate Per \$100 of Taxable Value	\$ 0.7680	\$ 0.1200	\$ 0.8880
Adjusted Estimated Tax Levy - December 7, 2023	\$ 162,109,859	\$ 25,329,666	\$ 187,439,525
Total Collections on 2023 Tax Levy to Date	\$ 61,404,142	\$ 9,591,513	\$ 70,995,655
Percentage of 2023 Adjusted Tax Levy Collected	37.88%	37.87%	37.88%
Percentage of 2022 Adjusted Tax Levy Collected (Prior Year)	37.00%	37.02%	37.00%

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

Category	Project Budget	Adjustments	Adjusted Project Budget	Expenditures Prior To Current Month	Current Month Expenditures	Encumbrances	Total Expenditures & Encumbrances	Remaining Balance of Bond Funds
TABLE A: SAFETY AND SECURITY ITEMS	\$ 7,997,000	\$ (400,000)	\$ 7,597,000	\$ 7,440,190	\$ 28,410	\$ 323,345	\$ 7,791,945	\$ (194,945)
TABLE B: STUDENT PROGRAMS AND SUPPORT	27,790,687	(400,000)	27,390,687	24,372,050	1,017,006	264,099	25,653,155	1,737,532
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	23,388,296	381,243	953,205	24,722,744	1,865,456
TABLE E: NEW FACILITIES	15,000,000	1,100,000	16,100,000	16,647,768	-	425,206	17,072,974	(972,974)
Unallocated Funds	221,113	1,300,000	1,521,113	205,748	6,612	-	212,360	1,308,753
Land Sales Proceeds Contribution	(4,000,000)		(4,000,000)	(4,000,000)	-	-	(4,000,000)	-
Unallocated Interest Earnings	-	2,018,231	2,018,231	-	-	-	-	2,018,231
Totals	\$ 80,000,000	\$ 2,018,231	\$ 82,018,231	\$ 72,735,967	\$ 1,433,272	\$ 1,968,622	\$ 76,137,861	\$ 5,880,370

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

**EANES INDEPENDENT SCHOOL DISTRICT
2023 BOND FINANCIAL REPORT
THROUGH DECEMBER 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
Proposition A								
TABLE A: SAFETY AND SECURITY ITEMS	\$ 8,284,500		\$ 8,284,500	\$ 700,409	\$ 32,575	\$ 114,188	\$ 847,172	\$ 7,437,328
TABLE B: STUDENT PROGRAMS AND SUPPORT	40,174,250		40,174,250	2,632,351	57,689	5,263,344	7,953,384	32,220,866
TABLE C: ENERGY EFFICIENCY AND CONSERVATION	10,824,790		10,824,790	-	-	1,608,350	1,608,350	9,216,440
TABLE D: FACILITIES	58,489,460		58,489,460	461,031	18,020	1,243,275	1,722,326	56,767,134
Proposition B								
STADIUM	2,411,000		2,411,000	-	227,741	936,711	1,164,451	1,246,549
Proposition C								
TECHNOLGY DEVICES	11,245,000		11,245,000	-	-	5,672,995	5,672,995	5,572,005
Unallocated Interest Earnings	-	1,451,445	1,451,445	-	-	-	-	1,451,445
Totals	\$ 131,429,000	\$ 1,451,445	\$ 132,880,445	\$ 3,793,791	\$ 336,024	\$ 14,838,863	\$ 18,968,678	\$ 113,911,767

*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 DECEMBER 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>	<u>% OF BUDGET, NET OF RECAPTURE</u>
Revenues									
57	Local	95.68%	\$ 204,560,108	\$ (33,258,997)	\$ -		\$ 171,301,111	94.48%	
58	State	3.93%	8,404,786	775,769	-		9,180,555	5.06%	
59	Federal	0.39%	830,000	-	-		830,000	0.46%	
	Total Revenues	100.00%	\$ 213,794,894	\$ (32,483,228)	\$ -		\$ 181,311,666	100.00%	
		
Expenditures									
FUNCTION									
11	Instruction	24.72%	\$ 53,835,167	\$ (212,743)	(14,967) [1]		\$ 53,607,457	28.91%	57.91%
12	Media Services	0.43%	940,151	(33,891)	(501) [1]		905,759	0.49%	0.98%
13	Staff Development	0.98%	2,140,249	147,316	1,908 [1]		2,289,473	1.23%	2.47%
21	Instructional Administration	0.76%	1,658,920	4,736	-		1,663,656	0.90%	1.80%
23	School Leadership	2.09%	4,561,593	295,633	3,270 [1]		4,860,496	2.62%	5.25%
31	Counseling Services	1.19%	2,591,220	(264,823)	(500) [1]		2,325,897	1.25%	2.51%
32	Social Work	0.18%	402,460	324,036	-		726,496	0.39%	0.78%
33	Health Services	0.41%	885,031	(31,703)	200 [1]		853,528	0.46%	0.92%
34	Transportation	1.24%	2,704,596	11,955	-		2,716,551	1.46%	2.93%
35	Food Services	0.15%	322,161	17,000	-		339,161	0.18%	0.37%
36	Extra/Co-Curricular Activities	1.80%	3,916,091	(14,864)	10,500 [1]		3,911,727	2.11%	4.22%
41	Central Administration	1.73%	3,777,663	169,928	-		3,947,591	2.13%	4.26%
51	Maintenance	4.40%	9,582,196	153,977	-		9,736,173	5.25%	10.51%
52	Security	0.69%	1,509,341	217,004	90 [1]		1,726,435	0.93%	1.86%
53	Data Processing	0.76%	1,652,675	43,070	-		1,695,745	0.91%	1.83%
61	Community Services	0.15%	319,694	30,000	-		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)	-		92,850,879	50.07%	-
99	Tax Costs	0.43%	930,000	9,000	-		939,000	0.51%	1.01%
	Total Expenditures	100.00%	\$ 217,867,387	\$ (32,411,669)	\$ -		\$ 185,455,718	100.00%	100.00%
	
7060	Other Resources		\$ 2,155,000	\$ 203,559	\$ -		\$ 2,358,559		
8060	Other Uses		-	-	-		-		
7x & 8x			\$ 2,155,000	\$ 203,559	\$ -		\$ 2,358,559		
	Budgeted Increase / (Decrease) to Fund Balance		\$ (1,917,493)	\$ 132,000	\$ -		\$ (1,785,493)		

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