



## DISCUSSION/ACTION SHEET

### MEETING DATE

March 26, 2024

### AGENDA ITEM

Request to Approve Monthly Financial Report and Budget Amendment(s) for the Period Ending February 29, 2024

### RECOMMENDED ACTION

It is recommended that the Board of Trustees accept the monthly financial reports and budget amendment(s) for the period ending February 29, 2024.

### 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 Jan 2024 (pending)
- Monthly Investment Report Feb 2024 (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 February 29, 2024 will be discussed.

- The cash and investment balance of all governmental and proprietary funds at month-end is \$ 253,295,790.
- With 66.67% of the fiscal year complete, the District has currently recorded expenditures of 66.60% of the General Fund total budget.
- Investment income for the month is \$ 1,134,180 bringing the FYTD investment income total to \$ 5,712,878. The yield to maturity on the investment portfolio is 5.479%.



- Tax collections for the month totaled \$10,554,328. Approximately 97.05% of the 2023 adjusted tax levy has been collected, in comparison to the same month collections of the 2022 tax levy of 96.61%.
- Total 2019 bond expenditures and encumbrances through month-end totaled approximately \$ 76.1 million, and remaining funds are approximately \$ 6.0 million.
- Total 2023 bond expenditures and encumbrances through month-end totaled approximately \$ 24.3 million, and remaining funds are approximately \$ 109.2 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 February 29, 2024

**EANES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS  
AS OF FEBRUARY 29, 2024**

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 .....	\$ (11,552,551)	\$ -	\$ (205,632)	\$ 1,240,728	\$ -	\$ 3,480,852	\$ 315,248	\$ 298,111	\$ (6,423,244)
1170	Temporary Investments .....	161,255,239	26,241,938	-	254,102	71,904,807	-	-	62,948	259,719,034
<b>1100</b>	<b>Total Cash/Temporary Investments .....</b>	<b>\$ 149,702,687</b>	<b>\$ 26,241,938</b>	<b>\$ (205,632)</b>	<b>\$ 1,494,831</b>	<b>\$ 71,904,807</b>	<b>\$ 3,480,852</b>	<b>\$ 315,248</b>	<b>\$ 361,058</b>	<b>\$ 253,295,790</b>
<b>Receivables:</b>										
1210	Property Taxes-Current .....	\$ 6,164,679	\$ 939,162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,103,842
1220	Property Taxes-Delinquent .....	1,277,191	174,751	-	-	-	-	-	-	1,451,942
1230	Allowance for Uncollectible Taxes .....	(1,828,185)	(252,165)	-	-	-	-	-	-	(2,080,350)
1240	Due from State & Federal Agencies .....	393,377	-	-	(31)	-	-	-	-	393,346
1250	Accrued Interest .....	-	-	-	-	-	-	-	-	-
1260	Due from Other Funds.....	7,028	1,431,876	-	-	14,953	-	-	-	1,453,857
1290	Sundry Receivables .....	(4,860)	-	120	(2,500)	-	365	2,417	-	(4,458)
<b>1200</b>	<b>Total Receivables .....</b>	<b>\$ 6,009,231</b>	<b>\$ 2,293,625</b>	<b>\$ 120</b>	<b>\$ (2,531)</b>	<b>\$ 14,953</b>	<b>\$ 365</b>	<b>\$ 2,417</b>	<b>\$ -</b>	<b>\$ 8,318,179</b>
1300	Inventories, at Cost .....	95,226	-	34,387	-	-	-	-	-	129,613
1400	Other Current Assets .....	(65,721)	-	-	1,596	-	11,598	-	-	(52,526)
1500	Fixed Assets .....	-	-	659,010	-	-	23,754	9,625	-	692,389
<b>13X-16xx</b>	<b>Other Current Assets</b>	<b>\$ 29,505</b>	<b>\$ -</b>	<b>\$ 693,397</b>	<b>\$ 1,596</b>	<b>\$ -</b>	<b>\$ 35,352</b>	<b>\$ 9,625</b>	<b>\$ -</b>	<b>\$ 769,476</b>
<b>1000</b>	<b>Total Current Assets .....</b>	<b>\$ 155,741,424</b>	<b>\$ 28,535,563</b>	<b>\$ 487,885</b>	<b>\$ 1,493,896</b>	<b>\$ 71,919,760</b>	<b>\$ 3,516,570</b>	<b>\$ 327,290</b>	<b>\$ 361,058</b>	<b>\$ 262,383,445</b>
<b>LIABILITIES AND FUND EQUITY</b>										
<b>Current Liabilities:</b>										
2110	Accounts Payable (Note 1).....	\$ 8,088	\$ -	\$ -	\$ 659	\$ -	\$ -	\$ -	\$ -	\$ 8,747
2140	Interest Payable .....	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings .....	990,695	-	(4,041)	(12,098)	(135)	(3,036)	(251)	-	971,134
2160	Accrued Wages Payable .....	9,210,018	-	312,556	177,328	(5,576)	145,305	4,446	-	9,844,077
2170	Due to Other Funds .....	1,446,829	-	-	17	119	302	-	6,591	1,453,857
2180	Due to Other Governments .....	61,900,584	-	-	-	-	-	-	3,572	61,904,156
2190	Due to Other .....	-	-	-	-	-	-	-	8,954	8,954
<b>2100</b>	<b>Total Current Liabilities .....</b>	<b>\$ 73,556,214</b>	<b>\$ -</b>	<b>\$ 308,515</b>	<b>\$ 165,905</b>	<b>\$ (5,592)</b>	<b>\$ 142,570</b>	<b>\$ 4,195</b>	<b>\$ 19,118</b>	<b>\$ 74,190,926</b>
2210	Accrued Expenses .....	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues .....	(103)	28,454	312,201	388	-	3	-	-	340,944
2611	Deferred Inflows - Property Taxes .....	5,613,685	861,749	-	-	-	-	-	-	6,475,434
2612	Deferred Inflows - Leasing .....	-	-	-	-	-	-	-	-	-
<b>2000</b>	<b>Total Liabilities .....</b>	<b>\$ 79,169,797</b>	<b>\$ 890,203</b>	<b>\$ 620,716</b>	<b>\$ 166,294</b>	<b>\$ (5,592)</b>	<b>\$ 142,573</b>	<b>\$ 4,195</b>	<b>\$ 19,118</b>	<b>\$ 81,007,303</b>
<b>Fund Balance/Equity:</b>										
3400	Reserved.....	\$ 2,162,495	\$ 27,645,361	\$ -	\$ -	\$ 71,925,352	\$ -	\$ -	\$ -	\$ 101,733,207
3500	Designated.....	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings.....	74,409,132	-	(132,831)	1,327,602	-	3,373,997	323,094	341,941	79,642,935
<b>3000</b>	<b>Total Fund Balance/Equity</b>	<b>\$ 76,571,627</b>	<b>\$ 27,645,361</b>	<b>\$ (132,831)</b>	<b>\$ 1,327,602</b>	<b>\$ 71,925,352</b>	<b>\$ 3,373,997</b>	<b>\$ 323,094</b>	<b>\$ 341,941</b>	<b>\$ 181,376,142</b>
<b>Total Liabilities and Fund Equity .....</b>		<b>\$ 155,741,424</b>	<b>\$ 28,535,563</b>	<b>\$ 487,885</b>	<b>\$ 1,493,896</b>	<b>\$ 71,919,760</b>	<b>\$ 3,516,570</b>	<b>\$ 327,290</b>	<b>\$ 361,058</b>	<b>\$ 262,383,445</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 FEBRUARY 29, 2024**

		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	\$ 9,986,986	\$ 164,046,599	95.77%	\$ 7,254,512
5800	State .....	9,180,555	434,012	4,792,308	52.20%	4,388,247
5900	Federal .....	830,000	4,687	23,446	2.82%	806,554
5XXX	Total Revenues .....	\$ 181,311,666	\$ 10,425,684	\$ 168,862,353	93.13%	\$ 12,449,313
<b>Expenditures:</b>						
11	Instruction.....	\$ 53,580,165	\$ 5,671,693	\$ 36,161,689	67.49%	\$ 17,418,476
12	Instructional Resources & Media Svcs.....	906,483	93,108	622,574	68.68%	283,909
13	Curr & Instructional Staff Development.....	2,323,384	208,385	1,591,019	68.48%	732,365
21	Instructional Leadership.....	1,658,906	149,821	1,128,003	68.00%	530,903
23	School Leadership.....	4,862,429	461,584	3,280,863	67.47%	1,581,566
31	Guidance & Counseling Services.....	2,317,297	221,341	1,497,007	64.60%	820,290
32	Social Work Services.....	726,496	70,987	468,361	64.47%	258,135
33	Health Services.....	853,737	85,600	543,758	63.69%	309,979
34	Transportation.....	2,716,551	212,412	1,569,558	57.78%	1,146,993
35	Food Services.....	339,161	39,283	252,486	74.44%	86,675
36	Extracurricular Activities.....	3,915,342	369,957	2,693,316	68.79%	1,222,026
41	General Administration.....	3,947,591	297,387	2,356,034	59.68%	1,591,557
51	Facilities Maintenance & Operations.....	9,736,173	874,838	6,426,698	66.01%	3,309,475
52	Security & Monitoring Services.....	1,726,685	157,002	979,098	56.70%	747,587
53	Data Processing Services.....	1,695,745	134,490	1,043,153	61.52%	652,592
61	Community Services.....	349,694	29,179	243,616	69.67%	106,078
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	61,963,077	66.73%	30,887,802
99	Appraisal District Costs.....	939,000	-	699,521	74.50%	239,479
6XXX	Total Expenditures .....	\$ 185,455,718	\$ 16,814,640	\$ 123,519,831	66.60%	\$ 61,935,887
<b>Other Resources and (Uses):</b>						
7060	Other Resources .....	\$ 2,358,559	\$ 10,833	\$ 930,669	39.46%	\$ 1,427,890
8060	Other Uses .....	-	-	-	0.00%	-
7X & 8X	Total Other Resources and (Uses).....	\$ 2,358,559	\$ 10,833	\$ 930,669	39.46%	\$ 1,427,890
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses .....	\$ (1,785,493)	\$ (6,378,123)	\$ 46,273,191		
<b>Fund Balance and Reserves at 7/1/2023:</b>						
3400	Reserved Fund Balance .....	\$ 1,296,034			Percent of Fiscal Year Complete	66.67%
3500	Designated Fund Balance: Purch. of Property .....	-			Percent of Total Budget Expended	66.60%
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 FEBRUARY 29, 2024**

		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	\$ 1,489,581	\$ 24,812,604	95.38%	\$ 1,201,320
5800	State .....	\$ 60,321	\$ -	\$ 572,459	949.02%	\$ (512,138)
5XXX	Total Revenue .....	\$ 26,074,245	\$ 1,489,581	\$ 25,385,063	97.36%	\$ 689,182
<b>Expenditures:</b>						
71	Debt Service .....	\$ 16,474,692	\$ -	\$ 17,818,689	108.16%	(1,343,997)
6XXX	Total Expenditures .....	\$ 16,474,692	\$ -	\$ 17,818,689	108.16%	(1,343,997)
<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	\$ 1,489,581	\$ 7,653,042		
<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.....	\$ 13,135,194				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF FEBRUARY 29, 2024**

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	\$ 597,442	\$ 3,612,748	68.37%	\$ 1,671,152
5800	State .....	-	-	-	0.00%	-
5900	Federal .....	-	-	-	0.00%	-
5XXX	Total Revenues .....	<u>\$ 5,283,900</u>	<u>\$ 597,442</u>	<u>\$ 3,612,748</u>	<u>68.37%</u>	<u>\$ 1,671,152</u>
<b>Expenditures:</b>						
35	Child Nutrition.....	5,250,612	615,170	3,594,680	68.46%	\$ 1,655,932
51	Facilities Maintenance & Operations.....	284,798	30,512	189,814	66.65%	94,984
6XXX	Total Expenditures .....	<u>\$ 5,535,410</u>	<u>\$ 645,682</u>	<u>\$ 3,784,494</u>	<u>68.37%</u>	<u>\$ 1,750,916</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)	\$ (48,240)	\$ (171,746)		
<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>\$ (212,594)</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF FEBRUARY 29, 2024**

		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	\$ 199,809	\$ 1,555,744	86.43%	\$ 244,256
5800	State .....	650,000	237,782	905,881	139.37%	(255,881)
5900	Federal .....	2,400,000	-	1,267,216	52.80%	1,132,784
5XXX	Total Revenues .....	\$ 4,850,000	\$ 437,590	\$ 3,728,841	76.88%	\$ 1,121,159
<b>Expenditures:</b>						
11	Instruction.....	\$ 2,900,000	\$ 426,169	\$ 2,952,745	101.82%	\$ (52,745)
12	Instructional Resources & Media Svs.....	115,000	3,381	34,184	29.72%	80,816
13	Curr & Instructional Staff Development.....	750,000	63,254	221,112	29.48%	528,888
21	Instructional Leadership.....	5,000	-	-	0.00%	5,000
23	School Leadership.....	100,000	6,232	41,604	41.60%	58,396
31	Guidance & Counseling Services.....	1,100,000	121,804	837,389	76.13%	262,611
32	Social Work Services.....	80,000	-	25,809	32.26%	54,191
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	102,467	709,830	64.53%	390,170
41	General Administration.....	3,000	-	1,000	33.33%	2,000
51	Facilities Maintenance & Operations.....	30,000	-	4,000	13.33%	26,000
52	Security & Monitoring Services.....	10,000	921	7,479	74.79%	2,521
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	-	226,228	226.23%	(126,228)
93	Shared Service Arrangements.....	-	-	-	0.00%	-
99	Tax Costs.....	-	-	-	0.00%	-
6XXX	Total Expenditures .....	\$ 6,373,000	\$ 724,229	\$ 5,061,379	79.42%	\$ 1,311,621
<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)	\$ (286,638)	\$ (1,332,538)		
<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 FEBRUARY 29, 2024**

		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	\$ 362,539	\$ 2,704,282	135.21%	\$ (704,282)
5XXX	Total Revenue .....	\$ 2,000,000	\$ 362,539	\$ 2,704,282	135.21%	\$ (704,282)
<b>Expenditures:</b>						
11	Instruction.....	\$ 4,000,000	\$ 51,291	\$ 1,738,727	43.47%	\$ 2,261,273
12	Instructional Resources & Media Svcs.....	-	-	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	43,619	1,365,470	136.55%	(365,470)
35	Food Services.....	25,000	-	75,476	301.90%	(50,476)
36	Extracurricular Activities.....	500,000	38,243	960,262	192.05%	(460,262)
41	General Administration.....	250,000	56,000	133,848	53.54%	116,152
51	Facilities Maintenance & Operations.....	3,200,000	2,039,590	2,496,952	78.03%	703,048
52	Security & Monitoring Services.....	750,000	36,159	807,444	107.66%	(57,444)
53	Data Processing Services.....	2,500,000	5,943,778	9,099,868	363.99%	(6,599,868)
71	Debt Services.....	615,000	-	614,720	99.95%	280
81	Facilities Acquisition & Construction .....	15,000,000	413,120	3,630,597	24.20%	11,369,403
6XXX	Total Expenditures .....	\$ 27,940,000	\$ 8,621,800	\$ 20,958,615	75.01%	\$ 6,981,385
<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)	\$ (8,259,261)	\$ 57,360,387		
<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.....	\$ (11,375,035)				



**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF FEBRUARY 29, 2024**

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	\$ 41,248	\$ 1,353,056	90.20%	\$ 146,944
5XXX	Total Revenues .....	\$ 1,500,000	\$ 41,248	\$ 1,353,056	90.20%	\$ 146,944
<b>Expenditures:</b>						
61	Community Services.....	948,717	19,798	643,265	67.80%	305,452
6XXX	Total Expenditures .....	\$ 948,717	\$ 19,798	\$ 643,265	67.80%	\$ 305,452
<b>Other Uses:</b>						
8060	Other Uses (Transfers to General Fund).....	\$ 843,333	\$ 3,611	\$ 28,888	3.43%	\$ 814,445
8X	Total Other Uses .....	\$ (843,333)	\$ (3,611)	\$ (28,888)	3.43%	\$ (814,445)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ (292,050)	\$ 17,839	\$ 680,903		
<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 FEBRUARY 29, 2024**

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	\$ 130,426	\$ 937,095	62.47%	\$ 562,905
5800	State .....	-	-	-	0.00%	-
5900	Federal .....	-	-	-	0.00%	-
5XXX	Total Revenues .....	\$ 1,500,000	\$ 130,426	\$ 937,095	62.47%	\$ 562,905
<b>Expenditures:</b>						
61	Community Services.....	1,504,076	163,979	1,105,060	73.47%	399,016
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures .....	\$ 1,504,076	\$ 163,979	\$ 1,105,060	73.47%	\$ 399,016
<b>Other Uses:</b>						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 28,888	66.67%	\$ 14,445
8X	Total Other Uses .....	\$ (43,333)	\$ (3,611)	\$ (28,888)	66.67%	\$ (14,445)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ (47,409)	\$ (37,165)	\$ (196,853)		
<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 FEBRUARY 29, 2024**

		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	\$ 67,474	\$ 465,871	62.96%	\$ 274,129
5XXX	Total Revenues .....	\$ 740,000	\$ 67,474	\$ 465,871	62.96%	\$ 274,129
<b>Expenditures:</b>						
61	Community Services.....	468,548	55,465	399,344	85.23%	69,204
6XXX	Total Expenditures .....	\$ 468,548	\$ 55,465	\$ 399,344	85.23%	\$ 69,204
<b>Other Uses:</b>						
8060	Other Uses (Transfers to General Fund).....	\$ 643,334	\$ 3,611	\$ 28,888	4.49%	\$ 614,446
8X	Total Other Uses .....	\$ (643,334)	\$ (3,611)	\$ (28,888)	4.49%	\$ (614,446)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ (371,882)	\$ 8,398	\$ 37,638		
<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 FEBRUARY 29, 2024**

		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	\$ 95,712	\$ 509,161	61.72%	\$ 315,839
5900	Federal .....	-	-	-	0.00%	-
5XXX	Total Revenues .....	\$ 825,000	\$ 95,712	\$ 509,161	61.72%	\$ 315,839
<b>Expenditures:</b>						
36	Extracurricular Activities.....	\$ 94,802	\$ 8,193	\$ 61,136	64.49%	\$ 33,666
51	Facilities Maintenance & Operations.....	200,380	19,190	120,868	60.32%	79,512
52	Security & Monitoring Services.....	20,000	1,850	4,063	20.31%	15,938
6XXX	Total Expenditures .....	\$ 315,182	\$ 29,233	\$ 186,067	59.03%	\$ 129,115
<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)	\$ 66,479	\$ (317,352)		
<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.....	<u>\$ 525,264</u>				

**EANES INDEPENDENT SCHOOL DISTRICT  
MONTHLY TAX COLLECTION REPORT  
AS OF FEBRUARY 29, 2024**

Description	General Fund	Debt Service Fund	Total
<b><i>CURRENT MONTH COLLECTIONS</i></b>			
5711 Taxes - Current Year Tax Levy	\$ 9,226,356	\$ 1,441,185	\$ 10,667,541
5712 Taxes - Prior Years	(292,592)	(38,569)	(331,161)
5719 Penalties and Interest (P & I)	188,688	29,260	217,948
<b>Total Current Month Collections</b>	<b>\$ 9,122,452</b>	<b>\$ 1,431,876</b>	<b>\$ 10,554,328</b>
<b><i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2023 - JUN 30, 2024)</i></b>			
5711 Taxes - Current Year Tax Levy	\$ 156,688,398	\$ 24,470,114	\$ 181,158,512
5712 Taxes - Prior Years	(154,684)	(20,552)	(175,237)
5719 Penalties and Interest (P & I)	373,025	54,170	427,196
<b>Total Revenue Collected</b>	<b>\$ 156,906,739</b>	<b>\$ 24,503,732</b>	<b>\$ 181,410,471</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>97.33%</b>	<b>97.34%</b>	<b>97.33%</b>
<b>Percentage of Total Budgeted Tax Revenue Collected (Prior Year)</b>	<b>97.27%</b>	<b>94.43%</b>	<b>96.92%</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 - January 12, 2024	\$ 161,190,689	\$ 25,186,045	\$ 186,376,734
<b>Total Collections on 2023 Tax Levy to Date</b>	<b>\$ 156,440,015</b>	<b>\$ 24,436,404</b>	<b>\$ 180,876,420</b>
<b>Percentage of 2023 Adjusted Tax Levy Collected</b>	<b>97.05%</b>	<b>97.02%</b>	<b>97.05%</b>
<b>Percentage of 2022 Adjusted Tax Levy Collected (Prior Year)</b>	<b>96.61%</b>	<b>96.65%</b>	<b>96.61%</b>

**EANES INDEPENDENT SCHOOL DISTRICT  
TEXAS PUBLIC INFORMATION ACT (TPIA) REQUESTS RECEIVED  
THROUGH FEBRUARY 29, 2024**

REQUEST #	REQUEST DATE	REQUESTOR	DESCRIPTION OF REQUEST
8526	2/2/2024	N.Kondaveeti	TLC Information
8527	2/9/2024	S. Rodriguez	Staff list
8528	2/9/2024	D. Barer	Grant Fund information
8529	2/9/2024	N. Kondaveeti	TLC Application information
8530	2/12/2024	S. Wartenberg	Graduation rate information
8531	2/12/2024	J. Schober	Email information
8532	2/13/2024	J. Jordan	Employee list
8533	2/20/2024	T. Paxton	Election information
8534/6	2/21/2024	A. Applewhite	Test score information
8535	2/22/2024	A. Applewhite	Additional Test score information
8537	2/27/2024	K. Taylor	Email information
8538	2/27/2024	K. Taylor	Email 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	5
January	7	5
February	9	12
March	12	
April	11	
May	13	
June	8	
<b>Total Requests To Date</b>	<b>120</b>	<b>87</b>

**EANES INDEPENDENT SCHOOL DISTRICT  
2019 BOND FINANCIAL REPORT  
THROUGH FEBRUARY 29, 2024**

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	\$ (75,000)	\$ 7,922,000	\$ 7,627,449	\$ 60,292	\$ 175,152	\$ 7,862,893	\$ 59,107
<b>TABLE B: STUDENT PROGRAMS AND SUPPORT</b>	27,790,687	(1,150,000)	26,640,687	25,406,140	70,651	226,044	25,702,835	937,852
<b>TABLE C: ENERGY EFFICIENCY AND CONSERVATION</b>	4,803,000	(118,316)	4,684,684	4,681,916	-	2,768	4,684,684	0
<b>TABLE D: FACILITIES</b>	28,188,200	(1,080,000)	27,108,200	24,049,968	136,420	882,313	25,068,700	2,039,500
<b>TABLE E: NEW FACILITIES</b>	15,000,000	1,647,768	16,647,768	16,529,907	10,061	6,759	16,546,727	101,041
<b>Unallocated Funds</b>	221,113	775,548	996,661	220,001	8,986	-	228,988	767,673
<b>Land Sales Proceeds Contribution</b>	(4,000,000)		(4,000,000)	(4,000,000)	-	-	(4,000,000)	-
<b>Unallocated Interest Earnings</b>	-	2,087,017	2,087,017	-	-	-	-	2,087,017
<b>Totals</b>	<b>\$ 80,000,000</b>	<b>\$ 2,087,017</b>	<b>\$ 82,087,017</b>	<b>\$ 74,515,381</b>	<b>\$ 286,410</b>	<b>\$ 1,293,035</b>	<b>\$ 76,094,826</b>	<b>\$ 5,992,191</b>

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

**EANES INDEPENDENT SCHOOL DISTRICT  
2023 BOND FINANCIAL REPORT  
THROUGH FEBRUARY 29, 2024**

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	\$ 753,512	\$ 3,623	\$ 97,668	\$ 854,803	\$ 7,429,697
<b>TABLE B: STUDENT PROGRAMS AND SUPPORT</b>	40,174,250		40,174,250	3,166,186	2,359,451	4,161,553	9,687,190	30,487,060
<b>TABLE C: ENERGY EFFICIENCY AND CONSERVATION</b>	10,824,790		10,824,790	46,463	4,000	1,557,888	1,608,350	9,216,440
<b>TABLE D: FACILITIES</b>	58,489,460		58,489,460	661,002	358,996	3,685,233	4,705,231	53,784,229
<b>Proposition B</b>								
<b>STADIUM</b>	2,411,000		2,411,000	463,869	0	1,360,353	1,824,222	586,778
<b>Proposition C</b>								
<b>TECHNOLGY DEVICES</b>	11,245,000		11,245,000	12,995	5,609,320	50,681	5,672,995	5,572,006
<b>Unallocated Interest Earnings</b>	-	2,101,862	2,101,862	-	-	-	-	2,101,862
<b>Totals</b>	<b>\$ 131,429,000</b>	<b>\$ 2,101,862</b>	<b>\$ 133,530,862</b>	<b>\$ 5,104,025</b>	<b>\$ 8,335,390</b>	<b>\$ 10,913,375</b>	<b>\$ 24,352,790</b>	<b>\$ 109,178,072</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 FEBRUARY 29, 2024**

		<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>
<b>Revenues</b>									
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%	
<b>Total Revenues</b>		<b>100.00%</b>	<b>\$ 213,794,894</b>	<b>\$ (32,483,228)</b>	<b>\$ -</b>		<b>\$ 181,311,666</b>	<b>100.00%</b>	
..									
<b>Expenditures</b>									
<b>FUNCTION</b>									
11	Instruction	24.72%	\$ 53,835,167	\$ (231,869)	(23,133) [1]		\$ 53,580,165	28.90%	57.88%
12	Media Services	0.43%	940,151	(34,392)	724 [1]		906,483	0.49%	0.98%
13	Staff Development	0.98%	2,140,249	149,990	33,145 [1]		2,323,384	1.25%	2.51%
21	Instructional Administration	0.76%	1,658,920	4,736	(4,750) [1]		1,658,906	0.89%	1.79%
23	School Leadership	2.09%	4,561,593	301,573	(737) [1]		4,862,429	2.62%	5.25%
31	Counseling Services	1.19%	2,591,220	(265,323)	(8,600) [1]		2,317,297	1.25%	2.50%
32	Social Work	0.18%	402,460	324,036	-		726,496	0.39%	0.78%
33	Health Services	0.41%	885,031	(31,213)	(81) [1]		853,737	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	(3,931)	3,182 [1]		3,915,342	2.11%	4.23%
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	217,094	250 [1]		1,726,685	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%
<b>Total Expenditures</b>		<b>100.00%</b>	<b>\$ 217,867,387</b>	<b>\$ (32,411,669)</b>	<b>\$ -</b>		<b>\$ 185,455,718</b>	<b>100.00%</b>	<b>100.00%</b>
..									
7060	Other Resources		\$ 2,155,000	\$ 203,559	\$ -		\$ 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>\$ 132,000</b>	<b>\$ -</b>		<b>\$ (1,785,493)</b>		

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