



DISCUSSION/ACTION SHEET

MEETING DATE

September 24, 2024

AGENDA ITEM

Request to Approve Monthly Financial Reports and Budget Amendment(s) for the Period Ending August 31, 2024

RECOMMENDED ACTION

It is recommended that the Board of Trustees accept the monthly financial reports and budget amendment(s) for the for the Period Ending August 31, 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
- Tax Collection Report
- Texas Public Information Act (TPIA) Requests
- 2019 Bond Financial Report
- 2023 Bond Financial Report
- 2024-25 Budget Amendment - General Fund

Financial highlights for the period ending August 31, 2024 will be discussed:

- The cash and investment balance of all governmental and proprietary funds at month-end is \$ 99,120,735.
- With 16.67% of the fiscal year complete, the District has currently recorded expenditures of 14.57% of the General Fund total budget.
- Investment income for the month is \$ 642,695 bringing the FYTD investment income total to \$ 1,636,068. The yield to maturity on the investment portfolio is 5.40%.



- Tax collections for the month totaled \$122,583. Approximately 99.42% of the 2023 adjusted tax levy has been collected, in comparison to the same month collections of the 2022 tax levy of 99.42%.
- Total 2019 bond expenditures and encumbrances through month-end totaled approximately \$ 77.6 million, and remaining funds are approximately \$ 4.6 million.
- Total 2023 bond expenditures and encumbrances through month-end totaled approximately \$ 43.4 million, and remaining funds are approximately \$ 91.8 million.
- The proposed summary budget amendments for the General Fund reallocates resources between functions as requested by campuses and departments which have no effect on the fund balance.
- There are no proposed summary budget amendments for the Debt Service Fund.
- There are no proposed summary budget amendments 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 August 31, 2024

**EANES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS
AS OF AUGUST 31, 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
CURRENT ASSETS										
Cash & Temporary Investments:										
1110-60	Cash	\$ (4,840,788)	\$ -	\$ 114,485	\$ 1,485,984	\$ -	\$ 2,281,366	\$ 26,357	\$ 264,694	\$ (667,903)
1170	Temporary Investments	36,441,501	6,407,274	-	260,983	56,619,773	-	-	59,106	99,788,638
1100	Total Cash/Temporary Investments	\$ 31,600,713	\$ 6,407,274	\$ 114,485	\$ 1,746,967	\$ 56,619,773	\$ 2,281,366	\$ 26,357	\$ 323,800	\$ 99,120,735
Receivables:										
1210	Property Taxes-Current	\$ 1,014,359	\$ 158,446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,172,805
1220	Property Taxes-Delinquent	2,008,745	274,909	-	-	-	-	-	-	2,283,654
1230	Allowance for Uncollectible Taxes	(2,097,042)	(295,043)	-	-	-	-	-	-	(2,392,085)
1240	Due from State & Federal Agencies	-	182,207	-	474,253	-	-	-	-	656,460
1250	Accrued Interest	-	-	-	-	-	-	-	-	-
1260	Due from Other Funds.....	(45,305)	3,001	-	-	61,144	-	-	-	18,840
1290	Sundry Receivables	(21,010)	-	120	-	-	365	2,417	-	(18,109)
1200	Total Receivables	\$ 859,748	\$ 323,520	\$ 120	\$ 474,253	\$ 61,144	\$ 365	\$ 2,417	\$ -	\$ 1,721,567
1300	Inventories, at Cost	86,205	-	60,855	-	-	-	-	-	147,060
1400	Other Current Assets	137,224	-	-	-	-	-	-	-	137,224
1500	Fixed Assets	-	-	529,925	-	-	21,054	9,625	-	560,604
13X-16xx	Other Current Assets	\$ 223,428	\$ -	\$ 590,781	\$ -	\$ -	\$ 21,054	\$ 9,625	\$ -	\$ 844,888
1000	Total Current Assets	\$ 32,683,889	\$ 6,730,794	\$ 705,385	\$ 2,221,220	\$ 56,680,917	\$ 2,302,785	\$ 38,398	\$ 323,800	\$ 101,687,190
LIABILITIES AND FUND EQUITY										
Current Liabilities:										
2110	Accounts Payable (Note 1).....	\$ 83,531	\$ -	\$ -	\$ 905	\$ 89,666	\$ -	\$ -	\$ -	\$ 174,102
2140	Interest Payable	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings	952,618	-	3,572	14,787	236	6,518	308	-	978,038
2160	Accrued Wages Payable	5,072,527	-	172,576	79,641	4,772	70,063	4,092	-	5,403,672
2170	Due to Other Funds	24,548	-	-	17	-	240	-	468	25,273
2180	Due to Other Governments	18,197,945	-	-	-	-	-	-	3,572	18,201,517
2190	Due to Other	-	-	-	-	-	-	-	(14,368)	(14,368)
2100	Total Current Liabilities	\$ 24,331,169	\$ -	\$ 176,148	\$ 95,351	\$ 94,674	\$ 76,821	\$ 4,400	\$ (10,328)	\$ 24,768,235
2210	Accrued Expenses	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues	398	-	356,870	388	-	3	-	-	357,658
2611	Deferred Inflows - Property Taxes	926,063	138,313	-	-	-	-	-	-	1,064,375
2612	Deferred Inflows - Leasing	-	-	-	-	-	-	-	-	-
2000	Total Liabilities	\$ 25,257,629	\$ 138,313	\$ 533,018	\$ 95,739	\$ 94,674	\$ 76,824	\$ 4,400	\$ (10,328)	\$ 26,190,268
Fund Balance/Equity:										
3400	Reserved.....	\$ 1,390,497	\$ 6,592,482	\$ -	\$ -	\$ 56,586,243	\$ -	\$ -	\$ -	\$ 64,569,222
3500	Designated.....	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings.....	6,035,763	-	172,367	2,125,481	-	2,225,961	33,999	334,128	10,927,699
3000	Total Fund Balance/Equity	\$ 7,426,260	\$ 6,592,482	\$ 172,367	\$ 2,125,481	\$ 56,586,243	\$ 2,225,961	\$ 33,999	\$ 334,128	\$ 75,496,921
Total Liabilities and Fund Equity		\$ 32,683,889	\$ 6,730,794	\$ 705,385	\$ 2,221,220	\$ 56,680,917	\$ 2,302,785	\$ 38,398	\$ 323,800	\$ 101,687,190

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

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 31, 2024**

		GENERAL FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget
Revenues:						
5700	Local	\$ 173,206,089	\$ 466,517	\$ 3,765,284	2.17%	\$ 169,440,805
5800	State	11,136,056	1,768,176	2,229,036	20.02%	8,907,020
5900	Federal	225,000	561	2,107	0.94%	222,893
5XXX	Total Revenues	\$ 184,567,145	\$ 2,235,254	\$ 5,996,427	3.25%	\$ 178,570,718
Expenditures:						
11	Instruction.....	\$ 56,486,284	\$ 5,575,291	\$ 6,148,141	10.88%	\$ 50,338,143
12	Instructional Resources & Media Svcs.....	910,382	93,793	107,680	11.83%	802,702
13	Curr & Instructional Staff Development.....	2,219,117	249,287	371,392	16.74%	1,847,725
21	Instructional Leadership.....	1,700,966	150,437	294,830	17.33%	1,406,136
23	School Leadership.....	4,957,189	478,956	764,738	15.43%	4,192,451
31	Guidance & Counseling Services.....	2,447,256	256,251	338,904	13.85%	2,108,352
32	Social Work Services.....	744,645	71,141	88,076	11.83%	656,569
33	Health Services.....	867,511	82,515	88,541	10.21%	778,970
34	Transportation.....	2,770,134	223,542	340,569	12.29%	2,429,565
35	Food Services.....	324,939	13,445	27,095	8.34%	297,844
36	Extracurricular Activities.....	4,044,254	373,169	539,411	13.34%	3,504,843
41	General Administration.....	3,945,556	325,746	591,355	14.99%	3,354,201
51	Facilities Maintenance & Operations.....	10,327,723	813,618	1,479,938	14.33%	8,847,785
52	Security & Monitoring Services.....	996,098	162,084	246,596	24.76%	749,502
53	Data Processing Services.....	1,698,481	117,758	246,432	14.51%	1,452,049
61	Community Services.....	397,496	28,323	66,447	16.72%	331,049
71	Debt Service.....	10,000	-	-	0.00%	10,000
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
91	Contracted Instructional Svcs (Recapture).....	94,742,803	7,895,234	15,790,468	16.67%	78,952,335
99	Appraisal District Costs.....	966,000	-	238,576	24.70%	727,424
6XXX	Total Expenditures	\$ 190,556,834	\$ 16,910,591	\$ 27,769,189	14.57%	\$ 162,787,645
Other Resources and (Uses):						
7060	Other Resources	\$ 4,801,000	\$ 725,679	\$ 736,512	15.34%	\$ 4,064,488
8060	Other Uses	-	-	-	0.00%	-
7X & 8X	Total Other Resources and (Uses).....	\$ 4,801,000	\$ 725,679	\$ 736,512	15.34%	\$ 4,064,488
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses	\$ (1,188,689)	\$ (13,949,658)	\$ (21,036,250)		
Fund Balance and Reserves at 7/1/2024:						
3400	Reserved Fund Balance	\$ 1,389,497			Percent of Fiscal Year Complete	16.67%
3500	Designated Fund Balance: Purch. of Property	-			Percent of Total Budget Expended	14.57%
3600	Unreserved Fund Balance/Equity	27,073,014				
	Total Reserve and Fund Balance/Equity.....	\$ 28,462,511				
3000	Estimated Fund Balance/Equity 6/30/25.....	\$ 27,273,822				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 31, 2024**

		DEBT SERVICE FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 26,834,400	\$ 31,698	\$ 159,288	0.59%	\$ 26,675,112
5800	State	\$ 805,115	\$ -	\$ -	0.00%	\$ 805,115
5XXX	Total Revenue	\$ 27,639,515	\$ 31,698	\$ 159,288	0.58%	\$ 27,480,227
Expenditures:						
71	Debt Service	\$ 19,787,417	\$ 11,400	\$ 16,554,746	83.66%	3,232,671
6XXX	Total Expenditures	\$ 19,787,417	\$ 11,400	\$ 16,554,746	83.66%	\$ 3,232,671
Other Resources and (Uses):						
7060	Other Resources	\$ -	\$ -	\$ -	0.00%	\$ -
8060	Other Uses	-	-	-	0.00%	-
7X & 8X	Total Other Resources and (Uses)	\$ -	\$ -	\$ -	0.00%	\$ -
1200	Excess of Revenues Over (Under) Expenditures.....	\$ 7,852,098	\$ 20,298	\$ (16,395,458)		
Budgeted Fund Balance and Reserves:						
3400	Reserved Fund Balance 7/1/2024.....	<u>22,987,940</u>				
	Total Reserve and Fund Balance/Equity	<u>\$ 22,987,940</u>				
3000	Estimated Fund Balance/Equity 6/30/2025.....	<u>\$ 30,840,038</u>				
3001	Estimated Fund Balance/Equity after August 2025 Debt Svc Pymt.....	<u>\$ 8,535,967</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 31, 2024**

		CHILD NUTRITION FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 6,033,900	\$ 399,060	\$ 399,078	6.61%	\$ 5,634,822
5800	State	-	-	-	0.00%	-
5900	Federal	-	-	-	0.00%	-
5XXX	Total Revenues	<u>\$ 6,033,900</u>	<u>\$ 399,060</u>	<u>\$ 399,078</u>	6.61%	<u>\$ 5,634,822</u>
Expenditures:						
35	Child Nutrition.....	5,607,027	188,224	229,325	4.09%	\$ 5,377,702
51	Facilities Maintenance & Operations.....	284,506	3,007	6,707	2.36%	277,799
6XXX	Total Expenditures	<u>\$ 5,891,533</u>	<u>\$ 191,231</u>	<u>\$ 236,033</u>	4.01%	<u>\$ 5,655,500</u>
Other Resources:						
7060	Other Resources	\$ -	\$ -	\$ -	0.00%	\$ -
8060	Other Uses	400,000	-	-	0.00%	400,000
7X	Total Other Resources	<u>\$ (400,000)</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%	<u>\$ (400,000)</u>
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ (257,633)	\$ 207,829	\$ 163,045		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2024.....	9,322				
	Total Reserve and Fund Balance/Equity	<u>\$ 9,322</u>				
3000	Estimated Fund Balance/Equity 6/30/2025.....	<u><u>\$ (248,311)</u></u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 31, 2024**

		SPECIAL REVENUE FUNDS				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget
Revenues:						
5700	Local	\$ 2,700,000	\$ 127,123	\$ 228,233	8.45%	\$ 2,471,767
5800	State	1,574,000	111,694	155,035	9.85%	1,418,965
5900	Federal	2,700,000	470,399	491,473	18.20%	2,208,527
5XXX	Total Revenues	\$ 6,974,000	\$ 709,217	\$ 874,741	12.54%	\$ 6,099,259
Expenditures:						
11	Instruction.....	\$ 3,500,000	\$ 239,230	\$ 390,792	11.17%	\$ 3,109,208
12	Instructional Resources & Media Svcs.....	100,000	7,568	7,481	7.48%	92,519
13	Curr & Instructional Staff Development.....	400,000	15,685	20,849	5.21%	379,151
21	Instructional Leadership.....	3,000	-	-	0.00%	3,000
23	School Leadership.....	100,000	6,276	6,276	6.28%	93,724
31	Guidance & Counseling Services.....	1,600,000	140,262	164,930	10.31%	1,435,070
32	Social Work Services.....	-	-	-	0.00%	-
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	72,807	109,016	9.91%	990,984
41	General Administration.....	3,000	-	1,028	34.27%	1,972
51	Facilities Maintenance & Operations.....	30,000	-	-	0.00%	30,000
52	Security & Monitoring Services.....	674,000	-	-	0.00%	674,000
53	Data Processing.....	10,000	-	-	0.00%	10,000
61	Community Services.....	10,000	-	-	0.00%	10,000
71	Debt Service.....	-	-	-	0.00%	-
81	Facilities Acq/Construction.....	250,000	54,084	54,084	21.63%	195,916
93	Shared Service Arrangements.....	-	-	-	0.00%	-
99	Tax Costs.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 7,840,000	\$ 535,912	\$ 754,456	9.62%	\$ 7,085,544
Other (Uses):						
7060	Other Resources	\$ -	\$ -	\$ -	0.00%	\$ -
8060	Other Uses	\$ -	\$ -	\$ -	0.00%	\$ -
8X	Total (Uses)	\$ -	\$ -	\$ -	0.00%	\$ -
1200	Excess of Revenues Over (Under) Expenditures	\$ (866,000)	\$ 173,305	\$ 120,285		
Budgeted Fund Balance and Reserves:						
3400/3500	Reserved/Designated Fund Balance.....	-				
3600	Unreserved Fund Balance/Equity 7/1/2024	2,005,196				
	Total Reserve and Fund Balance/Equity	\$ 2,005,196				
3000	Estimated Fund Balance/Equity 6/30/2025.....	\$ 1,139,196				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 31, 2024**

		CAPITAL PROJECTS FUNDS				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 4,200,000	\$ 321,634	\$ 623,350	14.84%	\$ 3,576,650
5XXX	Total Revenue	\$ 4,200,000	\$ 321,634	\$ 623,350	14.84%	\$ 3,576,650
Expenditures:						
11	Instruction.....	\$ 3,000,000	\$ 124,382	\$ 828,464	27.62%	\$ 2,171,536
12	Instructional Resources & Media Svcs.....	-	-	-	0.00%	-
13	Curr & Instructional Staff Development.....	25,000	-	-	0.00%	25,000
21	Instructional Leadership.....	-	-	-	0.00%	-
23	School Leadership.....	25,000	-	-	0.00%	25,000
31	Guidance & Counseling Services.....	25,000	7,333	20,504	82.02%	4,496
33	Health Services.....	25,000	-	-	0.00%	25,000
34	Transportation.....	1,600,000	115,982	219,960	13.75%	1,380,040
35	Food Services.....	140,000	-	-	0.00%	140,000
36	Extracurricular Activities.....	1,800,000	28,461	33,466	1.86%	1,766,534
41	General Administration.....	275,000	-	18,933	6.88%	256,067
51	Facilities Maintenance & Operations.....	3,200,000	1,500,688	1,516,446	47.39%	1,683,554
52	Security & Monitoring Services.....	1,000,000	55,940	57,668	5.77%	942,332
53	Data Processing Services.....	10,000,000	456,858	1,086,226	10.86%	8,913,774
71	Debt Services.....	615,000	-	-	0.00%	615,000
81	Facilities Acquisition & Construction	10,000,000	1,934,553	2,179,693	21.80%	7,820,307
6XXX	Total Expenditures	\$ 31,730,000	\$ 4,224,198	\$ 5,961,361	18.79%	\$ 25,768,639
Other Resources and (Uses):						
7060	Other Resources	\$ -	\$ -	-	0.00%	\$ -
8060	Other Uses	-	-	-	0.00%	-
7X & 8X	Total Other Resources and (Uses)	\$ -	\$ -	-	0.00%	\$ -
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses.....	\$ (27,530,000)	\$ (3,902,564)	\$ (5,338,011)		
Budgeted Fund Balance and Reserves:						
3400	Reserved Fund Balance 7/1/2024.....	\$ 61,924,254				
	Total Reserve and Fund Balance/Equity	\$ 61,924,254				
3000	Estimated Fund Balance/Equity 6/30/2025.....	<u>\$ 34,394,254</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 31, 2024**

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	\$ 1,575,000	\$ 472,987	\$ 675,874	42.91%	\$ 899,126
5XXX	Total Revenues	\$ 1,575,000	\$ 472,987	\$ 675,874	42.91%	\$ 899,126
Expenditures:						
61	Community Services.....	1,185,374	164,621	218,076	18.40%	967,298
6XXX	Total Expenditures	\$ 1,185,374	\$ 164,621	\$ 218,076	18.40%	\$ 967,298
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 965,333	\$ 3,611	\$ 7,222	0.75%	\$ 958,111
8X	Total Other Uses	\$ (965,333)	\$ (3,611)	\$ (7,222)	0.75%	\$ (958,111)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (575,707)	\$ 304,756	\$ 450,576		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2024	497,601				
	Total Reserve and Fund Balance/Equity	\$ 497,601				
3000	Estimated Fund Balance/Equity 6/30/2025.....	\$ (78,106)				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 31, 2024**

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	\$ 102,799	\$ 195,081	13.01%	\$ 1,304,919
5800	State	-	-	-	0.00%	-
5900	Federal	-	-	-	0.00%	-
5XXX	Total Revenues	<u>\$ 1,500,000</u>	<u>\$ 102,799</u>	<u>\$ 195,081</u>	<u>13.01%</u>	<u>\$ 1,304,919</u>
Expenditures:						
61	Community Services.....	1,532,600	163,929	221,506	14.45%	1,311,094
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures	<u>\$ 1,532,600</u>	<u>\$ 163,929</u>	<u>\$ 221,506</u>	<u>14.45%</u>	<u>\$ 1,311,094</u>
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 7,222	16.67%	\$ 36,111
8X	Total Other Uses	<u>\$ (43,333)</u>	<u>\$ (3,611)</u>	<u>\$ (7,222)</u>	<u>16.67%</u>	<u>\$ (36,111)</u>
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (75,933)	\$ (64,742)	\$ (33,647)		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2024	<u>983,278</u>				
	Total Reserve and Fund Balance/Equity	<u>\$ 983,278</u>				
3000	Estimated Fund Balance/Equity 6/30/2025.....	<u><u>\$ 907,345</u></u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 31, 2024**

		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	\$ 62,908	\$ 104,868	14.17%	\$ 635,132
5XXX	Total Revenues	\$ 740,000	\$ 62,908	\$ 104,868	14.17%	\$ 635,132
Expenditures:						
61	Community Services.....	536,633	27,754	58,555	10.91%	478,078
6XXX	Total Expenditures	\$ 536,633	\$ 27,754	\$ 58,555	10.91%	\$ 478,078
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 467,334	\$ 3,611	\$ 7,222	1.55%	\$ 460,112
8X	Total Other Uses	\$ (467,334)	\$ (3,611)	\$ (7,222)	1.55%	\$ (460,112)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (263,967)	\$ 31,543	\$ 39,091		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2024	289,063				
	Total Reserve and Fund Balance/Equity	\$ 289,063				
3000	Estimated Fund Balance/Equity 6/30/2025.....	\$ 25,096				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 31, 2024**

		FACILITY RENTALS FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 950,000	\$ 93,448	\$ 81,105	8.54%	\$ 868,895
5900	Federal	-	-	-	0.00%	-
5XXX	Total Revenues	\$ 950,000	\$ 93,448	\$ 81,105	8.54%	\$ 868,895
Expenditures:						
36	Extracurricular Activities.....	\$ 97,694	\$ 8,718	\$ 17,067	17.47%	\$ 80,627
51	Facilities Maintenance & Operations.....	203,907	20,461	30,039	14.73%	173,868
52	Security & Monitoring Services.....	20,000	-	-	0.00%	20,000
6XXX	Total Expenditures	\$ 321,601	\$ 29,179	\$ 47,106	14.65%	\$ 274,495
Other Uses:						
8060	Other Uses (Transfers To General Fund).....	\$ 525,000	\$ 714,846	\$ 714,846	136.16%	\$ (189,846)
8X	Total Other Uses	\$ (525,000)	\$ (714,846)	\$ (714,846)	136.16%	\$ 189,846
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ 103,399	\$ (650,578)	\$ (680,848)		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2024	714,846				
	Total Reserve and Fund Balance/Equity	\$ 714,846				
3000	Estimated Fund Balance/Equity 6/30/2025.....	\$ 818,245				

Portfolio Overview

SECURITY TYPE	PAR VALUE	MARKET VALUE	BOOK VALUE	% OF PORTFOLIO	DAYS TO MATURITY	YIELD
Bank Deposits	448,658.18	448,658.18	448,658.18	0.45%	1	1.00
LGIP	98,186,542.44	98,186,542.44	98,186,542.44	97.95%	1	5.43
Money Market Funds	1,602,095.32	1,602,095.32	1,602,095.32	1.60%	1	5.15
TOTAL	100,237,295.94	100,237,295.94	100,237,295.94	100.00%	1	5.40
CASH AND ACCRUED INTEREST						
Purchased Accrued Interest		0.00	0.00			
TOTAL CASH AND INVESTMENTS	100,237,295.94	100,237,295.94	100,237,295.94		1	5.40
TOTAL EARNINGS						
	CURRENT MONTH					
	642,694.65					

Summary by Type

SECURITY TYPE	# OF SECURITIES	PAR VALUE	BOOK VALUE	% OF PORTFOLIO	YIELD	DAYS TO FINAL MATURITY
CAMPUS ACTIVITY						
LGIP	1	260,983.44	260,983.44	0.26	5.30	1
TOTAL	1	260,983.44	260,983.44	0.26	5.30	1
CAPITAL PROJECTS 15						
LGIP	1	977,346.56	977,346.56	0.98	5.43	1
TOTAL	1	977,346.56	977,346.56	0.98	5.43	1
CAPITAL PROJECTS 19						
LGIP	1	5,466,973.62	5,466,973.62	5.45	5.43	1
TOTAL	1	5,466,973.62	5,466,973.62	5.45	5.43	1
CAPITAL PROJECTS 20						
LGIP	1	268,707.71	268,707.71	0.27	5.43	1
TOTAL	1	268,707.71	268,707.71	0.27	5.43	1
CAPITAL PROJECTS 23						
LGIP	1	49,906,745.10	49,906,745.10	49.79	5.43	1
TOTAL	1	49,906,745.10	49,906,745.10	49.79	5.43	1
COMMUNITY EDUCATION						
Bank Deposits	1	49,585.41	49,585.41	0.05	1.09	1
TOTAL	1	49,585.41	49,585.41	0.05	1.09	1
DEBT SERVICE						
LGIP	1	6,407,274.13	6,407,274.13	6.39	5.43	1
TOTAL	1	6,407,274.13	6,407,274.13	6.39	5.43	1

Summary by Type

SECURITY TYPE	# OF SECURITIES	PAR VALUE	BOOK VALUE	% OF PORTFOLIO	YIELD	DAYS TO FINAL MATURITY
FOUNDATION						
LGIP	1	59,106.01	59,106.01	0.06	5.30	1
TOTAL	1	59,106.01	59,106.01	0.06	5.30	1
GENERAL OPERATING						
Bank Deposits	4	154,825.83	154,825.83	0.15	0.83	1
LGIP	2	34,839,405.87	34,839,405.87	34.76	5.42	1
Money Market Funds	1	1,602,095.32	1,602,095.32	1.60	5.15	1
TOTAL	7	36,596,327.02	36,596,327.02	36.51	5.39	1
STUDENT ACTIVITY						
Bank Deposits	1	244,246.94	244,246.94	0.24	1.09	1
TOTAL	1	244,246.94	244,246.94	0.24	1.09	1
GRAND TOTAL	16	100,237,295.94	100,237,295.94	100.00	5.40	1

**EANES INDEPENDENT SCHOOL DISTRICT
MONTHLY TAX COLLECTION REPORT
AS OF AUGUST 31, 2024**

Description	General Fund	Debt Service Fund	Total
<i>CURRENT MONTH COLLECTIONS</i>			
5711 Taxes - Current Year Tax Levy	\$ 23,023	\$ 3,125	\$ 26,148
5712 Taxes - Prior Years	38,586	4,776	43,362
5719 Penalties and Interest (P & I)	46,873	6,200	53,073
Total Current Month Collections	\$ 108,482	\$ 14,101	\$ 122,583
<i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2024 - JUN 30, 2025)</i>			
5711 Taxes - Current Year Tax Levy	\$ 318,034	\$ 43,163	\$ 361,197
5712 Taxes - Prior Years	30,348	3,789	34,137
5719 Penalties and Interest (P & I)	75,287	10,041	85,328
Total Revenue Collected	\$ 423,669	\$ 56,993	\$ 480,662
Total Budgeted Tax Revenue (Current + Prior + P & I)	\$ 164,768,589	\$ 26,114,400	\$ 190,882,989
Percentage of Total Budgeted Tax Revenue Collected	0.26%	0.22%	0.25%
Percentage of Total Budgeted Tax Revenue Collected (Prior Year)	0.22%	0.21%	0.22%
<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 - September 5, 2024	\$ 160,081,606	\$ 25,012,751	\$ 185,094,356
Total Collections on 2023 Tax Levy to Date	\$ 159,166,890	\$ 24,855,835	\$ 184,022,725
Percentage of 2023 Adjusted Tax Levy Collected	99.43%	99.37%	99.42%
Percentage of 2022 Adjusted Tax Levy Collected (Prior Year)	99.41%	99.46%	99.42%

**EANES INDEPENDENT SCHOOL DISTRICT
TEXAS PUBLIC INFORMATION ACT (TPIA) REQUESTS RECEIVED
THROUGH AUGUST 31, 2024**

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

Total number of Open Records Requests Received:

Month	2023-24	2024-25
July	7	3
August	12	12
September	24	
October	13	
November	9	
December	5	
January	5	
February	12	
March	12	
April	12	
May	8	
June	10	
Total Requests To Date	129	15

**EANES INDEPENDENT SCHOOL DISTRICT
2019 BOND FINANCIAL REPORT
THROUGH AUG 31, 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
TABLE A: SAFETY AND SECURITY ITEMS	\$ 7,997,000	\$ (75,000)	\$ 7,922,000	\$ 7,883,335	\$ 42,001	\$ 142,605	\$ 8,067,941	\$ (145,941)
TABLE B: STUDENT PROGRAMS AND SUPPORT	27,790,687	(1,150,000)	26,640,687	26,122,804	94,883	271,350	26,489,036	151,651
TABLE C: ENERGY EFFICIENCY AND CONSERVATION	4,803,000	(118,316)	4,684,684	4,681,916	-	-	4,681,916	2,768
TABLE D: FACILITIES	28,188,200	(1,080,000)	27,108,200	24,881,245	9,515	691,446	25,582,205	1,525,995
TABLE E: NEW FACILITIES	15,000,000	1,647,768	16,647,768	16,543,006	-	20,206	16,563,212	84,556
Unallocated Funds	221,113	775,548	996,661	268,946	5,524	-	274,471	722,190
Land Sales Proceeds Contribution	(4,000,000)		(4,000,000)	(4,000,000)	-	-	(4,000,000)	-
Unallocated Interest Earnings	-	2,268,425	2,268,425	-	-	-	-	2,268,425
Totals	\$ 80,000,000	\$ 2,268,425	\$ 82,268,425	\$ 76,381,251	\$ 151,923	\$ 1,125,606	\$ 77,658,781	\$ 4,609,644

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

**EANES INDEPENDENT SCHOOL DISTRICT
2023 BOND FINANCIAL REPORT
THROUGH AUG 31, 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
Proposition A								
TABLE A: SAFETY AND SECURITY ITEMS	\$ 8,284,500		\$ 8,284,500	\$ 1,137,319	\$ 248,536	\$ 277,499	\$ 1,663,354	\$ 6,621,146
TABLE B: STUDENT PROGRAMS AND SUPPORT	40,174,250		40,174,250	10,476,776	692,529	2,248,016	13,417,321	26,756,929
TABLE C: ENERGY EFFICIENCY AND CONSERVATION	10,824,790	2,600,000	13,424,790	2,195,209	1,443,771	8,410,578	12,049,557	1,375,233
TABLE D: FACILITIES	58,489,460		58,489,460	3,720,823	1,669,559	3,272,217	8,662,600	49,826,860
Proposition B								
STADIUM	2,411,000		2,411,000	1,662,846	781	238,908	1,902,535	508,465
Proposition C								
TECHNOLOGY DEVICES	11,245,000		11,245,000	5,674,495	-	-	5,674,495	5,570,505
Unallocated funds		(2,600,000)	(2,600,000)	-	17,100		17,100	(2,617,100)
Unallocated Interest Earnings	-	3,764,141	3,764,141	-	-	-	-	3,764,141
Totals	\$ 131,429,000	\$ 3,764,141	\$ 135,193,141	\$ 24,867,468	\$ 4,072,275	\$ 14,447,218	\$ 43,386,961	\$ 91,806,180

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

**EANES INDEPENDENT SCHOOL DISTRICT
 AMENDED BUDGETS FOR FUNDS 183 - 199 (ATHLETIC AND GENERAL FUNDS)
 AS OF AUGUST 31, 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>
Revenues									
57	Local	93.85%	\$ 173,206,089	\$ -	\$ -		\$ 173,206,089	93.85%	
58	State	6.03%	11,136,056	-	-		11,136,056	6.03%	
59	Federal	0.12%	225,000	-	-		225,000	0.12%	
Total Revenues		100.00%	\$ 184,567,145	\$ -	\$ -		\$ 184,567,145	100.00%	
..									
Expenditures									
FUNCTION									
11	Instruction	29.64%	\$ 56,490,154	\$ -	(3,870)	[1]	\$ 56,486,284	29.64%	58.95%
12	Media Services	0.48%	910,382	-	-		910,382	0.48%	0.95%
13	Staff Development	1.16%	2,203,967	-	15,150	[1]	2,219,117	1.17%	2.32%
21	Instructional Administration	0.90%	1,715,516	-	(14,550)	[1]	1,700,966	0.89%	1.78%
23	School Leadership	2.60%	4,952,889	-	4,300	[1]	4,957,189	2.60%	5.17%
31	Counseling Services	1.28%	2,447,256	-	-		2,447,256	1.28%	2.55%
32	Social Work	0.39%	744,645	-	-		744,645	0.39%	0.78%
33	Health Services	0.46%	867,511	-	-		867,511	0.46%	0.91%
34	Transportation	1.45%	2,770,134	-	-		2,770,134	1.45%	2.89%
35	Food Services	0.17%	324,939	-	-		324,939	0.17%	0.34%
36	Extra/Co-Curricular Activities	2.12%	4,045,284	-	(1,030)	[1]	4,044,254	2.12%	4.22%
41	Central Administration	2.07%	3,945,556	-	-		3,945,556	2.07%	4.12%
51	Maintenance	5.42%	10,327,723	-	-		10,327,723	5.42%	10.78%
52	Security	0.52%	996,098	-	-		996,098	0.52%	1.04%
53	Data Processing	0.89%	1,698,481	-	-		1,698,481	0.89%	1.77%
61	Community Services	0.21%	397,496	-	-		397,496	0.21%	0.41%
71	Debt Service	0.01%	10,000	-	-		10,000	0.01%	0.01%
81	Facilities Acquisition & Construction	0.00%	-	-	-		-	0.00%	0.00%
91	Contracted Instructional Services (Recapture)	49.72%	94,742,803	-	-		94,742,803	49.72%	-
99	Tax Costs	0.51%	966,000	-	-		966,000	0.51%	1.01%
Total Expenditures		100.00%	\$ 190,556,834	\$ -	\$ -		\$ 190,556,834	100.00%	100.00%
..									
7060	Other Resources		\$ 4,801,000	\$ -	\$ -		\$ 4,801,000		
8060	Other Uses		-	-	-		-		
7x & 8x			\$ 4,801,000	\$ -	\$ -		\$ 4,801,000		
Budgeted Increase / (Decrease) to Fund Balance			\$ (1,188,689)	\$ -	\$ -		\$ (1,188,689)		

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