



DISCUSSION/ACTION SHEET

MEETING DATE

November 19, 2024

AGENDA ITEM

Request to Approve Monthly Financial Reports and Budget Amendment(s) for the Period Ending October 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 October 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 (pending)
- 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 October 31, 2024 will be discussed:

- The cash and investment balance of all governmental and proprietary funds at month-end is \$ 82,719,921.
- With 33.33% of the fiscal year complete, the District has currently recorded expenditures of 33.39% of the General Fund total budget.
- Investment income for the month is \$ 381,326 bringing the FYTD investment income total to \$ 2,438,908. The yield to maturity on the investment portfolio is 4.98%.



- Tax collections for the month totaled \$ 211,979. Approximately 0.00% of the 2024 adjusted tax levy has been collected, in comparison to the same month collections of the 2023 tax levy of 0.00%.
- Total 2019 bond expenditures and encumbrances through month-end totaled approximately \$ 78.2 million, and remaining funds are approximately \$ 4.6 million.
- Total 2023 bond expenditures and encumbrances through month-end totaled approximately \$ 46.8 million, and remaining funds are approximately \$ 88.8 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 October 31, 2024

**EANES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS
AS OF OCTOBER 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	\$ (5,325,121)	\$ -	\$ 155,721	\$ 1,344,886	\$ -	\$ 2,294,713	\$ 105,226	\$ 253,723	\$ (1,170,852)
1170	Temporary Investments	25,343,930	6,472,716	-	263,185	51,751,337	-	-	59,605	83,890,773
1100	Total Cash/Temporary Investments	\$ 20,018,810	\$ 6,472,716	\$ 155,721	\$ 1,608,071	\$ 51,751,337	\$ 2,294,713	\$ 105,226	\$ 313,328	\$ 82,719,921
Receivables:										
1210	Property Taxes-Current	\$ 163,703,797	\$ 25,658,606	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189,362,403
1220	Property Taxes-Delinquent	2,778,412	395,310	-	-	-	-	-	-	3,173,722
1230	Allowance for Uncollectible Taxes	(2,097,042)	(295,043)	-	-	-	-	-	-	(2,392,085)
1240	Due from State & Federal Agencies	8,999	182,207	-	(31)	-	-	-	-	191,175
1250	Accrued Interest	-	-	-	-	-	-	-	-	-
1260	Due from Other Funds.....	294,483	29,683	-	-	-	908	-	6,500	331,575
1290	Sundry Receivables	(9,537)	-	120	-	-	365	2,417	6,625	(10)
1200	Total Receivables	\$ 164,679,112	\$ 25,970,763	\$ 120	\$ (31)	\$ -	\$ 1,273	\$ 2,417	\$ 13,125	\$ 190,666,779
1300	Inventories, at Cost	78,795	-	62,180	-	-	-	-	-	140,975
1400	Other Current Assets	(53,922)	-	-	-	218,104	-	-	-	164,182
1500	Fixed Assets	-	-	511,943	-	-	20,154	9,625	-	541,722
13X-16xx	Other Current Assets	\$ 24,873	\$ -	\$ 574,122	\$ -	\$ 218,104	\$ 20,154	\$ 9,625	\$ -	\$ 846,878
1000	Total Current Assets	\$ 184,722,796	\$ 32,443,478	\$ 729,963	\$ 1,608,040	\$ 51,969,440	\$ 2,316,141	\$ 117,268	\$ 326,453	\$ 274,233,578
LIABILITIES AND FUND EQUITY										
Current Liabilities:										
2110	Accounts Payable (Note 1).....	\$ 8,205	\$ -	\$ -	\$ (13)	\$ (1,197)	\$ -	\$ -	\$ -	\$ 6,994
2140	Interest Payable	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings	985,217	-	6,867	12,338	1,076	6,939	430	-	1,012,867
2160	Accrued Wages Payable	8,560,591	-	301,078	156,748	9,425	132,829	8,271	-	9,168,942
2170	Due to Other Funds	36,183	806	-	17	284,753	320	-	9,495	331,575
2180	Due to Other Governments	35,682,954	457,242	-	-	-	-	-	3,572	36,143,768
2190	Due to Other	-	-	-	-	-	-	-	(20,352)	(20,352)
2100	Total Current Liabilities	\$ 45,273,149	\$ 458,048	\$ 307,945	\$ 169,089	\$ 294,057	\$ 140,088	\$ 8,701	\$ (7,284)	\$ 46,643,793
2210	Accrued Expenses	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues	398	-	341,932	388	-	3	-	-	342,720
2611	Deferred Inflows - Property Taxes	164,385,167	25,758,873	-	-	-	-	-	-	190,144,040
2612	Deferred Inflows - Leasing	-	-	-	-	-	-	-	-	-
2000	Total Liabilities	\$ 209,658,714	\$ 26,216,920	\$ 649,877	\$ 169,478	\$ 294,057	\$ 140,091	\$ 8,701	\$ (7,284)	\$ 237,130,553
Fund Balance/Equity:										
3400	Reserved.....	\$ 1,389,867	\$ 6,226,558	\$ -	\$ -	\$ 51,675,384	\$ -	\$ -	\$ -	\$ 59,291,809
3500	Designated.....	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings.....	(26,325,785)	-	80,086	1,438,562	-	2,176,050	108,567	333,737	(22,188,783)
3000	Total Fund Balance/Equity	\$ (24,935,918)	\$ 6,226,558	\$ 80,086	\$ 1,438,562	\$ 51,675,384	\$ 2,176,050	\$ 108,567	\$ 333,737	\$ 37,103,025
Total Liabilities and Fund Equity		\$ 184,722,796	\$ 32,443,478	\$ 729,963	\$ 1,608,040	\$ 51,969,440	\$ 2,316,141	\$ 117,268	\$ 326,453	\$ 274,233,578

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 OCTOBER 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	\$ 497,784	\$ 4,848,341	2.80%	\$ 168,357,748
5800	State	11,136,056	755,843	3,719,430	33.40%	7,416,626
5900	Federal	225,000	-	2,235	0.99%	222,765
5XXX	Total Revenues	\$ 184,567,145	\$ 1,253,627	\$ 8,570,006	4.64%	\$ 175,997,139
Expenditures:						
11	Instruction.....	\$ 56,474,693	\$ 6,619,067	\$ 18,485,718	32.73%	\$ 37,988,975
12	Instructional Resources & Media Svcs.....	910,682	107,962	304,925	33.48%	605,757
13	Curr & Instructional Staff Development.....	2,219,482	244,722	819,163	36.91%	1,400,319
21	Instructional Leadership.....	1,706,341	160,739	593,086	34.76%	1,113,255
23	School Leadership.....	4,960,670	505,914	1,726,759	34.81%	3,233,911
31	Guidance & Counseling Services.....	2,448,100	270,183	824,526	33.68%	1,623,575
32	Social Work Services.....	744,645	74,513	228,530	30.69%	516,115
33	Health Services.....	867,511	98,794	281,213	32.42%	586,298
34	Transportation.....	2,770,134	299,073	868,387	31.35%	1,901,747
35	Food Services.....	324,939	15,099	56,550	17.40%	268,389
36	Extracurricular Activities.....	4,050,775	529,145	1,479,763	36.53%	2,571,012
41	General Administration.....	3,945,556	341,134	1,318,648	33.42%	2,626,908
51	Facilities Maintenance & Operations.....	10,322,348	1,248,644	3,647,353	35.33%	6,674,995
52	Security & Monitoring Services.....	996,178	105,739	332,824	33.41%	663,355
53	Data Processing Services.....	1,698,481	127,838	488,946	28.79%	1,209,535
61	Community Services.....	397,496	23,317	105,603	26.57%	291,893
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	31,580,936	33.33%	63,161,867
99	Appraisal District Costs.....	966,000	-	477,151	49.39%	488,849
6XXX	Total Expenditures	\$ 190,556,834	\$ 18,667,118	\$ 63,620,080	33.39%	\$ 126,936,754
Other Resources and (Uses):						
7060	Other Resources	\$ 4,801,000	\$ 23,333	\$ 783,178	16.31%	\$ 4,017,822
8060	Other Uses	-	-	-	0.00%	-
7X & 8X	Total Other Resources and (Uses).....	\$ 4,801,000	\$ 23,333	\$ 783,178	16.31%	\$ 4,017,822
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses	\$ (1,188,689)	\$ (17,390,158)	\$ (54,266,896)		
Fund Balance and Reserves at 7/1/2024:						
3400	Reserved Fund Balance	\$ 1,389,497			Percent of Fiscal Year Complete	33.33%
3500	Designated Fund Balance: Purch. of Property	-			Percent of Total Budget Expended	33.39%
3600	Unreserved Fund Balance/Equity	27,941,480				
	Total Reserve and Fund Balance/Equity.....	\$ 29,330,977				
3000	Estimated Fund Balance/Equity 6/30/25.....	\$ 28,142,288				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF OCTOBER 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	\$ 57,371	\$ 252,612	0.94%	\$ 26,581,788
5800	State	\$ 805,115	\$ -	-	0.00%	\$ 805,115
5XXX	Total Revenue	\$ 27,639,515	\$ 57,371	\$ 252,612	0.91%	\$ 27,386,903
Expenditures:						
71	Debt Service	\$ 19,787,417	\$ 2,006	\$ 16,556,752	83.67%	3,230,665
6XXX	Total Expenditures	\$ 19,787,417	\$ 2,006	\$ 16,556,752	83.67%	\$ 3,230,665
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	\$ 55,365	\$ (16,304,140)		
Budgeted Fund Balance and Reserves:						
3400	Reserved Fund Balance 7/1/2024.....	22,530,698				
	Total Reserve and Fund Balance/Equity	\$ 22,530,698				
3000	Estimated Fund Balance/Equity 6/30/2025.....	\$ 30,382,796				
3001	Estimated Fund Balance/Equity after August 2025 Debt Svc Pymt.....	\$ 8,078,725				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF OCTOBER 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	\$ 672,685	\$ 1,726,182	28.61%	\$ 4,307,718
5800	State	-	-	-	0.00%	-
5900	Federal	-	-	-	0.00%	-
5XXX	Total Revenues	<u>\$ 6,033,900</u>	<u>\$ 672,685</u>	<u>\$ 1,726,182</u>	<u>28.61%</u>	<u>\$ 4,307,718</u>
Expenditures:						
35	Child Nutrition.....	5,607,027	660,177	1,561,026	27.84%	\$ 4,046,001
51	Facilities Maintenance & Operations.....	284,506	31,302	69,100	24.29%	215,406
6XXX	Total Expenditures	<u>\$ 5,891,533</u>	<u>\$ 691,479</u>	<u>\$ 1,630,126</u>	<u>27.67%</u>	<u>\$ 4,261,407</u>
Other Resources:						
7060	Other Resources	-	-	-	0.00%	-
8060	Other Uses	400,000	12,500	25,000	6.25%	375,000
7X	Total Other Resources	<u>\$ (400,000)</u>	<u>\$ (12,500)</u>	<u>\$ (25,000)</u>	<u>6.25%</u>	<u>\$ (375,000)</u>
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ (257,633)	\$ (31,294)	71,056		
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 OCTOBER 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	\$ 188,109	\$ 625,864	23.18%	\$ 2,074,136
5800	State	1,574,000	104,812	283,595	18.02%	1,290,405
5900	Federal	2,700,000	41,738	94,684	3.51%	2,605,316
5XXX	Total Revenues	\$ 6,974,000	\$ 334,660	\$ 1,004,144	14.40%	\$ 5,969,856
Expenditures:						
11	Instruction.....	\$ 3,500,000	\$ 288,299	\$ 973,933	27.83%	\$ 2,526,067
12	Instructional Resources & Media Svcs.....	100,000	4,989	18,355	18.35%	81,645
13	Curr & Instructional Staff Development.....	400,000	24,289	59,213	14.80%	340,787
21	Instructional Leadership.....	3,000	-	-	0.00%	3,000
23	School Leadership.....	100,000	3,102	13,547	13.55%	86,453
31	Guidance & Counseling Services.....	1,600,000	140,660	434,188	27.14%	1,165,812
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	125,612	358,101	32.55%	741,899
41	General Administration.....	3,000	-	1,028	34.27%	1,972
51	Facilities Maintenance & Operations.....	30,000	112	112	0.37%	29,888
52	Security & Monitoring Services.....	674,000	75,000	240,000	35.61%	434,000
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	-	66,999	26.80%	183,001
93	Shared Service Arrangements.....	-	-	-	0.00%	-
99	Tax Costs.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 7,840,000	\$ 662,063	\$ 2,165,476	27.62%	\$ 5,674,524
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)	\$ (327,403)	\$ (1,161,332)		
Budgeted Fund Balance and Reserves:						
3400/3500	Reserved/Designated Fund Balance.....	-				
3600	Unreserved Fund Balance/Equity 7/1/2024	2,599,894				
	Total Reserve and Fund Balance/Equity	\$ 2,599,894				
3000	Estimated Fund Balance/Equity 6/30/2025.....	\$ 1,733,894				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF OCTOBER 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	\$ 574,679	\$ 1,442,924	34.36%	\$ 2,757,076
5XXX	Total Revenue	\$ 4,200,000	\$ 574,679	\$ 1,442,924	34.36%	\$ 2,757,076
Expenditures:						
11	Instruction.....	\$ 3,000,000	\$ 57,236	\$ 983,860	32.80%	\$ 2,016,140
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	-	20,504	82.02%	4,496
33	Health Services.....	25,000	-	-	0.00%	25,000
34	Transportation.....	1,600,000	172,710	471,616	29.48%	1,128,384
35	Food Services.....	140,000	-	-	0.00%	140,000
36	Extracurricular Activities.....	1,800,000	159,870	553,682	30.76%	1,246,318
41	General Administration.....	275,000	-	88,991	32.36%	186,009
51	Facilities Maintenance & Operations.....	3,200,000	1,162,186	3,048,086	95.25%	151,914
52	Security & Monitoring Services.....	1,000,000	20,727	81,627	8.16%	918,373
53	Data Processing Services.....	10,000,000	145,026	1,360,538	13.61%	8,639,462
71	Debt Services.....	615,000	-	-	0.00%	615,000
81	Facilities Acquisition & Construction	10,000,000	1,691,645	5,082,890	50.83%	4,917,110
6XXX	Total Expenditures	\$ 31,730,000	\$ 3,409,401	\$ 11,691,794	36.85%	\$ 20,038,206
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)	\$ (2,834,722)	\$ (10,248,870)		
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 OCTOBER 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	\$ 52,942	\$ 835,951	53.08%	\$ 739,049
5XXX	Total Revenues	\$ 1,575,000	\$ 52,942	\$ 835,951	53.08%	\$ 739,049
Expenditures:						
61	Community Services.....	1,185,374	132,009	379,356	32.00%	806,018
6XXX	Total Expenditures	\$ 1,185,374	\$ 132,009	\$ 379,356	32.00%	\$ 806,018
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 965,333	\$ 3,611	\$ 14,444	1.50%	\$ 950,889
8X	Total Other Uses	\$ (965,333)	\$ (3,611)	\$ (14,444)	1.50%	\$ (950,889)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (575,707)	\$ (82,678)	\$ 442,151		
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 OCTOBER 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	\$ 125,714	\$ 448,850	29.92%	\$ 1,051,150
5800	State	-	-	-	0.00%	-
5900	Federal	-	-	-	0.00%	-
5XXX	Total Revenues	<u>\$ 1,500,000</u>	<u>\$ 125,714</u>	<u>\$ 448,850</u>	<u>29.92%</u>	<u>\$ 1,051,150</u>
Expenditures:						
61	Community Services.....	1,532,600	169,394	537,016	35.04%	995,584
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures	<u>\$ 1,532,600</u>	<u>\$ 169,394</u>	<u>\$ 537,016</u>	<u>35.04%</u>	<u>\$ 995,584</u>
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 14,444	33.33%	\$ 28,889
8X	Total Other Uses	<u>\$ (43,333)</u>	<u>\$ (3,611)</u>	<u>\$ (14,444)</u>	<u>33.33%</u>	<u>\$ (28,889)</u>
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (75,933)	\$ (47,291)	\$ (102,610)		
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 OCTOBER 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	\$ 77,238	\$ 272,842	36.87%	\$ 467,158
5XXX	Total Revenues	\$ 740,000	\$ 77,238	\$ 272,842	36.87%	\$ 467,158
Expenditures:						
61	Community Services.....	536,633	87,023	191,830	35.75%	344,803
6XXX	Total Expenditures	\$ 536,633	\$ 87,023	\$ 191,830	35.75%	\$ 344,803
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 467,334	\$ 3,611	\$ 14,444	3.09%	\$ 452,890
8X	Total Other Uses	\$ (467,334)	\$ (3,611)	\$ (14,444)	3.09%	\$ (452,890)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (263,967)	\$ (13,395)	\$ 66,567		
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 OCTOBER 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	\$ 92,007	\$ 203,707	21.44%	\$ 746,294
5900	Federal	-	-	-	0.00%	-
5XXX	Total Revenues	\$ 950,000	\$ 92,007	\$ 203,707	21.44%	\$ 746,294
Expenditures:						
36	Extracurricular Activities.....	\$ 97,694	\$ 9,144	\$ 34,251	35.06%	\$ 63,443
51	Facilities Maintenance & Operations.....	203,907	17,808	60,889	29.86%	143,018
52	Security & Monitoring Services.....	20,000	-	-	0.00%	20,000
6XXX	Total Expenditures	\$ 321,601	\$ 26,952	\$ 95,139	29.58%	\$ 226,462
Other Uses:						
8060	Other Uses (Transfers To General Fund).....	\$ 525,000	-	\$ 714,846	136.16%	\$ (189,846)
8X	Total Other Uses	\$ (525,000)	-	\$ (714,846)	136.16%	\$ 189,846
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ 103,399	\$ 65,055	\$ (606,279)		
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	446,400.89	446,400.89	446,400.89	0.53%	1	0.71
LGIP	83,104,366.42	83,104,366.42	83,104,366.42	98.53%	1	5.01
Money Market Funds	796,405.99	796,405.99	796,405.99	0.94%	1	4.70
TOTAL	84,347,173.30	84,347,173.30	84,347,173.30	100.00%	1	4.98
CASH AND ACCRUED INTEREST						
Purchased Accrued Interest		0.00	0.00			
TOTAL CASH AND INVESTMENTS	84,347,173.30	84,347,173.30	84,347,173.30		1	4.98
TOTAL EARNINGS						
	CURRENT MONTH					
	381,326.38					

Summary by Type

SECURITY TYPE	# OF SECURITIES	PAR VALUE	BOOK VALUE	% OF PORTFOLIO	YIELD	DAYS TO FINAL MATURITY
CAMPUS ACTIVITY						
LGIP	1	263,184.77	263,184.77	0.31	4.86	1
TOTAL	1	263,184.77	263,184.77	0.31	4.86	1
CAPITAL PROJECTS 15						
LGIP	1	993,669.16	993,669.16	1.18	5.01	1
TOTAL	1	993,669.16	993,669.16	1.18	5.01	1
CAPITAL PROJECTS 19						
LGIP	1	5,527,148.38	5,527,148.38	6.55	5.01	1
TOTAL	1	5,527,148.38	5,527,148.38	6.55	5.01	1
CAPITAL PROJECTS 20						
LGIP	1	271,038.47	271,038.47	0.32	5.01	1
TOTAL	1	271,038.47	271,038.47	0.32	5.01	1
CAPITAL PROJECTS 23						
LGIP	1	44,959,480.82	44,959,480.82	53.30	5.01	1
TOTAL	1	44,959,480.82	44,959,480.82	53.30	5.01	1
COMMUNITY EDUCATION						
Bank Deposits	1	39,384.84	39,384.84	0.05	0.71	1
TOTAL	1	39,384.84	39,384.84	0.05	0.71	1
DEBT SERVICE						
LGIP	1	6,472,715.75	6,472,715.75	7.67	5.01	1
TOTAL	1	6,472,715.75	6,472,715.75	7.67	5.01	1

Summary by Type

SECURITY TYPE	# OF SECURITIES	PAR VALUE	BOOK VALUE	% OF PORTFOLIO	YIELD	DAYS TO FINAL MATURITY
FOUNDATION						
LGIP	1	59,604.57	59,604.57	0.07	4.86	1
TOTAL	1	59,604.57	59,604.57	0.07	4.86	1
GENERAL OPERATING						
Bank Deposits	3	178,275.91	178,275.91	0.21	0.71	1
LGIP	2	24,557,524.50	24,557,524.50	29.11	5.00	1
Money Market Funds	1	796,405.99	796,405.99	0.94	4.70	1
TOTAL	6	25,532,206.40	25,532,206.40	30.27	4.96	1
STUDENT ACTIVITY						
Bank Deposits	1	228,740.14	228,740.14	0.27	0.71	1
TOTAL	1	228,740.14	228,740.14	0.27	0.71	1
GRAND TOTAL	15	84,347,173.30	84,347,173.30	100.00	4.98	1

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

Description	General Fund	Debt Service Fund	Total
<i>CURRENT MONTH COLLECTIONS</i>			
5711 Taxes - Current Year Tax Levy	\$ -	\$ -	-
5712 Taxes - Prior Years	87,226	13,718	100,944
5719 Penalties and Interest (P & I)	95,071	15,965	111,035
Total Current Month Collections	\$ 182,297	\$ 29,683	\$ 211,979
<i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2024 - JUN 30, 2025)</i>			
5711 Taxes - Current Year Tax Levy	\$ 340,416	\$ 53,174	\$ 393,590
5712 Taxes - Prior Years	(55,889)	(5,571)	(61,460)
5719 Penalties and Interest (P & I)	209,151	33,432	242,582
Total Revenue Collected	\$ 493,678	\$ 81,035	\$ 574,712
Total Budgeted Tax Revenue (Current + Prior + P & I)	\$ 164,768,589	\$ 26,114,400	\$ 190,882,989
Percentage of Total Budgeted Tax Revenue Collected	0.30%	0.31%	0.30%
Percentage of Total Budgeted Tax Revenue Collected (Prior Year)	0.20%	0.19%	0.20%
<i>TAX YEAR-TO-DATE COLLECTIONS (OCT 1, 2024 - SEPT 30, 2025) - TAX YEAR 2024</i>			
Tax Rate Per \$100 of Taxable Value	\$ 0.7655	\$ 0.1200	\$ 0.8855
Adjusted Estimated Tax Levy - November 7, 2024	\$ 163,700,643	\$ 25,661,760	\$ 189,362,403
Total Collections on 2024 Tax Levy to Date	\$ -	\$ -	\$ -
Percentage of 2024 Adjusted Tax Levy Collected	0.00%	0.00%	0.00%
Percentage of 2023 Adjusted Tax Levy Collected (Prior Year)	0.00%	0.00%	0.00%

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

REQUEST #	REQUEST DATE	REQUESTOR	DESCRIPTION OF REQUEST
8609	10/4/2024	H.Smith	Library book information
8610	10/7/2024	E.Stapleton	Library book information
8611	10/8/2024	B.Anderson	School threat information
8612	10/11/2024	R.Guerra	Communication for hearing impaired
8613	10/21/2024	J.Compean	High School team information
8614	10/22/2024	M.Hebert	Insurance information
8615	10/23/2024	B.Anderson	Financial Audit information
8616	10/25/2024	N.Keefe	Accident video
8617	10/28/2024	K.Wiley	Assault leave
8618	10/28/2024	R.Stewart	SHARS information
8619	10/29/2024	K.Kumar	Attendance manual information
8620	10/31/2024	S.Moffat	Competing bid information

Total number of Open Records Requests Received:

Month	2023-24	2024-25
July	7	3
August	12	12
September	24	17
October	13	12
November	9	
December	5	
January	5	
February	12	
March	12	
April	12	
May	8	
June	10	
Total Requests To Date	129	44

**EANES INDEPENDENT SCHOOL DISTRICT
2019 BOND FINANCIAL REPORT
THROUGH OCTOBER 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	\$ 7,943,684	\$ 49,925	\$ 107,434	\$ 8,101,042	\$ (179,042)
TABLE B: STUDENT PROGRAMS AND SUPPORT	27,790,687	(1,150,000)	26,640,687	26,458,688	39,438	256,350	26,754,476	(113,789)
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	24,834,292	130,080	595,249	25,559,621	1,548,579
TABLE E: NEW FACILITIES	15,000,000	1,647,768	16,647,768	16,671,149	-	149,211	16,820,360	(172,592)
Unallocated Funds	221,113	775,548	996,661	274,417	-	-	274,417	722,244
Land Sales Proceeds Contribution	(4,000,000)		(4,000,000)	(4,000,000)	-	-	(4,000,000)	-
Sales of Bond Assets		524,614	524,614					524,614
Unallocated Interest Earnings	-	2,317,649	2,317,649	-	-	-	-	2,317,649
Totals	\$ 80,000,000	\$ 2,842,263	\$ 82,842,263	\$ 76,864,146	\$ 219,443	\$ 1,108,244	\$ 78,191,832	\$ 4,650,431

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

**EANES INDEPENDENT SCHOOL DISTRICT
2023 BOND FINANCIAL REPORT
THROUGH OCTOBER 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	\$ 1,551,479	\$ 42,264	\$ 311,726	\$ 1,905,468	\$ 6,379,032
TABLE B: STUDENT PROGRAMS AND SUPPORT	40,174,250		40,174,250	11,668,336	630,703	1,920,367	14,219,405	25,954,845
TABLE C: ENERGY EFFICIENCY AND CONSERVATION	10,824,790	2,600,000	13,424,790	3,969,104	869,583	7,974,445	12,813,133	611,657
TABLE D: FACILITIES	58,489,460		58,489,460	6,485,721	1,427,433	2,332,139	10,245,294	48,244,166
Proposition B								
STADIUM	2,411,000		2,411,000	1,684,020	206,164	29,589	1,919,774	491,226
Proposition C								
TECHNOLOGY DEVICES	11,245,000		11,245,000	5,674,495		-	5,674,495	5,570,505
COMBINED PROJECT MANAGER EXPENDITURES				-			-	-
Unallocated funds		(2,600,000)	(2,600,000)	36,007	13,810		49,817	(2,649,817)
Unallocated Interest Earnings	-	4,182,162	4,182,162	-	-	-	-	4,182,162
Totals	\$ 131,429,000	\$ 4,182,162	\$ 135,611,162	\$ 31,069,162	\$ 3,189,958	\$ 12,568,266	\$ 46,827,387	\$ 88,783,775

*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 OCTOBER 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	\$ (14,605)	(856) [1]		\$ 56,474,693	29.63%	58.93%
12	Media Services	0.48%	910,382	300	-		910,682	0.48%	0.95%
13	Staff Development	1.16%	2,203,967	15,149	366 [1]		2,219,482	1.16%	2.32%
21	Instructional Administration	0.90%	1,715,516	(9,175)	-		1,706,341	0.90%	1.78%
23	School Leadership	2.60%	4,952,889	5,300	2,481 [1]		4,960,670	2.60%	5.18%
31	Counseling Services	1.28%	2,447,256	-	844 [1]		2,448,100	1.28%	2.56%
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	8,326	(2,835) [1]		4,050,775	2.13%	4.23%
41	Central Administration	2.07%	3,945,556	-	-		3,945,556	2.07%	4.12%
51	Maintenance	5.42%	10,327,723	(5,375)	-		10,322,348	5.42%	10.77%
52	Security	0.52%	996,098	80	-		996,178	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.