



DISCUSSION/ACTION SHEET

MEETING DATE

December 10, 2024

AGENDA ITEM

Request to Approve Monthly Financial Reports and Budget Amendment(s) for the Period Ending November 30, 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 November 30, 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 November 30, 2024 will be discussed:

- The cash and investment balance of all governmental and proprietary funds at month-end is \$ 74,813,499.
- With 41.67% of the fiscal year complete, the District has currently recorded expenditures of 41.56% of the General Fund total budget.
- Investment income for the month is \$ 318,428 bringing the FYTD investment income total to \$ 2,757,335. The yield to maturity on the investment portfolio is 4.75%.



- Tax collections for the month totaled \$ 1,724,512. Approximately 1.06% of the 2024 adjusted tax levy has been collected, in comparison to the same month collections of the 2023 tax levy of 1.72%.
- 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 \$ 47.8 million, and remaining funds are approximately \$ 88.0 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 November 30, 2024

**EANES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS
AS OF NOVEMBER 30, 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	\$ (4,286,442)	\$ -	\$ 52,584	\$ 1,114,073	\$ -	\$ 2,249,330	\$ 140,672	\$ 249,082	\$ (480,702)
1170	Temporary Investments	18,972,465	6,066,744	-	264,208	49,930,947	-	-	59,837	75,294,201
1100	Total Cash/Temporary Investments	\$ 14,686,023	\$ 6,066,744	\$ 52,584	\$ 1,378,281	\$ 49,930,947	\$ 2,249,330	\$ 140,672	\$ 308,919	\$ 74,813,499
Receivables:										
1210	Property Taxes-Current	\$ 161,418,502	\$ 25,300,413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186,718,915
1220	Property Taxes-Delinquent	2,759,748	392,423	-	-	-	-	-	-	3,152,170
1230	Allowance for Uncollectible Taxes	(2,097,042)	(295,043)	-	-	-	-	-	-	(2,392,085)
1240	Due from State & Federal Agencies	1,224,854	182,207	-	(31)	-	-	-	-	1,407,030
1250	Accrued Interest	-	-	-	-	-	-	-	-	-
1260	Due from Other Funds.....	(141)	1,045,217	-	-	-	908	-	-	1,045,984
1290	Sundry Receivables	(9,313)	-	120	-	-	365	2,417	-	(6,411)
1200	Total Receivables	\$ 163,296,608	\$ 26,625,217	\$ 120	\$ (31)	\$ -	\$ 1,273	\$ 2,417	\$ -	\$ 189,925,603
1300	Inventories, at Cost	108,287	-	51,580	-	-	-	-	-	159,867
1400	Other Current Assets	(88,123)	-	-	-	218,104	-	-	-	129,981
1500	Fixed Assets	-	-	502,951	-	-	19,704	9,625	-	532,280
13X-16xx	Other Current Assets	\$ 20,164	\$ -	\$ 554,531	\$ -	\$ 218,104	\$ 19,704	\$ 9,625	\$ -	\$ 822,128
1000	Total Current Assets	\$ 178,002,795	\$ 32,691,961	\$ 607,235	\$ 1,378,250	\$ 50,149,051	\$ 2,270,307	\$ 152,714	\$ 308,919	\$ 265,561,230
LIABILITIES AND FUND EQUITY										
Current Liabilities:										
2110	Accounts Payable (Note 1).....	\$ 5,865	\$ -	\$ -	\$ 167	\$ -	\$ -	\$ -	\$ -	\$ 6,033
2140	Interest Payable	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings	825,652	-	6,464	12,182	454	5,584	459	-	850,794
2160	Accrued Wages Payable	8,539,396	-	297,854	155,259	8,274	125,399	7,697	-	9,133,879
2170	Due to Other Funds	1,045,217	(3,840)	-	17	2,469	343	-	3,114	1,047,321
2180	Due to Other Governments	43,578,188	-	-	-	-	-	-	3,572	43,581,760
2190	Due to Other	-	-	-	-	-	-	-	(32,648)	(32,648)
2100	Total Current Liabilities	\$ 53,994,318	\$ (3,840)	\$ 304,318	\$ 167,625	\$ 11,198	\$ 131,326	\$ 8,156	\$ (25,961)	\$ 54,587,140
2210	Accrued Expenses	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues	398	-	322,154	388	-	3	-	-	322,943
2611	Deferred Inflows - Property Taxes	162,081,208	25,397,793	-	-	-	-	-	-	187,479,001
2612	Deferred Inflows - Leasing	-	-	-	-	-	-	-	-	-
2000	Total Liabilities	\$ 216,075,924	\$ 25,393,953	\$ 626,473	\$ 168,014	\$ 11,198	\$ 131,328	\$ 8,156	\$ (25,961)	\$ 242,389,084
Fund Balance/Equity:										
3400	Reserved.....	\$ 1,389,867	\$ 7,298,008	\$ -	\$ -	\$ 50,137,853	\$ -	\$ -	\$ -	\$ 58,825,728
3500	Designated.....	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings.....	(39,462,996)	-	(19,238)	1,210,236	-	2,138,979	144,557	334,879	(35,653,582)
3000	Total Fund Balance/Equity	\$ (38,073,129)	\$ 7,298,008	\$ (19,238)	\$ 1,210,236	\$ 50,137,853	\$ 2,138,979	\$ 144,557	\$ 334,879	\$ 23,172,146
Total Liabilities and Fund Equity		\$ 178,002,795	\$ 32,691,961	\$ 607,235	\$ 1,378,250	\$ 50,149,051	\$ 2,270,307	\$ 152,714	\$ 308,919	\$ 265,561,230

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

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF NOVEMBER 30, 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	\$ 1,670,149	\$ 6,518,490	3.76%	\$ 166,687,599
5800	State	11,136,056	747,019	4,466,448	40.11%	6,669,608
5900	Federal	225,000	-	2,235	0.99%	222,765
5XXX	Total Revenues	\$ 184,567,145	\$ 2,417,167	\$ 10,987,173	5.95%	\$ 173,579,972
Expenditures:						
11	Instruction.....	\$ 56,473,062	\$ 4,797,035	\$ 23,284,833	41.23%	\$ 33,188,229
12	Instructional Resources & Media Svcs.....	910,682	76,931	381,857	41.93%	528,825
13	Curr & Instructional Staff Development.....	2,219,482	158,824	977,987	44.06%	1,241,495
21	Instructional Leadership.....	1,706,341	130,905	723,991	42.43%	982,350
23	School Leadership.....	4,962,947	358,372	2,085,131	42.01%	2,877,816
31	Guidance & Counseling Services.....	2,448,100	179,556	1,004,081	41.01%	1,444,019
32	Social Work Services.....	744,645	54,503	283,033	38.01%	461,612
33	Health Services.....	867,511	71,508	352,720	40.66%	514,791
34	Transportation.....	2,770,134	200,695	1,069,082	38.59%	1,701,052
35	Food Services.....	324,939	14,760	71,310	21.95%	253,629
36	Extracurricular Activities.....	4,050,129	362,835	1,840,517	45.44%	2,209,612
41	General Administration.....	3,945,556	279,403	1,598,050	40.50%	2,347,506
51	Facilities Maintenance & Operations.....	10,322,348	807,504	4,455,143	43.16%	5,867,205
52	Security & Monitoring Services.....	996,178	67,494	400,318	40.19%	595,860
53	Data Processing Services.....	1,698,481	102,032	590,978	34.79%	1,107,503
61	Community Services.....	397,496	19,835	125,438	31.56%	272,058
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	39,476,170	41.67%	55,266,633
99	Appraisal District Costs.....	966,000	-	477,151	49.39%	488,849
6XXX	Total Expenditures	\$ 190,556,834	\$ 15,577,425	\$ 79,197,790	41.56%	\$ 111,359,044
Other Resources and (Uses):						
7060	Other Resources	\$ 4,801,000	\$ 23,333	\$ 806,511	16.80%	\$ 3,994,489
8060	Other Uses	-	-	-	0.00%	-
7X & 8X	Total Other Resources and (Uses).....	\$ 4,801,000	\$ 23,333	\$ 806,511	16.80%	\$ 3,994,489
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses	\$ (1,188,689)	\$ (13,136,924)	\$ (67,404,106)		
Fund Balance and Reserves at 7/1/2024:						
3400	Reserved Fund Balance	\$ 1,389,497			Percent of Fiscal Year Complete	41.67%
3500	Designated Fund Balance: Purch. of Property	-			Percent of Total Budget Expended	41.56%
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 NOVEMBER 30, 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	\$ 259,187	\$ 511,799	1.91%	\$ 26,322,601
5800	State	\$ 805,115	\$ 815,263	\$ 815,263	101.26%	\$ (10,148)
5XXX	Total Revenue	\$ 27,639,515	\$ 1,074,450	\$ 1,327,062	4.80%	\$ 26,312,453
Expenditures:						
71	Debt Service	\$ 19,787,417	\$ 3,000	\$ 16,559,752	83.69%	3,227,665
6XXX	Total Expenditures	\$ 19,787,417	\$ 3,000	\$ 16,559,752	83.69%	\$ 3,227,665
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	\$ 1,071,450	\$ (15,232,690)		
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 NOVEMBER 30, 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	\$ 511,732	\$ 2,244,063	37.19%	\$ 3,789,837
5800	State	-	-	-	0.00%	-
5900	Federal	-	-	-	0.00%	-
5XXX	Total Revenues	<u>\$ 6,033,900</u>	<u>\$ 511,732</u>	<u>\$ 2,244,063</u>	<u>37.19%</u>	<u>\$ 3,789,837</u>
Expenditures:						
35	Child Nutrition.....	5,607,027	574,541	2,135,860	38.09%	\$ 3,471,167
51	Facilities Maintenance & Operations.....	284,506	30,163	99,263	34.89%	185,243
6XXX	Total Expenditures	<u>\$ 5,891,533</u>	<u>\$ 604,704</u>	<u>\$ 2,235,123</u>	<u>37.94%</u>	<u>\$ 3,656,410</u>
Other Resources:						
7060	Other Resources	-	-	-	0.00%	-
8060	Other Uses	400,000	12,500	37,500	9.38%	362,500
7X	Total Other Resources	<u>\$ (400,000)</u>	<u>\$ (12,500)</u>	<u>\$ (37,500)</u>	<u>9.38%</u>	<u>\$ (362,500)</u>
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ (257,633)	\$ (105,473)	\$ (28,560)		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2024.....	<u>9,322</u>				
	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 NOVEMBER 30, 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	\$ 228,453	\$ 854,168	31.64%	\$ 1,845,832
5800	State	1,574,000	-	283,595	18.02%	1,290,405
5900	Federal	2,700,000	1,363	96,047	3.56%	2,603,953
5XXX	Total Revenues	\$ 6,974,000	\$ 229,816	\$ 1,233,810	17.69%	\$ 5,740,190
Expenditures:						
11	Instruction.....	\$ 3,500,000	\$ 162,614	\$ 1,136,547	32.47%	\$ 2,363,453
12	Instructional Resources & Media Svs.....	100,000	3,709	22,063	22.06%	77,937
13	Curr & Instructional Staff Development.....	400,000	13,944	73,157	18.29%	326,843
21	Instructional Leadership.....	3,000	-	-	0.00%	3,000
23	School Leadership.....	100,000	4,206	17,753	17.75%	82,247
31	Guidance & Counseling Services.....	1,600,000	97,651	531,839	33.24%	1,068,161
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	73,059	431,160	39.20%	668,840
41	General Administration.....	3,000	65	1,093	36.45%	1,907
51	Facilities Maintenance & Operations.....	30,000	-	112	0.37%	29,888
52	Security & Monitoring Services.....	674,000	75,000	315,000	46.74%	359,000
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	27,744	94,743	37.90%	155,257
93	Shared Service Arrangements.....	-	-	-	0.00%	-
99	Tax Costs.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 7,840,000	\$ 457,992	\$ 2,623,468	33.46%	\$ 5,216,532
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)	\$ (228,176)	\$ (1,389,658)		
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 NOVEMBER 30, 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	\$ 204,708	\$ 1,647,632	39.23%	\$ 2,552,368
5XXX	Total Revenue	\$ 4,200,000	\$ 204,708	\$ 1,647,632	39.23%	\$ 2,552,368
Expenditures:						
11	Instruction.....	\$ 3,000,000	\$ 91,862	\$ 1,075,722	35.86%	\$ 1,924,278
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	138,870	610,486	38.16%	989,514
35	Food Services.....	140,000	-	-	0.00%	140,000
36	Extracurricular Activities.....	1,800,000	41,241	594,923	33.05%	1,205,077
41	General Administration.....	275,000	-	88,991	32.36%	186,009
51	Facilities Maintenance & Operations.....	3,200,000	927,726	3,975,812	124.24%	(775,812)
52	Security & Monitoring Services.....	1,000,000	281	81,907	8.19%	918,093
53	Data Processing Services.....	10,000,000	109,046	1,469,584	14.70%	8,530,416
71	Debt Services.....	615,000	-	-	0.00%	615,000
81	Facilities Acquisition & Construction	10,000,000	433,214	5,516,104	55.16%	4,483,896
6XXX	Total Expenditures	\$ 31,730,000	\$ 1,742,239	\$ 13,434,033	42.34%	\$ 18,295,967
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)	\$ (1,537,531)	\$ (11,786,401)		
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 NOVEMBER 30, 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	\$ 16,479	\$ 852,755	54.14%	\$ 722,245
5XXX	Total Revenues	\$ 1,575,000	\$ 16,479	\$ 852,755	54.14%	\$ 722,245
Expenditures:						
61	Community Services.....	1,185,374	79,317	458,673	38.69%	726,701
6XXX	Total Expenditures	\$ 1,185,374	\$ 79,317	\$ 458,673	38.69%	\$ 726,701
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 965,333	\$ 3,611	\$ 18,055	1.87%	\$ 947,278
8X	Total Other Uses	\$ (965,333)	\$ (3,611)	\$ (18,055)	1.87%	\$ (947,278)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (575,707)	\$ (66,449)	\$ 376,027		
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 NOVEMBER 30, 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	\$ 140,194	\$ 589,044	39.27%	\$ 910,956
5800	State	-	-	-	0.00%	-
5900	Federal	-	-	-	0.00%	-
5XXX	Total Revenues	<u>\$ 1,500,000</u>	<u>\$ 140,194</u>	<u>\$ 589,044</u>	<u>39.27%</u>	<u>\$ 910,956</u>
Expenditures:						
61	Community Services.....	1,532,600	113,773	650,789	42.46%	881,811
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures	<u>\$ 1,532,600</u>	<u>\$ 113,773</u>	<u>\$ 650,789</u>	<u>42.46%</u>	<u>\$ 881,811</u>
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 18,055	41.67%	\$ 25,278
8X	Total Other Uses	<u>\$ (43,333)</u>	<u>\$ (3,611)</u>	<u>\$ (18,055)</u>	<u>41.67%</u>	<u>\$ (25,278)</u>
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (75,933)	\$ 22,810	\$ (79,800)		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2024	983,278				
	Total Reserve and Fund Balance/Equity	<u>\$ 983,278</u>				
3000	Estimated Fund Balance/Equity 6/30/2025.....	<u>\$ 907,345</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF NOVEMBER 30, 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	\$ 67,163	\$ 340,004	45.95%	\$ 399,996
5XXX	Total Revenues	\$ 740,000	\$ 67,163	\$ 340,004	45.95%	\$ 399,996
Expenditures:						
61	Community Services.....	536,633	57,309	249,139	46.43%	287,494
6XXX	Total Expenditures	\$ 536,633	\$ 57,309	\$ 249,139	46.43%	\$ 287,494
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 467,334	\$ 3,611	\$ 18,055	3.86%	\$ 449,279
8X	Total Other Uses	\$ (467,334)	\$ (3,611)	\$ (18,055)	3.86%	\$ (449,279)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (263,967)	\$ 6,243	\$ 72,810		
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 NOVEMBER 30, 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	\$ 60,687	\$ 264,069	27.80%	\$ 685,931
5900	Federal	-	-	-	0.00%	-
5XXX	Total Revenues	\$ 950,000	\$ 60,687	\$ 264,069	27.80%	\$ 685,931
Expenditures:						
36	Extracurricular Activities.....	\$ 97,694	\$ 7,302	\$ 41,553	42.53%	\$ 56,141
51	Facilities Maintenance & Operations.....	203,907	17,069	77,958	38.23%	125,949
52	Security & Monitoring Services.....	20,000	-	-	0.00%	20,000
6XXX	Total Expenditures	\$ 321,601	\$ 24,372	\$ 119,511	37.16%	\$ 202,090
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	\$ 36,315	\$ (570,289)		
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	557,128.70	557,128.70	557,128.70	0.73%	1	0.63
LGIP	74,154,473.75	74,154,473.75	74,154,473.75	97.76%	1	4.79
Money Market Funds	1,139,726.65	1,139,726.65	1,139,726.65	1.50%	1	4.51
TOTAL	75,851,329.10	75,851,329.10	75,851,329.10	100.00%	1	4.75
CASH AND ACCRUED INTEREST						
Purchased Accrued Interest		0.00	0.00			
TOTAL CASH AND INVESTMENTS	75,851,329.10	75,851,329.10	75,851,329.10		1	4.75
TOTAL EARNINGS						
	CURRENT MONTH					
	318,427.53					

Summary by Type

SECURITY TYPE	# OF SECURITIES	PAR VALUE	BOOK VALUE	% OF PORTFOLIO	YIELD	DAYS TO FINAL MATURITY
CAMPUS ACTIVITY						
LGIP	1	264,207.97	264,207.97	0.35	4.67	1
TOTAL	1	264,207.97	264,207.97	0.35	4.67	1
CAPITAL PROJECTS 15						
LGIP	1	997,645.75	997,645.75	1.32	4.79	1
TOTAL	1	997,645.75	997,645.75	1.32	4.79	1
CAPITAL PROJECTS 19						
LGIP	1	5,362,741.47	5,362,741.47	7.07	4.79	1
TOTAL	1	5,362,741.47	5,362,741.47	7.07	4.79	1
CAPITAL PROJECTS 20						
LGIP	1	256,129.24	256,129.24	0.34	4.79	1
TOTAL	1	256,129.24	256,129.24	0.34	4.79	1
CAPITAL PROJECTS 23						
LGIP	1	43,314,430.69	43,314,430.69	57.10	4.79	1
TOTAL	1	43,314,430.69	43,314,430.69	57.10	4.79	1
COMMUNITY EDUCATION						
Bank Deposits	1	50,835.41	50,835.41	0.07	0.63	1
TOTAL	1	50,835.41	50,835.41	0.07	0.63	1
DEBT SERVICE						
LGIP	1	6,066,743.73	6,066,743.73	8.00	4.79	1
TOTAL	1	6,066,743.73	6,066,743.73	8.00	4.79	1

Summary by Type

SECURITY TYPE	# OF SECURITIES	PAR VALUE	BOOK VALUE	% OF PORTFOLIO	YIELD	DAYS TO FINAL MATURITY
FOUNDATION						
LGIP	1	59,836.29	59,836.29	0.08	4.67	1
TOTAL	1	59,836.29	59,836.29	0.08	4.67	1
GENERAL OPERATING						
Bank Deposits	3	276,530.98	276,530.98	0.36	0.63	1
LGIP	2	17,832,738.61	17,832,738.61	23.51	4.78	1
Money Market Funds	1	1,139,726.65	1,139,726.65	1.50	4.51	1
TOTAL	6	19,248,996.24	19,248,996.24	25.38	4.70	1
STUDENT ACTIVITY						
Bank Deposits	1	229,762.31	229,762.31	0.30	0.63	1
TOTAL	1	229,762.31	229,762.31	0.30	0.63	1
GRAND TOTAL	15	75,851,329.10	75,851,329.10	100.00	4.75	1

**EANES INDEPENDENT SCHOOL DISTRICT
MONTHLY TAX COLLECTION REPORT
AS OF NOVEMBER 30, 2024**

Description	General Fund	Debt Service Fund	Total
<i>CURRENT MONTH COLLECTIONS</i>			
5711 Taxes - Current Year Tax Levy	\$ 1,738,667	\$ 272,515	\$ 2,011,182
5712 Taxes - Prior Years	(251,890)	(39,328)	(291,219)
5719 Penalties and Interest (P & I)	3,941	608	4,549
Total Current Month Collections	\$ 1,490,718	\$ 233,795	\$ 1,724,512
<i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2024 - JUN 30, 2025)</i>			
5711 Taxes - Current Year Tax Levy	\$ 2,079,083	\$ 325,689	\$ 2,404,772
5712 Taxes - Prior Years	(307,779)	(44,899)	(352,679)
5719 Penalties and Interest (P & I)	213,092	34,039	247,131
Total Revenue Collected	\$ 1,984,395	\$ 314,829	\$ 2,299,224
Total Budgeted Tax Revenue (Current + Prior + P & I)	\$ 164,768,589	\$ 26,114,400	\$ 190,882,989
Percentage of Total Budgeted Tax Revenue Collected	1.20%	1.21%	1.20%
Percentage of Total Budgeted Tax Revenue Collected (Prior Year)	2.02%	1.98%	2.01%
<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	\$ 1,738,667	\$ 272,515	\$ 2,011,182
Percentage of 2024 Adjusted Tax Levy Collected	1.06%	1.06%	1.06%
Percentage of 2023 Adjusted Tax Levy Collected (Prior Year)	1.72%	1.72%	1.72%

**EANES INDEPENDENT SCHOOL DISTRICT
TEXAS PUBLIC INFORMATION ACT (TPIA) REQUESTS RECEIVED
THROUGH NOVEMBER 30, 2024**

REQUEST #	REQUEST DATE	REQUESTOR	DESCRIPTION OF REQUEST
8621	11/4/2024	A. Knape	Complaint information
8622	11/5/2024	E.Chung	Business information
8623	11/7/2024	E. Kazanecki	Attendance information
8624	11/7/2024	T. McCormack	Employee list
8625	11/8/2024	L.Barnes	Insurance policy information
8626	11/8/2024	L.Barnes	Enrollment and staff information
8627	11/8/2024	L.Barnes	Building value information
8628	11/11/2024	G.Morreale	Budget and salary information
8629	11/13/2024	E.Kim	Library book information
8630	11/13/2024	G.Smith	Employee list
8631	11/15/2024	B.Chen	Energy/HVAC information
8632	11/20/2024	K. Bell	Former Employee information
8633	11/21/2024	A. Knape	Grievance information
8634	11/21/2024	A.Chalmers	School enrollment & program information
8635	11/26/2024	G.Garcia	Bond information
8636	11/27/2024	W.Park	Business 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	16
December	5	
January	5	
February	12	
March	12	
April	12	
May	8	
June	10	
Total Requests To Date	129	60

**EANES INDEPENDENT SCHOOL DISTRICT
2019 BOND FINANCIAL REPORT
THROUGH NOVEMBER 30, 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	\$ 7,993,609	\$ 216	\$ 138,392	\$ 8,132,216	\$ (210,216)
TABLE B: STUDENT PROGRAMS AND SUPPORT	27,790,687	(1,150,000)	26,640,687	26,498,126	22,035	229,897	26,750,058	(109,371)
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	25,092,515	132,559	482,725	25,707,798	1,400,402
TABLE E: NEW FACILITIES	15,000,000	1,647,768	16,647,768	16,543,006	15,975	139,416	16,698,397	(50,629)
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	-	2,340,613	2,340,613	-	-	-	-	2,340,613
Totals	\$ 80,000,000	\$ 2,865,227	\$ 82,865,227	\$ 77,083,588	\$ 170,785	\$ 990,429	\$ 78,244,802	\$ 4,620,425

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

**EANES INDEPENDENT SCHOOL DISTRICT
2023 BOND FINANCIAL REPORT
THROUGH NOVEMBER 30, 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	\$ 1,593,743	\$ 90,437	\$ 473,149	\$ 2,157,329	\$ 6,127,171
TABLE B: STUDENT PROGRAMS AND SUPPORT	40,174,250		40,174,250	12,299,039	275,561	1,655,190	14,229,789	25,944,461
TABLE C: ENERGY EFFICIENCY AND CONSERVATION	10,824,790	2,600,000	13,424,790	4,838,688	897,208	7,429,743	13,165,638	259,152
TABLE D: FACILITIES	58,489,460		58,489,460	7,913,155	285,189	2,331,786	10,530,130	47,959,330
Proposition B								
STADIUM	2,411,000		2,411,000	1,890,185	-	29,589	1,919,774	491,226
Proposition C								
TECHNOLGY DEVICES	11,245,000		11,245,000	5,674,495		-	5,674,495	5,570,505
COMBINED PROJECT MANAGER EXPENDITURES				-	49,817	22,558	72,376	(72,376)
Unallocated funds		(2,600,000)	(2,600,000)				-	(2,600,000)
Unallocated Interest Earnings	-	4,359,929	4,359,929	-	-	-	-	4,359,929
Totals	\$ 131,429,000	\$ 4,359,929	\$ 135,788,929	\$ 34,259,121	\$ 1,570,954	\$ 11,919,457	\$ 47,749,531	\$ 88,039,398

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

**EANES INDEPENDENT SCHOOL DISTRICT
AMENDED BUDGETS FOR FUNDS 183 - 199 (ATHLETIC AND GENERAL FUNDS)
AS OF NOVEMBER 30, 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	\$ (15,461)	(1,631) [1]		\$ 56,473,062	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	15,515	-		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	7,781	2,277 [1]		4,962,947	2.60%	5.18%
31	Counseling Services	1.28%	2,447,256	844	-		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	5,491	(646) [1]		4,050,129	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.