



DISCUSSION/ACTION SHEET

MEETING DATE

February 25, 2025

AGENDA ITEM

Request to Approve Monthly Financial Reports and Budget Amendment(s) for the Period Ending January 31, 2025

RECOMMENDED ACTION

It is recommended that the Board of Trustees accept the monthly financial reports and budget amendment(s) for the period ending January 31, 2025.

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 January 31, 2025 will be discussed:

- The cash and investment balance of all governmental and proprietary funds at month-end is \$ 201,777,986.
- With 58.33% of the fiscal year complete, the District has currently recorded expenditures of 58.33% of the General Fund total budget.
- Investment income for the month is \$ 622,879 bringing the FYTD investment income total to \$ 3,726,429. The yield to maturity on the investment portfolio is 4.52%.



- Tax collections for the month totaled \$ 97,304,000. Approximately 89.59% of the 2024 adjusted tax levy has been collected, in comparison to the same month collections of the 2023 tax levy of 90.95%.
- Total 2019 bond expenditures and encumbrances through month-end totaled approximately \$ 78.5 million, and remaining funds are approximately \$ 4.8 million.
- Total 2023 bond expenditures and encumbrances through month-end totaled approximately \$ 53.2 million, and remaining funds are approximately \$ 82.9 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, Executive Director of Finance

ATTACHMENTS/ SUPPORTING DOCUMENTS

Monthly Financial Report and Budget Amendment(s) for period ending January 31, 2025

ENES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS
AS OF JANUARY 31, 2025

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	\$ (5,560,471)	\$ -	\$ 207,950	\$ 1,580,356	\$ -	\$ 2,600,909	\$ 323,742	\$ 269,065	\$ (578,449)
1170	Temporary Investments	143,353,019	13,398,024	-	266,221	45,278,878	-	-	60,293	202,356,434
1100	Total Cash/Temporary Investments	\$ 137,792,549	\$ 13,398,024	\$ 207,950	\$ 1,846,577	\$ 45,278,878	\$ 2,600,909	\$ 323,742	\$ 329,357	\$ 201,777,986
Receivables:										
1210	Property Taxes-Current	\$ 16,957,888	\$ 2,657,945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,615,833
1220	Property Taxes-Delinquent	2,597,693	368,884	-	-	-	-	-	-	2,966,577
1230	Allowance for Uncollectible Taxes	(2,097,042)	(295,043)	-	-	-	-	-	-	(2,392,085)
1240	Due from State & Federal Agencies	21,482,823	182,207	-	(31)	-	-	-	-	21,664,998
1250	Accrued Interest	-	-	-	-	-	-	-	-	-
1260	Due from Other Funds	2,377	13,182,977	-	-	-	908	-	-	13,186,262
1290	Sundry Receivables	(9,313)	-	120	-	-	365	2,417	-	(6,411)
1200	Total Receivables	\$ 38,934,425	\$ 16,096,970	\$ 120	\$ (31)	\$ -	\$ 1,273	\$ 2,417	\$ -	\$ 55,035,174
1300	Inventories, at Cost	93,306	-	44,839	-	-	-	-	-	138,144
1400	Other Current Assets	(29,054)	-	-	-	218,104	-	-	-	189,049
1500	Fixed Assets	-	-	484,968	-	-	18,804	9,625	-	513,397
13X-16xx	Other Current Assets	\$ 64,251	\$ -	\$ 529,807	\$ -	\$ 218,104	\$ 18,804	\$ 9,625	\$ -	\$ 840,591
1000	Total Current Assets	\$ 176,791,225	\$ 29,494,994	\$ 737,877	\$ 1,846,546	\$ 45,496,982	\$ 2,620,986	\$ 335,784	\$ 329,357	\$ 257,653,750
LIABILITIES AND FUND EQUITY										
Current Liabilities:										
2110	Accounts Payable (Note 1)	\$ 7,410	\$ -	\$ (12)	\$ (145)	\$ -	\$ -	\$ -	\$ -	\$ 7,254
2140	Interest Payable	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings	922,876	-	3,464	12,164	412	3,520	377	-	942,813
2160	Accrued Wages Payable	8,984,461	-	310,186	166,745	5,721	129,308	5,022	-	9,601,443
2170	Due to Other Funds	13,182,977	-	-	17	1,088	46	-	2,133	13,186,262
2180	Due to Other Governments	59,265,035	-	-	-	-	-	-	3,572	59,268,607
2190	Due to Other	-	-	-	-	-	-	-	(15,438)	(15,438)
2100	Total Current Liabilities	\$ 82,362,759	\$ -	\$ 313,638	\$ 178,781	\$ 7,221	\$ 132,874	\$ 5,399	\$ (9,732)	\$ 82,990,940
2210	Accrued Expenses	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues	398	-	334,660	388	-	3	-	-	335,448
2611	Deferred Inflows - Property Taxes	17,458,539	2,731,787	-	-	-	-	-	-	20,190,325
2612	Deferred Inflows - Leasing	-	-	-	-	-	-	-	-	-
2000	Total Liabilities	\$ 99,821,695	\$ 2,731,787	\$ 648,298	\$ 179,170	\$ 7,221	\$ 132,876	\$ 5,399	\$ (9,732)	\$ 103,516,714
Fund Balance/Equity:										
3400	Reserved	\$ 1,389,867	\$ 26,763,207	\$ -	\$ -	\$ 45,489,760	\$ -	\$ -	\$ -	\$ 73,642,834
3500	Designated	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings	75,579,663	-	89,579	1,667,376	-	2,488,110	330,385	339,089	80,494,202
3000	Total Fund Balance/Equity	\$ 76,969,530	\$ 26,763,207	\$ 89,579	\$ 1,667,376	\$ 45,489,760	\$ 2,488,110	\$ 330,385	\$ 339,089	\$ 154,137,036
Total Liabilities and Fund Equity		\$ 176,791,225	\$ 29,494,994	\$ 737,877	\$ 1,846,546	\$ 45,496,982	\$ 2,620,986	\$ 335,784	\$ 329,357	\$ 257,653,750

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 JANUARY 31, 2025**

		GENERAL FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 172,521,663	\$ 85,177,421	\$ 152,259,172	88.26%	\$ 20,262,491
5800	State	11,697,423	444,733	5,904,315	50.48%	5,793,108
5900	Federal	225,000	-	2,235	0.99%	222,765
5XXX	Total Revenues	\$ 184,444,086	\$ 85,622,155	\$ 158,165,722	85.75%	\$ 26,278,364
Expenditures:						
11	Instruction.....	\$ 56,489,495	\$ 5,287,386	\$ 33,055,275	58.52%	\$ 23,434,220
12	Instructional Resources & Media Svs.....	915,352	79,430	533,427	58.28%	381,925
13	Curr & Instructional Staff Development.....	2,313,214	172,103	1,306,209	56.47%	1,007,005
21	Instructional Leadership.....	1,603,741	132,476	968,609	60.40%	635,132
23	School Leadership.....	4,822,408	410,212	2,818,115	58.44%	2,004,293
31	Guidance & Counseling Services.....	2,512,114	206,506	1,393,746	55.48%	1,118,368
32	Social Work Services.....	750,181	71,194	406,008	54.12%	344,174
33	Health Services.....	918,820	81,094	501,209	54.55%	417,611
34	Transportation.....	2,758,605	209,271	1,498,661	54.33%	1,259,944
35	Food Services.....	324,939	15,974	103,935	31.99%	221,004
36	Extracurricular Activities.....	4,056,645	514,928	2,703,116	66.63%	1,353,529
41	General Administration.....	3,990,634	270,500	2,171,334	54.41%	1,819,300
51	Facilities Maintenance & Operations.....	11,079,348	1,076,926	6,522,539	58.87%	4,556,809
52	Security & Monitoring Services.....	1,002,178	96,174	546,882	54.57%	455,296
53	Data Processing Services.....	1,548,281	115,626	804,237	51.94%	744,044
61	Community Services.....	331,734	17,550	168,818	50.89%	162,916
71	Debt Service.....	10,000	-	-	0.00%	10,000
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
91	Contracted Instructional Svs (Recapture).....	94,565,172	7,880,431	55,163,017	58.33%	39,402,155
99	Appraisal District Costs.....	966,000	-	715,497	74.07%	250,503
6XXX	Total Expenditures	\$ 190,958,861	\$ 16,637,779	\$ 111,380,634	58.33%	\$ 79,578,227
Other Resources and (Uses):						
7060	Other Resources	\$ 2,315,846	\$ 23,333	\$ 853,177	36.84%	\$ 1,462,669
8060	Other Uses	-	-	-	0.00%	-
7X & 8X	Total Other Resources and (Uses).....	\$ 2,315,846	\$ 23,333	\$ 853,177	36.84%	\$ 1,462,669
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses	\$ (4,198,929)	\$ 69,007,709	\$ 47,638,266		
Fund Balance and Reserves at 7/1/2024:				Percent of Fiscal Year Complete		
3400	Reserved Fund Balance	\$ 1,389,867		Percent of Total Budget Expended		
3500	Designated Fund Balance: Purch. of Property	-				
3600	Unreserved Fund Balance/Equity	27,941,396				
	Total Reserve and Fund Balance/Equity.....	\$ 29,331,263				
3000	Estimated Fund Balance/Equity 6/30/25.....	\$ 25,132,334				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF JANUARY 31, 2025**

		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	\$ 13,210,201	\$ 23,191,069	86.42%	\$ 3,643,331
5800	State	\$ 805,115	\$ -	\$ 815,263	101.26%	\$ (10,148)
5XXX	Total Revenue	\$ 27,639,515	\$ 13,210,201	\$ 24,006,332	86.86%	\$ 3,633,183
Expenditures:						
71	Debt Service	\$ 19,787,417	\$ 3,214,071	\$ 19,773,823	99.93%	13,594
6XXX	Total Expenditures	\$ 19,787,417	\$ 3,214,071	\$ 19,773,823	99.93%	\$ 13,594
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	\$ 9,996,130	\$ 4,232,509		
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 JANUARY 31, 2025**

		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	\$ 517,195	\$ 3,243,016	53.75%	\$ 2,790,884
5800	State	-	-	-	0.00%	-
5900	Federal	-	-	-	0.00%	-
5XXX	Total Revenues	\$ 6,033,900	\$ 517,195	\$ 3,243,016	53.75%	\$ 2,790,884
Expenditures:						
35	Child Nutrition.....	5,613,027	389,448	2,940,842	52.39%	\$ 2,672,185
51	Facilities Maintenance & Operations.....	286,506	30,606	159,418	55.64%	127,088
6XXX	Total Expenditures	\$ 5,899,533	\$ 420,054	\$ 3,100,259	52.55%	\$ 2,799,274
Other Resources:						
7060	Other Resources	\$ -	\$ -	\$ -	0.00%	\$ -
8060	Other Uses	125,000	12,500	62,500	50.00%	62,500
7X	Total Other Resources	\$ (125,000)	\$ (12,500)	\$ (62,500)	50.00%	\$ (62,500)
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ 9,367	\$ 84,641	\$ 80,256		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2024.....	9,322				
	Total Reserve and Fund Balance/Equity	\$ 9,322				
3000	Estimated Fund Balance/Equity 6/30/2025.....	\$ 18,689				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF JANUARY 31, 2025**

		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	\$ 241,747	\$ 1,226,171	45.41%	\$ 1,473,829
5800	State	1,574,000	-	303,027	19.25%	1,270,973
5900	Federal	2,700,000	1,125,456	1,221,503	45.24%	1,478,497
5XXX	Total Revenues	\$ 6,974,000	\$ 1,367,204	\$ 2,750,701	39.44%	\$ 4,223,299
Expenditures:						
11	Instruction.....	\$ 3,500,000	\$ 198,864	\$ 1,594,352	45.55%	\$ 1,905,648
12	Instructional Resources & Media Svs.....	100,000	3,841	34,065	34.06%	65,935
13	Curr & Instructional Staff Development.....	400,000	13,263	102,053	25.51%	297,947
21	Instructional Leadership.....	3,000	-	-	0.00%	3,000
23	School Leadership.....	100,000	4,296	29,110	29.11%	70,890
31	Guidance & Counseling Services.....	1,600,000	113,725	743,882	46.49%	856,118
32	Social Work Services.....	-	-	-	0.00%	-
33	Health Services.....	10,000	-	1,005	10.05%	8,995
34	Transportation.....	50,000	-	-	0.00%	50,000
35	Child Nutrition	-	-	-	0.00%	-
36	Extracurricular Activities.....	1,100,000	136,746	642,804	58.44%	457,196
41	General Administration.....	3,000	-	1,093	36.45%	1,907
51	Facilities Maintenance & Operations.....	30,000	-	112	0.37%	29,888
52	Security & Monitoring Services.....	674,000	50,000	440,000	65.28%	234,000
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	-	94,743	37.90%	155,257
93	Shared Service Arrangements.....	-	-	-	0.00%	-
99	Tax Costs.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 7,840,000	\$ 520,735	\$ 3,683,219	46.98%	\$ 4,156,781
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)	\$ 846,469	\$ (932,518)		
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.....	<u>\$ 1,733,894</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF JANUARY 31, 2025**

		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	\$ 594,266	\$ 2,439,522	58.08%	\$ 1,760,478
5XXX	Total Revenue	\$ 4,200,000	\$ 594,266	\$ 2,439,522	58.08%	\$ 1,760,478
Expenditures:						
11	Instruction.....	\$ 3,000,000	\$ 94,969	\$ 1,245,692	41.52%	\$ 1,754,308
12	Instructional Resources & Media Svs.....	-	-	-	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	21,998	684,487	42.78%	915,513
35	Food Services.....	140,000	-	-	0.00%	140,000
36	Extracurricular Activities.....	1,800,000	4,867	638,556	35.48%	1,161,444
41	General Administration.....	275,000	19,450	107,810	39.20%	167,190
51	Facilities Maintenance & Operations.....	3,200,000	1,104,144	5,526,822	172.71%	(2,326,822)
52	Security & Monitoring Services.....	1,000,000	3,561	102,086	10.21%	897,914
53	Data Processing Services.....	10,000,000	978,674	2,643,646	26.44%	7,356,354
71	Debt Services.....	615,000	-	-	0.00%	615,000
81	Facilities Acquisition & Construction	10,000,000	1,547,749	7,904,413	79.04%	2,095,587
6XXX	Total Expenditures	\$ 31,730,000	\$ 3,775,411	\$ 18,874,016	59.48%	\$ 12,855,984
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)	\$ (3,181,145)	\$ (16,434,494)		
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.....	\$ 34,394,254				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF JANUARY 31, 2025**

		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	\$ 1,854,000	\$ 511,137	\$ 1,374,208	74.12%	\$ 479,792
5XXX	Total Revenues	\$ 1,854,000	\$ 511,137	\$ 1,374,208	74.12%	\$ 479,792
Expenditures:						
61	Community Services.....	1,385,374	47,143	740,756	53.47%	644,618
6XXX	Total Expenditures	\$ 1,385,374	\$ 47,143	\$ 740,756	53.47%	\$ 644,618
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 965,333	\$ 3,611	\$ 25,277	2.62%	\$ 940,056
8X	Total Other Uses	\$ (965,333)	\$ (3,611)	\$ (25,277)	2.62%	\$ (940,056)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (496,707)	\$ 460,383	\$ 608,174		
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.....	\$ 894				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF JANUARY 31, 2025**

		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	\$ 158,248	\$ 883,914	58.93%	\$ 616,086
5800	State	-	-	-	0.00%	-
5900	Federal	-	-	-	0.00%	-
5XXX	Total Revenues	\$ 1,500,000	\$ 158,248	\$ 883,914	58.93%	\$ 616,086
Expenditures:						
61	Community Services.....	1,532,600	126,524	887,609	57.92%	644,991
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 1,532,600	\$ 126,524	\$ 887,609	57.92%	\$ 644,991
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 25,277	58.33%	\$ 18,056
8X	Total Other Uses	\$ (43,333)	\$ (3,611)	\$ (25,277)	58.33%	\$ (18,056)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (75,933)	\$ 28,113	\$ (28,972)		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2024	983,278				
	Total Reserve and Fund Balance/Equity	\$ 983,278				
3000	Estimated Fund Balance/Equity 6/30/2025.....	<u>\$ 907,345</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF JANUARY 31, 2025**

		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	\$ 99,140	\$ 516,065	69.74%	\$ 223,935		
5XXX	Total Revenues	\$ 740,000	\$ 99,140	\$ 516,065	69.74%	\$ 223,935		
Expenditures:								
61	Community Services.....	536,633	54,049	351,822	65.56%	184,811		
6XXX	Total Expenditures	\$ 536,633	\$ 54,049	\$ 351,822	65.56%	\$ 184,811		
Other Uses:								
8060	Other Uses (Transfers to General Fund).....	\$ 467,334	\$ 3,611	\$ 25,277	5.41%	\$ 442,057		
8X	Total Other Uses	\$ (467,334)	\$ (3,611)	\$ (25,277)	5.41%	\$ (442,057)		
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (263,967)	\$ 41,479	\$ 138,966				
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 JANUARY 31, 2025**

		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	\$	65,814	\$	491,030	51.69%	\$ 458,970
5900	Federal	-		-		-	0.00%	-
5XXX	Total Revenues	\$ 950,000	\$	65,814	\$	491,030	51.69%	\$ 458,970
Expenditures:								
36	Extracurricular Activities.....	\$ 97,694	\$	7,671	\$	55,421	56.73%	\$ 42,273
51	Facilities Maintenance & Operations.....	203,907		15,338		104,349	51.17%	99,558
52	Security & Monitoring Services.....	20,000		875		875	4.38%	19,125
6XXX	Total Expenditures	\$ 321,601	\$	23,884	\$	160,646	49.95%	\$ 160,955
Other Uses:								
8060	Other Uses (Transfers To General Fund).....	\$ 714,846	\$	-	\$	714,846	100.00%	\$ (0)
8X	Total Other Uses	\$ (714,846)	\$	-	\$	(714,846)	100.00%	\$ 0
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (86,447)	\$	41,929	\$	(384,462)		
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.....	\$ 628,399						

Portfolio Overview

SECURITY TYPE	PAR VALUE	MARKET VALUE	BOOK VALUE	% OF PORTFOLIO	DAYS TO MATURITY	YIELD
Bank Deposits	582,010.57	582,010.57	582,010.57	0.29%	1	0.49
LGIP	201,547,191.74	201,547,191.74	201,547,191.74	99.33%	1	4.53
Money Market Funds	769,242.15	769,242.15	769,242.15	0.38%	1	4.26
TOTAL	202,898,444.46	202,898,444.46	202,898,444.46	100.00%	1	4.52
CASH AND ACCRUED INTEREST						
Purchased Accrued Interest		0.00	0.00			
TOTAL CASH AND INVESTMENTS	202,898,444.46	202,898,444.46	202,898,444.46		1	4.52
TOTAL EARNINGS						
	CURRENT MONTH					
	622,878.88					

Summary by Type

SECURITY TYPE	# OF SECURITIES	PAR VALUE	BOOK VALUE	% OF PORTFOLIO	YIELD	DAYS TO FINAL MATURITY
CAMPUS ACTIVITY						
LGIP	1	226,220.78	226,220.78	0.11	4.39	1
TOTAL	1	226,220.78	226,220.78	0.11	4.39	1
CAPITAL PROJECTS 15						
LGIP	1	1,005,523.48	1,005,523.48	0.50	4.53	1
TOTAL	1	1,005,523.48	1,005,523.48	0.50	4.53	1
CAPITAL PROJECTS 19						
LGIP	1	5,563,720.98	5,563,720.98	2.74	4.53	1
TOTAL	1	5,563,720.98	5,563,720.98	2.74	4.53	1
CAPITAL PROJECTS 20						
LGIP	1	128,551.65	128,551.65	0.06	4.53	1
TOTAL	1	128,551.65	128,551.65	0.06	4.53	1
CAPITAL PROJECTS 23						
LGIP	1	38,581,081.90	38,581,081.90	19.01	4.53	1
TOTAL	1	38,581,081.90	38,581,081.90	19.01	4.53	1
COMMUNITY EDUCATION						
Bank Deposits	1	97,976.49	97,976.49	0.05	0.50	1
TOTAL	1	97,976.49	97,976.49	0.05	0.50	1
DEBT SERVICE						
LGIP	1	13,398,023.59	13,398,023.59	6.60	4.53	1
TOTAL	1	13,398,023.59	13,398,023.59	6.60	4.53	1

Summary by Type

SECURITY TYPE	# OF SECURITIES	PAR VALUE	BOOK VALUE	% OF PORTFOLIO	YIELD	DAYS TO FINAL MATURITY
FOUNDATION						
LGIP	1	60,292.17	60,292.17	0.03	4.39	1
TOTAL	1	60,292.17	60,292.17	0.03	4.39	1
GENERAL OPERATING						
Bank Deposits	4	233,053.81	233,053.81	0.11	0.47	1
LGIP	2	142,583,777.19	142,583,777.19	70.27	4.53	1
Money Market Funds	1	769,242.15	769,242.15	0.38	4.26	1
TOTAL	7	143,586,073.15	143,586,073.15	70.77	4.52	1
STUDENT ACTIVITY						
Bank Deposits	1	250,980.27	250,980.27	0.12	0.50	1
TOTAL	1	250,980.27	250,980.27	0.12	0.50	1
GRAND TOTAL	16	202,898,444.46	202,898,444.46	100.00	4.52	1

**EANES INDEPENDENT SCHOOL DISTRICT
MONTHLY TAX COLLECTION REPORT
AS OF JANUARY 31, 2025**

Description		General Fund	Debt Service Fund	Total
<i>CURRENT MONTH COLLECTIONS</i>				
5711	Taxes - Current Year Tax Levy	\$ 83,963,282	\$ 13,160,237	\$ 97,123,519
5712	Taxes - Prior Years	114,544	16,280	130,823
5719	Penalties and Interest (P & I)	43,197	6,460	49,658
Total Current Month Collections		\$ 84,121,023	\$ 13,182,977	\$ 97,304,000
<i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2024 - JUN 30, 2025)</i>				
5711	Taxes - Current Year Tax Levy	\$ 146,241,195	\$ 22,921,370	\$ 169,162,565
5712	Taxes - Prior Years	(152,826)	(22,479)	(175,305)
5719	Penalties and Interest (P & I)	266,632	42,062	308,694
Total Revenue Collected		\$ 146,355,000	\$ 22,940,953	\$ 169,295,953
Total Budgeted Tax Revenue (Current + Prior + P & I)		\$ 161,625,763	\$ 26,114,400	\$ 187,740,163
Percentage of Total Budgeted Tax Revenue Collected		90.55%	87.85%	90.18%
Percentage of Total Budgeted Tax Revenue Collected (Prior Year)		91.67%	91.65%	91.67%
<i>TAX YEAR-TO-DATE COLLECTIONS (OCT 1, 2024 - SEPT 30, 2025) - TAX YEAR 2024</i>				
<i>Tax Rate Per \$100 of Taxable Value</i>		\$ 0.7655	\$ 0.1200	\$ 0.8855
Adjusted Estimated Tax Levy - January 9, 2025		\$ 162,857,115	\$ 25,529,528	\$ 188,386,643
Total Collections on 2024 Tax Levy to Date		\$ 145,900,779	\$ 22,868,196	\$ 168,768,975
Percentage of 2024 Adjusted Tax Levy Collected		89.59%	89.58%	89.59%
Percentage of 2023 Adjusted Tax Levy Collected (Prior Year)		90.95%	90.92%	90.95%

**EANES INDEPENDENT SCHOOL DISTRICT
TEXAS PUBLIC INFORMATION ACT (TPIA) REQUESTS RECEIVED
THROUGH JANUARY 31, 2025**

REQUEST #	REQUEST DATE	REQUESTOR	DESCRIPTION OF REQUEST
8644	1/2/2025	S.Oliver	Sp.Ed contractor information
8646	1/7/2025	J.Williams	Employee list
8647	1/10/2025	S.Sgt Nino	Student list
8648	1/14/2025	B.East	Certificate of Occupancy - BCE
8649	1/14/2025	B.Garza	RFP information - copier replacement
8650	1/15/2025	M.McMormick	Training information
8651	1/16/2025	J.Fleck	Number of LTISD transfers
8652	1/16/2025	C.Bills	Military list
8653	1/22/2025	C. Fries	Risk management policy information
8654	1/22/2025	J.Fleck	Legal information
8655	1/23/2025	A. Khan	Purchasing information
8656	1/24/2025	J. Mendoza	Employee list
8657	1/24/2025	L.Witbeck	Salary information
8658	1/24/2025	A.Knapp	Open Records Time calculation
8659	1/24/2025	EISD_ORR	DEI salary information
8660	1/29/2025	J. Watkins	Financial information
8661	1/29/2025	G.Smith	Spanish Immersion information
8662	1/30/2025	A. Appelwhite	Map testing scores
8663	1/31/2025	M. Kono-Wells	Number of staff at WHS

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	7
January	5	19
February	12	
March	12	
April	12	
May	8	
June	10	
Total Requests To Date	129	86

**EANES INDEPENDENT SCHOOL DISTRICT
2019 BOND FINANCIAL REPORT
THROUGH JANUARY 31, 2025**

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	\$ 8,017,357	\$ 33,794	\$ 108,099	\$ 8,159,250	\$ (237,250)
TABLE B: STUDENT PROGRAMS AND SUPPORT	27,790,687	(1,150,000)	26,640,687	26,568,530	12,532	219,127	26,800,190	(159,503)
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	25,243,667	108,572	581,087	25,933,326	1,174,874
TABLE E: NEW FACILITIES	15,000,000	1,647,768	16,647,768	16,668,590	19,396	10,411	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		931,672	931,672					931,672
Unallocated Interest Earnings	-	2,383,915	2,383,915	-	-	-	-	2,383,915
Totals	\$ 80,000,000	\$ 3,315,587	\$ 83,315,587	\$ 77,454,477	\$ 174,294	\$ 918,724	\$ 78,547,495	\$ 4,768,092

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

**EANES INDEPENDENT SCHOOL DISTRICT
2023 BOND FINANCIAL REPORT
THROUGH JANUARY 31, 2025**

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	\$ 1,915,356	\$ 212,927	\$ 201,918	\$ 2,330,201	\$ 5,954,299
TABLE B: STUDENT PROGRAMS AND SUPPORT	40,174,250		40,174,250	12,692,104	768,977	1,431,317	14,892,399	25,281,851
TABLE C: ENERGY EFFICIENCY AND CONSERVATION	10,824,790	2,600,000	13,424,790	6,088,366	775,622	4,535,146	11,399,135	2,025,655
TABLE D: FACILITIES	58,489,460		58,489,460	8,928,243	1,130,319	5,691,971	15,750,533	42,738,927
Proposition B								
STADIUM	2,411,000		2,411,000	1,902,535	-	17,239	1,919,774	491,226
Proposition C								
TECHNOLGY DEVICES	11,245,000		11,245,000	5,674,495	688,491	389,070	6,752,056	4,492,944
COMBINED PROJECT MANAGER EXPENDITURES			-	93,945	24,780		118,725	(118,725)
Unallocated funds		(2,600,000)	(2,600,000)				-	(2,600,000)
Unallocated Interest Earnings	-	4,693,580	4,693,580	-	-	-	-	4,693,580
Totals	\$ 131,429,000	\$ 4,693,580	\$ 136,122,580	\$ 37,295,044	\$ 3,601,117	\$ 12,266,662	\$ 53,162,823	\$ 82,959,757

*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 JANUARY 31, 2025

		<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	\$ (684,426)	\$ -		\$ 172,521,663	93.54%	
58	State	6.03%	11,136,056	561,367	-		11,697,423	6.34%	
59	Federal	0.12%	225,000	-	-		225,000	0.12%	
Total Revenues		100.00%	\$ 184,567,145	\$ (123,059)	\$ -		\$ 184,444,086	100.00%	
Expenditures									
FUNCTION									
11	Instruction	29.64%	\$ 56,490,154	\$ 5,701	(6,360) [1]		\$ 56,489,495	29.59%	58.61%
12	Media Services	0.48%	910,382	300	4,670 [1]		915,352	0.48%	0.95%
13	Staff Development	1.16%	2,203,967	108,415	832 [1]		2,313,214	1.21%	2.40%
21	Instructional	0.90%	1,715,516	(111,775)	-		1,603,741	0.84%	1.66%
Administration									
23	School Leadership	2.60%	4,952,889	(131,662)	1,181 [1]		4,822,408	2.53%	5.00%
31	Counseling Services	1.28%	2,447,256	64,858	-		2,512,114	1.32%	2.61%
32	Social Work	0.39%	744,645	5,536	-		750,181	0.39%	0.78%
33	Health Services	0.46%	867,511	51,332	(23) [1]		918,820	0.48%	0.95%
34	Transportation	1.45%	2,770,134	(11,529)	-		2,758,605	1.44%	2.86%
35	Food Services	0.17%	324,939	-	-		324,939	0.17%	0.34%
36	Extra/Co-Curricular	2.12%	4,045,284	11,661	(300) [1]		4,056,645	2.12%	4.21%
Activities									
41	Central Administration	2.07%	3,945,556	45,078	-		3,990,634	2.09%	4.14%
51	Maintenance	5.42%	10,327,723	751,625	-		11,079,348	5.80%	11.49%
52	Security	0.52%	996,098	6,080	-		1,002,178	0.52%	1.04%
53	Data Processing	0.89%	1,698,481	(150,200)	-		1,548,281	0.81%	1.61%
61	Community Services	0.21%	397,496	(65,762)	-		331,734	0.17%	0.34%
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	(177,631)	-		94,565,172	49.52%	-
99	Tax Costs	0.51%	966,000	-	-		966,000	0.51%	1.00%
Total Expenditures		100.00%	\$ 190,556,834	\$ 402,027	\$ -		\$ 190,958,861	100.00%	100.00%
7060	Other Resources		\$ 4,801,000	\$ (2,485,154)	\$ -		\$ 2,315,846		
8060	Other Uses		-	-	-		-		
7x & 8x			\$ 4,801,000	\$ (2,485,154)	\$ -		\$ 2,315,846		
Budgeted Increase / (Decrease) to Fund Balance			\$ (1,188,689)	\$ (3,010,240)	\$ -		\$ (4,198,929)		

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