



## **DISCUSSION/ACTION SHEET**

### **MEETING DATE**

March 25, 2025

### **AGENDA ITEM**

Request to Approve Monthly Financial Reports and Budget Amendment(s) for the Period Ending February 28, 2025

### **RECOMMENDED ACTION**

It is recommended that the Board of Trustees accept the monthly financial reports and budget amendment(s) for the period ending February 28, 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 February 28, 2025 will be discussed:

- The cash and investment balance of all governmental and proprietary funds at month-end is \$ 228,395,021.
- With 66.67% of the fiscal year complete, the District has currently recorded expenditures of 67.04% of the General Fund total budget.
- Investment income for the month is \$ 779,275 bringing the FYTD investment income total to \$ 4,505,704. The yield to maturity on the investment portfolio is 4.47%.



- Tax collections for the month totaled \$ 13,224,540. Approximately 96.76% of the 2024 adjusted tax levy has been collected, in comparison to the same month collections of the 2023 tax levy of 97.05%.
- Total 2019 bond expenditures and encumbrances through month-end totaled approximately \$ 78.9 million, and remaining funds are approximately \$ 4.4 million.
- Total 2023 bond expenditures and encumbrances through month-end totaled approximately \$ 57.3 million, and remaining funds are approximately \$ 79.0 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, Executive Director of Finance

#### **ATTACHMENTS/ SUPPORTING DOCUMENTS**

Monthly Financial Report and Budget Amendment(s) for period ending February 28, 2025

**ENES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS  
AS OF FEBRUARY 28, 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
<b>CURRENT ASSETS</b>										
<b>Cash &amp; Temporary Investments:</b>										
1110-60	Cash .....	\$ (5,644,497)	\$ -	\$ 152,270	\$ 1,714,652	\$ -	\$ 2,679,498	\$ 378,356	\$ 245,442	\$ (474,280)
1170	Temporary Investments .....	158,573,078	26,628,617	-	267,110	43,340,001	-	-	60,494	228,869,300
<b>1100</b>	<b>Total Cash/Temporary Investments .....</b>	<b>\$ 152,928,581</b>	<b>\$ 26,628,617</b>	<b>\$ 152,270</b>	<b>\$ 1,981,762</b>	<b>\$ 43,340,001</b>	<b>\$ 2,679,498</b>	<b>\$ 378,356</b>	<b>\$ 305,936</b>	<b>\$ 228,395,021</b>
<b>Receivables:</b>										
1210	Property Taxes-Current .....	\$ 5,202,086	\$ 815,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,017,451
1220	Property Taxes-Delinquent .....	2,553,162	362,484	-	-	-	-	-	-	2,915,646
1230	Allowance for Uncollectible Taxes .....	(2,097,042)	(295,043)	-	-	-	-	-	-	(2,392,085)
1240	Due from State & Federal Agencies .....	451,120	182,207	-	(31)	-	-	-	-	633,296
1250	Accrued Interest .....	-	-	-	-	-	-	-	-	-
1260	Due from Other Funds .....	(3,378)	1,791,327	-	-	-	908	-	-	1,788,856
1290	Sundry Receivables .....	(9,313)	-	120	-	-	365	2,417	-	(6,411)
<b>1200</b>	<b>Total Receivables .....</b>	<b>\$ 6,096,635</b>	<b>\$ 2,856,339</b>	<b>\$ 120</b>	<b>\$ (31)</b>	<b>\$ -</b>	<b>\$ 1,273</b>	<b>\$ 2,417</b>	<b>\$ -</b>	<b>\$ 8,956,753</b>
1300	Inventories, at Cost .....	92,465	-	40,723	-	-	-	-	-	133,188
1400	Other Current Assets .....	(94,603)	-	-	-	218,104	-	-	-	123,501
1500	Fixed Assets .....	-	-	475,977	-	-	18,354	9,625	-	503,956
<b>13X-16xx</b>	<b>Other Current Assets</b>	<b>\$ (2,138)</b>	<b>\$ -</b>	<b>\$ 516,700</b>	<b>\$ -</b>	<b>\$ 218,104</b>	<b>\$ 18,354</b>	<b>\$ 9,625</b>	<b>\$ -</b>	<b>\$ 760,645</b>
<b>1000</b>	<b>Total Current Assets .....</b>	<b>\$ 159,023,079</b>	<b>\$ 29,484,956</b>	<b>\$ 669,090</b>	<b>\$ 1,981,731</b>	<b>\$ 43,558,105</b>	<b>\$ 2,699,125</b>	<b>\$ 390,397</b>	<b>\$ 305,936</b>	<b>\$ 238,112,419</b>
<b>LIABILITIES AND FUND EQUITY</b>										
<b>Current Liabilities:</b>										
2110	Accounts Payable (Note 1) .....	\$ 6,290	\$ -	\$ -	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ 6,312
2140	Interest Payable .....	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings .....	806,576	-	3,373	12,191	411	3,594	432	-	826,577
2160	Accrued Wages Payable .....	10,131,729	-	323,277	194,186	7,777	147,943	5,952	-	10,810,864
2170	Due to Other Funds .....	1,791,327	-	-	17	(985)	76	-	(1,578)	1,788,856
2180	Due to Other Governments .....	67,145,466	-	-	-	-	-	-	3,572	67,149,038
2190	Due to Other .....	-	-	-	-	-	-	-	(50,632)	(50,632)
<b>2100</b>	<b>Total Current Liabilities .....</b>	<b>\$ 79,881,388</b>	<b>\$ -</b>	<b>\$ 326,650</b>	<b>\$ 206,416</b>	<b>\$ 7,204</b>	<b>\$ 151,613</b>	<b>\$ 6,384</b>	<b>\$ (48,638)</b>	<b>\$ 80,531,016</b>
2210	Accrued Expenses .....	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues .....	398	-	321,091	388	-	3	-	-	321,880
2611	Deferred Inflows - Property Taxes .....	5,658,206	882,806	-	-	-	-	-	-	6,541,012
2612	Deferred Inflows - Leasing .....	-	-	-	-	-	-	-	-	-
<b>2000</b>	<b>Total Liabilities .....</b>	<b>\$ 85,539,992</b>	<b>\$ 882,806</b>	<b>\$ 647,741</b>	<b>\$ 206,804</b>	<b>\$ 7,204</b>	<b>\$ 151,615</b>	<b>\$ 6,384</b>	<b>\$ (48,638)</b>	<b>\$ 87,393,908</b>
<b>Fund Balance/Equity:</b>										
3400	Reserved .....	\$ 1,389,867	\$ 28,602,150	\$ -	\$ -	\$ 43,550,901	\$ -	\$ -	\$ -	\$ 73,542,918
3500	Designated .....	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings .....	72,093,220	-	21,349	1,774,927	-	2,547,510	384,013	354,574	77,175,593
<b>3000</b>	<b>Total Fund Balance/Equity</b>	<b>\$ 73,483,087</b>	<b>\$ 28,602,150</b>	<b>\$ 21,349</b>	<b>\$ 1,774,927</b>	<b>\$ 43,550,901</b>	<b>\$ 2,547,510</b>	<b>\$ 384,013</b>	<b>\$ 354,574</b>	<b>\$ 150,718,511</b>
<b>Total Liabilities and Fund Equity .....</b>		<b>\$ 159,023,079</b>	<b>\$ 29,484,956</b>	<b>\$ 669,090</b>	<b>\$ 1,981,731</b>	<b>\$ 43,558,105</b>	<b>\$ 2,699,125</b>	<b>\$ 390,397</b>	<b>\$ 305,936</b>	<b>\$ 238,112,419</b>

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

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF FEBRUARY 28, 2025**

		GENERAL FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
<b>Revenues:</b>						
5700	Local .....	\$ 172,521,663	\$ 12,672,519	\$ 164,931,691	95.60%	\$ 7,589,972
5800	State .....	11,697,423	448,606	6,352,922	54.31%	5,344,501
5900	Federal .....	225,000	-	2,235	0.99%	222,765
5XXX	Total Revenues .....	\$ 184,444,086	\$ 13,121,125	\$ 171,286,847	92.87%	\$ 13,157,239
<b>Expenditures:</b>						
11	Instruction.....	\$ 56,472,585	\$ 5,580,850	\$ 38,626,777	68.40%	\$ 17,845,808
12	Instructional Resources & Media Svs.....	915,352	84,393	623,462	68.11%	291,890
13	Curr & Instructional Staff Development.....	2,317,616	180,820	1,487,028	64.16%	830,588
21	Instructional Leadership.....	1,603,741	135,724	1,104,578	68.88%	499,163
23	School Leadership.....	4,822,759	427,140	3,246,607	67.32%	1,576,152
31	Guidance & Counseling Services.....	2,513,604	191,644	1,585,705	63.08%	927,899
32	Social Work Services.....	750,181	67,106	473,114	63.07%	277,067
33	Health Services.....	918,750	83,062	584,280	63.60%	334,470
34	Transportation.....	2,758,605	226,632	1,725,486	62.55%	1,033,119
35	Food Services.....	324,939	16,275	120,210	36.99%	204,729
36	Extracurricular Activities.....	4,070,654	379,208	3,090,353	75.92%	980,301
41	General Administration.....	3,990,634	279,725	2,451,539	61.43%	1,539,095
51	Facilities Maintenance & Operations.....	11,076,076	835,527	7,358,119	66.43%	3,717,957
52	Security & Monitoring Services.....	1,002,178	81,420	682,816	68.13%	319,362
53	Data Processing Services.....	1,548,281	113,150	917,498	59.26%	630,783
61	Community Services.....	331,734	17,027	185,846	56.02%	145,888
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	63,043,448	66.67%	31,521,724
99	Appraisal District Costs.....	966,000	-	715,497	74.07%	250,503
6XXX	Total Expenditures .....	\$ 190,958,861	\$ 16,580,135	\$ 128,022,364	67.04%	\$ 62,936,497
<b>Other Resources and (Uses):</b>						
7060	Other Resources .....	\$ 2,315,846	\$ 34,162	\$ 887,339	38.32%	\$ 1,428,507
8060	Other Uses .....	-	-	-	0.00%	-
7X & 8X	Total Other Resources and (Uses).....	\$ 2,315,846	\$ 34,162	\$ 887,339	38.32%	\$ 1,428,507
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses .....	\$ (4,198,929)	\$ (3,424,848)	\$ 44,151,823		
<b>Fund Balance and Reserves at 7/1/2024:</b>				Percent of Fiscal Year Complete 66.67%		
3400	Reserved Fund Balance .....	\$ 1,389,867		Percent of Total Budget Expended 67.04%		
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 FEBRUARY 28, 2025**

		DEBT SERVICE FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
<b>Revenues:</b>						
5700	Local .....	\$ 26,834,400	\$ 1,838,943	\$ 25,030,012	93.28%	\$ 1,804,388
5800	State .....	\$ 805,115	\$ -	\$ 815,263	101.26%	\$ (10,148)
5XXX	Total Revenue .....	\$ 27,639,515	\$ 1,838,943	\$ 25,845,275	93.51%	\$ 1,794,240
<b>Expenditures:</b>						
71	Debt Service .....	\$ 19,787,417	\$ -	\$ 19,773,823	99.93%	13,594
6XXX	Total Expenditures .....	\$ 19,787,417	\$ -	\$ 19,773,823	99.93%	\$ 13,594
<b>Other Resources and (Uses):</b>						
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	\$ 1,838,943	\$ 6,071,452		
<b>Budgeted Fund Balance and Reserves:</b>						
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 FEBRUARY 28, 2025**

		CHILD NUTRITION FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
<b>Revenues:</b>						
5700	Local .....	\$ 6,033,900	\$ 594,925	\$ 3,837,941	63.61%	\$ 2,195,959
5800	State .....	-	-	-	0.00%	-
5900	Federal .....	-	-	-	0.00%	-
5XXX	Total Revenues .....	\$ 6,033,900	\$ 594,925	\$ 3,837,941	63.61%	\$ 2,195,959
<b>Expenditures:</b>						
35	Child Nutrition.....	5,613,027	620,491	3,561,665	63.45%	\$ 2,051,362
51	Facilities Maintenance & Operations.....	286,506	29,831	189,249	66.05%	97,257
6XXX	Total Expenditures .....	\$ 5,899,533	\$ 650,322	\$ 3,750,914	63.58%	\$ 2,148,619
<b>Other Resources:</b>						
7060	Other Resources .....	\$ -	\$ -	\$ -	0.00%	\$ -
8060	Other Uses .....	125,000	12,500	75,000	60.00%	50,000
7X	Total Other Resources .....	\$ (125,000)	\$ (12,500)	\$ (75,000)	60.00%	\$ (50,000)
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ 9,367	\$ (67,897)	\$ 12,027		
<b>Budgeted Fund Balance and Reserves:</b>						
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 FEBRUARY 28, 2025**

		SPECIAL REVENUE FUNDS				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
<b>Revenues:</b>						
5700	Local .....	\$ 2,700,000	\$ 215,565	\$ 1,441,735	53.40%	\$ 1,258,265
5800	State .....	1,574,000	350,000	653,027	41.49%	920,973
5900	Federal .....	2,700,000	-	1,221,503	45.24%	1,478,497
5XXX	Total Revenues .....	\$ 6,974,000	\$ 565,565	\$ 3,316,266	47.55%	\$ 3,657,734
<b>Expenditures:</b>						
11	Instruction.....	\$ 3,500,000	\$ 156,070	\$ 1,750,422	50.01%	\$ 1,749,578
12	Instructional Resources & Media Svs.....	100,000	6,860	40,925	40.92%	59,075
13	Curr & Instructional Staff Development.....	400,000	14,703	116,756	29.19%	283,244
21	Instructional Leadership.....	3,000	-	-	0.00%	3,000
23	School Leadership.....	100,000	1,526	30,636	30.64%	69,364
31	Guidance & Counseling Services.....	1,600,000	119,106	862,988	53.94%	737,012
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	136,785	790,929	71.90%	309,071
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	66,138	451,624	67.01%	222,376
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	\$ 501,188	\$ 4,141,233	52.82%	\$ 3,698,767
<b>Other (Uses):</b>						
7060	Other Resources .....	\$ -	\$ -	\$ -	0.00%	\$ -
8060	Other Uses .....	\$ -	\$ -	\$ -	0.00%	\$ -
8X	Total (Uses) .....	\$ -	\$ -	\$ -	0.00%	\$ -
1200	Excess of Revenues Over (Under) Expenditures .....	\$ (866,000)	\$ 64,377	\$ (824,967)		
<b>Budgeted Fund Balance and Reserves:</b>						
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 FEBRUARY 28, 2025**

		CAPITAL PROJECTS FUNDS				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
<b>Revenues:</b>						
5700	Local .....	\$ 4,200,000	\$ 155,178	\$ 2,594,700	61.78%	\$ 1,605,300
5XXX	Total Revenue .....	\$ 4,200,000	\$ 155,178	\$ 2,594,700	61.78%	\$ 1,605,300
<b>Expenditures:</b>						
11	Instruction.....	\$ 3,000,000	\$ 11,006	\$ 1,256,758	41.89%	\$ 1,743,242
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	-	684,487	42.78%	915,513
35	Food Services.....	140,000	28,666	28,666	20.48%	111,334
36	Extracurricular Activities.....	1,800,000	202,547	841,104	46.73%	958,896
41	General Administration.....	275,000	13,750	121,560	44.20%	153,440
51	Facilities Maintenance & Operations.....	10,000,000	531,653	6,058,474	60.58%	3,941,526
52	Security & Monitoring Services.....	1,000,000	-	102,086	10.21%	897,914
53	Data Processing Services.....	10,000,000	506,347	3,149,992	31.50%	6,850,008
71	Debt Services.....	615,000	-	-	0.00%	615,000
81	Facilities Acquisition & Construction .....	10,000,000	800,007	8,704,421	87.04%	1,295,579
6XXX	Total Expenditures .....	\$ 38,530,000	\$ 2,093,977	\$ 20,968,053	54.42%	\$ 17,561,947
<b>Other Resources and (Uses):</b>						
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.....	\$ (34,330,000)	\$ (1,938,799)	\$ (18,373,353)		
<b>Budgeted Fund Balance and Reserves:</b>						
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>\$ 27,594,254</u>				



**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES  
AS OF FEBRUARY 28, 2025**

		COMMUNITY EDUCATION (ENRICHMENT CLASSES) FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
<b>Revenues:</b>						
5700	Local .....	\$ 1,854,000	\$ 70,601	\$ 1,444,809	77.93%	\$ 409,191
5XXX	Total Revenues .....	\$ 1,854,000	\$ 70,601	\$ 1,444,809	77.93%	\$ 409,191
<b>Expenditures:</b>						
61	Community Services.....	1,385,374	20,200	760,957	54.93%	624,417
6XXX	Total Expenditures .....	\$ 1,385,374	\$ 20,200	\$ 760,957	54.93%	\$ 624,417
<b>Other Uses:</b>						
8060	Other Uses (Transfers to General Fund).....	\$ 965,333	\$ 3,611	\$ 28,888	2.99%	\$ 936,445
8X	Total Other Uses .....	\$ (965,333)	\$ (3,611)	\$ (28,888)	2.99%	\$ (936,445)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ (496,707)	\$ 46,790	\$ 654,964		
<b>Budgeted Fund Balance and Reserves:</b>						
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 FEBRUARY 28, 2025**

		CHILD DEVELOPMENT CENTER FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
<b>Revenues:</b>						
5700	Local .....	\$ 1,500,000	\$ 144,141	\$ 1,028,055	68.54%	\$ 471,945
5800	State .....	-	-	-	0.00%	-
5900	Federal .....	-	-	-	0.00%	-
5XXX	Total Revenues .....	\$ 1,500,000	\$ 144,141	\$ 1,028,055	68.54%	\$ 471,945
<b>Expenditures:</b>						
61	Community Services.....	1,532,600	134,556	1,022,401	66.71%	510,199
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures .....	\$ 1,532,600	\$ 134,556	\$ 1,022,401	66.71%	\$ 510,199
<b>Other Uses:</b>						
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 28,888	66.67%	\$ 14,445
8X	Total Other Uses .....	\$ (43,333)	\$ (3,611)	\$ (28,888)	66.67%	\$ (14,445)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ (75,933)	\$ 5,974	\$ (23,234)		
<b>Budgeted Fund Balance and Reserves:</b>						
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 FEBRUARY 28, 2025**

		EASY CARE FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
	<b>Revenues:</b>					
5700	Local .....	\$ 740,000	\$ 71,707	\$ 587,773	79.43%	\$ 152,228
5XXX	Total Revenues .....	\$ 740,000	\$ 71,707	\$ 587,773	79.43%	\$ 152,228
	<b>Expenditures:</b>					
61	Community Services.....	536,633	54,049	413,046	76.97%	123,587
6XXX	Total Expenditures .....	\$ 536,633	\$ 54,049	\$ 413,046	76.97%	\$ 123,587
	<b>Other Uses:</b>					
8060	Other Uses (Transfers to General Fund).....	\$ 467,334	\$ 3,611	\$ 28,888	6.18%	\$ 438,446
8X	Total Other Uses .....	\$ (467,334)	\$ (3,611)	\$ (28,888)	6.18%	\$ (438,446)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses .....	\$ (263,967)	\$ 14,047	\$ 145,838		
	<b>Budgeted Fund Balance and Reserves:</b>					
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 FEBRUARY 28, 2025**

		FACILITY RENTALS FUND						
Code	Description	Official Budget		Monthly Activity		Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
<b>Revenues:</b>								
5700	Local .....	\$ 950,000	\$	79,035	\$	570,065	60.01%	\$ 379,935
5900	Federal .....	-		-		-	0.00%	-
5XXX	Total Revenues .....	\$ 950,000	\$	79,035	\$	570,065	60.01%	\$ 379,935
<b>Expenditures:</b>								
36	Extracurricular Activities.....	\$ 97,694	\$	8,039	\$	63,461	64.96%	\$ 34,233
51	Facilities Maintenance & Operations.....	203,907		17,367		121,716	59.69%	82,191
52	Security & Monitoring Services.....	20,000		-		875	4.38%	19,125
6XXX	Total Expenditures .....	\$ 321,601	\$	25,407	\$	186,052	57.85%	\$ 135,549
<b>Other Uses:</b>								
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)	\$	53,628	\$	(330,833)		
<b>Budgeted Fund Balance and Reserves:</b>								
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	474,006.36	474,006.36	474,006.36	0.21%	1	0.50
LGIP	227,648,603.18	227,648,603.18	227,648,603.18	99.26%	1	4.48
Money Market Funds	1,220,696.91	1,220,696.91	1,220,696.91	0.53%	1	4.24
<b>TOTAL</b>	<b>229,343,306.45</b>	<b>229,343,306.45</b>	<b>229,343,306.45</b>	<b>100.00%</b>	<b>1</b>	<b>4.47</b>
<b>CASH AND ACCRUED INTEREST</b>						
Purchased Accrued Interest		0.00	0.00			
<b>TOTAL CASH AND INVESTMENTS</b>	<b>229,343,306.45</b>	<b>229,343,306.45</b>	<b>229,343,306.45</b>		<b>1</b>	<b>4.47</b>
<b>TOTAL EARNINGS</b>						
	<b>CURRENT MONTH</b>					
	779,274.92					

## Summary by Type

SECURITY TYPE	# OF SECURITIES	PAR VALUE	BOOK VALUE	% OF PORTFOLIO	YIELD	DAYS TO FINAL MATURITY
<b>CAMPUS ACTIVITY</b>						
LGIP	1	267,110.28	267,110.28	0.12	4.37	1
<b>TOTAL</b>	<b>1</b>	<b>267,110.28</b>	<b>267,110.28</b>	<b>0.12</b>	<b>4.37</b>	<b>1</b>
<b>CAPITAL PROJECTS 15</b>						
LGIP	1	1,008,975.34	1,008,975.34	0.44	4.48	1
<b>TOTAL</b>	<b>1</b>	<b>1,008,975.34</b>	<b>1,008,975.34</b>	<b>0.44</b>	<b>4.48</b>	<b>1</b>
<b>CAPITAL PROJECTS 19</b>						
LGIP	1	5,452,961.94	5,452,961.94	2.38	4.48	1
<b>TOTAL</b>	<b>1</b>	<b>5,452,961.94</b>	<b>5,452,961.94</b>	<b>2.38</b>	<b>4.48</b>	<b>1</b>
<b>CAPITAL PROJECTS 20</b>						
LGIP	1	123,182.22	123,182.22	0.05	4.48	1
<b>TOTAL</b>	<b>1</b>	<b>123,182.22</b>	<b>123,182.22</b>	<b>0.05</b>	<b>4.48</b>	<b>1</b>
<b>CAPITAL PROJECTS 23</b>						
LGIP	1	36,754,881.91	36,754,881.91	16.03	4.48	1
<b>TOTAL</b>	<b>1</b>	<b>36,754,881.91</b>	<b>36,754,881.91</b>	<b>16.03</b>	<b>4.48</b>	<b>1</b>
<b>COMMUNITY EDUCATION</b>						
Bank Deposits	1	97,299.06	97,299.06	0.04	0.50	1
<b>TOTAL</b>	<b>1</b>	<b>97,299.06</b>	<b>97,299.06</b>	<b>0.04</b>	<b>0.50</b>	<b>1</b>
<b>DEBT SERVICE</b>						
LGIP	1	26,628,616.56	26,628,616.56	11.61	4.48	1
<b>TOTAL</b>	<b>1</b>	<b>26,628,616.56</b>	<b>26,628,616.56</b>	<b>11.61</b>	<b>4.48</b>	<b>1</b>

Summary by Type

SECURITY TYPE	# OF SECURITIES	PAR VALUE	BOOK VALUE	% OF PORTFOLIO	YIELD	DAYS TO FINAL MATURITY
FOUNDATION						
LGIP	1	60,493.62	60,493.62	0.03	4.37	1
TOTAL	1	60,493.62	60,493.62	0.03	4.37	1
GENERAL OPERATING						
Bank Deposits	4	161,768.45	161,768.45	0.07	0.49	1
LGIP	2	157,352,381.31	157,352,381.31	68.61	4.48	1
Money Market Funds	1	1,220,696.91	1,220,696.91	0.53	4.24	1
TOTAL	7	158,734,846.67	158,734,846.67	69.21	4.47	1
STUDENT ACTIVITY						
Bank Deposits	1	214,938.85	214,938.85	0.09	0.50	1
TOTAL	1	214,938.85	214,938.85	0.09	0.50	1
GRAND TOTAL	16	229,343,306.45	229,343,306.45	100.00	4.47	1

**EANES INDEPENDENT SCHOOL DISTRICT  
MONTHLY TAX COLLECTION REPORT  
AS OF FEBRUARY 28, 2025**

Description		General Fund	Debt Service Fund	Total
<b><i>CURRENT MONTH COLLECTIONS</i></b>				
5711	Taxes - Current Year Tax Levy	\$ 11,301,297	\$ 1,771,343	\$ 13,072,640
5712	Taxes - Prior Years	(54,809)	(9,033)	(63,842)
5719	Penalties and Interest (P & I)	186,725	29,016	215,741
<b>Total Current Month Collections</b>		<b>\$ 11,433,213</b>	<b>\$ 1,791,327</b>	<b>\$ 13,224,540</b>
<b><i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2024 - JUN 30, 2025)</i></b>				
5711	Taxes - Current Year Tax Levy	\$ 157,542,492	\$ 24,692,713	\$ 182,235,205
5712	Taxes - Prior Years	(207,635)	(31,512)	(239,147)
5719	Penalties and Interest (P & I)	453,356	71,078	524,435
<b>Total Revenue Collected</b>		<b>\$ 157,788,213</b>	<b>\$ 24,732,279</b>	<b>\$ 182,520,493</b>
<b>Total Budgeted Tax Revenue (Current + Prior + P &amp; I)</b>		<b>\$ 161,625,763</b>	<b>\$ 26,114,400</b>	<b>\$ 187,740,163</b>
<b>Percentage of Total Budgeted Tax Revenue Collected</b>		<b>97.63%</b>	<b>94.71%</b>	<b>97.22%</b>
<b>Percentage of Total Budgeted Tax Revenue Collected (Prior Year)</b>		<b>97.33%</b>	<b>97.34%</b>	<b>97.33%</b>
<b><i>TAX YEAR-TO-DATE COLLECTIONS (OCT 1, 2024 - SEPT 30, 2025) - TAX YEAR 2024</i></b>				
<b><i>Tax Rate Per \$100 of Taxable Value</i></b>		<b>\$ 0.7655</b>	<b>\$ 0.1200</b>	<b>\$ 0.8855</b>
<b>Adjusted Estimated Tax Levy - February 12, 2025</b>		<b>\$ 162,458,258</b>	<b>\$ 25,467,003</b>	<b>\$ 187,925,261</b>
<b>Total Collections on 2024 Tax Levy to Date</b>		<b>\$ 157,202,076</b>	<b>\$ 24,639,539</b>	<b>\$ 181,841,615</b>
<b>Percentage of 2024 Adjusted Tax Levy Collected</b>		<b>96.76%</b>	<b>96.75%</b>	<b>96.76%</b>
<b>Percentage of 2023 Adjusted Tax Levy Collected (Prior Year)</b>		<b>97.05%</b>	<b>97.02%</b>	<b>97.05%</b>



**EANES INDEPENDENT SCHOOL DISTRICT  
TEXAS PUBLIC INFORMATION ACT (TPIA) REQUESTS RECEIVED  
THROUGH FEBRUARY 28, 2025**

REQUEST #	REQUEST DATE	REQUESTOR	DESCRIPTION OF REQUEST
8664	2/4/2025	R.Thompson	RFP information
8665	2/5/2025	S.Apte	STAAR Score information
8666	2/6/2025	J.Carter	2020 Election information
8667	2/10/2025	A. Knappe	Open records information
8668	2/11/2025	P.Benjamin	Copies of previous records sent
8669	2/11/2025	G.Padgett	Employee information
8670	2/14/2025	L.Paxton	Election information
8671	2/19/2025	K. Ataei	Employee list
8672	2/19/2025	M. Ona	Apple product RFP and disposition information
8673	2/20/2025	K.Wiley	Attendance information
8674	2/20/2025	A. Dhillia	Pitchbook for previous bonds
8675	2/20/2025	C.Adams	Attendance information
8676	2/24/2025	B.Weatherford	Email information
8677	2/26/2025	EISD_ORR	Information regarding TEA complaint
8678	2/26/2025	B. Grumet	Policy information
8679	2/26/2025	Z. Salesman	Business office information
8680	2/28/2025	C.Adams	Attendance 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	7
January	5	19
February	12	17
March	12	
April	12	
May	8	
June	10	
Total Requests To Date	129	103

**EANES INDEPENDENT SCHOOL DISTRICT  
2019 BOND FINANCIAL REPORT  
THROUGH FEBRUARY 28, 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
<b>TABLE A: SAFETY AND SECURITY ITEMS</b>	\$ 7,997,000	\$ (75,000)	\$ 7,922,000	\$ 8,051,151	\$ -	\$ 108,099	\$ 8,159,250	\$ (237,250)
<b>TABLE B: STUDENT PROGRAMS AND SUPPORT</b>	27,790,687	(1,150,000)	26,640,687	26,581,062	33,281	233,366	26,847,709	(207,022)
<b>TABLE C: ENERGY EFFICIENCY AND CONSERVATION</b>	4,803,000	(118,316)	4,684,684	4,681,916	-	-	4,681,916	2,768
<b>TABLE D: FACILITIES</b>	28,188,200	(1,080,000)	27,108,200	25,352,238	98,973	801,692	26,252,903	855,298
<b>TABLE E: NEW FACILITIES</b>	15,000,000	1,647,768	16,647,768	16,687,986	5,810	5,599	16,699,395	(51,627)
<b>Unallocated Funds</b>	221,113	775,548	996,661	274,417	-	-	274,417	722,244
<b>Land Sales Proceeds Contribution</b>	(4,000,000)		(4,000,000)	(4,000,000)	-	-	(4,000,000)	-
<b>Sales of Bond Assets</b>		931,672	931,672					931,672
<b>Unallocated Interest Earnings</b>	-	2,403,441	2,403,441	-	-	-	-	2,403,441
<b>Totals</b>	<b>\$ 80,000,000</b>	<b>\$ 3,335,113</b>	<b>\$ 83,335,113</b>	<b>\$ 77,628,771</b>	<b>\$ 138,063</b>	<b>\$ 1,148,755</b>	<b>\$ 78,915,589</b>	<b>\$ 4,419,524</b>

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

**EANES INDEPENDENT SCHOOL DISTRICT  
2023 BOND FINANCIAL REPORT  
THROUGH FEBRUARY 28, 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
<b>Proposition A</b>								
<b>TABLE A: SAFETY AND SECURITY ITEMS</b>	\$ 8,284,500		\$ 8,284,500	\$ 2,128,283	\$ (409,490)	\$ 201,918	\$ 1,920,712	\$ 6,363,788
<b>TABLE B: STUDENT PROGRAMS AND SUPPORT</b>	40,174,250		40,174,250	13,461,081	367,382	1,431,317	15,259,781	24,914,469
<b>TABLE C: ENERGY EFFICIENCY AND CONSERVATION</b>	10,824,790	2,600,000	13,424,790	6,863,988	487,309	6,666,123	14,017,421	(592,631)
<b>TABLE D: FACILITIES</b>	58,489,460		58,489,460	10,058,562	1,081,378	5,691,971	16,831,912	41,657,548
<b>Proposition B</b>								
<b>STADIUM</b>	2,411,000		2,411,000	1,902,535	-	17,239	1,919,774	491,226
<b>Proposition C</b>								
<b>TECHNOLGY DEVICES</b>	11,245,000		11,245,000	6,362,986	403,550	389,070	7,155,606	4,089,394
<b>COMBINED PROJECT MANAGER EXPENDITURES</b>			-	118,725	25,432		144,157	(144,157)
<b>Unallocated funds</b>		(2,600,000)	(2,600,000)				-	(2,600,000)
<b>Unallocated Interest Earnings</b>	-	4,825,781	4,825,781	-	-	-	-	4,825,781
<b>Totals</b>	<b>\$ 131,429,000</b>	<b>\$ 4,825,781</b>	<b>\$ 136,254,781</b>	<b>\$ 40,896,160</b>	<b>\$ 1,955,562</b>	<b>\$ 14,397,639</b>	<b>\$ 57,249,361</b>	<b>\$ 79,005,420</b>

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

**EANES INDEPENDENT SCHOOL DISTRICT**  
**AMENDED BUDGETS FOR FUNDS 183 - 199 (ATHLETIC AND GENERAL FUNDS)**  
**AS OF FEBRUARY 28, 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>
<b>Revenues</b>									
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%	
<b>Expenditures</b>									
<b>FUNCTION</b>									
11	Instruction	29.64%	\$ 56,490,154	\$ (659)	(16,910)	[1]	\$ 56,472,585	29.58%	58.60%
12	Media Services	0.48%	910,382	4,970	-		915,352	0.48%	0.95%
13	Staff Development	1.16%	2,203,967	109,247	4,402	[1]	2,317,616	1.21%	2.40%
21	Instructional	0.90%	1,715,516	(111,775)	-		1,603,741	0.84%	1.66%
<b>Administration</b>									
23	School Leadership	2.60%	4,952,889	(130,481)	351	[1]	4,822,759	2.53%	5.00%
31	Counseling Services	1.28%	2,447,256	64,858	1,490	[1]	2,513,604	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	51,309	(70)	[1]	918,750	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	11,361	14,009	[1]	4,070,654	2.13%	4.22%
<b>Activities</b>									
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	(3,272)	[1]	11,076,076	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		
<b>Budgeted Increase / (Decrease) to Fund Balance</b>			\$ (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.