



DISCUSSION/ACTION SHEET

MEETING DATE

May 20, 2025

AGENDA ITEM

Request to Approve Monthly Financial Reports and Budget Amendment(s) for the Period Ending April 30, 2025

RECOMMENDED ACTION

It is recommended that the Board of Trustees accept the monthly financial reports and budget amendment(s) for the period ending April 30, 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 April 30, 2025 will be discussed:

- The cash and investment balance of all governmental and proprietary funds at month-end is \$ 210,089,509.
- With 83.33% of the fiscal year complete, the District has currently recorded expenditures of 84.23% of the General Fund total budget.
- Investment income for the month is \$ 784,262 bringing the FYTD investment income total to \$ 6,146,145. The yield to maturity on the investment portfolio is 4.43%.



- Tax collections for the month totaled \$ 610,441. Approximately 98.18% of the 2024 adjusted tax levy has been collected, in comparison to the same month collections of the 2023 tax levy of 98.43%.
- Total 2019 bond expenditures and encumbrances through month-end totaled approximately \$ 79.5 million, and remaining funds are approximately \$ 3.9 million.
- Total 2023 bond expenditures and encumbrances through month-end totaled approximately \$ 61.8 million, and remaining funds are approximately \$ 74.7 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 April 30, 2025

ENES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS
AS OF APRIL 30, 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	\$ (5,772,904)	\$ -	\$ 218,271	\$ 1,926,605	\$ -	\$ 2,894,680	\$ 524,759	\$ 249,316	\$ 40,726
1170	Temporary Investments	144,560,801	26,757,675	-	269,049	38,400,325	-	-	60,933	210,048,782
1100	Total Cash/Temporary Investments	\$ 138,787,896	\$ 26,757,675	\$ 218,271	\$ 2,195,654	\$ 38,400,325	\$ 2,894,680	\$ 524,759	\$ 310,249	\$ 210,089,509
Receivables:										
1210	Property Taxes-Current	\$ 2,950,406	\$ 462,441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,412,847
1220	Property Taxes-Delinquent	2,546,616	361,076	-	-	-	-	-	-	2,907,691
1230	Allowance for Uncollectible Taxes	(2,097,042)	(295,043)	-	-	-	-	-	-	(2,392,085)
1240	Due from State & Federal Agencies	86,723	-	-	(31)	-	-	-	-	86,692
1250	Accrued Interest	-	-	-	-	-	-	-	-	-
1260	Due from Other Funds	(2,960)	82,639	-	-	-	150	-	-	79,829
1290	Sundry Receivables	(9,764)	-	120	-	-	365	2,417	-	(6,862)
1200	Total Receivables	\$ 3,473,978	\$ 611,113	\$ 120	\$ (31)	\$ -	\$ 515	\$ 2,417	\$ -	\$ 4,088,111
1300	Inventories, at Cost	102,431	-	45,508	-	-	-	-	-	147,938
1400	Other Current Assets	(75,822)	-	-	-	248,156	12,958	-	-	185,292
1500	Fixed Assets	-	-	457,994	-	-	17,454	9,625	-	485,073
13X-16xx	Other Current Assets	\$ 26,608	\$ -	\$ 503,502	\$ -	\$ 248,156	\$ 30,412	\$ 9,625	\$ -	\$ 818,304
1000	Total Current Assets	\$ 142,288,483	\$ 27,368,788	\$ 721,893	\$ 2,195,623	\$ 38,648,481	\$ 2,925,607	\$ 536,801	\$ 310,249	\$ 214,995,923
LIABILITIES AND FUND EQUITY										
Current Liabilities:										
2110	Accounts Payable (Note 1)	\$ 6,061	\$ -	\$ -	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ 6,411
2140	Interest Payable	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings	936,002	-	3,121	13,910	267	5,054	380	-	958,733
2160	Accrued Wages Payable	11,589,669	-	357,989	222,562	5,513	175,110	5,580	-	12,356,423
2170	Due to Other Funds	82,639	-	-	17	322	168	-	(3,318)	79,829
2180	Due to Other Governments	79,953,848	-	-	-	-	-	-	3,572	79,957,420
2190	Due to Other	-	-	-	-	-	-	-	(19,490)	(19,490)
2100	Total Current Liabilities	\$ 92,568,219	\$ -	\$ 361,109	\$ 236,839	\$ 6,102	\$ 180,332	\$ 5,960	\$ (19,235)	\$ 93,339,326
2210	Accrued Expenses	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues	198,598	-	273,840	388	-	3	-	-	472,829
2611	Deferred Inflows - Property Taxes	3,399,979	528,473	-	-	-	-	-	-	3,928,453
2612	Deferred Inflows - Leasing	-	-	-	-	-	-	-	-	-
2000	Total Liabilities	\$ 96,166,796	\$ 528,473	\$ 634,950	\$ 237,228	\$ 6,102	\$ 180,335	\$ 5,960	\$ (19,235)	\$ 97,740,608
Fund Balance/Equity:										
3400	Reserved	\$ 1,389,867	\$ 26,840,314	\$ -	\$ -	\$ 38,642,379	\$ -	\$ -	\$ -	\$ 66,872,561
3500	Designated	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings	44,731,820	-	86,943	1,958,395	-	2,745,272	530,840	329,484	50,382,755
3000	Total Fund Balance/Equity	\$ 46,121,687	\$ 26,840,314	\$ 86,943	\$ 1,958,395	\$ 38,642,379	\$ 2,745,272	\$ 530,840	\$ 329,484	\$ 117,255,316
Total Liabilities and Fund Equity		\$ 142,288,483	\$ 27,368,788	\$ 721,893	\$ 2,195,623	\$ 38,648,481	\$ 2,925,607	\$ 536,801	\$ 310,249	\$ 214,995,923

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 APRIL 30, 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	\$ 1,294,010	\$ 168,530,962	97.69%	\$ 3,990,701				
5800	State	11,697,423	745,663	8,175,364	69.89%	3,522,059				
5900	Federal	225,000	18	2,253	1.00%	222,747				
5XXX	Total Revenues	\$ 184,444,086	\$ 2,039,691	\$ 176,708,578	95.81%	\$ 7,735,508				
Expenditures:										
11	Instruction.....	\$ 56,447,640	\$ 5,897,169	\$ 49,500,874	87.69%	\$ 6,946,766				
12	Instructional Resources & Media Svs.....	926,655	94,873	802,077	86.56%	124,578				
13	Curr & Instructional Staff Development.....	2,313,292	204,878	1,840,400	79.56%	472,892				
21	Instructional Leadership.....	1,603,741	139,862	1,338,060	83.43%	265,681				
23	School Leadership.....	4,837,690	450,067	4,054,871	83.82%	782,819				
31	Guidance & Counseling Services.....	2,511,233	215,154	1,971,608	78.51%	539,625				
32	Social Work Services.....	750,181	69,726	597,037	79.59%	153,144				
33	Health Services.....	918,007	86,976	744,947	81.15%	173,060				
34	Transportation.....	2,758,605	239,001	2,173,354	78.78%	585,251				
35	Food Services.....	324,939	15,104	151,262	46.55%	173,677				
36	Extracurricular Activities.....	4,076,803	389,713	3,560,017	87.32%	516,786				
41	General Administration.....	3,990,634	336,031	3,051,267	76.46%	939,367				
51	Facilities Maintenance & Operations.....	11,076,076	977,792	9,095,065	82.11%	1,981,011				
52	Security & Monitoring Services.....	1,002,178	84,191	827,283	82.55%	174,895				
53	Data Processing Services.....	1,548,281	108,208	1,122,432	72.50%	425,849				
61	Community Services.....	331,734	23,095	230,584	69.51%	101,150				
71	Debt Service.....	10,000	-	-	0.00%	10,000				
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-				
91	Contracted Instructional Svs (Recapture).....	94,565,172	7,913,300	78,837,179	83.37%	15,727,993				
99	Appraisal District Costs.....	966,000	-	953,844	98.74%	12,156				
6XXX	Total Expenditures	\$ 190,958,861	\$ 17,245,140	\$ 160,852,160	84.23%	\$ 30,106,701				
Other Resources and (Uses):										
7060	Other Resources	\$ 2,315,846	\$ 23,333	\$ 934,005	40.33%	\$ 1,381,841				
8060	Other Uses	-	-	-	0.00%	-				
7X & 8X	Total Other Resources and (Uses).....	\$ 2,315,846	\$ 23,333	\$ 934,005	40.33%	\$ 1,381,841				
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses	\$ (4,198,929)	\$ (15,182,116)	\$ 16,790,424						
Fund Balance and Reserves at 7/1/2024:				<table><tr><td>Percent of Fiscal Year Complete</td><td>83.33%</td></tr><tr><td>Percent of Total Budget Expended</td><td>84.23%</td></tr></table>			Percent of Fiscal Year Complete	83.33%	Percent of Total Budget Expended	84.23%
Percent of Fiscal Year Complete	83.33%									
Percent of Total Budget Expended	84.23%									
3400	Reserved Fund Balance	\$ 1,389,867								
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 APRIL 30, 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	\$ 183,192	\$ 25,558,550	95.25%	\$ 1,275,850
5800	State	\$ 805,115		\$ 633,056	78.63%	\$ 172,059
5XXX	Total Revenue	\$ 27,639,515	\$ 183,192	\$ 26,191,606	94.76%	\$ 1,447,909
Expenditures:						
71	Debt Service	\$ 19,787,417	\$ 2,108,167	\$ 21,881,990	110.59%	(2,094,573)
6XXX	Total Expenditures	\$ 19,787,417	\$ 2,108,167	\$ 21,881,990	110.59%	(2,094,573)
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	\$ (1,924,974)	\$ 4,309,616		
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 APRIL 30, 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	\$ 607,428	\$ 4,947,731	82.00%	\$ 1,086,169
5800	State	-	-	-	0.00%	-
5900	Federal	-	-	-	0.00%	-
5XXX	Total Revenues	\$ 6,033,900	\$ 607,428	\$ 4,947,731	82.00%	\$ 1,086,169
Expenditures:						
35	Child Nutrition.....	5,613,027	476,645	4,520,047	80.53%	\$ 1,092,980
51	Facilities Maintenance & Operations.....	286,506	30,567	250,064	87.28%	36,442
6XXX	Total Expenditures	\$ 5,899,533	\$ 507,212	\$ 4,770,110	80.86%	\$ 1,129,423
Other Resources:						
7060	Other Resources	\$ -	\$ -	\$ -	0.00%	\$ -
8060	Other Uses	125,000	12,500	100,000	80.00%	25,000
7X	Total Other Resources	\$ (125,000)	\$ (12,500)	\$ (100,000)	80.00%	\$ (25,000)
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ 9,367	\$ 87,716	\$ 77,621		
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 APRIL 30, 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	\$ 270,156	\$ 1,775,240	65.75%	\$ 924,760
5800	State	1,574,000	15,373	668,400	42.47%	905,600
5900	Federal	2,700,000	25,477	2,093,470	77.54%	606,530
5XXX	Total Revenues	\$ 6,974,000	\$ 311,006	\$ 4,537,110	65.06%	\$ 2,436,890
Expenditures:						
11	Instruction.....	\$ 3,500,000	\$ 275,631	\$ 2,193,905	62.68%	\$ 1,306,095
12	Instructional Resources & Media Svs.....	100,000	5,238	60,798	60.80%	39,202
13	Curr & Instructional Staff Development.....	400,000	20,428	153,077	38.27%	246,923
21	Instructional Leadership.....	3,000	-	-	0.00%	3,000
23	School Leadership.....	100,000	4,176	35,677	35.68%	64,323
31	Guidance & Counseling Services.....	1,600,000	126,732	1,087,466	67.97%	512,534
32	Social Work Services.....	-	-	-	0.00%	-
33	Health Services.....	10,000	50	1,257	12.57%	8,743
34	Transportation.....	50,000	-	-	0.00%	50,000
35	Child Nutrition	-	-	-	0.00%	-
36	Extracurricular Activities.....	1,100,000	91,065	972,901	88.45%	127,099
41	General Administration.....	3,000	-	1,093	36.45%	1,907
51	Facilities Maintenance & Operations.....	30,000	98	210	0.70%	29,790
52	Security & Monitoring Services.....	674,000	58,567	568,943	84.41%	105,057
53	Data Processing.....	10,000	-	-	0.00%	10,000
61	Community Services.....	10,000	400	400	4.00%	9,600
71	Debt Service.....	-	-	-	0.00%	-
81	Facilities Acq/Construction	250,000	-	102,882	41.15%	147,118
93	Shared Service Arrangements.....	-	-	-	0.00%	-
99	Tax Costs.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 7,840,000	\$ 582,384	\$ 5,178,609	66.05%	\$ 2,661,391
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)	\$ (271,379)	\$ (641,499)		
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 APRIL 30, 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	\$ 147,280	\$ 2,951,368	70.27%	\$ 1,248,632
5XXX	Total Revenue	\$ 4,200,000	\$ 147,280	\$ 2,951,368	70.27%	\$ 1,248,632
Expenditures:						
11	Instruction.....	\$ 3,000,000	\$ 134,773	\$ 1,461,308	48.71%	\$ 1,538,692
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	1,382	1,382	5.53%	23,618
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	5,285	689,772	43.11%	910,228
35	Food Services.....	140,000	-	28,666	20.48%	111,334
36	Extracurricular Activities.....	1,800,000	17,128	885,345	49.19%	914,655
41	General Administration.....	275,000	13,750	140,810	51.20%	134,190
51	Facilities Maintenance & Operations.....	10,000,000	1,181,724	8,146,623	81.47%	1,853,377
52	Security & Monitoring Services.....	1,000,000	2,277	109,779	10.98%	890,221
53	Data Processing Services.....	10,000,000	122,799	3,309,017	33.09%	6,690,983
71	Debt Services.....	615,000	-	-	0.00%	615,000
81	Facilities Acquisition & Construction	10,000,000	1,183,142	11,440,035	114.40%	(1,440,035)
6XXX	Total Expenditures	\$ 38,530,000	\$ 2,662,260	\$ 26,233,243	68.09%	\$ 12,296,757
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.....	\$ (34,330,000)	\$ (2,514,980)	\$ (23,281,875)		
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>\$ 27,594,254</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF APRIL 30, 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	\$ 204,532	\$ 1,820,786	98.21%	\$ 33,214
5XXX	Total Revenues	\$ 1,854,000	\$ 204,532	\$ 1,820,786	98.21%	\$ 33,214
Expenditures:						
61	Community Services.....	1,385,374	83,963	980,241	70.76%	405,133
6XXX	Total Expenditures	\$ 1,385,374	\$ 83,963	\$ 980,241	70.76%	\$ 405,133
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 965,333	\$ 3,611	\$ 36,110	3.74%	\$ 929,223
8X	Total Other Uses	\$ (965,333)	\$ (3,611)	\$ (36,110)	3.74%	\$ (929,223)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (496,707)	\$ 116,957	\$ 804,435		
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 APRIL 30, 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	\$ 146,973	\$ 1,320,527	88.04%	\$ 179,473
5800	State	-	-	-	0.00%	-
5900	Federal	-	-	-	0.00%	-
5XXX	Total Revenues	\$ 1,500,000	\$ 146,973	\$ 1,320,527	88.04%	\$ 179,473
	Expenditures:					
61	Community Services.....	1,532,600	147,058	1,286,460	83.94%	246,140
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 1,532,600	\$ 147,058	\$ 1,286,460	83.94%	\$ 246,140
	Other Uses:					
8060	Other Uses (Transfers to General Fund).....	\$ 43,333	\$ 3,611	\$ 36,110	83.33%	\$ 7,223
8X	Total Other Uses	\$ (43,333)	\$ (3,611)	\$ (36,110)	83.33%	\$ (7,223)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (75,933)	\$ (3,696)	\$ (2,043)		
	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 APRIL 30, 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	\$ 97,087	\$ 759,158	102.59%	\$ (19,158)
5XXX	Total Revenues	\$ 740,000	\$ 97,087	\$ 759,158	102.59%	\$ (19,158)
Expenditures:						
61	Community Services.....	536,633	71,819	550,110	102.51%	(13,477)
6XXX	Total Expenditures	\$ 536,633	\$ 71,819	\$ 550,110	102.51%	\$ (13,477)
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 467,334	\$ 3,611	\$ 36,110	7.73%	\$ 431,224
8X	Total Other Uses	\$ (467,334)	\$ (3,611)	\$ (36,110)	7.73%	\$ (431,224)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (263,967)	\$ 21,657	\$ 172,938		
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 APRIL 30, 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	\$	82,636	\$	763,593	80.38%	\$ 186,407
5900	Federal	-		-		-	0.00%	-
5XXX	Total Revenues	\$ 950,000	\$	82,636	\$	763,593	80.38%	\$ 186,407
Expenditures:								
36	Extracurricular Activities.....	\$ 97,694	\$	8,408	\$	78,434	80.29%	\$ 19,260
51	Facilities Maintenance & Operations.....	203,907		15,443		153,444	75.25%	50,463
52	Security & Monitoring Services.....	20,000		-		875	4.38%	19,125
6XXX	Total Expenditures	\$ 321,601	\$	23,851	\$	232,753	72.37%	\$ 88,848
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)	\$	58,785	\$	(184,006)		
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	741,536.83	741,536.83	741,536.83	0.35%	1	0.65
LGIP	208,369,783.02	208,369,783.02	208,369,783.02	98.81%	1	4.45
Money Market Funds	1,766,988.23	1,766,988.23	1,766,988.23	0.84%	1	4.22
TOTAL	210,878,308.08	210,878,308.08	210,878,308.08	100.00%	1	4.43
CASH AND ACCRUED INTEREST						
Purchased Accrued Interest		0.00	0.00			
TOTAL CASH AND INVESTMENTS	210,878,308.08	210,878,308.08	210,878,308.08		1	4.43
TOTAL EARNINGS						
	CURRENT MONTH					
	784,261.82					

Summary by Type

SECURITY TYPE	# OF SECURITIES	PAR VALUE	BOOK VALUE	% OF PORTFOLIO	YIELD	DAYS TO FINAL MATURITY
CAMPUS ACTIVITY						
LGIP	1	269,048.92	269,048.92	0.13	4.35	1
TOTAL	1	269,048.92	269,048.92	0.13	4.35	1
CAPITAL PROJECTS 15						
LGIP	1	1,016,479.23	1,016,479.23	0.48	4.45	1
TOTAL	1	1,016,479.23	1,016,479.23	0.48	4.45	1
CAPITAL PROJECTS 19						
LGIP	1	4,990,256.48	4,990,256.48	2.37	4.45	1
TOTAL	1	4,990,256.48	4,990,256.48	2.37	4.45	1
CAPITAL PROJECTS 20						
LGIP	1	124,098.34	124,098.34	0.06	4.45	1
TOTAL	1	124,098.34	124,098.34	0.06	4.45	1
CAPITAL PROJECTS 23						
LGIP	1	32,269,490.57	32,269,490.57	15.30	4.45	1
TOTAL	1	32,269,490.57	32,269,490.57	15.30	4.45	1
COMMUNITY EDUCATION						
Bank Deposits	1	113,078.48	113,078.48	0.05	0.68	1
TOTAL	1	113,078.48	113,078.48	0.05	0.68	1
DEBT SERVICE						
LGIP	1	26,757,675.12	26,757,675.12	12.69	4.45	1
TOTAL	1	26,757,675.12	26,757,675.12	12.69	4.45	1

Summary by Type

SECURITY TYPE	# OF SECURITIES	PAR VALUE	BOOK VALUE	% OF PORTFOLIO	YIELD	DAYS TO FINAL MATURITY
FOUNDATION						
LGIP	1	60,932.67	60,932.67	0.03	4.35	1
TOTAL	1	60,932.67	60,932.67	0.03	4.35	1
GENERAL OPERATING						
Bank Deposits	4	384,647.96	384,647.96	0.18	0.63	1
LGIP	2	142,881,801.69	142,881,801.69	67.76	4.45	1
Money Market Funds	1	1,766,988.23	1,766,988.23	0.84	4.22	1
TOTAL	7	145,033,437.88	145,033,437.88	68.78	4.43	1
STUDENT ACTIVITY						
Bank Deposits	1	243,810.39	243,810.39	0.12	0.68	1
TOTAL	1	243,810.39	243,810.39	0.12	0.68	1
GRAND TOTAL	16	210,878,308.08	210,878,308.08	100.00	4.43	1

**EANES INDEPENDENT SCHOOL DISTRICT
MONTHLY TAX COLLECTION REPORT
AS OF APRIL 30, 2025**

Description		General Fund	Debt Service Fund	Total
<i>CURRENT MONTH COLLECTIONS</i>				
5711	Taxes - Current Year Tax Levy	\$ 437,946	\$ 68,643	\$ 506,589
5712	Taxes - Prior Years	25,191	3,879	29,070
5719	Penalties and Interest (P & I)	64,664	10,117	74,781
Total Current Month Collections		\$ 527,802	\$ 82,639	\$ 610,441
<i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2024 - JUN 30, 2025)</i>				
5711	Taxes - Current Year Tax Levy	\$ 159,422,511	\$ 24,987,383	\$ 184,409,894
5712	Taxes - Prior Years	(206,923)	(30,903)	(237,826)
5719	Penalties and Interest (P & I)	652,683	102,284	754,967
Total Revenue Collected		\$ 159,868,271	\$ 25,058,764	\$ 184,927,035
Total Budgeted Tax Revenue (Current + Prior + P & I)		\$ 161,625,763	\$ 26,114,400	\$ 187,740,163
Percentage of Total Budgeted Tax Revenue Collected		98.91%	95.96%	98.50%
Percentage of Total Budgeted Tax Revenue Collected (Prior Year)		98.63%	98.65%	98.63%
<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 - April 8, 2025		\$ 162,030,964	\$ 25,400,021	\$ 187,430,985
Total Collections on 2024 Tax Levy to Date		\$ 159,082,095	\$ 24,934,209	\$ 184,016,304
Percentage of 2024 Adjusted Tax Levy Collected		98.18%	98.17%	98.18%
Percentage of 2023 Adjusted Tax Levy Collected (Prior Year)		98.44%	98.41%	98.43%

**EANES INDEPENDENT SCHOOL DISTRICT
TEXAS PUBLIC INFORMATION ACT (TPIA) REQUESTS RECEIVED
THROUGH APRIL 30, 2025**

REQUEST #	REQUEST DATE	REQUESTOR	DESCRIPTION OF REQUEST
8700	4/1/2025	C.Flores	Food management data
8701	4/7/2025	L.Francis	Polling place information
8702	4/8/2025	C.Adams	Student withdrawal information
8703	4/8/2025	M. Suter	Campaign documents
8704	4/8/2025	S.Apte	Email requests regarding J.Buch and endowment process information
8705	4/10/2025	L.Francis	Email information
8706	4/10/2025	J.Buxie	Campaign documents
8707	4/11/2025	K.Wiley	Lobbying records
8708	4/11/2025	S.Rodriguez	Employee list and retiree information
8709	4/17/2025	M.Yen	# of bus riders
8710	4/17/2025	S.Apte	WACC & WAQUA financials for last 5 years
8711	4/21/2025	S.Apte	Valley View financials for 2 years
8712	4/21/2025	B.Phillips	Student discipline/policy information
8713	4/21/2025	S.Watts	Employee list
8714	4/22/2025	A. Chalmers	Staff rosters
8715	4/23/2025	Truth Digger	FERPA violations
8716	4/24/2025	A.Dhilla	Long-Range Facility Planning Committee presentation
8717	4/24/2025	A. Chalmers	Resignations
8718	4/25/2025	S.Apte	SAT & ACT scores
8719	4/28/2025	P.Reyes	Employee 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	19
April	12	20
May	8	
June	10	
Total Requests To Date	129	142

**EANES INDEPENDENT SCHOOL DISTRICT
2019 BOND FINANCIAL REPORT
THROUGH APRIL 30, 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	\$ 8,056,953	\$ 2,277	\$ 107,851	\$ 8,167,081	\$ (245,081)
TABLE B: STUDENT PROGRAMS AND SUPPORT	27,790,687	(1,150,000)	26,640,687	26,651,856	166,061	612,184	27,430,101	(789,414)
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	25,658,945	77,890	533,767	26,270,601	837,599
TABLE E: NEW FACILITIES	15,000,000	1,647,768	16,647,768	16,693,796	-	4,601	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	-	2,443,677	2,443,677	-	-	-	-	2,443,677
Totals	\$ 80,000,000	\$ 3,375,349	\$ 83,375,349	\$ 78,017,883	\$ 246,228	\$ 1,258,402	\$ 79,522,514	\$ 3,852,835

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

**EANES INDEPENDENT SCHOOL DISTRICT
2023 BOND FINANCIAL REPORT
THROUGH APRIL 30, 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	\$ 2,257,715	\$ 29,924	\$ 141,747	\$ 2,429,386	\$ 5,855,114
TABLE B: STUDENT PROGRAMS AND SUPPORT	40,174,250		40,174,250	14,011,821	159,022	2,543,188	16,714,031	23,460,219
TABLE C: ENERGY EFFICIENCY AND CONSERVATION	10,824,790	2,600,000	13,424,790	8,233,439	1,154,436	2,079,439	11,467,315	1,957,475
TABLE D: FACILITIES	58,489,460		58,489,460	11,823,015	1,054,619	9,465,765	22,343,400	36,146,060
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	6,768,167	-	-	6,768,167	4,476,833
COMBINED PROJECT MANAGER EXPENDITURES			-	160,446	17,765		178,211	(178,211)
Unallocated funds		(2,600,000)	(2,600,000)				-	(2,600,000)
Unallocated Interest Earnings	-	5,087,833	5,087,833	-	-	-	-	5,087,833
Totals	\$ 131,429,000	\$ 5,087,833	\$ 136,516,833	\$ 45,157,138	\$ 2,415,766	\$ 14,247,379	\$ 61,820,282	\$ 74,696,551

*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 APRIL 30, 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	\$ (24,544)	(17,970) [1]		\$ 56,447,640	29.57%	58.56%
12	Media Services	0.48%	910,382	11,987	4,286 [1]		926,655	0.49%	0.96%
13	Staff Development	1.16%	2,203,967	112,879	(3,554) [1]		2,313,292	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	(129,263)	14,064 [1]		4,837,690	2.53%	5.02%
31	Counseling Services	1.28%	2,447,256	66,271	(2,294) [1]		2,511,233	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	51,227	(731) [1]		918,007	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	25,320	6,199 [1]		4,076,803	2.13%	4.23%
	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	748,353	-		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		
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.