



DISCUSSION/ACTION SHEET

MEETING DATE

September 23, 2025

AGENDA ITEM

Request to Approve Monthly Financial Reports and Budget Amendment(s) for the Period Ending August 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 August 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
- 2025-26 Budget Amendment - General Fund

Financial highlights for the period ending August 31, 2025 will be discussed.

- The cash and investment balance of all governmental and proprietary funds at month-end is \$ 113,126,973.
- With 16.67% of the fiscal year complete, the District has currently recorded expenditures of 14.81% of the General Fund total budget.
- Investment income for the month is \$ 431,379 bringing the FYTD investment income total to \$ 1,149,434. The yield to maturity on the investment portfolio is 4.40%.



- Tax collections for the month totaled \$89,174. Approximately 99.04% of the 2024 adjusted tax levy has been collected, in comparison to the same month collections of the 2023 tax levy of 99.42%.
- Total 2019 bond expenditures and encumbrances through month-end totaled approximately \$ 79.9 million, and remaining funds are approximately \$ 3.6 million.
- Total 2023 bond expenditures and encumbrances through month-end totaled approximately \$ 76.8 million, and remaining funds are approximately \$ 60.2 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 August 31, 2025

**EANES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS
AS OF AUGUST 31, 2025**

CODE	DESCRIPTION	GENERAL FUND	DEBT SERVICE FUND	CHILD NUTRITION FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	CHILD CARE FUNDS	ENRICHMENT/FACILITY RENTAL FUNDS	FIDUCIARY TYPE FUNDS	MEMO TOTAL
CURRENT ASSETS										
Cash & Temporary Investments:										
1110-60	Cash	\$ (3,756,767)	\$ -	\$ (80,184)	\$ 1,795,462	\$ -	\$ 1,223,216	\$ 583,786	\$ 243,654	\$ 9,169
1170	Temporary Investments	27,623,774	5,075,815	-	272,974	80,083,420	-	-	61,822	113,117,804
1100	Total Cash/Temporary Investments	\$ 23,867,008	\$ 5,075,815	\$ (80,184)	\$ 2,068,436	\$ 80,083,420	\$ 1,223,216	\$ 583,786	\$ 305,476	\$ 113,126,973
Receivables:										
1210	Property Taxes-Current	\$ 1,548,333	\$ 242,683	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,791,016
1220	Property Taxes-Delinquent	2,364,413	333,832	-	-	-	-	-	-	2,698,244
1230	Allowance for Uncollectible Taxes	(2,405,708)	(342,357)	-	-	-	-	-	-	(2,748,065)
1240	Due from State & Federal Agencies	975,219	-	-	(31)	-	-	-	-	975,188
1250	Accrued Interest	-	-	-	-	-	-	-	-	-
1260	Due from Other Funds.....	3	12,223	-	-	-	150	-	-	12,376
1290	Sundry Receivables	(12,532)	-	120	-	-	365	115,231	-	103,184
1200	Total Receivables	\$ 2,469,728	\$ 246,381	\$ 120	\$ (31)	\$ -	\$ 515	\$ 115,231	\$ -	\$ 2,831,944
1300	Inventories, at Cost	88,693	-	43,053	-	-	-	-	-	131,746
1400	Other Current Assets	(118,298)	-	-	3,852	293,763	3,286	-	-	182,602
1500	Fixed Assets	-	-	423,601	-	-	15,654	9,625	-	448,880
13X-16xx	Other Current Assets	\$ (29,605)	\$ -	\$ 466,654	\$ 3,852	\$ 293,763	\$ 18,940	\$ 9,625	\$ -	\$ 763,228
1000	Total Current Assets	\$ 26,307,131	\$ 5,322,195	\$ 386,590	\$ 2,072,257	\$ 80,377,183	\$ 1,242,671	\$ 708,642	\$ 305,476	\$ 116,722,144
LIABILITIES AND FUND EQUITY										
Current Liabilities:										
2110	Accounts Payable (Note 1).....	\$ 8,138	\$ -	\$ -	\$ 457	\$ -	\$ -	\$ -	\$ -	\$ 8,595
2140	Interest Payable	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings	1,447,823	-	3,419	12,184	266	3,666	2,875	-	1,470,233
2160	Accrued Wages Payable	5,583,967	-	206,064	83,495	3,208	76,139	5,187	-	5,958,061
2170	Due to Other Funds	12,223	-	-	17	324	-	344	(2,800)	10,108
2180	Due to Other Governments	10,746,086	-	-	-	-	-	-	3,572	10,749,658
2190	Due to Other	-	-	-	-	-	-	-	(22,571)	(22,571)
2100	Total Current Liabilities	\$ 17,798,237	\$ -	\$ 209,483	\$ 96,153	\$ 3,799	\$ 79,805	\$ 8,406	\$ (21,799)	\$ 18,174,085
2210	Accrued Expenses	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues	-	14,139	388,199	388	-	-	-	-	402,727
2611	Deferred Inflows - Property Taxes	1,507,038	234,157	-	-	-	-	-	-	1,741,195
2612	Deferred Inflows - Leasing	-	-	-	-	-	-	-	-	-
2000	Total Liabilities	\$ 19,305,276	\$ 248,296	\$ 597,682	\$ 96,542	\$ 3,799	\$ 79,805	\$ 8,406	\$ (21,799)	\$ 20,318,007
Fund Balance/Equity:										
3400	Reserved.....	\$ 7,254,516	\$ 5,073,899	\$ -	\$ -	\$ 80,373,384	\$ -	\$ -	\$ -	\$ 92,701,799
3500	Designated.....	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings.....	(252,661)	-	(211,092)	1,975,715	-	1,162,866	700,236	327,274	3,702,338
3000	Total Fund Balance/Equity	\$ 7,001,855	\$ 5,073,899	\$ (211,092)	\$ 1,975,715	\$ 80,373,384	\$ 1,162,866	\$ 700,236	\$ 327,274	\$ 96,404,137
Total Liabilities and Fund Equity		\$ 26,307,131	\$ 5,322,195	\$ 386,590	\$ 2,072,257	\$ 80,377,183	\$ 1,242,671	\$ 708,642	\$ 305,476	\$ 116,722,144

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 AUGUST 31, 2025**

		GENERAL FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget
Revenues:						
5700	Local	\$ 152,868,803	\$ 2,795,687	\$ 3,768,123	2.46%	\$ 149,100,680
5800	State	10,085,591	462,644	934,286	9.26%	9,151,305
5900	Federal	75,000	78,135	78,239	104.32%	(3,239)
5XXX	Total Revenues	\$ 163,029,394	\$ 3,336,466	\$ 4,780,648	2.93%	\$ 158,248,747
Expenditures:						
11	Instruction.....	\$ 55,010,366	\$ 5,761,671	\$ 6,734,464	12.24%	\$ 48,275,902
12	Instructional Resources & Media Svcs.....	805,091	81,404	104,487	12.98%	700,604
13	Curr & Instructional Staff Development.....	2,061,881	194,044	326,505	15.84%	1,735,376
21	Instructional Leadership.....	1,797,629	156,430	301,549	16.77%	1,496,080
23	School Leadership.....	4,473,853	434,287	728,628	16.29%	3,745,225
31	Guidance & Counseling Services.....	2,397,510	233,816	375,878	15.68%	2,021,632
32	Social Work Services.....	678,686	50,816	72,872	10.74%	605,814
33	Health Services.....	748,079	74,388	84,454	11.29%	663,625
34	Transportation.....	2,797,782	171,280	305,333	10.91%	2,492,449
35	Food Services.....	193,646	13,444	26,445	13.66%	167,201
36	Extracurricular Activities.....	3,388,602	273,948	463,367	13.67%	2,925,235
41	General Administration.....	3,893,980	333,138	614,720	15.79%	3,279,260
51	Facilities Maintenance & Operations.....	11,088,394	716,656	1,542,370	13.91%	9,546,024
52	Security & Monitoring Services.....	1,693,799	136,528	237,018	13.99%	1,456,781
53	Data Processing Services.....	1,555,552	116,455	234,502	15.08%	1,321,050
61	Community Services.....	295,150	26,215	58,733	19.90%	236,417
71	Debt Service.....	10,000	-	-	0.00%	10,000
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
91	Contracted Instructional Svcs (Recapture).....	78,296,195	6,524,683	13,049,366	16.67%	65,246,829
95	Payments to JJAEP Program.....	-	-	-	0.00%	-
99	Appraisal District Costs.....	980,385	-	238,346	24.31%	742,039
6XXX	Total Expenditures	\$ 172,166,580	\$ 15,299,203	\$ 25,499,038	14.81%	\$ 146,667,542
Other Resources and (Uses):						
7060	Other Resources	\$ 2,046,700	\$ 930,475	\$ 953,808	46.60%	\$ 1,092,892
8060	Other Uses	-	-	-	0.00%	-
7X & 8X	Total Other Resources and (Uses).....	\$ 2,046,700	\$ 930,475	\$ 953,808	46.60%	\$ 1,092,892
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses	\$ (7,090,486)	\$ (11,032,263)	\$ (19,764,583)		
Fund Balance and Reserves at 7/1/2025:						
3400	Reserved Fund Balance	\$ 7,254,516				
3500	Designated Fund Balance: Purch. of Property	-				
3600	Unreserved Fund Balance/Equity	19,511,922				
	Total Reserve and Fund Balance/Equity.....	\$ 26,766,438				
3000	Estimated Fund Balance/Equity 6/30/26.....	\$ 19,675,952				

Percent of Fiscal Year Complete	16.67%
Percent of Total Budget Expended	14.81%

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 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	\$ 24,819,429	\$ 31,067	\$ 185,773	0.75%	\$ 24,633,656
5800	State	\$ 621,809	\$ -	\$ -	0.00%	\$ 621,809
5XXX	Total Revenue	\$ 25,441,238	\$ 31,067	\$ 185,773	0.73%	\$ 25,255,465
Expenditures:						
71	Debt Service.....	\$ 25,077,867	\$ 23,860	\$ 22,275,806	88.83%	2,802,061
6XXX	Total Expenditures	\$ 25,077,867	\$ 23,860	\$ 22,275,806	88.83%	\$ 2,802,061
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.....	\$ 363,371	\$ 7,208	\$ (22,090,032)		
Budgeted Fund Balance and Reserves:						
3400	Reserved Fund Balance 7/1/2025.....	27,163,931				
	Total Reserve and Fund Balance/Equity	\$ 27,163,931				
3000	Estimated Fund Balance/Equity 6/30/2026.....	<u>\$ 27,527,302</u>				
3001	Estimated Fund Balance/Equity after August 2026 Debt Svc Pymt.....	<u>\$ 15,150,631</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 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	\$ 5,865,900	\$ 370,642	\$ 373,408	6.37%	\$ 5,492,492
5800	State	-	-	-	0.00%	-
5900	Federal	-	-	-	0.00%	-
5XXX	Total Revenues	\$ 5,865,900	\$ 370,642	\$ 373,408	6.37%	\$ 5,492,492
Expenditures:						
35	Child Nutrition.....	5,339,138	418,846	498,412	9.34%	\$ 4,840,726
51	Facilities Maintenance & Operations.....	290,492	3,803	7,522	2.59%	282,970
6XXX	Total Expenditures	\$ 5,629,630	\$ 422,650	\$ 505,934	8.99%	\$ 5,123,696
Other Resources:						
7060	Other Resources	\$ -	\$ -	-	0.00%	-
8060	Other Uses	150,000	12,500	25,000	16.67%	125,000
7X	Total Other Resources	\$ (150,000)	\$ (12,500)	\$ (25,000)	16.67%	\$ (125,000)
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ 86,270	\$ (64,508)	\$ (157,526)		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2025....	(53,566)				
	Total Reserve and Fund Balance/Equity	\$ (53,566)				
3000	Estimated Fund Balance/Equity 6/30/2026.....	<u>\$ 32,704</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 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	\$ 133,322	\$ 272,686	10.10%	\$ 2,427,315
5800	State	1,574,000	67,197	84,652	5.38%	1,489,348
5900	Federal	2,700,000	59,766	512,990	19.00%	2,187,010
5XXX	Total Revenues	\$ 6,974,000	\$ 260,285	\$ 870,328	12.48%	\$ 6,103,672
Expenditures:						
11	Instruction.....	\$ 3,500,000	\$ 192,730	\$ 784,210	22.41%	\$ 2,715,790
12	Instructional Resources & Media Svs.....	100,000	1,440	2,396	2.40%	97,604
13	Curr & Instructional Staff Development.....	400,000	9,341	13,643	3.41%	386,357
21	Instructional Leadership.....	3,000	-	-	0.00%	3,000
23	School Leadership.....	100,000	7,203	9,568	9.57%	90,432
31	Guidance & Counseling Services.....	1,600,000	125,131	179,014	11.19%	1,420,986
32	Social Work Services.....	-	-	-	0.00%	-
33	Health Services.....	10,000	-	-	0.00%	10,000
34	Transportation.....	50,000	-	-	0.00%	50,000
35	Child Nutrition	-	-	-	0.00%	-
36	Extracurricular Activities.....	1,100,000	75,394	88,935	8.08%	1,011,065
41	General Administration.....	3,000	-	-	0.00%	3,000
51	Facilities Maintenance & Operations.....	30,000	-	-	0.00%	30,000
52	Security & Monitoring Services.....	674,000	-	568	0.08%	673,432
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	-	-	0.00%	250,000
93	Shared Service Arrangements.....	-	-	-	0.00%	-
99	Tax Costs.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 7,840,000	\$ 411,238	\$ 1,078,334	13.75%	\$ 6,761,666
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)	\$ (150,953)	\$ (208,006)		
Budgeted Fund Balance and Reserves:						
3400/3500	Reserved/Designated Fund Balance.....	-				
3600	Unreserved Fund Balance/Equity 7/1/2025 ...	2,183,721				
	Total Reserve and Fund Balance/Equity	\$ 2,183,721				
3000	Estimated Fund Balance/Equity 6/30/2026.....	\$ 1,317,721				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF AUGUST 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	\$ 3,000,000	\$ 167,300	\$ 366,087	12.20%	\$ 2,633,913
5XXX	Total Revenue	\$ 3,000,000	\$ 167,300	\$ 366,087	12.20%	\$ 2,633,913
Expenditures:						
11	Instruction.....	\$ 2,000,000	\$ 257,149	\$ 388,853	19.44%	\$ 1,611,147
12	Instructional Resources & Media Sv.....	-	-	-	0.00%	-
13	Curr & Instructional Staff Development.....	-	-	-	0.00%	-
21	Instructional Leadership.....	-	-	-	0.00%	-
23	School Leadership.....	25,000	-	-	0.00%	25,000
31	Guidance & Counseling Services.....	25,000	-	13,436	53.75%	11,564
33	Health Services.....	25,000	-	-	0.00%	25,000
34	Transportation.....	1,000,000	-	163,566	16.36%	836,434
35	Food Services.....	140,000	172,913	172,913	123.51%	(32,913)
36	Extracurricular Activities.....	1,500,000	158,401	179,903	11.99%	1,320,097
41	General Administration.....	275,000	71,240	97,779	35.56%	177,221
51	Facilities Maintenance & Operations.....	10,000,000	199,038	727,426	7.27%	9,272,574
52	Security & Monitoring Services.....	1,000,000	6,010	22,888	2.29%	977,112
53	Data Processing Services.....	5,000,000	140,885	1,590,734	31.81%	3,409,266
71	Debt Services.....	615,000	495,931	495,931	80.64%	119,070
81	Facilities Acquisition & Construction	10,000,000	1,367,641	3,166,556	31.67%	6,833,444
6XXX	Total Expenditures	\$ 31,605,000	\$ 2,869,207	\$ 7,019,986	22.21%	\$ 24,585,014
Other Resources and (Uses):						
7060	Other Resources	\$ -	\$ 56,924,931	\$ 56,924,931	0.00%	\$ (56,924,931)
8060	Other Uses	-	-	-	0.00%	-
7X & 8X	Total Other Resources and (Uses)	\$ -	\$ 56,924,931	\$ 56,924,931	0.00%	\$ (56,924,931)
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses.....	\$ (28,605,000)	\$ 54,223,024	\$ 50,271,032		
Budgeted Fund Balance and Reserves:						
3400	Reserved Fund Balance 7/1/2025.....	\$ 30,102,352				
	Total Reserve and Fund Balance/Equity	\$ 30,102,352				
3000	Estimated Fund Balance/Equity 6/30/2026.....	\$ 1,497,352				

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

		CHILD CARE FUNDS				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 2,240,000	\$ 283,150	\$ 406,982	18.17%	\$ 1,833,018
5800	State	-	-	-	0.00%	-
5900	Federal	-	-	-	0.00%	-
5XXX	Total Revenues	\$ 2,240,000	\$ 283,150	\$ 406,982	18.17%	\$ 1,833,018
Expenditures:						
61	Community Services.....	1,962,778	210,758	343,566	17.50%	1,619,212
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 1,962,778	\$ 210,758	\$ 343,566	17.50%	\$ 1,619,212
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 246,700	\$ 7,222	\$ 14,444	5.85%	\$ 232,256
8X	Total Other Uses	\$ (246,700)	\$ (7,222)	\$ (14,444)	5.85%	\$ (232,256)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ 30,522	\$ 65,170	\$ 48,973		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2025 ...	1,113,893				
	Total Reserve and Fund Balance/Equity	\$ 1,113,893				
3000	Estimated Fund Balance/Equity 6/30/2026.....	<u>\$ 1,144,415</u>				

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

		ENRICHMENT & FACILITY RENTAL FUNDS				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 2,800,000	\$ 609,791	\$ 791,119	28.25%	\$ 2,008,881
5XXX	Total Revenues	\$ 2,800,000	\$ 609,791	\$ 791,119	28.25%	\$ 2,008,881
Expenditures:						
36	Extracurricular Activities.....	91,850	8,495	16,990	18.50%	74,860
51	Facilities Maintenance & Operations.....	338,096	24,026	47,631	14.09%	290,465
52	Security & Monitoring Services.....	95,000	-	139	0.15%	94,861
61	Community Services.....	1,360,574	138,186	190,115	13.97%	1,170,459
6XXX	Total Expenditures	\$ 1,885,520	\$ 170,708	\$ 254,876	13.52%	\$ 1,630,644
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 1,150,000	\$ 910,753	\$ 914,364	79.51%	\$ 235,636
8X	Total Other Uses	\$ (1,150,000)	\$ (910,753)	\$ (914,364)	79.51%	\$ (235,636)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (235,520)	\$ (471,670)	\$ (378,121)		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2025 ...	1,078,356				
	Total Reserve and Fund Balance/Equity	\$ 1,078,356				
3000	Estimated Fund Balance/Equity 6/30/2026.....	\$ 842,836				

Portfolio Overview

SECURITY TYPE	PAR VALUE	MARKET VALUE	BOOK VALUE	% OF PORTFOLIO	DAYS TO MATURITY	YIELD
Bank Deposits	405,315.77	405,315.77	405,315.77	0.35%	1	0.65
LGIP	111,704,692.88	111,704,692.88	111,704,692.88	97.40%	1	4.42
Money Market Funds	2,581,759.64	2,581,759.64	2,581,759.64	2.25%	1	4.17
TOTAL	114,691,768.29	114,691,768.29	114,691,768.29	100.00%	1	4.40
CASH AND ACCRUED INTEREST						
Purchased Accrued Interest		0.00	0.00			
TOTAL CASH AND INVESTMENTS	114,691,768.29	114,691,768.29	114,691,768.29		1	4.40
TOTAL EARNINGS						
	CURRENT MONTH					
	431,379.37					

Summary by Type

SECURITY TYPE	# OF SECURITIES	PAR VALUE	BOOK VALUE	% OF PORTFOLIO	YIELD	DAYS TO FINAL MATURITY
CAMPUS ACTIVITY						
LGIP	1	272,973.81	272,973.81	0.24	4.31	1
TOTAL	1	272,973.81	272,973.81	0.24	4.31	1
CAPITAL PROJECTS 15						
LGIP	1	1,037,339.08	1,037,339.08	0.90	4.42	1
TOTAL	1	1,037,339.08	1,037,339.08	0.90	4.42	1
CAPITAL PROJECTS 19						
LGIP	1	4,381,916.20	4,381,916.20	3.82	4.42	1
TOTAL	1	4,381,916.20	4,381,916.20	3.82	4.42	1
CAPITAL PROJECTS 20						
LGIP	1	125,955.31	125,955.31	0.11	4.42	1
TOTAL	1	125,955.31	125,955.31	0.11	4.42	1
CAPITAL PROJECTS 23						
LGIP	1	74,538,209.35	74,538,209.35	64.99	4.42	1
TOTAL	1	74,538,209.35	74,538,209.35	64.99	4.42	1
COMMUNITY EDUCATION						
Bank Deposits	1	33,552.59	33,552.59	0.03	0.68	1
TOTAL	1	33,552.59	33,552.59	0.03	0.68	1
DEBT SERVICE						
LGIP	1	5,075,814.55	5,075,814.55	4.43	4.42	1
TOTAL	1	5,075,814.55	5,075,814.55	4.43	4.42	1

Summary by Type

SECURITY TYPE	# OF SECURITIES	PAR VALUE	BOOK VALUE	% OF PORTFOLIO	YIELD	DAYS TO FINAL MATURITY
FOUNDATION						
LGIP	1	61,821.58	61,821.58	0.05	4.31	1
TOTAL	1	61,821.58	61,821.58	0.05	4.31	1
GENERAL OPERATING						
Bank Deposits	4	118,235.16	118,235.16	0.10	0.56	1
LGIP	2	26,210,663.00	26,210,663.00	22.85	4.40	1
Money Market Funds	1	2,581,759.64	2,581,759.64	2.25	4.17	1
TOTAL	7	28,910,657.80	28,910,657.80	25.21	4.37	1
STUDENT ACTIVITY						
Bank Deposits	1	253,528.02	253,528.02	0.22	0.68	1
TOTAL	1	253,528.02	253,528.02	0.22	0.68	1
GRAND TOTAL	16	114,691,768.29	114,691,768.29	100.00	4.40	1

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

Description	General Fund	Debt Service Fund	Total
<i>CURRENT MONTH COLLECTIONS</i>			
5711 Taxes - Current Year Tax Levy	\$ 68,722	\$ 10,771	\$ 79,493
5712 Taxes - Prior Years	(7,080)	(938)	(8,018)
5719 Penalties and Interest (P & I)	15,309	2,390	17,699
Total Current Month Collections	\$ 76,950	\$ 12,223	\$ 89,174
<i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2025 - JUN 30, 2026)</i>			
5711 Taxes - Current Year Tax Levy	\$ 407,277	\$ 63,836	\$ 471,112
5712 Taxes - Prior Years	5,042	644	5,686
5719 Penalties and Interest (P & I)	57,727	8,812	66,539
Total Revenue Collected	\$ 470,046	\$ 73,292	\$ 543,338
Total Budgeted Tax Revenue (Current + Prior + P & I)	\$ 144,630,249	\$ 24,334,429	\$ 168,964,678
Percentage of Total Budgeted Tax Revenue Collected	0.32%	0.30%	0.32%
Percentage of Total Budgeted Tax Revenue Collected (Prior Year)	0.26%	0.22%	0.25%
<i>TAX YEAR-TO-DATE COLLECTIONS (OCT 1, 2024 - SEPT 30, 2025) - TAX YEAR 2024</i>			
Tax Rate Per \$100 of Taxable Value	\$ 0.7655	\$ 0.1200	\$ 0.8855
Adjusted Estimated Tax Levy - August 15, 2025	\$ 161,719,342	\$ 25,351,171	\$ 187,070,513
Total Collections on 2024 Tax Levy to Date	\$ 160,172,539	\$ 25,105,123	\$ 185,277,661
Percentage of 2024 Adjusted Tax Levy Collected	99.04%	99.03%	99.04%
Percentage of 2023 Adjusted Tax Levy Collected (Prior Year)	99.43%	99.37%	99.42%

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

REQUEST #	REQUEST DATE	REQUESTOR	DESCRIPTION OF REQUEST
8757	8/4/2025	S.Riehl	Employment records
8758	8/7/2025	K. Behnke	Employee list
8759	8/11/2025	B.Talley	Employee information
8760	8/11/2025	J.Rodriguez	Stetson Report information
8761	8/13/2025	A.Applewhite Amsel	Enrollment information
8762	8/14/2025	Photo Texas	List for WHS Photos
8763	8/14/2025	R.Espiritu	Employee list
8764	8/18/2025	L. Stevenson	BCE Enrollment
8765	8/18/2025	N.Nayyar	Fencing guidelines for BCE Portables
8766	8/18/2025	E. Chung	Business office information
8767	8/18/2025	M. Neal	List for EEF
8768	8/18/2025	K.Svedersky	List for Elementary Photos
8769	8/18/2025	T.Reece	List for HCMS Photos
8770	8/20/2025	J.Benoit	Employee list
8771	8/20/2025	G.Garcia	Payment and performance bond for a construction project
8772	8/21/2025	T. Reece	List for WRMS photos
8773	8/25/2025	T.Lee	Employee list
8774	8/25/2025	Gloria	Employee list
8775	8/26/2025	J.Cadman	Employee list
8776	8/28/2025	S.Delgado	Employee list

Total number of Open Records Requests Received:

Month	2024-25	2025-26
July	3	7
August	12	20
September	17	
October	12	
November	16	
December	7	
January	19	
February	17	
March	19	
April	20	
May	22	
June	8	
Total Requests To Date	172	27

**EANES INDEPENDENT SCHOOL DISTRICT
2019 BOND FINANCIAL REPORT
THROUGH AUG 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	\$ 8,021,317	\$ 43,567	\$ 159,435	\$ 8,224,318	\$ (302,318)
TABLE B: STUDENT PROGRAMS AND SUPPORT	27,790,687	(1,150,000)	26,640,687	27,102,645	117,283	312,836	27,532,764	(892,077)
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	25,957,382	42,449	423,080	26,422,912	685,288
TABLE E: NEW FACILITIES	15,000,000	1,647,768	16,647,768	16,693,796	-	-	16,693,796	(46,028)
Unallocated Funds	221,113	775,548	996,661	274,417	25,000	2,500	301,917	694,744
Land Sales Proceeds Contribution	(4,000,000)		(4,000,000)	(4,000,000)	-	-	(4,000,000)	-
Sales of Bond Assets		960,245	960,245					960,245
Unallocated Interest Earnings	-	2,517,101	2,517,101	-	-	-	-	2,517,101
Totals	\$ 80,000,000	\$ 3,477,346	\$ 83,477,346	\$ 78,731,473	\$ 228,299	\$ 897,851	\$ 79,857,623	\$ 3,619,723

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

**EANES INDEPENDENT SCHOOL DISTRICT
2023 BOND FINANCIAL REPORT
THROUGH AUG 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	\$ 2,391,724	\$ 18,630	\$ 416,853	\$ 2,827,207	\$ 5,457,293
TABLE B: STUDENT PROGRAMS AND SUPPORT	40,174,250		40,174,250	16,737,006	722,986	3,364,110	20,824,101	19,350,149
TABLE C: ENERGY EFFICIENCY AND CONSERVATION	10,824,790	2,600,000	13,424,790	10,755,239	346,847	352,149	11,454,234	1,970,556
TABLE D: FACILITIES	58,489,460		58,489,460	17,598,467	5,272,060	9,877,977	32,748,504	25,740,956
Proposition B								
STADIUM	2,411,000		2,411,000	1,902,535	-	29,010	1,931,545	479,455
Proposition C								
TECHNOLGY DEVICES	11,245,000		11,245,000	6,768,167	-	-	6,768,167	4,476,833
COMBINED PROJECT MANAGER EXPENDITURES			-	224,080	16,607		240,687	(240,687)
Unallocated funds		(2,600,000)	(2,600,000)				-	(2,600,000)
Unallocated Interest Earnings	-	5,555,382	5,555,382	-	-	-	-	5,555,382
Totals	\$ 131,429,000	\$ 5,555,382	\$ 136,984,382	\$ 56,377,216	\$ 6,377,129	\$ 14,040,098	\$ 76,794,443	\$ 60,189,939

*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 AUGUST 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	93.76%	\$ 152,868,803	\$ -	\$ -	\$ 152,868,803	93.76%	
58	State	6.19%	10,085,591	-	-	10,085,591	6.19%	
59	Federal	0.05%	75,000	-	-	75,000	0.05%	
	Total Revenues	100.00%	\$ 163,029,394	\$ -	\$ -	\$ 163,029,394	100.00%	
		
Expenditures								
	FUNCTION							
11	Instruction	31.96%	\$ 55,009,016	\$ -	1,350 [1]	\$ 55,010,366	31.96%	58.60%
12	Media Services	0.47%	804,091	-	1,000 [1]	805,091	0.47%	0.86%
13	Staff Development	1.20%	2,062,231	-	(350) [1]	2,061,881	1.20%	2.20%
21	Instructional Administration	1.04%	1,797,629	-	-	1,797,629	1.04%	1.92%
23	School Leadership	2.60%	4,474,606	-	(753) [1]	4,473,853	2.60%	4.77%
31	Counseling Services	1.39%	2,398,257	-	(747) [1]	2,397,510	1.39%	2.55%
32	Social Work	0.39%	678,686	-	-	678,686	0.39%	0.72%
33	Health Services	0.43%	748,579	-	(500) [1]	748,079	0.43%	0.80%
34	Transportation	1.63%	2,797,782	-	-	2,797,782	1.63%	2.98%
35	Food Services	0.11%	193,646	-	-	193,646	0.11%	0.21%
36	Extra/Co-Curricular Activities	1.97%	3,388,602	-	-	3,388,602	1.97%	3.61%
41	Central Administration	2.26%	3,893,980	-	-	3,893,980	2.26%	4.15%
51	Maintenance	6.44%	11,088,394	-	-	11,088,394	6.44%	11.81%
52	Security	0.98%	1,693,799	-	-	1,693,799	0.98%	1.80%
53	Data Processing	0.90%	1,555,552	-	-	1,555,552	0.90%	1.66%
61	Community Services	0.17%	295,150	-	-	295,150	0.17%	0.31%
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)	45.48%	78,296,195	-	-	78,296,195	45.48%	-
95	JJAEP	0.00%	-	-	-	-	0.00%	0.00%
99	Tax Costs	0.57%	980,385	-	-	980,385	0.57%	1.04%
	Total Expenditures	100.00%	\$ 172,166,580	\$ -	\$ -	\$ 172,166,580	100.00%	100.00%
	
7060	Other Resources		\$ 2,046,700	\$ -	\$ -	\$ 2,046,700		
8060	Other Uses		-	-	-	-		
7x & 8x			\$ 2,046,700	\$ -	\$ -	\$ 2,046,700		
	Budgeted Increase / (Decrease) to Fund Balance		\$ (7,090,486)	\$ -	\$ -	\$ (7,090,486)		

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