



DISCUSSION/ACTION SHEET

MEETING DATE

February 24, 2026

AGENDA ITEM

Request to Approve Monthly Financial Reports and Budget Amendment(s) for the Period Ending January 31, 2026

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, 2026, on the consent agenda.

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
- 2023 Bond Financial Report
- 2025-26 Budget Amendment - General Fund

Financial highlights for the period ending January 31, 2026, are summarized below.

- The cash and investment balance of all governmental and proprietary funds at month-end is \$ 210,187,291.
- With 58.33% of the fiscal year complete, the District has currently recorded expenditures of 58.14% of the General Fund total budget.
- Investment income for the month is \$ 563,641 bringing the FYTD investment income total to \$ 3,175,532. The yield to maturity on the investment portfolio is 3.80%.
- Tax collections for the month totaled \$83,633,037. Approximately 89.22% of the 2025 adjusted tax levy has been collected, in comparison to the same month collections of the 2024 tax levy of 89.59%.



- Total 2023 bond expenditures and encumbrances through month-end totaled approximately \$ 75.6 million, and remaining funds are approximately \$ 63.2 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 January 31, 2026

**EANES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS
AS OF JANUARY 31, 2026**

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	\$ (4,795,137)	\$ -	\$ 292,701	\$ 1,778,742	\$ -	\$ 1,304,537	\$ 1,205,302	\$ 276,054	\$ 62,199
1170	Temporary Investments	125,106,421	11,981,375	-	277,561	72,696,874	-	-	62,860	210,125,091
1100	Total Cash/Temporary Investments	\$ 120,311,284	\$ 11,981,375	\$ 292,701	\$ 2,056,303	\$ 72,696,874	\$ 1,304,537	\$ 1,205,302	\$ 338,915	\$ 210,187,291
Receivables:										
1210	Property Taxes-Current	\$ 16,118,147	\$ 2,715,864	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,834,011
1220	Property Taxes-Delinquent	3,107,736	451,494	-	-	-	-	-	-	3,559,231
1230	Allowance for Uncollectible Taxes	(2,405,708)	(342,357)	-	-	-	-	-	-	(2,748,065)
1240	Due from State & Federal Agencies	20,403,281	-	-	(31)	-	-	-	-	20,403,250
1250	Accrued Interest	-	-	-	-	-	-	-	-	-
1260	Due from Other Funds.....	173,327	12,057,177	-	-	-	-	-	-	12,230,504
1290	Sundry Receivables	(2,826)	-	120	-	-	365	2,417	-	75
1200	Total Receivables	\$ 37,393,958	\$ 14,882,179	\$ 120	\$ (31)	\$ -	\$ 365	\$ 2,417	\$ -	\$ 52,279,007
1300	Inventories, at Cost	80,071	-	43,880	-	-	-	-	-	123,951
1400	Other Current Assets	20,307	-	-	3,852	301,683	3,286	-	-	329,127
1500	Fixed Assets	-	-	382,575	-	-	13,404	9,625	-	405,604
13X-16xx	Other Current Assets	\$ 100,377	\$ -	\$ 426,455	\$ 3,852	\$ 301,683	\$ 16,690	\$ 9,625	\$ -	\$ 858,681
1000	Total Current Assets	\$ 157,805,619	\$ 26,863,553	\$ 719,275	\$ 2,060,124	\$ 72,998,557	\$ 1,321,592	\$ 1,217,343	\$ 338,915	\$ 263,324,978
LIABILITIES AND FUND EQUITY										
Current Liabilities:										
2110	Accounts Payable (Note 1).....	\$ 8,205	\$ -	\$ -	\$ 362	\$ (1,563)	\$ -	\$ -	\$ -	\$ 7,004
2140	Interest Payable	-	-	-	-	-	-	-	-	-
2150	Payroll Deductions and Withholdings	768,778	-	3,311	11,875	315	3,095	1,104	-	788,479
2160	Accrued Wages Payable	9,411,355	-	345,447	174,440	9,637	137,106	9,226	-	10,087,211
2170	Due to Other Funds	12,057,177	-	-	17	166,716	-	153	6,441	12,230,504
2180	Due to Other Governments	46,012,570	-	-	-	-	-	-	3,572	46,016,142
2190	Due to Other	-	-	-	-	-	-	-	(20,437)	(20,437)
2100	Total Current Liabilities	\$ 68,258,085	\$ -	\$ 348,758	\$ 186,694	\$ 175,106	\$ 140,201	\$ 10,482	\$ (10,423)	\$ 69,108,903
2210	Accrued Expenses	-	-	-	-	-	-	-	-	-
2300	Deferred Revenues	-	14,139	349,625	388	-	-	-	-	364,152
2611	Deferred Inflows - Property Taxes	16,820,175	2,825,002	-	-	-	-	-	-	19,645,177
2612	Deferred Inflows - Leasing	-	-	-	-	-	-	-	-	-
2000	Total Liabilities	\$ 85,078,260	\$ 2,839,141	\$ 698,383	\$ 187,082	\$ 175,106	\$ 140,201	\$ 10,482	\$ (10,423)	\$ 89,118,232
Fund Balance/Equity:										
3400	Reserved.....	\$ 7,298,007	\$ 24,024,412	\$ -	\$ -	\$ 72,823,451	\$ -	\$ -	\$ -	\$ 104,145,871
3500	Designated.....	-	-	-	-	-	-	-	-	-
3300/3600	Unreserved/Equity/Retained Earnings.....	65,429,352	-	20,893	1,873,042	-	1,181,391	1,206,861	349,337	70,060,875
3000	Total Fund Balance/Equity	\$ 72,727,359	\$ 24,024,412	\$ 20,893	\$ 1,873,042	\$ 72,823,451	\$ 1,181,391	\$ 1,206,861	\$ 349,337	\$ 174,206,746
Total Liabilities and Fund Equity		\$ 157,805,619	\$ 26,863,553	\$ 719,275	\$ 2,060,124	\$ 72,998,557	\$ 1,321,592	\$ 1,217,343	\$ 338,915	\$ 263,324,978

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, 2026**

		GENERAL FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/Unexpended Budget
Revenues:						
5700	Local	\$ 156,104,225	\$ 72,333,138	\$ 140,926,098	90.28%	\$ 15,178,127
5800	State	10,284,384	438,884	4,702,962	45.73%	5,581,422
5900	Federal	355,000	-	351,448	99.00%	3,552
5XXX	Total Revenues	\$ 166,743,609	\$ 72,772,022	\$ 145,980,508	87.55%	\$ 20,763,101
Expenditures:						
11	Instruction.....	\$ 57,725,701	\$ 5,356,676	\$ 34,060,142	59.00%	\$ 23,665,559
12	Instructional Resources & Media Svcs.....	813,710	69,240	503,301	61.85%	310,409
13	Curr & Instructional Staff Development.....	2,199,390	150,462	1,178,036	53.56%	1,021,354
21	Instructional Leadership.....	1,758,172	135,615	1,001,223	56.95%	756,949
23	School Leadership.....	4,548,911	380,458	2,651,678	58.29%	1,897,233
31	Guidance & Counseling Services.....	2,402,808	221,537	1,377,122	57.31%	1,025,686
32	Social Work Services.....	685,649	55,292	378,548	55.21%	307,101
33	Health Services.....	825,455	73,411	475,502	57.60%	349,953
34	Transportation.....	2,891,695	228,265	1,514,692	52.38%	1,377,003
35	Food Services.....	201,646	16,415	104,413	51.78%	97,233
36	Extracurricular Activities.....	3,509,277	245,506	1,898,760	54.11%	1,610,517
41	General Administration.....	4,264,673	189,559	2,540,721	59.58%	1,723,952
51	Facilities Maintenance & Operations.....	10,856,828	1,098,106	6,257,547	57.64%	4,599,281
52	Security & Monitoring Services.....	1,680,540	135,562	940,671	55.97%	739,869
53	Data Processing Services.....	1,522,348	105,041	599,431	39.38%	922,917
61	Community Services.....	310,402	17,797	163,470	52.66%	146,932
71	Debt Service.....	10,000	-	-	0.00%	10,000
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
91	Contracted Instructional Svcs (Recapture).....	75,569,944	6,297,495	44,068,328	58.31%	31,501,616
95	Payments to JJAEP Program.....	30,000	29,647	29,647	98.82%	353
99	Appraisal District Costs.....	980,385	-	708,609	72.28%	271,776
6XXX	Total Expenditures	\$ 172,787,534	\$ 14,806,082	\$ 100,451,840	58.14%	\$ 72,335,694
Other Resources and (Uses):						
7060	Other Resources	\$ 2,046,700	\$ 23,333	\$ 1,095,473	53.52%	\$ 951,227
8060	Other Uses	-	-	-	0.00%	-
7X & 8X	Total Other Resources and (Uses).....	\$ 2,046,700	\$ 23,333	\$ 1,095,473	53.52%	\$ 951,227
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses	\$ (3,997,225)	\$ 57,989,273	\$ 46,624,140		
Fund Balance and Reserves at 7/1/2025:						
3400	Reserved Fund Balance	\$ 7,298,007				
3500	Designated Fund Balance: Purch. of Property	-				
3600	Unreserved Fund Balance/Equity	18,805,211				
	Total Reserve and Fund Balance/Equity.....	\$ 26,103,219				
3000	Estimated Fund Balance/Equity 6/30/26.....	\$ 22,105,994				

Percent of Fiscal Year Complete	58.33%
Percent of Total Budget Expended	58.14%

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF JANUARY 31, 2026**

		DEBT SERVICE FUND				
Code	Description	Official Budget	Monthly Activity	Actual Y-T-D	Percent Y-T-D	Unrealized/ Unexpended Budget
Revenues:						
5700	Local	\$ 25,452,977	\$ 12,075,120	\$ 22,877,540	89.88%	\$ 2,575,437
5800	State	\$ 504,161	\$ -	\$ 770,440	152.82%	\$ (266,279)
5XXX	Total Revenue	\$ 25,957,138	\$ 12,075,120	\$ 23,647,980	91.10%	\$ 2,309,158
Expenditures:						
71	Debt Service.....	\$ 26,139,206	\$ 3,842,220	\$ 26,122,736	99.94%	16,470
6XXX	Total Expenditures	\$ 26,139,206	\$ 3,842,220	\$ 26,122,736	99.94%	\$ 16,470
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.....	\$ (182,068)	\$ 8,232,900	\$ (2,474,756)		
Budgeted Fund Balance and Reserves:						
3400	Reserved Fund Balance 7/1/2025.....	26,499,169				
	Total Reserve and Fund Balance/Equity	\$ 26,499,169				
3000	Estimated Fund Balance/Equity 6/30/2026.....	\$ 26,317,101				
3001	Estimated Fund Balance/Equity after August 2026 Debt Svc Pymt.....	\$ 9,137,101				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF JANUARY 31, 2026**

		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	\$ 529,011	\$ 3,247,526	55.36%	\$ 2,618,374
5800	State	-	-	-	0.00%	-
5900	Federal	-	-	-	0.00%	-
5XXX	Total Revenues	\$ 5,865,900	\$ 529,011	\$ 3,247,526	55.36%	\$ 2,618,374
Expenditures:						
35	Child Nutrition.....	5,372,834	423,848	2,959,744	55.09%	\$ 2,413,090
51	Facilities Maintenance & Operations.....	285,852	29,542	155,656	54.45%	130,196
6XXX	Total Expenditures	\$ 5,658,686	\$ 453,390	\$ 3,115,400	55.06%	\$ 2,543,286
Other Resources:						
7060	Other Resources	\$ -	\$ -	-	0.00%	-
8060	Other Uses	175,000	12,500	112,500	64.29%	62,500
7X	Total Other Resources	\$ (175,000)	\$ (12,500)	\$ (112,500)	64.29%	\$ (62,500)
1200	Excess of Revenues & Other Resources Over (Under) Expenditures.....	\$ 32,214	\$ 63,121	\$ 19,627		
Budgeted Fund Balance and Reserves:						
3600	Unreserved Fund Balance/Equity 7/1/2025....	1,266				
	Total Reserve and Fund Balance/Equity	\$ 1,266				
3000	Estimated Fund Balance/Equity 6/30/2026.....	\$ 33,480				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF JANUARY 31, 2026**

		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	\$ 147,843	\$ 1,233,570	45.69%	\$ 1,466,430
5800	State	1,574,000	433,367	909,162	57.76%	664,838
5900	Federal	2,700,000	-	798,938	29.59%	1,901,062
5XXX	Total Revenues	<u>\$ 6,974,000</u>	<u>\$ 581,210</u>	<u>\$ 2,941,670</u>	42.18%	<u>\$ 4,032,330</u>
Expenditures:						
11	Instruction.....	\$ 3,500,000	\$ 165,891	\$ 1,749,701	49.99%	\$ 1,750,299
12	Instructional Resources & Media Svs.....	100,000	2,952	32,144	32.14%	67,856
13	Curr & Instructional Staff Development.....	400,000	17,465	96,476	24.12%	303,524
21	Instructional Leadership.....	3,000	-	-	0.00%	3,000
23	School Leadership.....	100,000	5,618	39,411	39.41%	60,589
31	Guidance & Counseling Services.....	1,600,000	107,491	714,651	44.67%	885,349
32	Social Work Services.....	-	-	-	0.00%	-
33	Health Services.....	10,000	175	251	2.51%	9,749
34	Transportation.....	450,000	(16,633)	433,367	96.30%	16,633
35	Child Nutrition	-	-	-	0.00%	-
36	Extracurricular Activities.....	1,100,000	116,366	729,083	66.28%	370,917
41	General Administration.....	10,000	250	7,150	71.50%	2,850
51	Facilities Maintenance & Operations.....	30,000	-	-	0.00%	30,000
52	Security & Monitoring Services.....	10,000	-	1,142	11.42%	8,858
53	Data Processing.....	10,000	-	-	0.00%	10,000
61	Community Services.....	10,000	-	751	7.51%	9,249
71	Debt Service.....	-	-	-	0.00%	-
81	Facilities Acq/Construction	250,000	3,021	29,541	11.82%	220,459
93	Shared Service Arrangements.....	-	-	-	0.00%	-
99	Tax Costs.....	-	-	-	0.00%	-
6XXX	Total Expenditures	<u>\$ 7,583,000</u>	<u>\$ 402,596</u>	<u>\$ 3,833,668</u>	50.56%	<u>\$ 3,749,332</u>
Other (Uses):						
7060	Other Resources	\$ -	\$ -	\$ -	0.00%	\$ -
8060	Other Uses	\$ -	\$ -	\$ -	0.00%	\$ -
8X	Total (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>
1200	Excess of Revenues Over (Under) Expenditures	\$ (609,000)	\$ 178,614	\$ (891,998)		
Budgeted Fund Balance and Reserves:						
3400/3500	Reserved/Designated Fund Balance.....	-				
3600	Unreserved Fund Balance/Equity 7/1/2025 ...	2,765,040				
	Total Reserve and Fund Balance/Equity	<u>\$ 2,765,040</u>				
3000	Estimated Fund Balance/Equity 6/30/2026.....	<u>\$ 2,156,040</u>				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF JANUARY 31, 2026**

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	\$ 253,891	\$ 1,912,747	63.76%	\$ 1,087,253
5XXX	Total Revenue	\$ 3,000,000	\$ 253,891	\$ 1,912,747	63.76%	\$ 1,087,253
Expenditures:						
11	Instruction.....	\$ 2,000,000	\$ 88,521	\$ 992,616	49.63%	\$ 1,007,384
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.....	3,200,000	42,571	1,638,824	51.21%	1,561,176
35	Food Services.....	225,000	9,683	219,991	97.77%	5,009
36	Extracurricular Activities.....	1,500,000	23,046	319,623	21.31%	1,180,377
41	General Administration.....	500,000	-	408,283	81.66%	91,717
51	Facilities Maintenance & Operations.....	10,000,000	233,340	1,465,592	14.66%	8,534,408
52	Security & Monitoring Services.....	1,000,000	1,895	120,454	12.05%	879,546
53	Data Processing Services.....	5,000,000	105,116	2,780,407	55.61%	2,219,593
71	Debt Services.....	615,000	-	495,931	80.64%	119,070
81	Facilities Acquisition & Construction	10,000,000	279,357	8,203,651	82.04%	1,796,349
6XXX	Total Expenditures	\$ 34,115,000	\$ 783,527	\$ 16,658,809	48.83%	\$ 17,456,191
Other Resources and (Uses):						
7060	Other Resources	\$ -	\$ -	\$ 56,924,931	0.00%	\$ (56,924,931)
8060	Other Uses	-	-	-	0.00%	-
7X & 8X	Total Other Resources and (Uses)	\$ -	\$ -	\$ 56,924,931	0.00%	\$ (56,924,931)
1200	Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses.....	\$ (31,115,000)	\$ (529,636)	\$ 42,178,869		
Budgeted Fund Balance and Reserves:						
3400	Reserved Fund Balance 7/1/2025.....	\$ 30,644,582				
	Total Reserve and Fund Balance/Equity	\$ 30,644,582				
3000	Estimated Fund Balance/Equity 6/30/2026.....	\$ (470,418)				

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF JANUARY 31, 2026**

		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	\$ 239,238	\$ 1,456,788	65.04%	\$ 783,212
5800	State	-	-	-	0.00%	-
5900	Federal	-	-	-	0.00%	-
5XXX	Total Revenues	\$ 2,240,000	\$ 239,238	\$ 1,456,788	65.04%	\$ 783,212
Expenditures:						
61	Community Services.....	1,962,778	192,776	1,338,736	68.21%	624,042
81	Facilities Acquisition & Construction.....	-	-	-	0.00%	-
6XXX	Total Expenditures	\$ 1,962,778	\$ 192,776	\$ 1,338,736	68.21%	\$ 624,042
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 246,700	\$ 7,222	\$ 50,554	20.49%	\$ 196,146
8X	Total Other Uses	\$ (246,700)	\$ (7,222)	\$ (50,554)	20.49%	\$ (196,146)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ 30,522	\$ 39,240	\$ 67,498		
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 JANUARY 31, 2026**

		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	\$ 559,749	\$ 1,979,683	70.70%	\$ 820,317
5XXX	Total Revenues	\$ 2,800,000	\$ 559,749	\$ 1,979,683	70.70%	\$ 820,317
Expenditures:						
36	Extracurricular Activities.....	91,850	7,755	55,786	60.74%	36,064
51	Facilities Maintenance & Operations.....	338,096	27,711	193,467	57.22%	144,629
52	Security & Monitoring Services.....	95,000	2,421	11,355	11.95%	83,645
61	Community Services.....	1,360,574	40,401	658,151	48.37%	702,423
6XXX	Total Expenditures	\$ 1,885,520	\$ 78,288	\$ 918,759	48.73%	\$ 966,761
Other Uses:						
8060	Other Uses (Transfers to General Fund).....	\$ 1,150,000	\$ 3,611	\$ 932,419	81.08%	\$ 217,581
8X	Total Other Uses	\$ (1,150,000)	\$ (3,611)	\$ (932,419)	81.08%	\$ (217,581)
1200	Excess of Revenues Over (Under) Expenditures & Other Uses	\$ (235,520)	\$ 477,850	\$ 128,505		
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.....	<u>\$ 842,836</u>				

Portfolio Overview

SECURITY TYPE	PAR VALUE	MARKET VALUE	BOOK VALUE	% OF PORTFOLIO	DAYS TO MATURITY	YIELD
Bank Deposits	429,116.48	429,116.48	429,116.48	0.20%	1	0.47
LGIP	208,595,287.97	208,595,287.97	208,595,287.97	99.07%	1	3.81
Money Market Funds	1,529,803.41	1,529,803.41	1,529,803.41	0.73%	1	3.56
TOTAL	210,554,207.86	210,554,207.86	210,554,207.86	100.00%	1	3.80
CASH AND ACCRUED INTEREST						
Purchased Accrued Interest		0.00	0.00			
TOTAL CASH AND INVESTMENTS	210,554,207.86	210,554,207.86	210,554,207.86		1	3.80
TOTAL EARNINGS						
	CURRENT MONTH					
	563,640.63					

Summary by Type

SECURITY TYPE	# OF SECURITIES	PAR VALUE	BOOK VALUE	% OF PORTFOLIO	YIELD	DAYS TO FINAL MATURITY
CAMPUS ACTIVITY						
LGIP	1	277,560.78	277,560.78	0.13	3.69	1
TOTAL	1	277,560.78	277,560.78	0.13	3.69	1
CAPITAL PROJECTS 19						
LGIP	1	1,337,881.66	1,337,881.66	0.64	3.81	1
TOTAL	1	1,337,881.66	1,337,881.66	0.64	3.81	1
CAPITAL PROJECTS 20						
LGIP	1	117,521.94	117,521.94	0.06	3.81	1
TOTAL	1	117,521.94	117,521.94	0.06	3.81	1
CAPITAL PROJECTS 23						
LGIP	1	71,241,470.69	71,241,470.69	33.84	3.81	1
TOTAL	1	71,241,470.69	71,241,470.69	33.84	3.81	1
COMMUNITY EDUCATION						
Bank Deposits	1	80,605.66	80,605.66	0.04	0.48	1
TOTAL	1	80,605.66	80,605.66	0.04	0.48	1
DEBT SERVICE						
LGIP	1	11,981,374.81	11,981,374.81	5.69	3.81	1
TOTAL	1	11,981,374.81	11,981,374.81	5.69	3.81	1
FOUNDATION						
LGIP	1	62,860.38	62,860.38	0.03	3.69	1
TOTAL	1	62,860.38	62,860.38	0.03	3.69	1

Summary by Type

SECURITY TYPE	# OF SECURITIES	PAR VALUE	BOOK VALUE	% OF PORTFOLIO	YIELD	DAYS TO FINAL MATURITY
GENERAL OPERATING						
Bank Deposits	4	92,164.21	92,164.21	0.04	0.43	1
LGIP	2	123,576,617.71	123,576,617.71	58.69	3.81	1
Money Market Funds	1	1,529,803.41	1,529,803.41	0.73	3.56	1
TOTAL	7	125,198,585.33	125,198,585.33	59.46	3.80	1
STUDENT ACTIVITY						
Bank Deposits	1	256,346.61	256,346.61	0.12	0.48	1
TOTAL	1	256,346.61	256,346.61	0.12	0.48	1
GRAND TOTAL	15	210,554,207.86	210,554,207.86	100.00	3.80	1

**EANES INDEPENDENT SCHOOL DISTRICT
MONTHLY TAX COLLECTION REPORT
AS OF JANUARY 31, 2026**

Description	General Fund	Debt Service Fund	Total
<i>CURRENT MONTH COLLECTIONS</i>			
5711 Taxes - Current Year Tax Levy	\$ 71,366,664	\$ 12,025,091	\$ 83,391,755
5712 Taxes - Prior Years	171,576	26,105	197,681
5719 Penalties and Interest (P & I)	37,620	5,981	43,600
Total Current Month Collections	\$ 71,575,860	\$ 12,057,177	\$ 83,633,037
<i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2025 - JUN 30, 2026)</i>			
5711 Taxes - Current Year Tax Levy	\$ 134,140,557	\$ 22,593,473	\$ 156,734,030
5712 Taxes - Prior Years	309,943	47,269	357,212
5719 Penalties and Interest (P & I)	247,173	38,209	285,382
Total Revenue Collected	\$ 134,697,672	\$ 22,678,952	\$ 157,376,624
Total Budgeted Tax Revenue (Current + Prior + P & I)	\$ 147,865,671	\$ 24,882,977	\$ 172,748,648
Percentage of Total Budgeted Tax Revenue Collected	91.09%	91.14%	91.10%
Percentage of Total Budgeted Tax Revenue Collected (Prior Year)	90.55%	87.85%	90.18%
<i>TAX YEAR-TO-DATE COLLECTIONS (OCT 1, 2025 - SEPT 30, 2026) - TAX YEAR 2025</i>			
Tax Rate Per \$100 of Taxable Value	\$ 0.7122	\$ 0.1200	\$ 0.8322
Adjusted Estimated Tax Levy - January 12, 2026	\$ 149,506,778	\$ 25,190,696	\$ 174,697,473
Total Collections on 2025 Tax Levy to Date	\$ 133,387,951	\$ 22,475,511	\$ 155,863,462
Percentage of 2025 Adjusted Tax Levy Collected	89.22%	89.22%	89.22%
Percentage of 2024 Adjusted Tax Levy Collected (Prior Year)	89.59%	89.58%	89.59%

**EANES INDEPENDENT SCHOOL DISTRICT
2023 BOND FINANCIAL REPORT
THROUGH JANUARY 31, 2026**

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	\$ 2,650,725	\$ 102,487	\$ 372,108	\$ 3,125,320	\$ 5,159,180
TABLE B: STUDENT PROGRAMS AND SUPPORT	40,174,250		40,174,250	20,494,919	180,455	3,256,774	23,932,149	16,242,101
TABLE C: ENERGY EFFICIENCY AND CONSERVATION	10,824,790	2,600,000	13,424,790	11,228,217	193,640	94,499	11,516,356	1,908,434
TABLE D: FACILITIES	58,489,460	-	58,489,460	23,229,228	203,465	4,427,771	27,860,464	30,628,996
Proposition B								
STADIUM	2,411,000		2,411,000	1,914,306	-	17,239	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			-				-	-
Unallocated funds		(2,600,000)	(2,600,000)	466,553	17,056		483,609	(3,083,609)
REIMBURSEMENT FROM IPAD INSURANCE		561,252	561,252					561,252
Unallocated Interest Earnings	-	6,822,753	6,822,753	-	-	-	-	6,822,753
Totals	\$ 131,429,000	\$ 7,384,005	\$ 138,813,005	\$ 66,752,115	\$ 697,103	\$ 8,168,391	\$ 75,617,609	\$ 63,195,396

*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, 2026**

		<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	\$ 3,235,422	\$ -		\$ 156,104,225	93.62%	
58	State	6.19%	10,085,591	198,793	-		10,284,384	6.17%	
59	Federal	0.05%	75,000	280,000	-		355,000	0.21%	
	Total Revenues	100.00%	\$ 163,029,394	\$ 3,714,215	\$ -		\$ 166,743,609	100.00%	
		
Expenditures									
	FUNCTION								
11	Instruction	31.96%	\$ 55,009,016	\$ 2,720,318	(3,633) [1]		\$ 57,725,701	33.40%	59.36%
12	Media Services	0.47%	804,091	9,619	-		813,710	0.47%	0.84%
13	Staff Development	1.20%	2,062,231	137,068	91 [1]		2,199,390	1.27%	2.26%
21	Instructional Administration	1.04%	1,797,629	(39,457)	-		1,758,172	1.02%	1.81%
23	School Leadership	2.60%	4,474,606	70,763	3,542 [1]		4,548,911	2.63%	4.68%
31	Counseling Services	1.39%	2,398,257	4,551	-		2,402,808	1.39%	2.47%
32	Social Work	0.39%	678,686	6,963	-		685,649	0.40%	0.71%
33	Health Services	0.43%	748,579	76,876	-		825,455	0.48%	0.85%
34	Transportation	1.63%	2,797,782	93,913	-		2,891,695	1.67%	2.97%
35	Food Services	0.11%	193,646	8,000	-		201,646	0.12%	0.21%
36	Extra/Co-Curricular Activities	1.97%	3,388,602	120,675	-		3,509,277	2.03%	3.61%
41	Central Administration	2.26%	3,893,980	370,693	-		4,264,673	2.47%	4.39%
51	Maintenance	6.44%	11,088,394	(231,566)	-		10,856,828	6.28%	11.17%
52	Security	0.98%	1,693,799	(13,259)	-		1,680,540	0.97%	1.73%
53	Data Processing	0.90%	1,555,552	(33,204)	-		1,522,348	0.88%	1.57%
61	Community Services	0.17%	295,150	15,252	-		310,402	0.18%	0.32%
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	(2,726,251)	-		75,569,944	43.74%	-
95	JJAEP	0.00%	-	30,000	-		30,000	0.02%	0.03%
99	Tax Costs	0.57%	980,385	-	-		980,385	0.57%	1.01%
	Total Expenditures	100.00%	\$ 172,166,580	\$ 620,954	\$ -		\$ 172,787,534	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)	\$ 3,093,261	\$ -		\$ (3,997,225)		

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