



DISCUSSION/ACTION SHEET

MEETING DATE

March 24, 2026

AGENDA ITEM

Request to Approve Monthly Financial Reports and Budget Amendment(s) for the Period Ending February 28, 2026

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, 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 February 28, 2026, are summarized below.

- The cash and investment balance of all governmental and proprietary funds at month-end is \$ 236,192,740.
- With 66.67% of the fiscal year complete, the District has currently recorded expenditures of 66.60% of the General Fund total budget.
- Investment income for the month is \$ 687,798 bringing the FYTD investment income total to \$ 3,863,330. The yield to maturity on the investment portfolio is 3.79%.
- Tax collections for the month totaled \$13,393,233. Approximately 96.79% of the 2025 adjusted tax levy has been collected, in comparison to the same month collections of the 2024 tax levy of 96.76%.



- Total 2023 bond expenditures and encumbrances through month-end totaled approximately \$ 76.8 million, and remaining funds are approximately \$ 62.2 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 February 28, 2026

**EANES INDEPENDENT SCHOOL DISTRICT COMBINED BALANCE SHEET - GOVERNMENTAL AND PROPRIETARY FUNDS
AS OF FEBRUARY 28, 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 | \$ (4,271,234) | \$ - | \$ 345,264 | \$ 1,500,267 | \$ - | \$ 1,315,721 | \$ 1,327,413 | \$ 279,430 | \$ 496,862 |
| 1170 | Temporary Investments | 139,469,516 | 24,075,990 | - | 278,344 | 71,808,989 | - | - | 63,038 | 235,695,878 |
| 1100 | Total Cash/Temporary Investments | \$ 135,198,282 | \$ 24,075,990 | \$ 345,264 | \$ 1,778,612 | \$ 71,808,989 | \$ 1,315,721 | \$ 1,327,413 | \$ 342,468 | \$ 236,192,740 |
| Receivables: | | | | | | | | | | |
| 1210 | Property Taxes-Current | \$ 4,906,804 | \$ 826,783 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,733,588 |
| 1220 | Property Taxes-Delinquent | 3,026,781 | 438,676 | - | - | - | - | - | - | 3,465,457 |
| 1230 | Allowance for Uncollectible Taxes | (2,405,708) | (342,357) | - | - | - | - | - | - | (2,748,065) |
| 1240 | Due from State & Federal Agencies | 582,546 | - | - | (31) | - | - | - | - | 582,514 |
| 1250 | Accrued Interest | - | - | - | - | - | - | - | - | - |
| 1260 | Due from Other Funds..... | 91,892 | 1,929,763 | - | - | 14,069 | - | - | - | 2,035,724 |
| 1290 | Sundry Receivables | 454 | - | 120 | - | - | 365 | 2,417 | - | 3,355 |
| 1200 | Total Receivables | \$ 6,202,769 | \$ 2,852,865 | \$ 120 | \$ (31) | \$ 14,069 | \$ 365 | \$ 2,417 | \$ - | \$ 9,072,574 |
| 1300 | Inventories, at Cost | 59,815 | - | 46,101 | - | - | - | - | - | 105,916 |
| 1400 | Other Current Assets | (13,232) | - | - | 3,852 | 301,683 | 3,686 | - | - | 295,988 |
| 1500 | Fixed Assets | - | - | 374,369 | - | - | 12,954 | 9,625 | - | 396,948 |
| 13X-16xx | Other Current Assets | \$ 46,583 | \$ - | \$ 420,470 | \$ 3,852 | \$ 301,683 | \$ 16,640 | \$ 9,625 | \$ - | \$ 798,853 |
| 1000 | Total Current Assets | \$ 141,447,634 | \$ 26,928,856 | \$ 765,854 | \$ 1,782,433 | \$ 72,124,741 | \$ 1,332,726 | \$ 1,339,455 | \$ 342,468 | \$ 246,064,166 |
| LIABILITIES AND FUND EQUITY | | | | | | | | | | |
| Current Liabilities: | | | | | | | | | | |
| 2110 | Accounts Payable (Note 1)..... | \$ 8,205 | \$ - | \$ - | \$ 436 | \$ - | \$ - | \$ - | \$ - | \$ 8,641 |
| 2140 | Interest Payable | - | - | - | - | - | - | - | - | - |
| 2150 | Payroll Deductions and Withholdings | 821,029 | - | 3,329 | 12,014 | 722 | 3,115 | 1,041 | - | 841,251 |
| 2160 | Accrued Wages Payable | 10,243,141 | - | 373,980 | 193,399 | 10,130 | 161,671 | 9,430 | - | 10,991,751 |
| 2170 | Due to Other Funds | 1,943,832 | - | - | 17 | 89,460 | - | 183 | 2,232 | 2,035,724 |
| 2180 | Due to Other Governments | 52,310,065 | - | - | - | - | - | - | 3,572 | 52,313,637 |
| 2190 | Due to Other | - | - | - | - | - | - | - | (10,019) | (10,019) |
| 2100 | Total Current Liabilities | \$ 65,326,272 | \$ - | \$ 377,309 | \$ 205,866 | \$ 100,313 | \$ 164,786 | \$ 10,654 | \$ (4,215) | \$ 66,180,985 |
| 2210 | Accrued Expenses | - | - | - | - | - | - | - | - | - |
| 2300 | Deferred Revenues | - | 14,139 | 343,002 | 388 | - | - | - | - | 357,530 |
| 2611 | Deferred Inflows - Property Taxes | 5,527,877 | 923,103 | - | - | - | - | - | - | 6,450,980 |
| 2612 | Deferred Inflows - Leasing | - | - | - | - | - | - | - | - | - |
| 2000 | Total Liabilities | \$ 70,854,149 | \$ 937,242 | \$ 720,311 | \$ 206,255 | \$ 100,313 | \$ 164,786 | \$ 10,654 | \$ (4,215) | \$ 72,989,495 |
| Fund Balance/Equity: | | | | | | | | | | |
| 3400 | Reserved..... | \$ 7,298,007 | \$ 25,991,614 | \$ - | \$ - | \$ 72,024,428 | \$ - | \$ - | \$ - | \$ 105,314,050 |
| 3500 | Designated..... | - | - | - | - | - | - | - | - | - |
| 3300/3600 | Unreserved/Equity/Retained Earnings..... | 63,295,477 | - | 45,543 | 1,576,178 | - | 1,167,940 | 1,328,801 | 346,683 | 67,760,622 |
| 3000 | Total Fund Balance/Equity | \$ 70,593,484 | \$ 25,991,614 | \$ 45,543 | \$ 1,576,178 | \$ 72,024,428 | \$ 1,167,940 | \$ 1,328,801 | \$ 346,683 | \$ 173,074,672 |
| Total Liabilities and Fund Equity | | \$ 141,447,634 | \$ 26,928,856 | \$ 765,854 | \$ 1,782,433 | \$ 72,124,741 | \$ 1,332,726 | \$ 1,339,455 | \$ 342,468 | \$ 246,064,166 |

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, 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 | \$ 12,027,255 | \$ 152,954,143 | 97.98% | \$ 3,150,082 |
| 5800 | State | 10,284,384 | 440,333 | 5,143,295 | 50.01% | 5,141,089 |
| 5900 | Federal | 355,000 | - | 351,448 | 99.00% | 3,552 |
| 5XXX | Total Revenues | \$ 166,743,609 | \$ 12,467,588 | \$ 158,448,886 | 95.03% | \$ 8,294,723 |
| Expenditures: | | | | | | |
| 11 | Instruction..... | \$ 57,726,817 | \$ 5,436,326 | \$ 39,490,332 | 68.41% | \$ 18,236,485 |
| 12 | Instructional Resources & Media Svcs..... | 813,734 | 73,141 | 579,735 | 71.24% | 233,999 |
| 13 | Curr & Instructional Staff Development..... | 2,199,643 | 156,639 | 1,334,675 | 60.68% | 864,968 |
| 21 | Instructional Leadership..... | 1,758,172 | 136,774 | 1,138,057 | 64.73% | 620,115 |
| 23 | School Leadership..... | 4,548,942 | 382,335 | 3,035,614 | 66.73% | 1,513,328 |
| 31 | Guidance & Counseling Services..... | 2,400,973 | 197,555 | 1,562,079 | 65.06% | 838,894 |
| 32 | Social Work Services..... | 685,649 | 62,079 | 453,372 | 66.12% | 232,277 |
| 33 | Health Services..... | 825,455 | 76,033 | 551,539 | 66.82% | 273,916 |
| 34 | Transportation..... | 2,891,695 | 232,286 | 1,747,070 | 60.42% | 1,144,625 |
| 35 | Food Services..... | 201,646 | 16,594 | 121,007 | 60.01% | 80,639 |
| 36 | Extracurricular Activities..... | 3,509,688 | 302,784 | 2,228,377 | 63.49% | 1,281,311 |
| 41 | General Administration..... | 4,264,673 | 263,309 | 2,804,216 | 65.75% | 1,460,457 |
| 51 | Facilities Maintenance & Operations..... | 10,856,828 | 820,179 | 7,077,843 | 65.19% | 3,778,985 |
| 52 | Security & Monitoring Services..... | 1,680,540 | 131,237 | 1,071,908 | 63.78% | 608,632 |
| 53 | Data Processing Services..... | 1,522,348 | 75,313 | 596,619 | 39.19% | 925,729 |
| 61 | Community Services..... | 310,402 | 17,435 | 180,905 | 58.28% | 129,497 |
| 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 | 50,365,823 | 66.65% | 25,204,121 |
| 95 | Payments to JJAEP Program..... | 30,000 | - | 29,647 | 98.82% | 353 |
| 99 | Appraisal District Costs..... | 980,385 | - | 708,609 | 72.28% | 271,776 |
| 6XXX | Total Expenditures | \$ 172,787,534 | \$ 14,677,515 | \$ 115,077,426 | 66.60% | \$ 57,710,108 |
| Other Resources and (Uses): | | | | | | |
| 7060 | Other Resources | \$ 2,046,700 | \$ 23,333 | \$ 1,118,806 | 54.66% | \$ 927,894 |
| 8060 | Other Uses | - | - | - | 0.00% | - |
| 7X & 8X | Total Other Resources and (Uses)..... | \$ 2,046,700 | \$ 23,333 | \$ 1,118,806 | 54.66% | \$ 927,894 |
| 1200 | Excess of Revenues & Other Resources Over (Under) Expenditures & Other Uses | \$ (3,997,225) | \$ (2,186,594) | \$ 44,490,265 | | |
| 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 | 66.67% |
| Percent of Total Budget Expended | 66.60% |

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF FEBRUARY 28, 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 | \$ 1,967,202 | \$ 24,844,741 | 97.61% | \$ 608,236 |
| 5800 | State | \$ 504,161 | \$ - | \$ 770,440 | 152.82% | \$ (266,279) |
| 5XXX | Total Revenue | \$ 25,957,138 | \$ 1,967,202 | \$ 25,615,181 | 98.68% | \$ 341,957 |
| Expenditures: | | | | | | |
| 71 | Debt Service..... | \$ 26,139,206 | \$ - | \$ 26,122,736 | 99.94% | 16,470 |
| 6XXX | Total Expenditures | \$ 26,139,206 | \$ - | \$ 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) | \$ 1,967,202 | \$ (507,554) | | |
| 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 FEBRUARY 28, 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 | \$ 619,564 | \$ 3,867,011 | 65.92% | \$ 1,998,889 |
| 5800 | State | - | - | - | 0.00% | - |
| 5900 | Federal | - | - | - | 0.00% | - |
| 5XXX | Total Revenues | \$ 5,865,900 | \$ 619,564 | \$ 3,867,011 | 65.92% | \$ 1,998,889 |
| Expenditures: | | | | | | |
| 35 | Child Nutrition..... | 5,372,834 | 552,799 | 3,512,678 | 65.38% | \$ 1,860,156 |
| 51 | Facilities Maintenance & Operations..... | 285,852 | 29,399 | 185,055 | 64.74% | 100,797 |
| 6XXX | Total Expenditures | \$ 5,658,686 | \$ 582,198 | \$ 3,697,733 | 65.35% | \$ 1,960,953 |
| Other Resources: | | | | | | |
| 7060 | Other Resources | \$ - | \$ - | - | 0.00% | \$ - |
| 8060 | Other Uses | 175,000 | 12,500 | 125,000 | 71.43% | 50,000 |
| 7X | Total Other Resources | \$ (175,000) | \$ (12,500) | \$ (125,000) | 71.43% | \$ (50,000) |
| 1200 | Excess of Revenues & Other Resources Over (Under) Expenditures..... | \$ 32,214 | \$ 24,866 | \$ 44,277 | | |
| 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..... | <u>\$ 33,480</u> | | | | |

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF FEBRUARY 28, 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 | \$ 106,925 | \$ 1,342,592 | 49.73% | \$ 1,357,408 |
| 5800 | State | 1,574,000 | - | 909,162 | 57.76% | 664,838 |
| 5900 | Federal | 2,700,000 | - | 798,938 | 29.59% | 1,901,062 |
| 5XXX | Total Revenues | \$ 6,974,000 | \$ 106,925 | \$ 3,050,692 | 43.74% | \$ 3,923,308 |
| Expenditures: | | | | | | |
| 11 | Instruction..... | \$ 3,500,000 | \$ 168,074 | \$ 1,917,774 | 54.79% | \$ 1,582,226 |
| 12 | Instructional Resources & Media Svs..... | 100,000 | 1,397 | 33,541 | 33.54% | 66,459 |
| 13 | Curr & Instructional Staff Development..... | 400,000 | 17,790 | 114,266 | 28.57% | 285,734 |
| 21 | Instructional Leadership..... | 3,000 | - | - | 0.00% | 3,000 |
| 23 | School Leadership..... | 100,000 | 3,227 | 42,638 | 42.64% | 57,362 |
| 31 | Guidance & Counseling Services..... | 1,600,000 | 107,043 | 821,694 | 51.36% | 778,306 |
| 32 | Social Work Services..... | - | - | - | 0.00% | - |
| 33 | Health Services..... | 10,000 | - | 251 | 2.51% | 9,749 |
| 34 | Transportation..... | 450,000 | - | 433,367 | 96.30% | 16,633 |
| 35 | Child Nutrition | - | - | - | 0.00% | - |
| 36 | Extracurricular Activities..... | 1,100,000 | 107,271 | 836,354 | 76.03% | 263,646 |
| 41 | General Administration..... | 10,000 | 669 | 7,819 | 78.19% | 2,181 |
| 51 | Facilities Maintenance & Operations..... | 30,000 | - | - | 0.00% | 30,000 |
| 52 | Security & Monitoring Services..... | 10,000 | 364 | 1,507 | 15.07% | 8,493 |
| 53 | Data Processing..... | 10,000 | - | - | 0.00% | 10,000 |
| 61 | Community Services..... | 10,000 | 50 | 801 | 8.01% | 9,199 |
| 71 | Debt Service..... | - | - | - | 0.00% | - |
| 81 | Facilities Acq/Construction | 250,000 | - | 29,541 | 11.82% | 220,459 |
| 93 | Shared Service Arrangements..... | - | - | - | 0.00% | - |
| 99 | Tax Costs..... | - | - | - | 0.00% | - |
| 6XXX | Total Expenditures | \$ 7,583,000 | \$ 405,886 | \$ 4,239,553 | 55.91% | \$ 3,343,447 |
| Other (Uses): | | | | | | |
| 7060 | Other Resources | \$ - | \$ - | \$ - | 0.00% | \$ - |
| 8060 | Other Uses | \$ - | \$ - | \$ - | 0.00% | \$ - |
| 8X | Total (Uses) | \$ - | \$ - | \$ - | 0.00% | \$ - |
| 1200 | Excess of Revenues Over (Under) Expenditures | \$ (609,000) | \$ (298,961) | \$ (1,188,862) | | |
| 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 | \$ 2,765,040 | | | | |
| 3000 | Estimated Fund Balance/Equity 6/30/2026..... | \$ 2,156,040 | | | | |

**EANES INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES AND EXPENDITURES
AS OF FEBRUARY 28, 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 | \$ 211,700 | \$ 2,124,448 | 70.81% | \$ 875,552 |
| 5XXX | Total Revenue | \$ 3,000,000 | \$ 211,700 | \$ 2,124,448 | 70.81% | \$ 875,552 |
| Expenditures: | | | | | | |
| 11 | Instruction..... | \$ 2,000,000 | \$ 110,140 | \$ 1,102,756 | 55.14% | \$ 897,244 |
| 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 | - | 1,638,824 | 51.21% | 1,561,176 |
| 35 | Food Services..... | 225,000 | - | 219,991 | 97.77% | 5,009 |
| 36 | Extracurricular Activities..... | 1,500,000 | 23,928 | 343,551 | 22.90% | 1,156,449 |
| 41 | General Administration..... | 500,000 | - | 408,283 | 81.66% | 91,717 |
| 51 | Facilities Maintenance & Operations..... | 10,000,000 | 32,730 | 1,484,253 | 14.84% | 8,515,747 |
| 52 | Security & Monitoring Services..... | 1,000,000 | 432 | 120,885 | 12.09% | 879,115 |
| 53 | Data Processing Services..... | 5,000,000 | 251,237 | 3,109,769 | 62.20% | 1,890,231 |
| 71 | Debt Services..... | 615,000 | - | 495,931 | 80.64% | 119,070 |
| 81 | Facilities Acquisition & Construction | 10,000,000 | 528,201 | 8,731,852 | 87.32% | 1,268,148 |
| 6XXX | Total Expenditures | \$ 34,115,000 | \$ 946,667 | \$ 17,669,532 | 51.79% | \$ 16,445,468 |
| 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) | \$ (734,967) | \$ 41,379,846 | | |
| 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 FEBRUARY 28, 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 | \$ 198,746 | \$ 1,655,533 | 73.91% | \$ 584,467 |
| 5800 | State | - | - | - | 0.00% | - |
| 5900 | Federal | - | - | - | 0.00% | - |
| 5XXX | Total Revenues | \$ 2,240,000 | \$ 198,746 | \$ 1,655,533 | 73.91% | \$ 584,467 |
| Expenditures: | | | | | | |
| 61 | Community Services..... | 1,962,778 | 204,767 | 1,543,711 | 78.65% | 419,067 |
| 81 | Facilities Acquisition & Construction..... | - | - | - | 0.00% | - |
| 6XXX | Total Expenditures | \$ 1,962,778 | \$ 204,767 | \$ 1,543,711 | 78.65% | \$ 419,067 |
| Other Uses: | | | | | | |
| 8060 | Other Uses (Transfers to General Fund)..... | \$ 246,700 | \$ 7,222 | \$ 57,776 | 23.42% | \$ 188,924 |
| 8X | Total Other Uses | \$ (246,700) | \$ (7,222) | \$ (57,776) | 23.42% | \$ (188,924) |
| 1200 | Excess of Revenues Over (Under) Expenditures & Other Uses | \$ 30,522 | \$ (13,243) | \$ 54,047 | | |
| 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 FEBRUARY 28, 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 | \$ 196,578 | \$ 2,176,260 | 77.72% | \$ 623,740 |
| 5XXX | Total Revenues | \$ 2,800,000 | \$ 196,578 | \$ 2,176,260 | 77.72% | \$ 623,740 |
| Expenditures: | | | | | | |
| 36 | Extracurricular Activities..... | 91,850 | 7,755 | 63,541 | 69.18% | 28,309 |
| 51 | Facilities Maintenance & Operations..... | 338,096 | 37,105 | 230,578 | 68.20% | 107,518 |
| 52 | Security & Monitoring Services..... | 95,000 | 4,576 | 15,932 | 16.77% | 79,068 |
| 61 | Community Services..... | 1,360,574 | 21,585 | 679,735 | 49.96% | 680,839 |
| 6XXX | Total Expenditures | \$ 1,885,520 | \$ 71,021 | \$ 989,786 | 52.49% | \$ 895,734 |
| Other Uses: | | | | | | |
| 8060 | Other Uses (Transfers to General Fund)..... | \$ 1,150,000 | \$ 3,611 | \$ 936,030 | 81.39% | \$ 213,970 |
| 8X | Total Other Uses | \$ (1,150,000) | \$ (3,611) | \$ (936,030) | 81.39% | \$ (213,970) |
| 1200 | Excess of Revenues Over (Under) Expenditures & Other Uses | \$ (235,520) | \$ 121,946 | \$ 250,445 | | |
| 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 | 646,385.62 | 646,385.62 | 646,385.62 | 0.27% | 1 | 0.23 |
| LGIP | 234,522,425.47 | 234,522,425.47 | 234,522,425.47 | 99.23% | 1 | 3.80 |
| Money Market Funds | 1,173,452.25 | 1,173,452.25 | 1,173,452.25 | 0.50% | 1 | 3.57 |
| TOTAL | 236,342,263.34 | 236,342,263.34 | 236,342,263.34 | 100.00% | 1 | 3.79 |
| CASH AND ACCRUED INTEREST | | | | | | |
| Purchased Accrued Interest | | 0.00 | 0.00 | | | |
| TOTAL CASH AND INVESTMENTS | 236,342,263.34 | 236,342,263.34 | 236,342,263.34 | | 1 | 3.79 |
| TOTAL EARNINGS | | | | | | |
| | | CURRENT MONTH | | | | |
| | | 687,797.89 | | | | |

Summary by Type

| SECURITY TYPE | # OF SECURITIES | PAR VALUE | BOOK VALUE | % OF PORTFOLIO | YIELD | DAYS TO FINAL MATURITY |
|----------------------------|-----------------|----------------------|----------------------|----------------|-------------|------------------------|
| CAMPUS ACTIVITY | | | | | | |
| LGIP | 1 | 278,344.46 | 278,344.46 | 0.12 | 3.69 | 1 |
| TOTAL | 1 | 278,344.46 | 278,344.46 | 0.12 | 3.69 | 1 |
| CAPITAL PROJECTS 19 | | | | | | |
| LGIP | 1 | 1,312,081.72 | 1,312,081.72 | 0.56 | 3.80 | 1 |
| TOTAL | 1 | 1,312,081.72 | 1,312,081.72 | 0.56 | 3.80 | 1 |
| CAPITAL PROJECTS 20 | | | | | | |
| LGIP | 1 | 117,864.55 | 117,864.55 | 0.05 | 3.80 | 1 |
| TOTAL | 1 | 117,864.55 | 117,864.55 | 0.05 | 3.80 | 1 |
| CAPITAL PROJECTS 23 | | | | | | |
| LGIP | 1 | 70,379,042.88 | 70,379,042.88 | 29.78 | 3.80 | 1 |
| TOTAL | 1 | 70,379,042.88 | 70,379,042.88 | 29.78 | 3.80 | 1 |
| COMMUNITY EDUCATION | | | | | | |
| Bank Deposits | 1 | 55,439.42 | 55,439.42 | 0.02 | 0.00 | 1 |
| TOTAL | 1 | 55,439.42 | 55,439.42 | 0.02 | 0.00 | 1 |
| DEBT SERVICE | | | | | | |
| LGIP | 1 | 24,075,990.29 | 24,075,990.29 | 10.19 | 3.80 | 1 |
| TOTAL | 1 | 24,075,990.29 | 24,075,990.29 | 10.19 | 3.80 | 1 |
| FOUNDATION | | | | | | |
| LGIP | 1 | 63,037.84 | 63,037.84 | 0.03 | 3.69 | 1 |
| TOTAL | 1 | 63,037.84 | 63,037.84 | 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 | 344,456.45 | 344,456.45 | 0.15 | 0.43 | 1 |
| LGIP | 2 | 138,296,063.73 | 138,296,063.73 | 58.52 | 3.80 | 1 |
| Money Market Funds | 1 | 1,173,452.25 | 1,173,452.25 | 0.50 | 3.57 | 1 |
| TOTAL | 7 | 139,813,972.43 | 139,813,972.43 | 59.16 | 3.79 | 1 |
| STUDENT ACTIVITY | | | | | | |
| Bank Deposits | 1 | 246,489.75 | 246,489.75 | 0.10 | 0.00 | 1 |
| TOTAL | 1 | 246,489.75 | 246,489.75 | 0.10 | 0.00 | 1 |
| GRAND TOTAL | 15 | 236,342,263.34 | 236,342,263.34 | 100.00 | 3.79 | 1 |

**EANES INDEPENDENT SCHOOL DISTRICT
MONTHLY TAX COLLECTION REPORT
AS OF FEBRUARY 28, 2026**

| Description | General Fund | Debt Service Fund | Total |
|--|-----------------------|----------------------|-----------------------|
| <i>CURRENT MONTH COLLECTIONS</i> | | | |
| 5711 Taxes - Current Year Tax Levy | \$ 11,165,920 | \$ 1,881,428 | \$ 13,047,348 |
| 5712 Taxes - Prior Years | 101,634 | 15,758 | 117,392 |
| 5719 Penalties and Interest (P & I) | 195,916 | 32,577 | 228,493 |
| Total Current Month Collections | \$ 11,463,470 | \$ 1,929,763 | \$ 13,393,233 |
| <i>FISCAL YEAR-TO-DATE COLLECTIONS (JUL 1, 2025 - JUN 30, 2026)</i> | | | |
| 5711 Taxes - Current Year Tax Levy | \$ 145,306,477 | \$ 24,474,901 | \$ 169,781,378 |
| 5712 Taxes - Prior Years | 411,576 | 63,028 | 474,604 |
| 5719 Penalties and Interest (P & I) | 443,089 | 70,786 | 513,875 |
| Total Revenue Collected | \$ 146,161,143 | \$ 24,608,715 | \$ 170,769,857 |
| Total Budgeted Tax Revenue (Current + Prior + P & I) | \$ 147,865,671 | \$ 24,882,977 | \$ 172,748,648 |
| Percentage of Total Budgeted Tax Revenue Collected | 98.85% | 98.90% | 98.85% |
| Percentage of Total Budgeted Tax Revenue Collected (Prior Year) | 97.63% | 94.71% | 97.22% |
| <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 - March 6, 2026 | \$ 149,345,692 | \$ 25,163,554 | \$ 174,509,246 |
| Total Collections on 2025 Tax Levy to Date | \$ 144,553,871 | \$ 24,356,939 | \$ 168,910,810 |
| Percentage of 2025 Adjusted Tax Levy Collected | 96.79% | 96.79% | 96.79% |
| Percentage of 2024 Adjusted Tax Levy Collected (Prior Year) | 96.76% | 96.75% | 96.76% |

**EANES INDEPENDENT SCHOOL DISTRICT
2023 BOND FINANCIAL REPORT
THROUGH FEBRUARY 28, 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 | \$ 2,753,212 | \$ 208,088 | \$ 491,254 | \$ 3,452,553 | \$ 4,831,947 |
| TABLE B: STUDENT PROGRAMS AND SUPPORT | 40,174,250 | | 40,174,250 | 20,675,375 | 158,351 | 3,338,856 | 24,172,582 | 16,001,668 |
| TABLE C: ENERGY EFFICIENCY AND CONSERVATION | 10,824,790 | 2,600,000 | 13,424,790 | 11,421,858 | - | 94,499 | 11,516,356 | 1,908,434 |
| TABLE D: FACILITIES | 58,489,460 | - | 58,489,460 | 23,432,693 | 497,779 | 4,405,438 | 28,335,910 | 30,153,550 |
| Proposition B | | | | | | | | |
| STADIUM | 2,411,000 | | 2,411,000 | 1,914,306 | - | 79,507 | 1,993,812 | 417,188 |
| 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) | 490,658 | 40,263 | | 530,921 | (3,130,921) |
| REIMBURSEMENT FROM IPAD INSURANCE | | 561,252 | 561,252 | | | | | 561,252 |
| Unallocated Interest Earnings | - | 7,030,217 | 7,030,217 | - | - | - | - | 7,030,217 |
| Totals | \$ 131,429,000 | \$ 7,591,469 | \$ 139,020,469 | \$ 67,456,267 | \$ 904,481 | \$ 8,409,553 | \$ 76,770,301 | \$ 62,250,168 |

*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, 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 | \$ 2,716,685 | 1,116 [1] | | \$ 57,726,817 | 33.40% | 59.36% |
| 12 | Media Services | 0.47% | 804,091 | 9,619 | 24 [1] | | 813,734 | 0.47% | 0.84% |
| 13 | Staff Development | 1.20% | 2,062,231 | 137,159 | 253 [1] | | 2,199,643 | 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 | 74,305 | 31 [1] | | 4,548,942 | 2.63% | 4.68% |
| 31 | Counseling Services | 1.39% | 2,398,257 | 4,551 | (1,835) [1] | | 2,400,973 | 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 | 411 [1] | | 3,509,688 | 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.