

# *Hays Consolidated Independent School District*

## Division of Financial Services

21003 Interstate 35 Frontage Road

Kyle, Texas 78640

Ph: (512) 268-2141

Fx: (512) 268-2147



Date: March 25, 2024

### Monthly Financial Highlights

- The monthly Financial Reports represent financial data through February 29, 2024.
- The cash and investment balances of all funds at month end totals \$504,617,394.78. The Capital Projects Fund makes up the largest portion of the total with \$406,194,844.64 or approximately 80.49%.
- Through the end of the month (8/12 or 66.67% of the budget year):
  - The General Fund has collected \$160,503,590.35 (72.81% of its budgeted revenue) and has spent \$158,088,390.07 (66.50% of its budgeted expenditures). The *estimated* ending fund balance through the month of February 2024 is \$50,173,545.64. There are currently \$2,727,684.90 outstanding purchase orders.
  - The Child Nutrition fund has collected \$7,567,745.11 (67.97% of its budgeted revenue) and has spent \$5,722,040.67 (51.32% of its budgeted expenditures).
  - The Debt Service fund collected \$78,694,080.97 (86.55% of its budgeted revenue) and spent \$88,380,243.97 (97.20% of its budgeted expenditures). Debt service payments are made two times a year, February 15<sup>th</sup> and August 15<sup>th</sup>.
  - The Capital Project funds have expenditures of \$94,337,943.11 for the current fiscal year through the month of February 2024 and have collected \$14,434,073.44 in interest revenue. The 2023 bonds were sold during the month of August 2023 in the amount of \$315,651,121.00 and are categorized as “other sources”.
- Special Revenue funds consist of Federal, State, and local grants received by the District. Some of these grants such as Title I and IDEA are non-competitive federal grants which the District receives based on certain types of student populations reported through PEIMS. Other local grants are “competitive grants” and are awarded based on demonstrated needs. This group of funds also includes the Textbook (IMA) and awarded Education Foundation funds. Total revenue is \$9,022,270.37 and total expenditures are \$8,932,799.41.
- Current Tax collections for the month of February totaled \$50,807,754.16 representing 26.16% of the levy collected during the month. Approximately 90.78% of the total levy has been collected through the end of February 2024. In comparison, 96.53% of the total levy was collected through the end of February 2023.

If you should have any questions regarding these financials, please contact me.

*Randall Rau*, CPA

Chief Financial Officer

Hays Consolidated Independent School District

# **Hays Consolidated Independent School District**

## **Financial Reports**



**February 29, 2024**

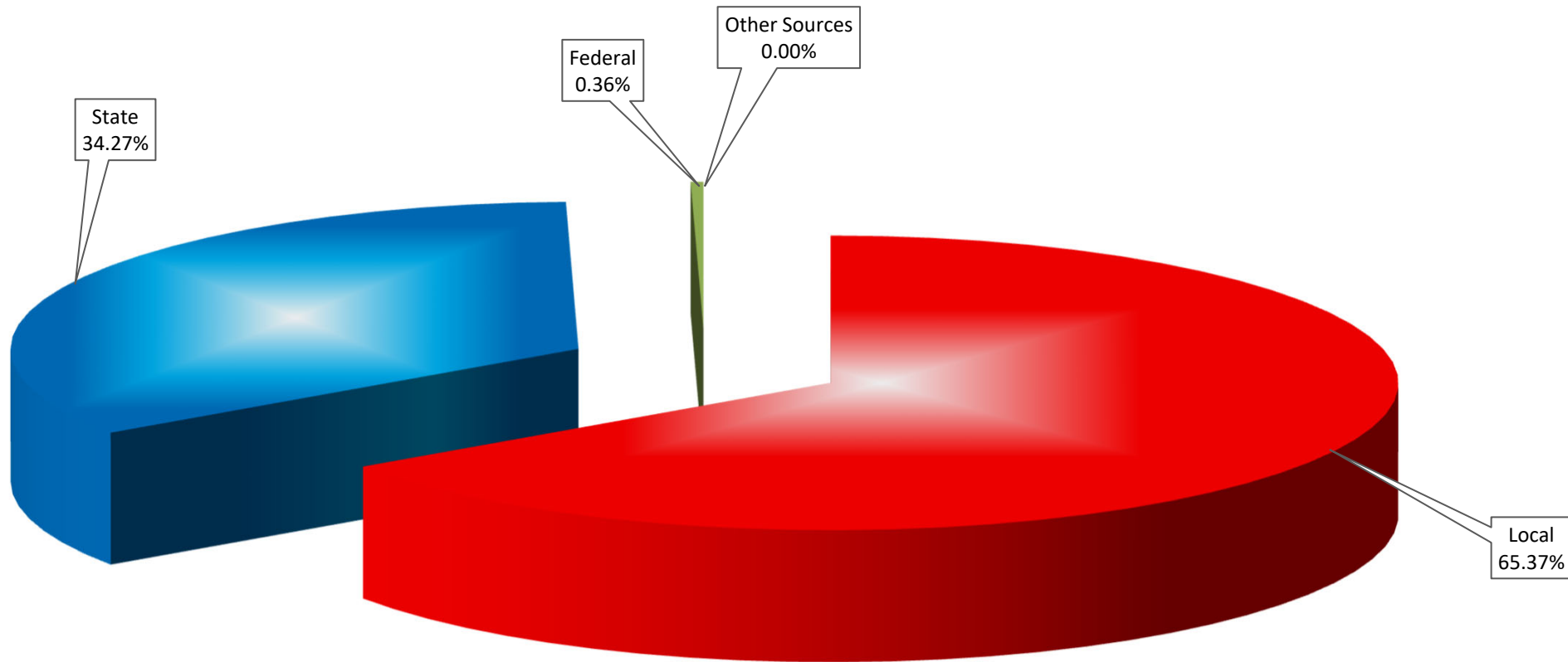
**Hays Consolidated Independent School District**  
**Combined Balance Sheet**  
**for the Month Ending February 29, 2024**  
**(Un-Audited)**

	<b><u>General</u></b> <b><u>Fund</u></b>	<b><u>Child Nutrition</u></b> <b><u>Fund</u></b>	<b><u>Debt Service</u></b> <b><u>Fund</u></b>	<b><u>Capital</u></b> <b><u>Projects Funds</u></b>	<b><u>Special Revenue</u></b> <b><u>Funds</u></b>	<b><u>Total</u></b>
<b><i>Assets:</i></b>						
Cash and Cash Equivalents	\$ 4,285,219.24	\$ 2,754,447.14	\$ -	\$ -	\$ 10,360.82	\$ 7,050,027.20
Current Investments	58,429,595.69	5,836,373.73	27,106,553.52	406,194,844.64	-	497,567,367.58
<b>Total Cash and Investments</b>	<b>\$ 62,714,814.93</b>	<b>\$ 8,590,820.87</b>	<b>\$ 27,106,553.52</b>	<b>\$ 406,194,844.64</b>	<b>\$ 10,360.82</b>	<b>\$ 504,617,394.78</b>
Property Taxes - Delinquent	3,379,206.79	-	1,790,986.60	-	-	5,170,193.39
Allowance for Uncollectible Taxes	(819,736.67)	-	(389,226.87)	-	-	(1,208,963.54)
Due from State Agencies	1,493,101.93	-	-	-	1,530,960.33	3,024,062.26
Due from other Governments	1,769,117.33	-	1,087,116.80	-	751,041.95	3,607,276.08
Accured Interest	-	-	-	-	-	-
Due from Other Funds	2,374,021.29	739,830.46	-	-	-	3,113,851.75
Other Receivables	53,052.79	60.00	-	-	525.00	53,637.79
<b>Total Receivables</b>	<b>\$ 8,248,763.46</b>	<b>\$ 739,890.46</b>	<b>\$ 2,488,876.53</b>	<b>\$ -</b>	<b>\$ 2,282,527.28</b>	<b>\$ 13,760,057.73</b>
Inventories	-	113,389.00	-	-	-	113,389.00
Prepaid Items	4,632,950.85	500.00	-	-	-	4,633,450.85
<b>Other Current Assets</b>	<b>\$ 4,632,950.85</b>	<b>\$ 113,889.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,746,839.85</b>
<b>Total Current Assets</b>	<b>\$ 75,596,529.24</b>	<b>\$ 9,444,600.33</b>	<b>\$ 29,595,430.05</b>	<b>\$ 406,194,844.64</b>	<b>\$ 2,292,888.10</b>	<b>\$ 523,124,292.36</b>
<b><i>Liabilities and Fund Balance:</i></b>						
<b>Current Liabilities</b>						
Accounts Payable	\$ 303,457.28	\$ 775.28	\$ -	\$ -	\$ 5,954.60	\$ 310,187.16
Other Liabilities	-	-	-	-	-	-
Payroll Deductions and Withholdings	2,085,941.94	-	-	-	-	2,085,941.94
Accrued Wages Payable	18,200,403.11	451,268.69	-	-	-	18,651,671.80
Due to Other Funds	1,264,681.38	12,918.14	400.00	2,490.62	2,025,000.00	3,305,490.14
Due to State Agencies	-	-	32,738.00	-	-	32,738.00
Due to other Governments	47,236.00	-	-	-	-	47,236.00
Due to Student Groups	48,606.09	-	-	-	-	48,606.09
Deferred Revenues	913,187.68	224,770.32	-	-	172,462.54	1,310,420.54
Deferred Inflows	2,559,470.12	-	1,401,759.73	-	-	3,961,229.85
<b>Total Liabilities</b>	<b>\$ 25,422,983.60</b>	<b>\$ 689,732.43</b>	<b>\$ 1,434,897.73</b>	<b>\$ 2,490.62</b>	<b>\$ 2,203,417.14</b>	<b>\$ 29,753,521.52</b>
<b><i>Fund Balance/Equity</i></b>						
Reserved/Designated Fund Balance	-	6,746,078.12	37,846,686.32	45,269,439.39	-	89,862,203.83
Current Year Revenues less						
Expenditures/Expenses	2,415,200.28	1,845,704.44	(9,686,154.00)	235,747,251.33	89,470.96	230,411,473.01
Reserved Fund Balance for Current Year						
Encumbrances (POs)	2,727,684.90	163,085.34	-	125,175,663.30	-	128,066,433.54
Unreserved Fund Balance/Fund Equity	<b>\$ 45,030,660.46</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,030,660.46</b>
<b>Total Fund Balance/Equity</b>	<b>\$ 50,173,545.64</b>	<b>\$ 8,754,867.90</b>	<b>\$ 28,160,532.32</b>	<b>\$ 406,192,354.02</b>	<b>\$ 89,470.96</b>	<b>\$ 493,370,770.84</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 75,596,529.24</b>	<b>\$ 9,444,600.33</b>	<b>\$ 29,595,430.05</b>	<b>\$ 406,194,844.64</b>	<b>\$ 2,292,888.10</b>	<b>\$ 523,124,292.36</b>

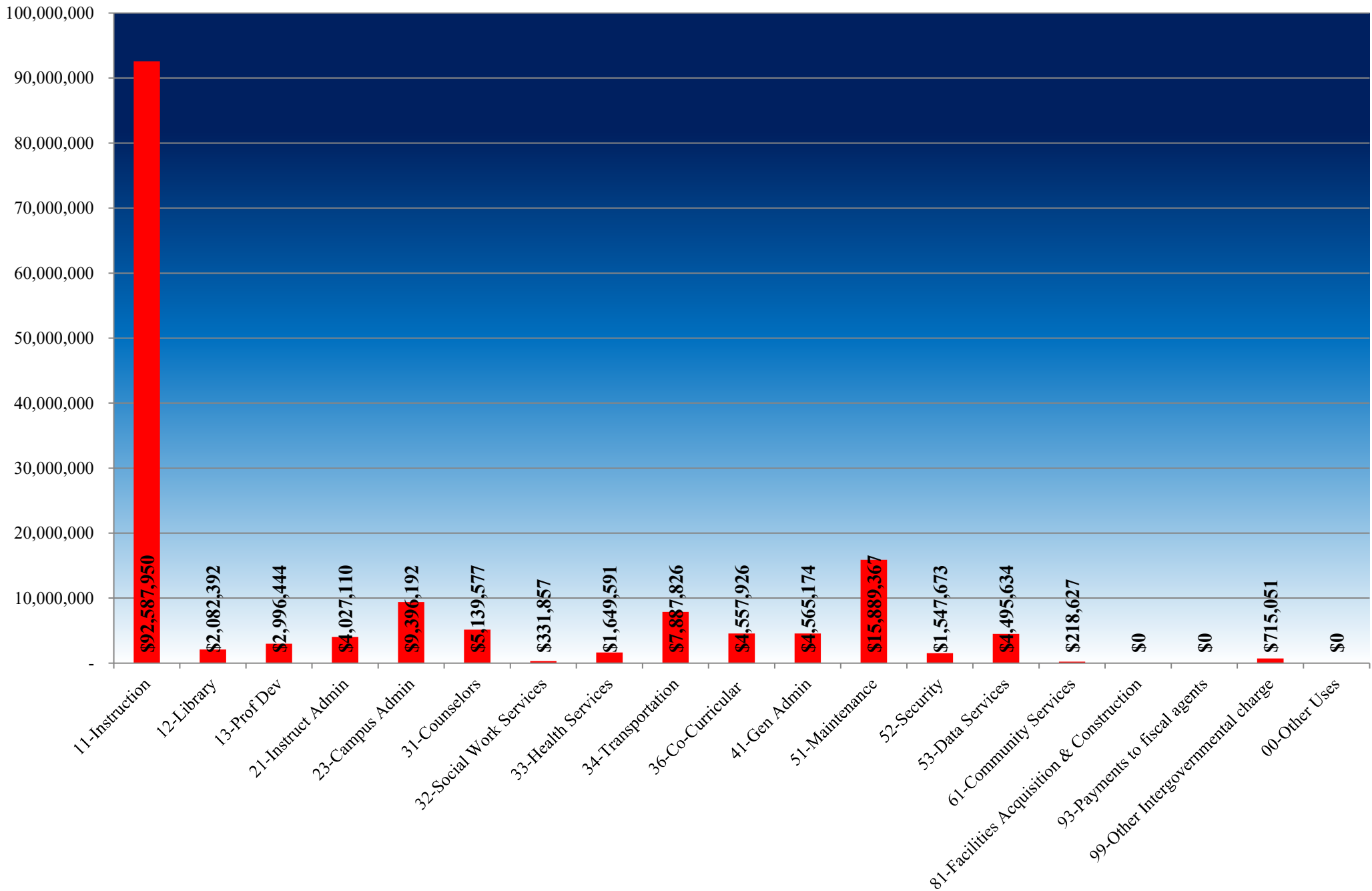
**Hays Consolidated Independent School District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance - General Fund**  
**for the Month Ending February 29, 2024**  
**(Un-Audited)**

	GENERAL FUND					
	<u>Prior Year</u>			<u>Current Year</u>	<u>Unrealized/</u>	
	<u>Actual Revenues/</u>	<u>Original</u>	<u>Official</u>	<u>Actual Revenues/</u>	<u>Unexpended</u>	<u>Percentage</u>
	<u>Expenditures</u>	<u>Budget</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Y-T-D</u>
<b>Revenues:</b>						
Local	\$ 128,144,063.53	\$ 146,167,000	\$ 146,244,400	\$ 104,927,485.53	(41,316,914.47)	71.75%
State	48,329,667.53	69,966,548	69,966,548	54,998,886.58	(14,967,661.42)	78.61%
Federal	367,848.86	3,625,000	4,177,975	577,218.24	(3,600,756.76)	13.82%
Other Sources	361,939.80	-	49,083	-	(49,083.00)	0.00%
<b>Total Revenues</b>	<b>\$ 177,203,519.72</b>	<b>\$ 219,758,548</b>	<b>\$ 220,438,006</b>	<b>\$ 160,503,590.35</b>	<b>\$ (59,934,415.65)</b>	<b>72.81%</b>
<b>Expenditures and Other Uses:</b>						
11-Instruction	85,333,126.81	139,164,522	139,067,473	92,587,950.48	46,479,522.52	66.58%
12-Library	1,896,002.41	3,141,880	3,142,906	2,082,391.82	1,060,514.18	66.26%
13-Prof Dev	1,193,810.23	5,357,821	5,373,189	2,996,443.97	2,376,745.03	55.77%
21-Instruct Admin	4,029,764.28	6,037,904	6,022,043	4,027,109.51	1,994,933.49	66.87%
23-Campus Admin	9,209,751.95	14,307,483	14,290,913	9,396,192.10	4,894,720.90	65.75%
31-Counselors	4,746,881.09	7,830,684	7,827,939	5,139,576.84	2,688,362.16	65.66%
32-Social Work Services	182,360.71	822,510	965,010	331,856.61	633,153.39	34.39%
33-Health Services	1,559,885.61	2,635,343	2,638,493	1,649,590.97	988,902.03	62.52%
34-Transportation	7,754,284.75	11,004,561	11,009,604	7,887,825.82	3,121,778.18	71.64%
36-Co-Curricular	4,813,360.17	6,604,577	6,893,322	4,557,925.92	2,335,396.08	66.12%
41-Gen Admin	4,298,629.17	6,121,688	6,156,942	4,565,173.87	1,591,768.13	74.15%
51-Maintenance	15,429,862.62	22,484,813	22,970,556	15,889,366.79	7,081,189.21	69.17%
52-Security	1,221,458.72	3,699,086	3,715,915	1,547,673.36	2,168,241.64	41.65%
53-Data Services	3,966,624.53	5,451,042	6,029,374	4,495,634.12	1,533,739.88	74.56%
61-Community Services	219,323.99	227,256	226,339	218,627.24	7,711.76	96.59%
81-Facilities Acquisition & Construction	-	-	-	-	-	NA
93-Payments to fiscal agents	-	292,378	292,378	-	292,378.00	0.00%
99-Other Intergovernmental charge	607,263.05	1,095,071	1,095,071	715,050.65	380,020.35	65.30%
00-Other Uses	-	-	-	-	-	NA
<b>Total Expenditures and Other Uses</b>	<b>\$ 146,462,390.09</b>	<b>\$ 236,278,619</b>	<b>\$ 237,717,467</b>	<b>\$ 158,088,390.07</b>	<b>\$ 79,629,076.93</b>	<b>66.50%</b>
<b>Excess of Revenues and Other Resources</b>						
<b>Over (Under) Expenditures and Other Uses</b>	<b>\$ 30,741,129.63</b>	<b>\$ (16,520,071)</b>	<b>\$ (17,279,461)</b>	<b>\$ 2,415,200.28</b>		
<b>Fund Balance July 1, 2023 - (Audited)</b>		<b>\$ 47,758,345.36</b>	<b>\$ 47,758,345.36</b>	<b>\$ 47,758,345.36</b>		
<b>Fund Balance Ending - Monthly Reporting Period</b>		<b>\$ 31,238,274.36</b>	<b>\$ 30,478,884.36</b>	<b>\$ 50,173,545.64</b>	<b>\$ 19,694,661.28</b>	

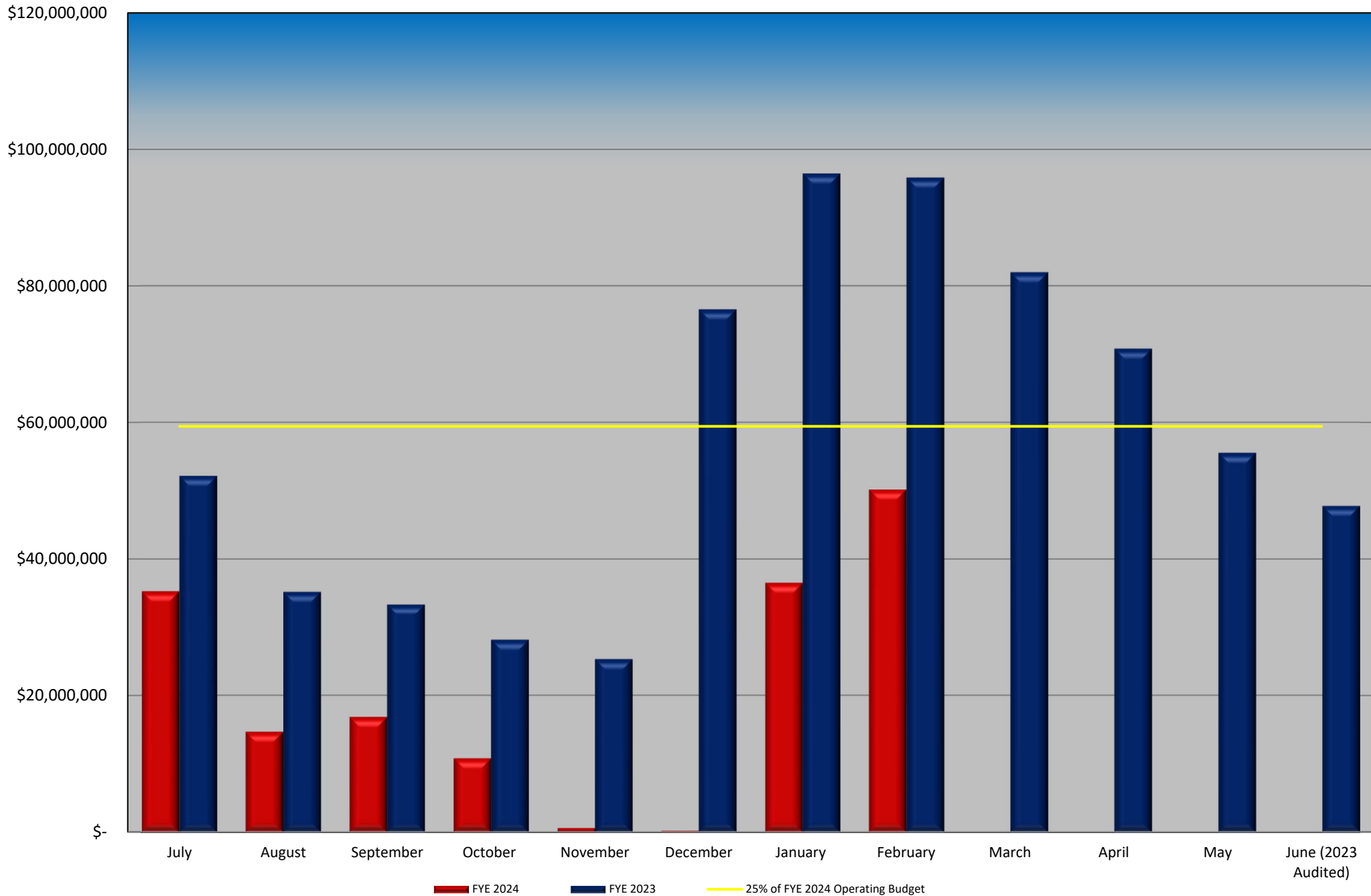
## General Fund Revenues Collected to Date



# General Fund Expenditures to Date



## General Fund Balance by Reporting Month



**Hays Consolidated Independent School District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance - Child Nutrition Fund**  
**for the Month Ending February 29, 2024**  
**(Un-Audited)**

	CHILD NUTRITION FUND						
	<u>Prior Year</u> <u>Actual Revenues/</u> <u>Expenditures</u>	<u>Original</u> <u>Budget</u>	<u>Official</u> <u>Budget</u>	<u>Current Year</u> <u>Actual Revenues/</u> <u>Expenditures</u>	<u>Unrealized/</u> <u>Unexpended</u> <u>Budget</u>	<u>Percentage</u> <u>Y-T-D</u>	
<b>Revenues and Other Resources:</b>							
Local	\$ 2,423,335.61	\$ 3,549,543	\$ 3,549,543	\$ 2,612,314.60	\$ (937,228.40)	73.60%	
State	-	54,662	54,662	-	(54,662.00)	0.00%	
Federal	4,947,891.54	7,529,150	7,529,150	4,955,430.51	(2,573,719.49)	65.82%	
Other sources	2,000.00	-	-	-	-	NA	
<b>Total Revenues and Other Resources</b>	<b>\$ 7,373,227.15</b>	<b>\$ 11,133,355</b>	<b>\$ 11,133,355</b>	<b>\$ 7,567,745.11</b>	<b>\$ (3,565,609.89)</b>	<b>67.97%</b>	
<b>Expenditures and Other Uses:</b>							
35-6100 Payroll	2,960,595.14	5,374,837	5,374,837	3,360,211.59	2,014,625.41	62.52%	
35-6200 Professional and Contracted Services	1,889,283.94	4,613,094	4,613,094	2,263,822.95	2,349,271.05	49.07%	
35-6341 Food Supplies	1,388.08	-	-	-	-	NA	
35-6342 Non-Food Supplies	200.28	-	-	-	-	NA	
35-6344 USDA Commodities	-	-	-	-	-	NA	
35-6349 Miscellaneous Supplies	18,393.88	40,000	40,000	22,503.85	17,496.15	56.26%	
35-6300 Supplies & Materials	47,746.76	85,424	85,424	53,208.45	32,215.55	62.29%	
35-6400 Food Service Other Operating Expenses	8,874.52	75,000	75,000	10,551.28	64,448.72	14.07%	
35-6600 Food Service Capital Expenses	204,863.92	945,000	961,535	11,742.55	949,792.45	1.22%	
<b>Total Expenditures</b>	<b>\$ 5,131,346.52</b>	<b>\$ 11,133,355</b>	<b>\$ 11,149,890</b>	<b>\$ 5,722,040.67</b>	<b>\$ 5,427,849.33</b>	<b>51.32%</b>	
<b>Excess of Revenues and Other Resources</b>							
<b>Over (Under) Expenditures and Other Uses</b>	<b>\$ 2,241,880.63</b>	<b>\$ -</b>	<b>\$ (16,535)</b>	<b>\$ 1,845,704.44</b>			
<b>Fund Balance July 1, 2023 - (Audited)</b>		<b>6,909,163.46</b>	<b>6,909,163.46</b>	<b>6,909,163.46</b>			
<b>Fund Balance Ending - Monthly Reporting Period</b>		<b>\$ 6,909,163.46</b>	<b>\$ 6,892,628.46</b>	<b>\$ 8,754,867.90</b>	<b>\$ 1,862,239.44</b>		



**Hays Consolidated Independent School District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance - Debt Service Fund**  
**for the Month Ending February 29, 2024**  
**(Un-Audited)**

	<b>DEBT SERVICE FUND</b>					
	<u>Prior Year</u> <u>Actual Revenues/</u> <u>Expenditures</u>	<u>Original</u> <u>Budget</u>	<u>Official</u> <u>Budget</u>	<u>Current Year</u> <u>Actual Revenues/</u> <u>Expenditures</u>	<u>Unrealized/</u> <u>Unexpended</u> <u>Budget</u>	<u>Percentage</u> <u>Y-T-D</u>
<b>Revenues:</b>						
<b>Local Revenue</b>						
Taxes, Current Year Levy	71,550,849.37	\$ 89,603,009	\$ 89,603,009	74,326,661.98	\$ (15,276,347.02)	82.95%
Taxes, Prior Year	144,759.97	250,000	250,000	261,306.34	11,306.34	104.52%
Penalties, Interest and Other Tax Revenues	103,607.82	275,000	275,000	123,798.69	(151,201.31)	45.02%
Earnings from Investments	565,570.48	800,000	800,000	752,021.89	(47,978.11)	94.00%
Miscellaneous Revenue	5,094.09	-	-	3,173.07	3,173.07	NA
<b>Local Revenue</b>	<b>\$ 72,369,881.73</b>	<b>\$ 90,928,009</b>	<b>\$ 90,928,009</b>	<b>\$ 75,466,961.97</b>	<b>\$ (15,461,047.03)</b>	<b>83.00%</b>
<b>State Revenue</b>						
Additional State Aid for Homestead Exemption	\$ 1,793,775.00	\$ -	\$ -	\$ 3,227,128.00	3,227,128.00	NA
<b>State Revenue</b>	<b>\$ 1,793,775.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,227,128.00</b>	<b>\$ 3,227,128.00</b>	<b>NA</b>
<b>Other Sources</b>						
Operating Transfer In	\$ -	\$ -	\$ -	\$ -	-	NA
<b>Other Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>NA</b>
<b>Total Revenue</b>	<b>\$ 74,163,656.73</b>	<b>\$ 90,928,009.00</b>	<b>\$ 90,928,009.00</b>	<b>\$ 78,694,089.97</b>	<b>\$ (12,233,919.03)</b>	<b>86.55%</b>
<b>Expenditures:</b>						
71-6511 Bond Principal	47,820,000.00	56,215,000	56,215,000	55,860,000.00	355,000.00	99.37%
71-6521 Interest on Bonds	23,058,319.16	34,688,009	34,688,009	32,499,243.97	2,188,765.03	93.69%
71-6599 Other Debt Service Fees	22,810.00	25,000	25,000	21,000.00	4,000.00	84.00%
<b>Total Expenditures</b>	<b>\$ 70,901,129.16</b>	<b>\$ 90,928,009</b>	<b>\$ 90,928,009</b>	<b>\$ 88,380,243.97</b>	<b>\$ 2,547,765.03</b>	<b>97.20%</b>
<b>Excess of Revenues</b>						
<b>Over (Under) Expenditures</b>	<b>\$ 3,262,527.57</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (9,686,154.00)</b>		
<b>Fund Balance July 1, 2023 - (Audited)</b>		<b>\$ 37,846,686.32</b>	<b>\$ 37,846,686.32</b>	<b>\$ 37,846,686.32</b>		
<b>Fund Balance Ending - Monthly Reporting Period</b>		<b>\$ 37,846,686.32</b>	<b>\$ 37,846,686.32</b>	<b>\$ 28,160,532.32</b>	<b>\$ (9,686,154.00)</b>	

**Hays Consolidated Independent School District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance - Capital Project Funds**  
**for the Month Ending February 29, 2024**  
**(Un-Audited)**

	CAPITAL PROJECT FUNDS					
	<u>2008</u>	<u>2017</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2022 - 2023</u>
	<u>Capital Projects</u>	<u>Capital Projects</u>	<u>Capital Projects</u>	<u>Capital Projects</u>	<u>Capital Projects</u>	<u>Capital Projects</u>
	<u>Program</u>	<u>Program</u>	<u>Program</u>	<u>Program</u>	<u>Program</u>	<u>Total Revenues/</u>
						<u>Expenses</u>
<b><i>Revenues and Other Resources:</i></b>						
Local	\$ 7,886.86	\$ 334,214.90	\$ 1,774,935.87	\$ 3,175,306.90	\$ 9,141,728.91	\$ 14,434,073.44
State	-	-	-	-	-	\$ -
Other sources	-	-	-	-	315,651,121.00	315,651,121.00
<b>Total Revenues and Other Resources</b>	<b>\$ 7,886.86</b>	<b>\$ 334,214.90</b>	<b>\$ 1,774,935.87</b>	<b>\$ 3,175,306.90</b>	<b>\$ 324,792,849.91</b>	<b>\$ 330,085,194.44</b>
<b><i>Expenditures and Other Uses:</i></b>						
6100 Payroll	-	-	47,083.42	-	38,489.98	85,573.40
6200 Professional and Contracted Services	-	666,029.60	113,096.95	-	-	779,126.55
6300 Supplies and Materials	-	127,508.08	1,071,388.55	729,859.42	132,105.02	2,060,861.07
6400 Other Operating Expenses	-	-	-	-	-	-
6600 Capital Outlay	-	176,232.59	21,426,270.65	50,927,249.37	18,882,629.48	91,412,382.09
8000-Other Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 969,770.27</b>	<b>\$ 22,657,839.57</b>	<b>\$ 51,657,108.79</b>	<b>\$ 19,053,224.48</b>	<b>\$ 94,337,943.11</b>
<b>Excess of Revenues and Other Resources</b>						
<b>Over (Under) Expenditures and Other Uses</b>	<b>\$ 7,886.86</b>	<b>\$ (635,555.37)</b>	<b>\$ (20,882,903.70)</b>	<b>\$ (48,481,801.89)</b>	<b>\$ 305,739,625.43</b>	<b>\$ 235,747,251.33</b>
<b>Fund Balance July 1, 2023 - (Audited)</b>	<b>\$ 208,828.63</b>	<b>\$ 9,530,356.59</b>	<b>\$ 56,119,729.32</b>	<b>\$ 104,586,188.15</b>	<b>\$ -</b>	<b>\$ 170,445,102.69</b>
<b>Fund Balance Ending - Monthly Reporting Period</b>	<b>\$ 216,715.49</b>	<b>\$ 8,894,801.22</b>	<b>\$ 35,236,825.62</b>	<b>\$ 56,104,386.26</b>	<b>\$ 305,739,625.43</b>	<b>\$ 406,192,354.02</b>

**Hays Consolidated Independent School District**  
**Project Year to Date Cumulative Bond Proceeds/Expenditures Summary**  
**for the Month Ending February 29, 2024**  
**(Un-Audited)**

	<u>2008 Bond</u>		<u>2017 Bond</u>		<u>2021 Bond</u>		<u>2022 Bond</u>		<u>2023 Bond</u>	
	<u>Bond Program</u>	<u>Bond Interest</u>	<u>Bond Program</u>	<u>Bond Interest</u>	<u>Bond Program</u>	<u>Bond Interest</u>	<u>Bond Program</u>	<u>Bond Interest</u>	<u>Bond Program</u>	<u>Bond Interest</u>
<b><i>Bond Program and Interest Revenues:</i></b>										
FYE 2017	\$ -	\$ -	\$ 175,000,000.00	\$ 9,343.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FYE 2018	-	-	-	1,568,132.70	-	-	-	-	-	-
FYE 2019	-	-	75,000,000.00	1,501,175.34	-	-	-	-	-	-
FYE 2020	-	-	-	526,748.04	-	-	-	-	-	-
FYE 2021	-	-	-	22,439.30	-	-	-	-	-	-
FYE 2022	-	-	-	29,702.22	125,000,000.00	193,158.51	-	-	-	-
FYE 2023	-	208,828.63	-	403,814.14	66,585,092.00	2,932,724.69	115,649,800.00	4,146,355.16	-	-
FYE 2024	-	7,886.86	-	334,214.90	-	1,774,935.87	-	3,175,306.90	315,651,121.00	9,141,728.91
<b>Total Bond Revenues and Bond Interest</b>	<b>\$ -</b>	<b>\$ 216,715.49</b>	<b>\$ 250,000,000.00</b>	<b>\$ 4,395,569.86</b>	<b>\$ 191,585,092.00</b>	<b>\$ 4,900,819.07</b>	<b>\$ 115,649,800.00</b>	<b>\$ 7,321,662.06</b>	<b>\$ 315,651,121.00</b>	<b>\$ 9,141,728.91</b>
<b><i>Bond Program and Interest Expenditures:</i></b>										
FYE 2017	-	-	18,417,035.73	-	-	-	-	-	-	-
FYE 2018	-	-	125,372,136.22	-	-	-	-	-	-	-
FYE 2019	-	-	77,417,925.70	-	-	-	-	-	-	-
FYE 2020	-	-	13,272,052.69	-	-	-	-	-	-	-
FYE 2021	-	-	1,548,413.20	676,540.25 a	-	-	-	-	-	-
FYE 2022	-	-	3,790,747.60	2,638,988.00 a	81,790,443.03	-	-	-	-	-
FYE 2023	-	-	1,397,158.98	-	51,824,921.04	-	15,209,967.01	-	-	-
FYE 2024	-	-	797,128.68	172,641.59 b	22,656,015.22	1,824.35 c	51,657,108.79	-	19,053,224.48	-
<b>Total Bond and Interest Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 242,012,598.80</b>	<b>\$ 3,488,169.84</b>	<b>\$ 156,271,379.29</b>	<b>\$ 1,824.35</b>	<b>\$ 66,867,075.80</b>	<b>\$ -</b>	<b>\$ 19,053,224.48</b>	<b>\$ -</b>
<b>Excess of Revenues and Bond Interest Over Bond Expenditures</b>	<b>\$ -</b>	<b>\$ 216,715.49</b>	<b>\$ 7,987,401.20</b>	<b>\$ 907,400.02</b>	<b>\$ 35,313,712.71</b>	<b>\$ 4,898,994.72</b>	<b>\$ 48,782,724.20</b>	<b>\$ 7,321,662.06</b>	<b>\$ 296,597,896.52</b>	<b>\$ 9,141,728.91</b>

***Bond Interest Expense Summary:***

*a - Instructional technology devices*

*b - Band trailer*

*c - Mascot uniform*

**Hays Consolidated Independent School District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance - Special Revenue Funds (Grants)**  
**for the Month Ending February 29, 2024**  
**(Un-Audited)**

SPECIAL REVENUE FUNDS						
	<u>Prior Year</u> <u>Actual Revenues/</u> <u>Expenditures</u>	<u>Original</u> <u>Budget</u>	<u>Official</u> <u>Budget</u>	<u>Current Year</u> <u>Actual Revenues/</u> <u>Expenditures</u>	<u>Unrealized/</u> <u>Unexpended</u> <u>Budget</u>	<u>Percentage</u> <u>Y-T-D</u>
<b>Revenues:</b>						
Local	\$ 67,769.24	\$ -	\$ 165,000	\$ 164,928.54	\$ (71.46)	99.96%
State	2,008,999.35	-	3,300,000	3,266,130.18	(33,869.82)	98.97%
Federal	8,348,937.78	7,497,807	7,497,807	5,591,211.65	(1,906,595.35)	74.57%
<b>Total Revenues</b>	<b>\$ 10,425,706.37</b>	<b>\$ 7,497,807</b>	<b>\$ 10,962,807</b>	<b>\$ 9,022,270.37</b>	<b>\$ (1,940,536.63)</b>	<b>82.30%</b>
<b>Expenditures:</b>						
6100 Payroll	9,757,898.85	6,351,830	7,366,830	5,650,928.68	1,715,901.32	76.71%
6200 Professional and Contracted Services	606,279.89	390,000	990,000	897,467.73	92,532.27	90.65%
6300 Supplies and Materials	2,000,823.61	526,131	2,201,131	2,061,455.92	139,675.08	93.65%
6400 Other Operating Expenses	205,294.92	229,846	329,846	270,603.08	59,242.92	82.04%
6600 Capital Outlay	-	-	75,000	52,344.00	22,656.00	69.79%
<b>Total Expenditures</b>	<b>\$ 12,570,297.27</b>	<b>\$ 7,497,807</b>	<b>\$ 10,962,807</b>	<b>\$ 8,932,799.41</b>	<b>\$ 2,030,007.59</b>	<b>81.48%</b>
<b>Excess of Revenues</b>						
<b>Over (Under) Expenditures</b>	<b>\$ (2,144,590.90)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 89,470.96</b>		
<b>Fund Balance July 1, 2023 - (Audited)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Fund Balance Ending - Monthly Reporting Period</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 89,470.96</b>	<b>\$ 89,470.96</b>	

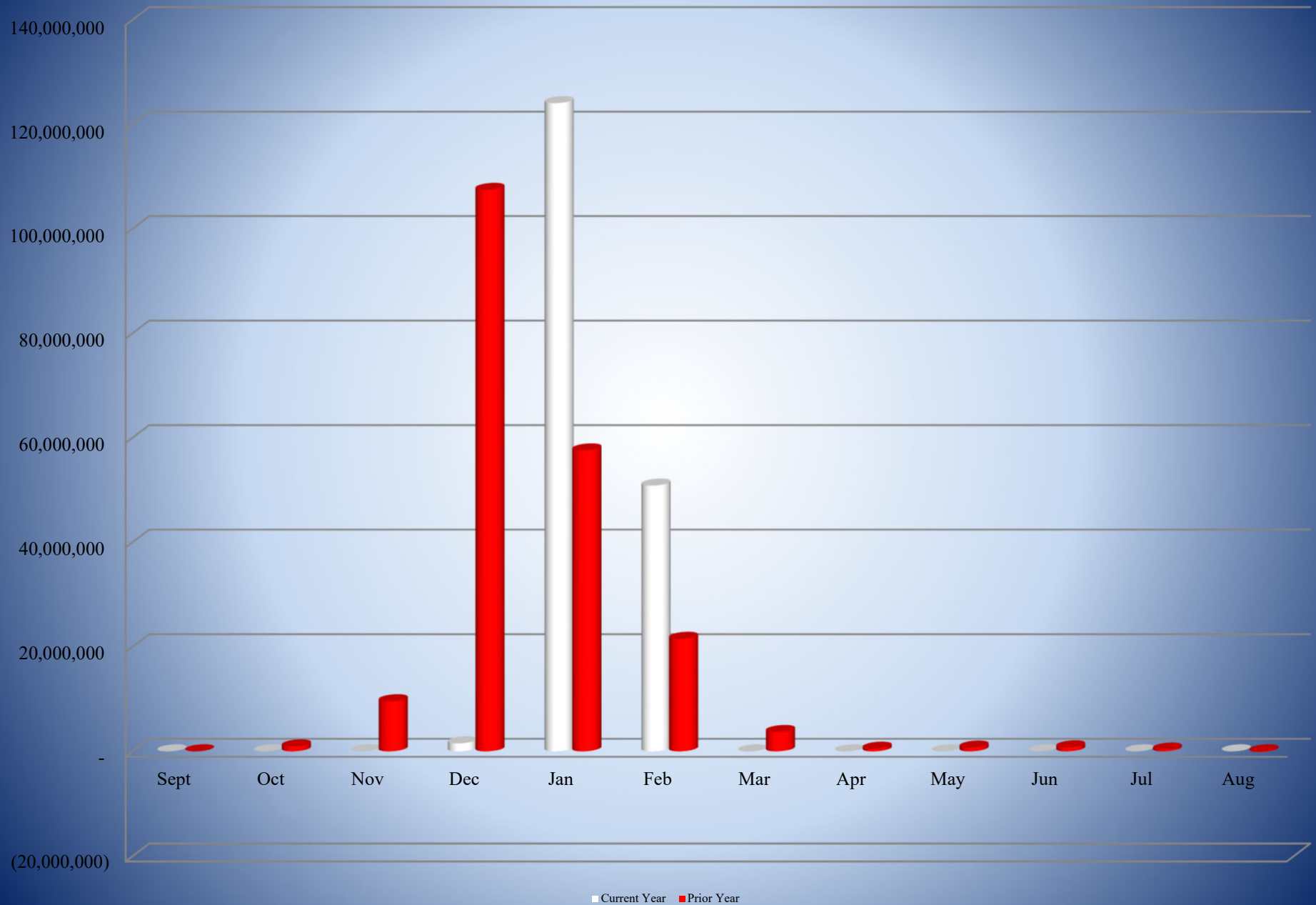
**Hays Consolidated Independent School District**  
**Monthly Tax Collection Report**  
**for the Month Ending February 29, 2024**

**Prior Year 2022 - 2023**

**Current Year 2023 - 2024**

	<b>Prior Year 2022 - 2023</b>				<b>Current Year 2023 - 2024</b>			
	<b><u>Debt Service</u></b>		<b><u>% of</u></b>		<b><u>Debt Service</u></b>		<b><u>% of</u></b>	
<b><u>Current Month Tax Collections:</u></b>	<b><u>General Fund</u></b>	<b><u>Fund</u></b>	<b><u>Total</u></b>	<b><u>Levy</u></b>	<b><u>General Fund</u></b>	<b><u>Fund</u></b>	<b><u>Total</u></b>	<b><u>Levy</u></b>
5711 Taxes-Current Year Tax Levy	\$ 13,688,739.34	\$ 7,809,985.79	\$ 21,498,725.13	<b>10.54%</b>	\$ 29,397,557.99	\$ 21,410,196.17	\$ 50,807,754.16	<b>26.16%</b>
5712 Taxes-Delinquent Collections	\$ 152,441.48	\$ 82,684.56	\$ 235,126.04		\$ 90,981.73	\$ 49,467.70	\$ 140,449.43	
5719 Penalties and Interest	\$ 95,816.72	\$ 54,003.60	\$ 149,820.32		\$ 72,737.78	\$ 48,654.59	\$ 121,392.37	
<b>Total Current Month Collections</b>	<b>\$ 13,936,997.54</b>	<b>\$ 7,946,673.95</b>	<b>\$ 21,883,671.49</b>		<b>\$ 29,561,277.50</b>	<b>\$ 21,508,318.46</b>	<b>\$ 51,069,595.96</b>	
<b><u>Fiscal Year to Date Collections:</u></b>								
5711 Taxes-Current Year Tax Levy	\$ 125,397,584.46	\$ 71,550,849.37	\$ 196,948,433.83	<b>96.53%</b>	\$ 102,013,200.07	\$ 74,326,661.98	\$ 176,339,862.05	<b>90.78%</b>
5712 Taxes-Delinquent Collections	\$ 288,438.68	\$ 144,759.97	\$ 433,198.65		\$ 485,433.64	\$ 261,306.34	\$ 746,739.98	
5719 Penalties and Interest	\$ 192,436.53	\$ 103,607.82	\$ 296,044.35		\$ 209,490.91	\$ 123,798.69	\$ 333,289.60	
<b>Total Revenue Collected</b>	<b>\$ 125,878,459.67</b>	<b>\$ 71,799,217.16</b>	<b>\$ 197,677,676.83</b>		<b>102,708,124.62</b>	<b>74,711,767.01</b>	<b>177,419,891.63</b>	
<b>Total Budgeted Tax Revenue</b>								
<b>(Current, Delinquent, Penalty &amp; Interest)</b>	<b>\$ 126,032,959.00</b>	<b>\$ 71,444,986.00</b>	<b>\$ 197,477,945.00</b>		<b>\$ 141,892,000.00</b>	<b>\$ 90,128,009.00</b>	<b>\$ 232,020,009.00</b>	
<b>Percentage of Budget Collected</b>	<b>99.88%</b>	<b>100.50%</b>	<b>100.10%</b>		<b>72.38%</b>	<b>82.90%</b>	<b>76.47%</b>	

## Month to Date Tax Collections Current Levy



## Year to Date Tax Collections Current Levy

