

Hays Consolidated Independent School District

Division of Financial Services

21003 Interstate 35 Frontage Road

Kyle, Texas 78640

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Date: April 22, 2024

Monthly Financial Highlights

- The monthly Financial Reports represent financial data through March 31, 2024.
- The cash and investment balances of all funds at month end totals \$494,124,922.61. The Capital Projects Fund makes up the largest portion of the total with \$402,643,318.28 or approximately 81.49%.
- Through the end of the month (9/12 or 75.00% of the budget year):
 - The General Fund has collected \$167,643,306.03 (76.05% of its budgeted revenue) and has spent \$177,811,476.13 (74.80% of its budgeted expenditures). The *estimated* ending fund balance through the month of March 2024 is \$37,590,175.26 There are currently \$2,449,549.30 outstanding purchase orders.
 - The Child Nutrition fund has collected \$8,106,068.34 (72.81% of its budgeted revenue) and has spent \$6,723,398.35 (60.30% of its budgeted expenditures).
 - The Debt Service fund collected \$82,933,958.39 (91.21% 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 15th and August 15th.
 - The Capital Project funds have expenditures of \$99,766,432.43 for the current fiscal year through the month of March 2024 and have collected \$16,311,036.40 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 \$9,692,372.22 and total expenditures are \$9,692,372.22.
- Current Tax collections for the month of March totaled \$10,031,560.26 representing 5.17% of the levy collected during the month. Approximately 95.96% of the total levy has been collected through the end of March 2024. In comparison, 98.33% of the total levy was collected through the end of March 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



March 31, 2024

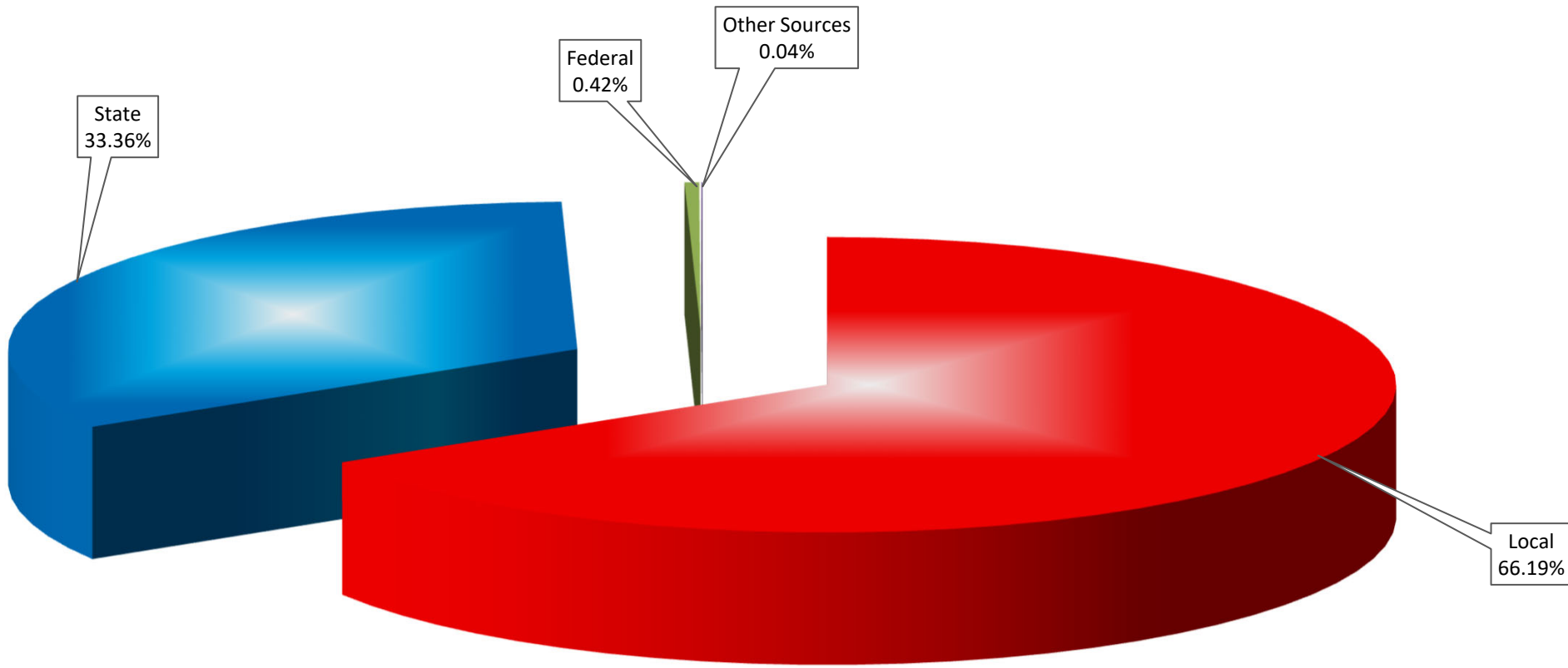
Hays Consolidated Independent School District
Combined Balance Sheet
for the Month Ending March 31, 2024
(Un-Audited)

	<u>General</u> <u>Fund</u>	<u>Child Nutrition</u> <u>Fund</u>	<u>Debt Service</u> <u>Fund</u>	<u>Capital</u> <u>Projects Funds</u>	<u>Special Revenue</u> <u>Funds</u>	<u>Total</u>
<i>Assets:</i>						
Cash and Cash Equivalents	\$ 2,076,742.86	\$ 2,064,724.38	\$ -	\$ 824,013.62	\$ -	\$ 4,965,480.86
Current Investments	49,132,027.73	5,863,525.61	32,344,583.75	401,819,304.66	-	489,159,441.75
Total Cash and Investments	\$ 51,208,770.59	\$ 7,928,249.99	\$ 32,344,583.75	\$ 402,643,318.28	\$ -	\$ 494,124,922.61
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	1,637,850.84	-	-	-	2,079,169.48	3,717,020.32
Due from other Governments	383,603.99	-	88,954.99	-	751,041.95	1,223,600.93
Due from Other Funds	3,022,827.38	945,114.82	-	-	-	3,967,942.20
Other Receivables	52,872.79	259.97	-	-	525.00	53,657.76
Total Receivables	\$ 7,656,625.12	\$ 945,374.79	\$ 1,490,714.72	\$ -	\$ 2,830,736.43	\$ 12,923,451.06
Inventories	-	113,389.00	-	-	-	113,389.00
Prepaid Items	4,597,921.90	500.00	-	-	-	4,598,421.90
Other Current Assets	\$ 4,597,921.90	\$ 113,889.00	\$ -	\$ -	\$ -	\$ 4,711,810.90
Total Current Assets	\$ 63,463,317.61	\$ 8,987,513.78	\$ 33,835,298.47	\$ 402,643,318.28	\$ 2,830,736.43	\$ 511,760,184.57
<i>Liabilities and Fund Balance:</i>						
<i>Current Liabilities</i>						
Accounts Payable	\$ 329,601.39	\$ -	\$ -	\$ -	\$ -	\$ 329,601.39
Other Liabilities	-	-	-	-	-	-
Payroll Deductions and Withholdings	1,901,255.65	-	-	-	-	1,901,255.65
Accrued Wages Payable	18,200,403.11	451,268.69	-	-	-	18,651,671.80
Due to Other Funds	1,620,566.68	19,641.32	400.00	2,490.62	2,664,092.30	4,307,190.92
Due to State Agencies	-	-	32,738.00	-	-	32,738.00
Due to other Governments	47,981.00	-	-	-	-	47,981.00
Due to Student Groups	48,606.09	-	-	-	-	48,606.09
Deferred Revenues	1,165,258.31	224,770.32	-	-	166,644.13	1,556,672.76
Deferred Inflows	2,559,470.12	-	1,401,759.73	-	-	3,961,229.85
Total Liabilities	\$ 25,873,142.35	\$ 695,680.33	\$ 1,434,897.73	\$ 2,490.62	\$ 2,830,736.43	\$ 30,836,947.46
<i>Fund Balance/Equity</i>						
Reserved/Designated Fund Balance	-	6,748,290.37	37,846,686.32	45,269,439.39	-	89,864,416.08
Current Year Revenues less						
Expenditures/Expenses	(10,168,170.10)	1,382,669.99	(5,446,285.58)	232,195,724.97	-	217,963,939.28
Reserved Fund Balance for Current Year						
Encumbrances (POs)	2,449,548.30	160,873.09	-	125,175,663.30	-	127,786,084.69
Unreserved Fund Balance/Fund Equity	\$ 45,308,797.06	-	-	-	-	45,308,797.06
Total Fund Balance/Equity	\$ 37,590,175.26	\$ 8,291,833.45	\$ 32,400,400.74	\$ 402,640,827.66	\$ -	\$ 480,923,237.11
Total Liabilities and Fund Equity	\$ 63,463,317.61	\$ 8,987,513.78	\$ 33,835,298.47	\$ 402,643,318.28	\$ 2,830,736.43	\$ 511,760,184.57

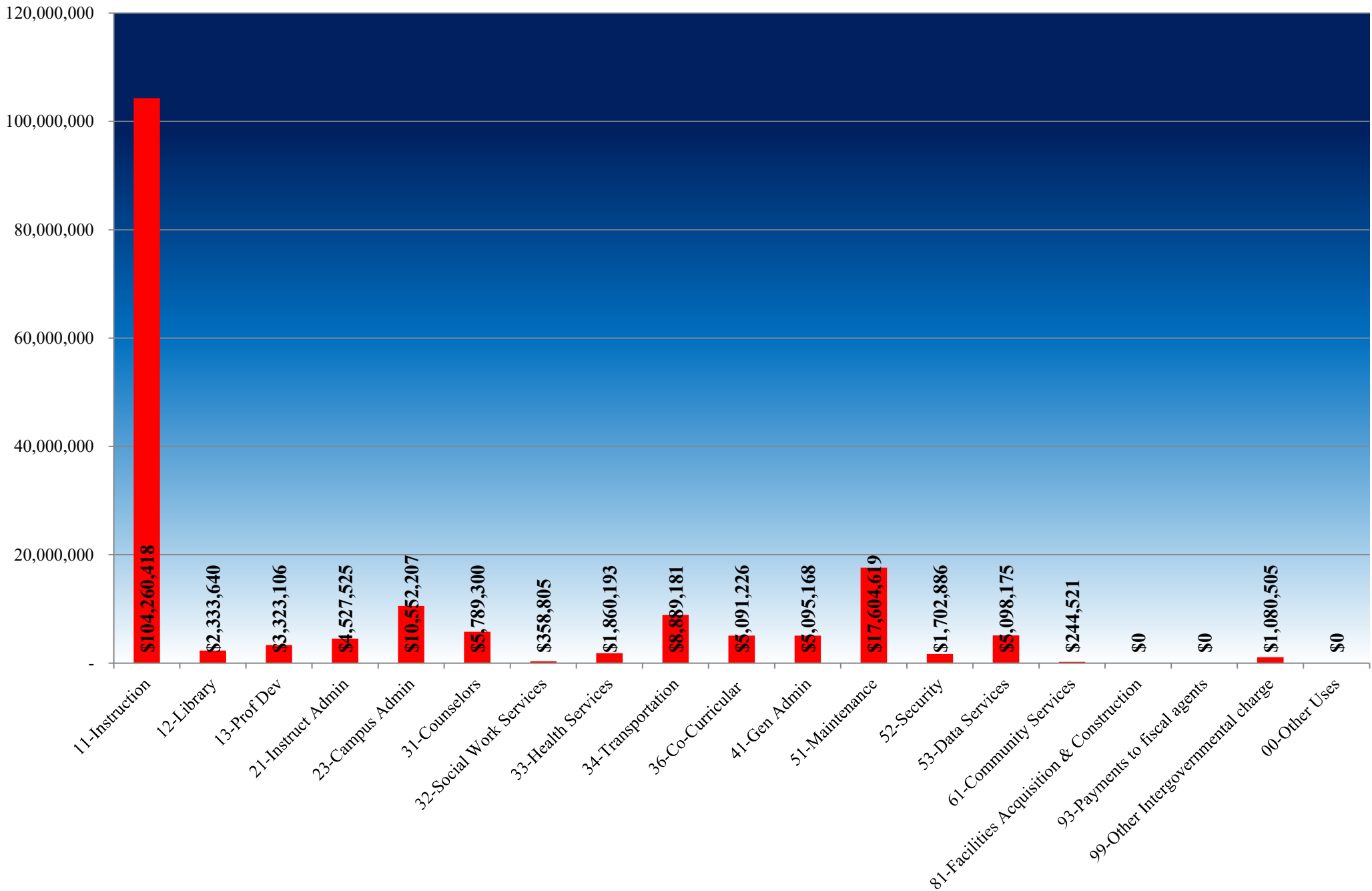
Hays Consolidated Independent School District
Statement of Revenues, Expenditures, and Changes in Fund Balance - General Fund
for the Month Ending March 31, 2024
(Un-Audited)

	GENERAL 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>
Revenues:						
Local	\$ 131,247,468.24	\$ 146,167,000	\$ 146,244,400	\$ 110,965,184.51	(35,279,215.49)	75.88%
State	50,729,580.16	69,966,548	69,966,548	55,922,301.78	(14,044,246.22)	79.93%
Federal	376,678.72	3,625,000	4,177,975	695,990.44	(3,481,984.56)	16.66%
Other Sources	361,939.80	-	49,083	59,829.30	10,746.30	121.89%
Total Revenues	\$ 182,715,666.92	\$ 219,758,548	\$ 220,438,006	\$ 167,643,306.03	\$ (52,794,699.97)	76.05%
Expenditures and Other Uses:						
11-Instruction	96,059,941.39	139,164,522	139,067,473	104,260,417.61	34,807,055.39	74.97%
12-Library	2,144,438.37	3,141,880	3,142,906	2,333,640.12	809,265.88	74.25%
13-Prof Dev	1,348,955.95	5,357,821	5,373,189	3,323,105.89	2,050,083.11	61.85%
21-Instruct Admin	4,509,047.46	6,037,904	6,022,043	4,527,525.30	1,494,517.70	75.18%
23-Campus Admin	10,342,738.35	14,307,483	14,290,913	10,552,207.18	3,738,705.82	73.84%
31-Counselors	5,370,657.89	7,830,684	7,827,939	5,789,300.12	2,038,638.88	73.96%
32-Social Work Services	186,473.90	822,510	965,010	358,805.23	606,204.77	37.18%
33-Health Services	1,765,943.31	2,635,343	2,638,493	1,860,193.26	778,299.74	70.50%
34-Transportation	8,827,544.67	11,004,561	11,009,604	8,889,181.01	2,120,422.99	80.74%
36-Co-Curricular	5,391,683.79	6,604,577	6,893,322	5,091,226.08	1,802,095.92	73.86%
41-Gen Admin	4,891,953.56	6,121,688	6,156,942	5,095,168.30	1,061,773.70	82.75%
51-Maintenance	17,268,355.80	22,484,813	22,970,556	17,604,619.02	5,365,936.98	76.64%
52-Security	1,808,940.46	3,699,086	3,715,915	1,702,886.25	2,013,028.75	45.83%
53-Data Services	4,586,790.84	5,451,042	6,029,374	5,098,174.79	931,199.21	84.56%
61-Community Services	244,873.32	227,256	226,339	244,520.77	(18,181.77)	108.03%
81-Facilities Acquisition & Construction	-	-	-	-	-	NA
93-Payments to fiscal agents	-	292,378	292,378	-	292,378.00	0.00%
99-Other Intergovernmental charge	945,158.31	1,095,071	1,095,071	1,080,505.20	14,565.80	98.67%
00-Other Uses	-	-	-	-	-	NA
Total Expenditures and Other Uses	\$ 165,693,497.37	\$ 236,278,619	\$ 237,717,467	\$ 177,811,476.13	\$ 59,905,990.87	74.80%
Excess of Revenues and Other Resources						
Over (Under) Expenditures and Other Uses	\$ 17,022,169.55	\$ (16,520,071)	\$ (17,279,461)	\$ (10,168,170.10)		
Fund Balance July 1, 2023 - (Audited)		\$ 47,758,345.36	\$ 47,758,345.36	\$ 47,758,345.36		
Fund Balance Ending - Monthly Reporting Period		\$ 31,238,274.36	\$ 30,478,884.36	\$ 37,590,175.26	\$ 7,111,290.90	

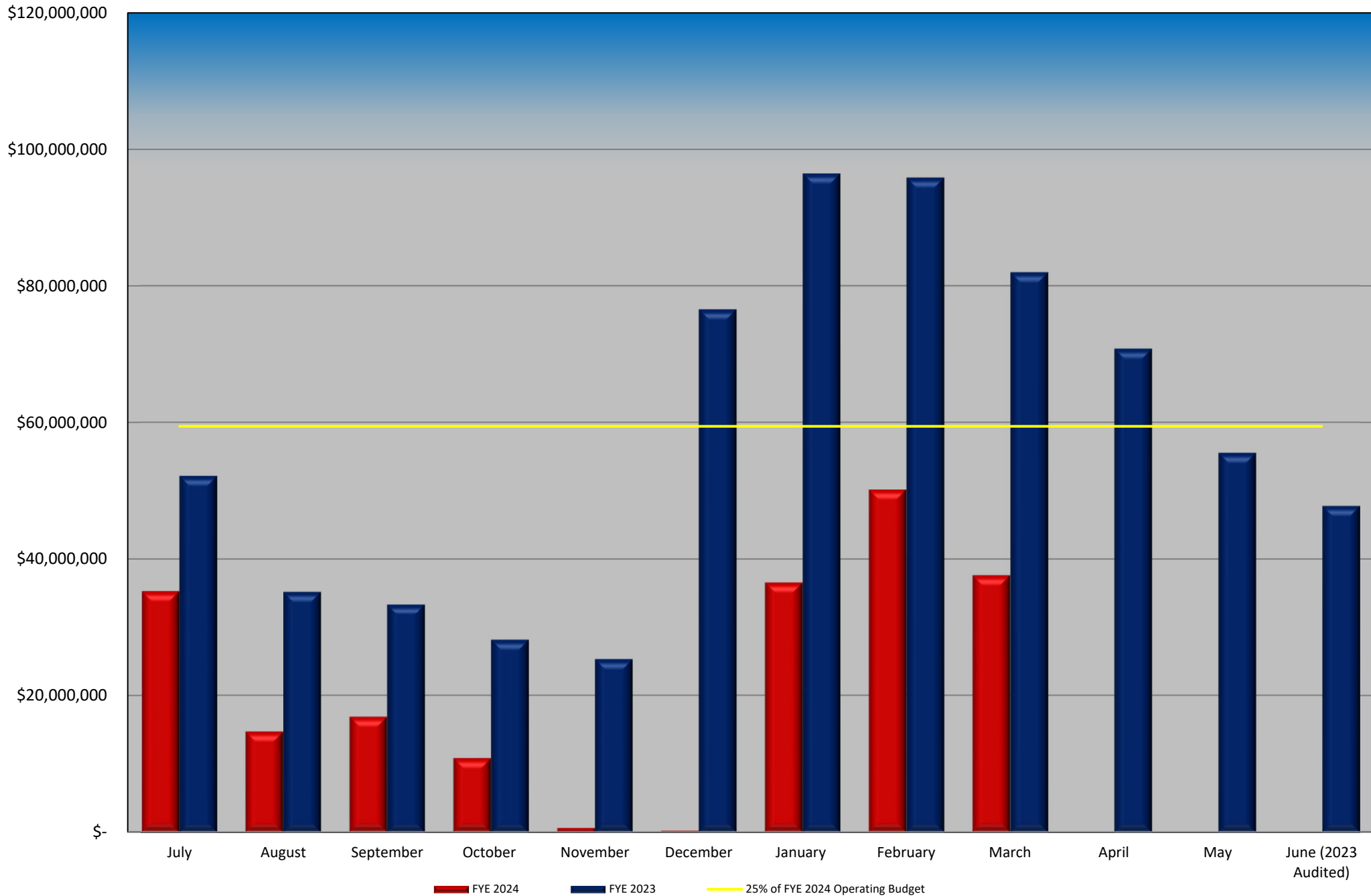
General Fund Revenues Collected to Date



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 March 31, 2024
(Un-Audited)

	CHILD NUTRITION 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>
Revenues and Other Resources:							
Local	\$ 2,855,053.34	\$ 3,549,543	\$ 3,549,543	\$ 2,950,177.96	\$ (599,365.04)	83.11%	
State	-	54,662	54,662	5,429.10	(49,232.90)	9.93%	
Federal	5,797,833.24	7,529,150	7,529,150	5,140,293.08	(2,388,856.92)	68.27%	
Other sources	2,000.00	-	-	10,168.20	10,168.20	NA	
Total Revenues and Other Resources	\$ 8,654,886.58	\$ 11,133,355	\$ 11,133,355	\$ 8,106,068.34	\$ (3,027,286.66)	72.81%	
Expenditures and Other Uses:							
35-6100 Payroll	3,368,235.10	5,374,837	5,374,837	3,819,915.45	1,554,921.55	71.07%	
35-6200 Professional and Contracted Services	3,027,563.45	4,613,094	4,613,094	2,797,605.41	1,815,488.59	60.64%	
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	18,536.00	40,000	40,000	24,681.05	15,318.95	61.70%	
35-6300 Supplies & Materials	59,737.14	85,424	85,424	56,141.71	29,282.29	65.72%	
35-6400 Food Service Other Operating Expenses	10,147.95	75,000	75,000	13,312.18	61,687.82	17.75%	
35-6600 Food Service Capital Expenses	827,398.09	945,000	961,535	11,742.55	949,792.45	1.22%	
Total Expenditures	\$ 7,313,206.09	\$ 11,133,355	\$ 11,149,890	\$ 6,723,398.35	\$ 4,426,491.65	60.30%	
Excess of Revenues and Other Resources							
Over (Under) Expenditures and Other Uses	\$ 1,341,680.49	\$ -	\$ (16,535)	\$ 1,382,669.99			
Fund Balance July 1, 2023 - (Audited)		6,909,163.46	6,909,163.46	6,909,163.46			
Fund Balance Ending - Monthly Reporting Period		\$ 6,909,163.46	\$ 6,892,628.46	\$ 8,291,833.45	\$ 1,399,204.99		

Hays Consolidated Independent School District
Statement of Revenues, Expenditures, and Changes in Fund Balance - Debt Service Fund
for the Month Ending March 31, 2024
(Un-Audited)

DEBT SERVICE 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>
Revenues:						
Local Revenue						
Taxes, Current Year Levy	72,889,386.69	\$ 89,603,009	\$ 89,603,009	78,552,382.93	\$ (11,050,626.07)	87.67%
Taxes, Prior Year	194,243.65	250,000	250,000	24,118.26	(225,881.74)	9.65%
Penalties, Interest and Other Tax Revenues	212,863.71	275,000	275,000	235,211.36	(39,788.64)	85.53%
Earnings from Investments	701,240.03	800,000	800,000	891,944.77	91,944.77	111.49%
Miscellaneous Revenue	5,094.09	-	-	3,173.07	3,173.07	NA
Local Revenue	\$ 74,002,828.17	\$ 90,928,009	\$ 90,928,009	\$ 79,706,830.39	\$ (11,221,178.61)	87.66%
State Revenue						
Additional State Aid for Homestead Exemption	\$ 1,793,775.00	\$ -	\$ -	\$ 3,227,128.00	3,227,128.00	NA
State Revenue	\$ 1,793,775.00	\$ -	\$ -	\$ 3,227,128.00	\$ 3,227,128.00	NA
Other Sources						
Operating Transfer In	\$ -	\$ -	\$ -	\$ -	-	NA
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	NA
Total Revenue	\$ 75,796,603.17	\$ 90,928,009.00	\$ 90,928,009.00	\$ 82,933,958.39	\$ (7,994,050.61)	91.21%
Expenditures:						
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	23,210.00	25,000	25,000	21,000.00	4,000.00	84.00%
Total Expenditures	\$ 70,901,529.16	\$ 90,928,009	\$ 90,928,009	\$ 88,380,243.97	\$ 2,547,765.03	97.20%
Excess of Revenues Over (Under) Expenditures	\$ 4,895,074.01	\$ -	\$ -	\$ (5,446,285.58)		
Fund Balance July 1, 2023 - (Audited)		\$ 37,846,686.32	\$ 37,846,686.32	\$ 37,846,686.32		
Fund Balance Ending - Monthly Reporting Period		\$ 37,846,686.32	\$ 37,846,686.32	\$ 32,400,400.74	\$ (5,446,285.58)	

Hays Consolidated Independent School District
Statement of Revenues, Expenditures, and Changes in Fund Balance - Capital Project Funds
for the Month Ending March 31, 2024
(Un-Audited)

	CAPITAL PROJECT FUNDS					
	<u>2008</u> <u>Capital Projects</u> <u>Program</u>	<u>2017</u> <u>Capital Projects</u> <u>Program</u>	<u>2021</u> <u>Capital Projects</u> <u>Program</u>	<u>2022</u> <u>Capital Projects</u> <u>Program</u>	<u>2023</u> <u>Capital Projects</u> <u>Program</u>	<u>2022 - 2023</u> <u>Capital Projects</u> <u>Total Revenues/</u> <u>Expenses</u>
<i>Revenues and Other Resources:</i>						
Local	\$ 8,895.06	\$ 375,558.92	\$ 1,934,859.06	\$ 3,424,636.62	\$ 10,567,086.74	\$ 16,311,036.40
State	-	-	-	-	-	\$ -
Other sources	-	-	-	-	315,651,121.00	315,651,121.00
Total Revenues and Other Resources	\$ 8,895.06	\$ 375,558.92	\$ 1,934,859.06	\$ 3,424,636.62	\$ 326,218,207.74	\$ 331,962,157.40
<i>Expenditures and Other Uses:</i>						
6100 Payroll	-	-	63,551.36	-	54,152.83	117,704.19
6200 Professional and Contracted Services	-	783,000.92	124,901.95	4,537.50	-	912,440.37
6300 Supplies and Materials	-	127,508.08	1,071,388.55	731,125.02	132,105.02	2,062,126.67
6400 Other Operating Expenses	-	-	-	-	-	-
6600 Capital Outlay	-	199,893.05	21,476,690.43	55,615,376.59	19,382,201.13	96,674,161.20
8000-Other Uses	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 1,110,402.05	\$ 22,736,532.29	\$ 56,351,039.11	\$ 19,568,458.98	\$ 99,766,432.43
Excess of Revenues and Other Resources						
Over (Under) Expenditures and Other Uses	\$ 8,895.06	\$ (734,843.13)	\$ (20,801,673.23)	\$ (52,926,402.49)	\$ 306,649,748.76	\$ 232,195,724.97
Fund Balance July 1, 2023 - (Audited)	\$ 208,828.63	\$ 9,530,356.59	\$ 56,119,729.32	\$ 104,586,188.15	\$ -	\$ 170,445,102.69
Fund Balance Ending - Monthly Reporting Period	\$ 217,723.69	\$ 8,795,513.46	\$ 35,318,056.09	\$ 51,659,785.66	\$ 306,649,748.76	\$ 402,640,827.66

Hays Consolidated Independent School District
Project Year to Date Cumulative Bond Proceeds/Expenditures Summary
for the Month Ending March 31, 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>
<i>Bond Program and Interest Revenues:</i>										
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	-	8,895.06	-	375,558.92	-	1,934,859.06	-	3,424,636.62	10,567,086.71	9,141,728.91
Total Bond Revenues and Bond Interest	\$ -	\$ 217,723.69	\$ 250,000,000.00	\$ 4,436,913.88	\$ 191,585,092.00	\$ 5,060,742.26	\$ 115,649,800.00	\$ 7,570,991.78	\$ 10,567,086.71	\$ 9,141,728.91
<i>Bond Program and Interest Expenditures:</i>										
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	-	-	924,202.14	186,199.91 b	22,734,707.94	1,824.35 c	56,351,039.11	-	19,568,185.22	-
Total Bond and Interest Expenditures	\$ -	\$ -	\$ 242,139,672.26	\$ 3,501,728.16	\$ 156,350,072.01	\$ 1,824.35	\$ 71,561,006.12	\$ -	\$ 19,568,185.22	\$ -
Excess of Revenues and Bond Interest Over Bond Expenditures	\$ -	\$ 217,723.69	\$ 7,860,327.74	\$ 935,185.72	\$ 35,235,019.99	\$ 5,058,917.91	\$ 44,088,793.88	\$ 7,570,991.78	\$ (9,001,098.51)	\$ 9,141,728.91

Bond Interest Expense Summary:

a - Instructional technology devices

b - Band trailer

c - Mascot uniform

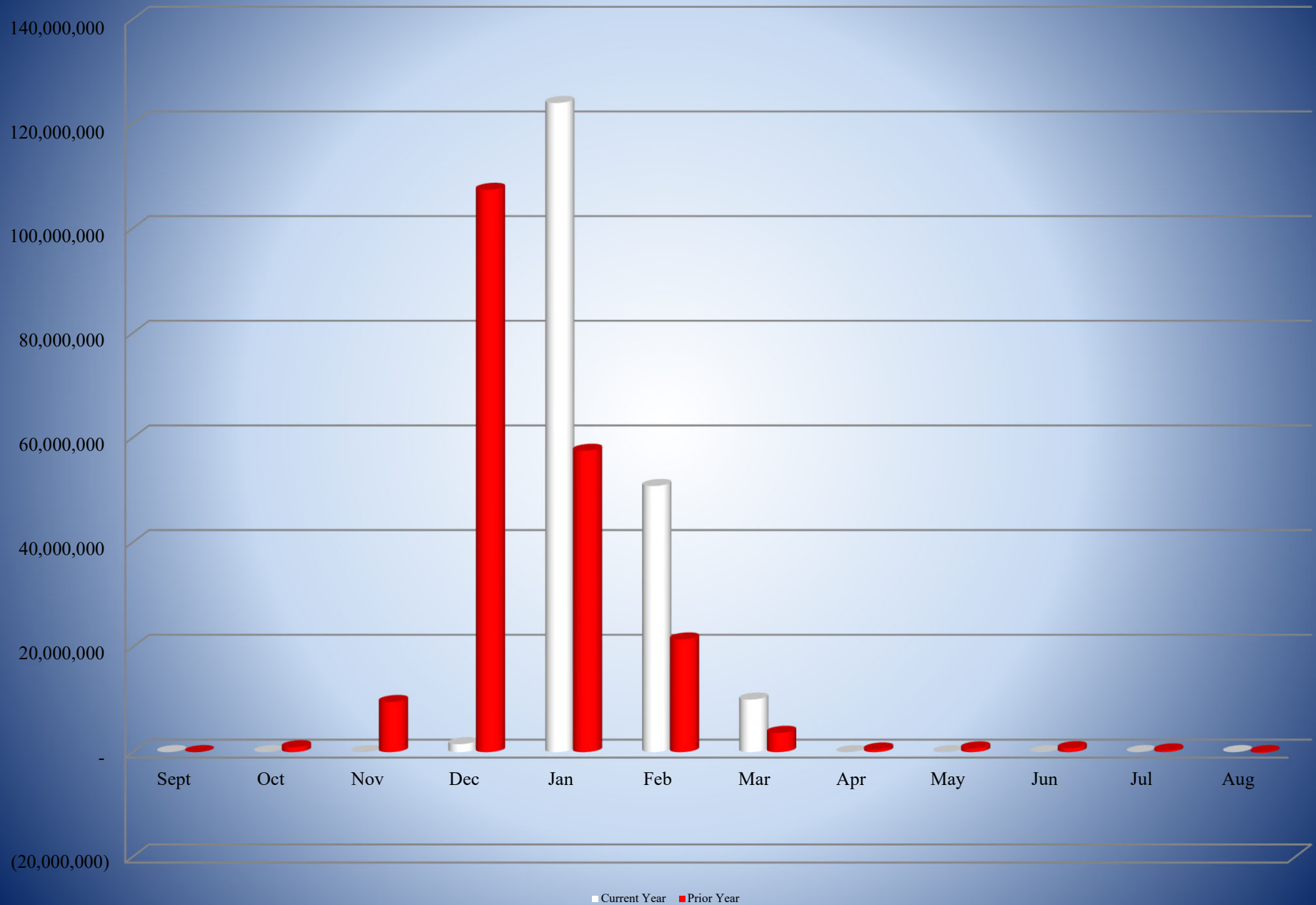
Hays Consolidated Independent School District
Statement of Revenues, Expenditures, and Changes in Fund Balance - Special Revenue Funds (Grants)
for the Month Ending March 31, 2024
(Un-Audited)

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>	
Revenues:							
Local	\$ 160,019.24	\$ -	\$ 165,000	\$ 271,057.39	\$ 106,057.39	164.28%	
State	2,267,511.49	-	3,300,000	3,266,130.18	(33,869.82)	98.97%	
Federal	11,605,959.88	7,497,807	7,497,807	6,155,184.65	(1,342,622.35)	82.09%	
Total Revenues	\$ 14,033,490.61	\$ 7,497,807	\$ 10,962,807	\$ 9,692,372.22	\$ (1,270,434.78)	88.41%	
Expenditures:							
6100 Payroll	10,953,088.71	6,351,830	7,366,830	6,298,149.96	1,068,680.04	85.49%	
6200 Professional and Contracted Services	704,272.60	390,000	990,000	950,267.06	39,732.94	95.99%	
6300 Supplies and Materials	2,100,326.84	526,131	2,201,131	2,084,109.23	117,021.77	94.68%	
6400 Other Operating Expenses	299,076.67	229,846	329,846	307,501.97	22,344.03	93.23%	
6600 Capital Outlay	-	-	75,000	52,344.00	22,656.00	69.79%	
Total Expenditures	\$ 14,056,764.82	\$ 7,497,807	\$ 10,962,807	\$ 9,692,372.22	\$ 1,270,434.78	88.41%	
Excess of Revenues							
Over (Under) Expenditures	\$ (23,274.21)	\$ -	\$ -	\$ -			
Fund Balance July 1, 2023 - (Audited)		\$ -	\$ -	\$ -	\$ -		
Fund Balance Ending - Monthly Reporting Period		\$ -	\$ -	\$ -	\$ -		

Hays Consolidated Independent School District
Monthly Tax Collection Report
for the Month Ending March 31, 2024

	Prior Year 2022 - 2023				Current Year 2023 - 2024			
	<u>Debt Service</u>		<u>% of</u>		<u>Debt Service</u>		<u>% of</u>	
<u>Current Month Tax Collections:</u>	<u>General Fund</u>	<u>Fund</u>	<u>Total</u>	<u>Levy</u>	<u>General Fund</u>	<u>Fund</u>	<u>Total</u>	<u>Levy</u>
5711 Taxes-Current Year Tax Levy	\$ 2,346,920.21	\$ 1,338,537.32	\$ 3,685,457.53	1.81%	\$ 5,805,839.31	\$ 4,225,720.95	\$ 10,031,560.26	5.17%
5712 Taxes-Delinquent Collections	\$ 91,039.43	\$ 49,483.68	\$ 140,523.11		\$ (415,887.63)	\$ (237,188.08)	\$ (653,075.71)	
5719 Penalties and Interest	\$ 192,423.34	\$ 109,255.89	\$ 301,679.23		\$ 156,463.28	\$ 111,412.67	\$ 267,875.95	
Total Current Month Collections	\$ 2,630,382.98	\$ 1,497,276.89	\$ 4,127,659.87		\$ 5,546,414.96	\$ 4,099,945.54	\$ 9,646,360.50	
<u>Fiscal Year to Date Collections:</u>								
5711 Taxes-Current Year Tax Levy	\$ 127,744,504.67	\$ 72,889,386.69	\$ 200,633,891.36	98.33%	\$ 107,819,039.38	\$ 78,552,382.93	\$ 186,371,422.31	95.96%
5712 Taxes-Delinquent Collections	\$ 379,478.11	\$ 194,243.65	\$ 573,721.76		\$ 69,546.01	\$ 24,118.26	\$ 93,664.27	
5719 Penalties and Interest	\$ 384,859.87	\$ 212,863.71	\$ 597,723.58		\$ 365,954.19	\$ 235,211.36	\$ 601,165.55	
Total Revenue Collected	\$ 128,508,842.65	\$ 73,296,494.05	\$ 201,805,336.70		108,254,539.58	78,811,712.55	187,066,252.13	
Total Budgeted Tax Revenue (Current, Delinquent, Penalty & Interest)	\$ 126,032,959.00	\$ 71,444,986.00	\$ 197,477,945.00		\$ 141,892,000.00	\$ 90,128,009.00	\$ 232,020,009.00	
Percentage of Budget Collected	101.96%	102.59%	102.19%		76.29%	87.44%	80.63%	

Month to Date Tax Collections Current Levy



Year to Date Tax Collections Current Levy

