

Hays Consolidated Independent School District

Division of Financial Services

21003 Interstate 35 Frontage Road

Kyle, Texas 78640

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Date: February 26, 2024

Monthly Financial Highlights

- The monthly Financial Reports represent financial data through January 31, 2024.
- The cash and investment balances of all funds at month end totals \$546,975,563.18. The Capital Projects Fund makes up the largest portion of the total with \$421,714,565.15 or approximately 77.10%.
- Through the end of the month (7/12 or 58.33% of the budget year):
 - The General Fund has collected \$126,957,475.77 (57.59% of its budgeted revenue) and has spent \$138,189,019.34 (58.13% of its budgeted expenditures). The *estimated* ending fund balance through the month of January 2024 is \$36,526,801.79 There are currently \$2,959,576.16 outstanding purchase orders.
 - The Child Nutrition fund has collected \$6,325,111.09 (56.81% of its budgeted revenue) and has spent \$4,917,406.38 (44.10% of its budgeted expenditures).
 - The Debt Service fund collected \$56,373,362.89 (62.00% of its budgeted revenue) and spent \$27,168,185.97 (29.88% 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 \$77,065,436.36n the current fiscal year through the month of January 2024 and have collected \$12,610,357.10 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 \$8,141,548.82 and total expenditures are \$8,096,437.86.
- Current Tax collections for the month of January totaled \$124,010,257.54 representing 63.84% of the levy collected during the month. Approximately 64.62% of the total levy has been collected through the end of January 2024. In comparison, 85.99% of the total levy was collected through the end of January 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



January 31, 2024

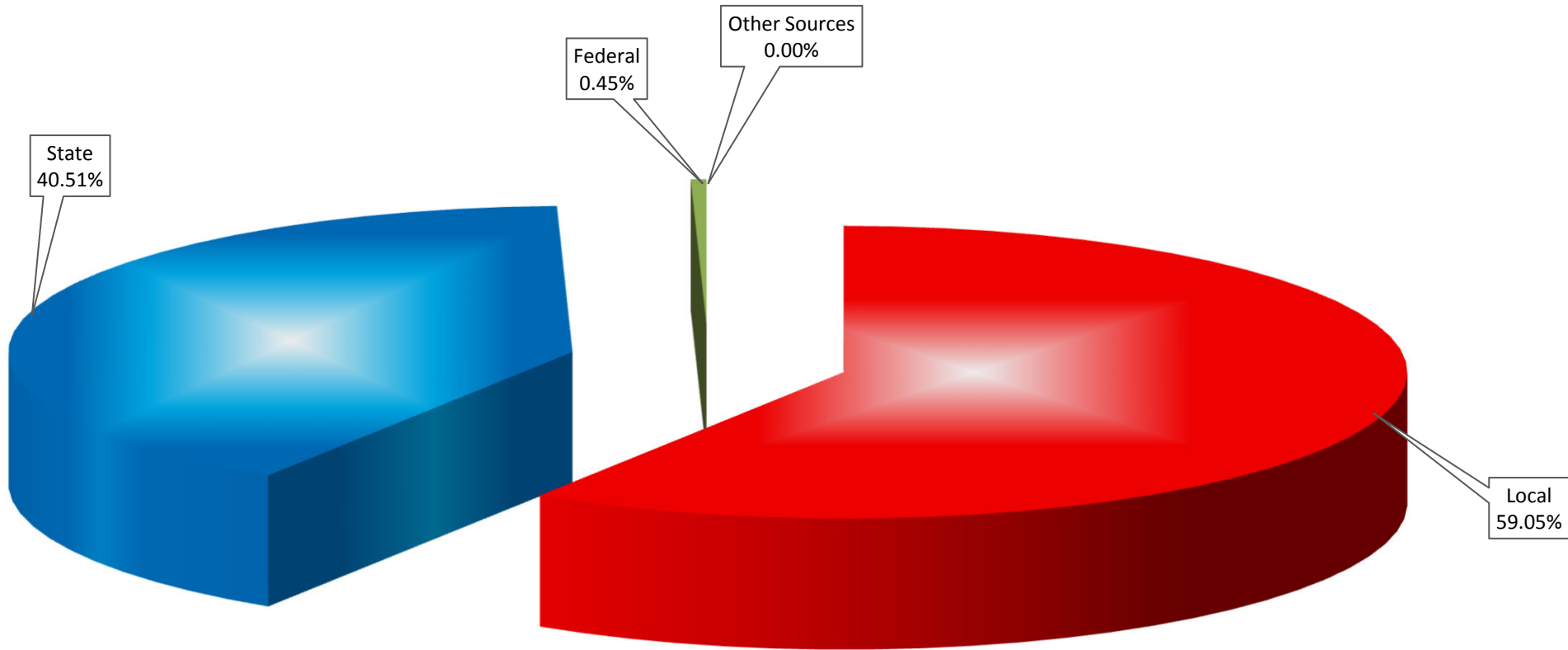
Hays Consolidated Independent School District
Combined Balance Sheet
for the Month Ending January 31, 2024
(Un-Audited)

	<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	\$ 4,077.41	\$ 1,760,506.40	\$ 2,589,139.00	\$ 5,694.87	\$ (1,241,900.76)	\$ 3,117,516.92
Current Investments	53,096,201.61	5,810,969.13	63,242,005.24	421,708,870.28	-	543,858,046.26
Total Cash and Investments	\$ 53,100,279.02	\$ 7,571,475.53	\$ 65,831,144.24	\$ 421,714,565.15	\$ (1,241,900.76)	\$ 546,975,563.18
Property Taxes - Delinquent	3,533,990.55	-	1,790,986.60	-	-	5,324,977.15
Allowance for Uncollectible Taxes	(819,736.67)	-	(389,226.87)	-	-	(1,208,963.54)
Due from State Agencies	-	-	-	-	855,089.17	855,089.17
Due from other Governments	2,729,427.53	-	1,891,446.00	-	629,247.14	5,250,120.67
Accured Interest	-	-	-	-	-	-
Due from Other Funds	282,036.32	1,308,196.03	-	-	-	1,590,232.35
Other Receivables	44,168.42	497.51	-	-	9,928.00	54,593.93
Total Receivables	\$ 5,769,886.15	\$ 1,308,693.54	\$ 3,293,205.73	\$ -	\$ 1,494,264.31	\$ 11,866,049.73
Inventories	-	113,389.00	-	-	-	113,389.00
Prepaid Items	4,607,618.35	500.00	-	-	-	4,608,118.35
Other Current Assets	\$ 4,607,618.35	\$ 113,889.00	\$ -	\$ -	\$ -	\$ 4,721,507.35
Total Current Assets	\$ 63,477,783.52	\$ 8,994,058.07	\$ 69,124,349.97	\$ 421,714,565.15	\$ 252,363.55	\$ 563,563,120.26
<i>Liabilities and Fund Balance:</i>						
Current Liabilities						
Accounts Payable	\$ 58,926.10	\$ -	\$ -	\$ 73,420.72	\$ 4,000.00	\$ 136,346.82
Other Liabilities	-	-	-	-	-	-
Payroll Deductions and Withholdings	1,934,492.73	-	-	-	-	1,934,492.73
Accrued Wages Payable	18,200,403.11	451,268.69	-	-	-	18,651,671.80
Due to Other Funds	1,696,515.94	1,150.89	-	-	-	1,697,666.83
Due to State Agencies	1,533,885.80	-	670,727.00	-	-	2,204,612.80
Due to other Governments	43,516.00	-	-	-	-	43,516.00
Due to Student Groups	48,606.09	-	-	-	-	48,606.09
Deferred Revenues	875,165.84	224,770.32	-	-	203,252.59	1,303,188.75
Deferred Inflows	2,559,470.12	-	1,401,759.73	-	-	3,961,229.85
Total Liabilities	\$ 26,950,981.73	\$ 677,189.90	\$ 2,072,486.73	\$ 73,420.72	\$ 207,252.59	\$ 29,981,331.67
<i>Fund Balance/Equity</i>						
Reserved/Designated Fund Balance	-	6,843,969.08	37,846,686.32	28,999,648.23	-	73,690,303.63
Current Year Revenues less						
Expenditures/Expenses	(11,231,543.57)	1,407,704.71	29,205,176.92	251,196,041.74	45,110.96	270,622,490.76
Reserved Fund Balance for Current Year						
Encumbrances (POs)	2,959,576.16	65,194.38	-	141,445,454.46	-	144,470,225.00
Unreserved Fund Balance/Fund Equity	\$ 44,798,769.20	-	-	-	-	44,798,769.20
Total Fund Balance/Equity	\$ 36,526,801.79	\$ 8,316,868.17	\$ 67,051,863.24	\$ 421,641,144.43	\$ 45,110.96	\$ 533,581,788.59
Total Liabilities and Fund Equity	\$ 63,477,783.52	\$ 8,994,058.07	\$ 69,124,349.97	\$ 421,714,565.15	\$ 252,363.55	\$ 563,563,120.26

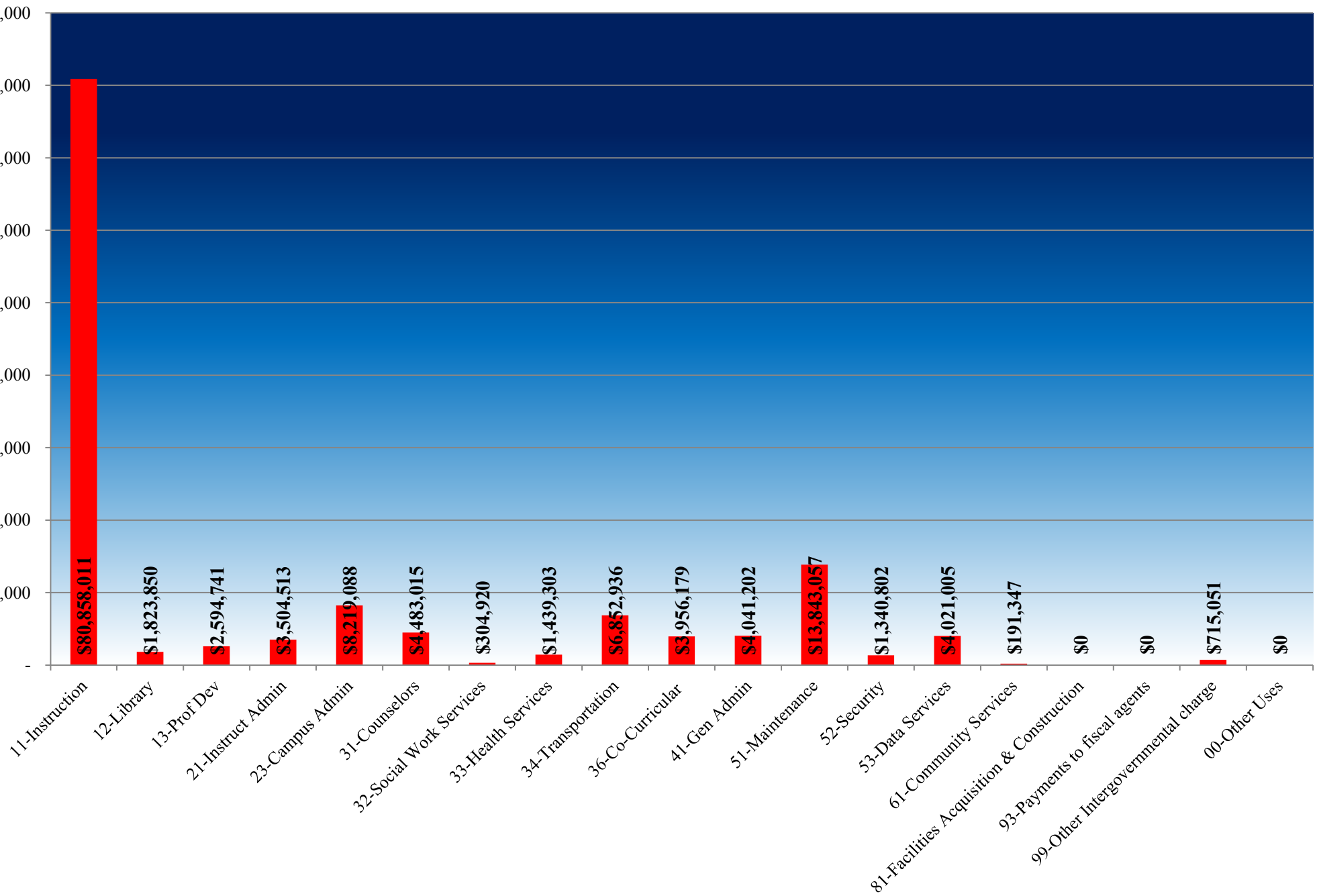
Hays Consolidated Independent School District
Statement of Revenues, Expenditures, and Changes in Fund Balance - General Fund
for the Month Ending January 31, 2024
(Un-Audited)

	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>
Revenues:						
Local	\$ 113,720,739.97	\$ 146,167,000	\$ 146,244,400	\$ 74,964,192.13	(71,280,207.87)	51.26%
State	47,051,203.11	69,966,548	69,966,548	51,425,063.24	(18,541,484.76)	73.50%
Federal	358,500.80	3,625,000	4,172,975	568,220.40	(3,604,754.60)	13.62%
Other Sources	361,939.80	-	49,083	-	(49,083.00)	0.00%
Total Revenues	\$ 161,492,383.68	\$ 219,758,548	\$ 220,433,006	\$ 126,957,475.77	\$ (93,475,530.23)	57.59%
Expenditures and Other Uses:						
11-Instruction	75,822,596.59	139,164,522	139,084,647	80,858,010.77	58,226,636.23	58.14%
12-Library	1,656,506.52	3,141,880	3,142,906	1,823,849.86	1,319,056.14	58.03%
13-Prof Dev	1,700,309.65	5,357,821	5,412,305	2,594,741.30	2,817,563.70	47.94%
21-Instruct Admin	3,528,004.97	6,037,904	6,032,043	3,504,512.82	2,527,530.18	58.10%
23-Campus Admin	8,072,506.15	14,307,483	14,290,763	8,219,088.17	6,071,674.83	57.51%
31-Counselors	4,139,462.22	7,830,684	7,828,033	4,483,014.86	3,345,018.14	57.27%
32-Social Work Services	309,328.50	822,510	965,010	304,920.25	660,089.75	31.60%
33-Health Services	1,366,105.10	2,635,343	2,638,149	1,439,302.52	1,198,846.48	54.56%
34-Transportation	6,856,529.06	11,004,561	11,009,604	6,852,936.06	4,156,667.94	62.25%
36-Co-Curricular	4,290,390.70	6,604,577	6,821,515	3,956,179.02	2,865,335.98	58.00%
41-Gen Admin	3,811,399.85	6,121,688	6,156,942	4,041,201.54	2,115,740.46	65.64%
51-Maintenance	13,689,353.69	22,484,813	22,970,556	13,843,056.71	9,127,499.29	60.26%
52-Security	1,063,967.77	3,699,086	3,715,915	1,340,802.38	2,375,112.62	36.08%
53-Data Services	3,480,577.08	5,451,042	6,029,374	4,021,005.34	2,008,368.66	66.69%
61-Community Services	193,351.39	227,256	227,256	191,347.09	35,908.91	84.20%
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
Total Expenditures and Other Uses	\$ 130,587,652.29	\$ 236,278,619	\$ 237,712,467	\$ 138,189,019.34	\$ 99,523,447.66	58.13%
Excess of Revenues and Other Resources						
Over (Under) Expenditures and Other Uses	\$ 30,904,731.39	\$ (16,520,071)	\$ (17,279,461)	\$ (11,231,543.57)		
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	\$ 36,526,801.79	\$ 6,047,917.43	

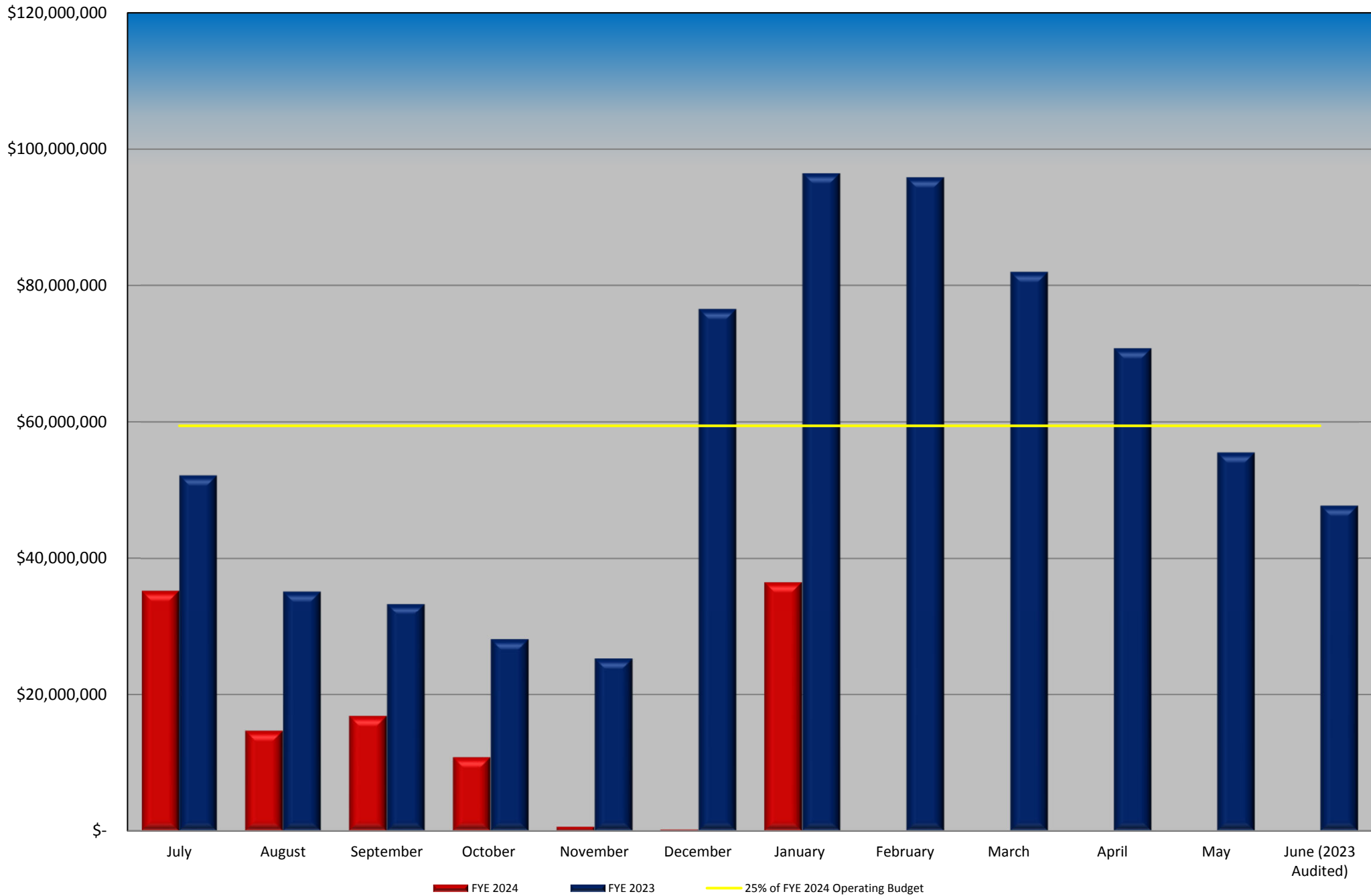
General Fund Revenues Collected to Date



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 January 31, 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>	
Revenues and Other Resources:							
Local	\$ 2,070,126.14	\$ 3,549,543	\$ 3,549,543	\$ 2,093,595.71	\$ (1,455,947.29)	58.98%	
State	-	54,662	54,662	-	(54,662.00)	0.00%	
Federal	4,189,272.48	7,529,150	7,529,150	4,231,515.38	(3,297,634.62)	56.20%	
Other sources	2,000.00	-	-	-	-	NA	
Total Revenues and Other Resources	\$ 6,261,398.62	\$ 11,133,355	\$ 11,133,355	\$ 6,325,111.09	\$ (4,808,243.91)	56.81%	
Expenditures and Other Uses:							
35-6100 Payroll	2,569,111.21	5,374,837	5,374,837	2,908,661.15	2,466,175.85	54.12%	
35-6200 Professional and Contracted Services	1,565,642.29	4,613,094	4,613,094	1,935,539.50	2,677,554.50	41.96%	
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	13,014.13	40,000	40,000	17,395.37	22,604.63	43.49%	
35-6300 Supplies & Materials	45,128.78	85,424	85,424	46,778.26	38,645.74	54.76%	
35-6400 Food Service Other Operating Expenses	7,874.50	75,000	75,000	9,032.10	65,967.90	12.04%	
35-6600 Food Service Capital Expenses	204,863.92	945,000	961,535	-	961,535.00	0.00%	
Total Expenditures	\$ 4,407,223.19	\$ 11,133,355	\$ 11,149,890	\$ 4,917,406.38	\$ 6,232,483.62	44.10%	
Excess of Revenues and Other Resources							
Over (Under) Expenditures and Other Uses	\$ 1,854,175.43	\$ -	\$ (16,535)	\$ 1,407,704.71			
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	\$ 8,316,868.17	\$ 1,424,239.71		

Hays Consolidated Independent School District
Statement of Revenues, Expenditures, and Changes in Fund Balance - Debt Service Fund
for the Month Ending January 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	63,740,863.58	\$ 89,603,009	\$ 89,603,009	52,916,465.81	\$ (36,686,543.19)	59.06%
Taxes, Prior Year	62,075.41	250,000	250,000	211,838.64	(38,161.36)	84.74%
Penalties, Interest and Other Tax Revenues	49,604.22	275,000	275,000	75,144.10	(199,855.90)	27.33%
Earnings from Investments	413,066.77	800,000	800,000	577,602.27	(222,397.73)	72.20%
Miscellaneous Revenue	5,094.09	-	-	3,173.07	3,173.07	NA
Local Revenue	\$ 64,270,704.07	\$ 90,928,009	\$ 90,928,009	\$ 53,784,223.89	\$ (37,143,785.11)	59.15%
State Revenue						
Additional State Aid for Homestead Exemption	\$ 1,793,775.00	\$ -	\$ -	\$ 2,589,139.00	2,589,139.00	NA
State Revenue	\$ 1,793,775.00	\$ -	\$ -	\$ 2,589,139.00	\$ 2,589,139.00	NA
Other Sources						
Operating Transfer In	\$ -	\$ -	\$ -	\$ -	-	NA
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	NA
Total Revenue	\$ 66,064,479.07	\$ 90,928,009.00	\$ 90,928,009.00	\$ 56,373,362.89	\$ (34,554,646.11)	62.00%
Expenditures:						
71-6511 Bond Principal	13,490,000.00	56,215,000	56,215,000	14,070,000.00	42,145,000.00	25.03%
71-6521 Interest on Bonds	10,042,286.39	34,688,009	34,688,009	13,078,665.97	21,609,343.03	37.70%
71-6599 Other Debt Service Fees	21,910.00	25,000	25,000	19,520.00	5,480.00	78.08%
Total Expenditures	\$ 23,554,196.39	\$ 90,928,009	\$ 90,928,009	\$ 27,168,185.97	\$ 63,759,823.03	29.88%
Excess of Revenues Over (Under) Expenditures	\$ 42,510,282.68	\$ -	\$ -	\$ 29,205,176.92		
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	\$ 67,051,863.24	\$ 29,205,176.92	

Hays Consolidated Independent School District
Statement of Revenues, Expenditures, and Changes in Fund Balance - Capital Project Funds
for the Month Ending January 31, 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>
<i>Revenues and Other Resources:</i>						
Local	\$ 6,943.53	\$ 295,497.39	\$ 1,614,344.04	\$ 2,906,975.38	\$ 7,786,596.76	\$ 12,610,357.10
State	-	-	-	-	-	\$ -
Other sources	-	-	-	-	315,651,121.00	315,651,121.00
Total Revenues and Other Resources	\$ 6,943.53	\$ 295,497.39	\$ 1,614,344.04	\$ 2,906,975.38	\$ 323,437,717.76	\$ 328,261,478.10
<i>Expenditures and Other Uses:</i>						
6100 Payroll	-	-	41,143.75	-	25,659.98	66,803.73
6200 Professional and Contracted Services	-	666,029.60	100,813.95	-	-	766,843.55
6300 Supplies and Materials	-	127,508.08	922,934.57	727,974.82	61,494.87	1,839,912.34
6400 Other Operating Expenses	-	-	-	-	-	-
6600 Capital Outlay	-	176,232.59	18,917,805.24	42,938,735.31	12,359,103.60	74,391,876.74
8000-Other Uses	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 969,770.27	\$ 19,982,697.51	\$ 43,666,710.13	\$ 12,446,258.45	\$ 77,065,436.36
Excess of Revenues and Other Resources						
Over (Under) Expenditures and Other Uses	\$ 6,943.53	\$ (674,272.88)	\$ (18,368,353.47)	\$ (40,759,734.75)	\$ 310,991,459.31	\$ 251,196,041.74
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	\$ 215,772.16	\$ 8,856,083.71	\$ 37,751,375.85	\$ 63,826,453.40	\$ 310,991,459.31	\$ 421,641,144.43

Hays Consolidated Independent School District
Project Year to Date Cumulative Bond Proceeds/Expenditures Summary
for the Month Ending January 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	-	6,943.53	-	295,497.39	-	1,614,344.04	-	2,906,975.38	315,651,121.00	7,786,596.76
Total Bond Revenues and Bond Interest	\$ -	\$ 215,772.16	\$ 250,000,000.00	\$ 4,356,852.35	\$ 191,585,092.00	\$ 4,740,227.24	\$ 115,649,800.00	\$ 7,053,330.54	\$ 315,651,121.00	\$ 7,786,596.76
<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	-	-	797,128.68	172,641.59 b	19,980,772.37	1,824.35 c	43,666,710.13	-	12,446,032.59	-
Total Bond and Interest Expenditures	\$ -	\$ -	\$ 242,012,598.80	\$ 3,488,169.84	\$ 153,596,136.44	\$ 1,824.35	\$ 58,876,677.14	\$ -	\$ 12,446,032.59	\$ -
Excess of Revenues and Bond Interest Over Bond Expenditures	\$ -	\$ 215,772.16	\$ 7,987,401.20	\$ 868,682.51	\$ 37,988,955.56	\$ 4,738,402.89	\$ 56,773,122.86	\$ 7,053,330.54	\$ 303,205,088.41	\$ 7,786,596.76

Bond Interest Expense Summary:

a - Instructional technology devices

b - Band trailer

c - Mascot uniform

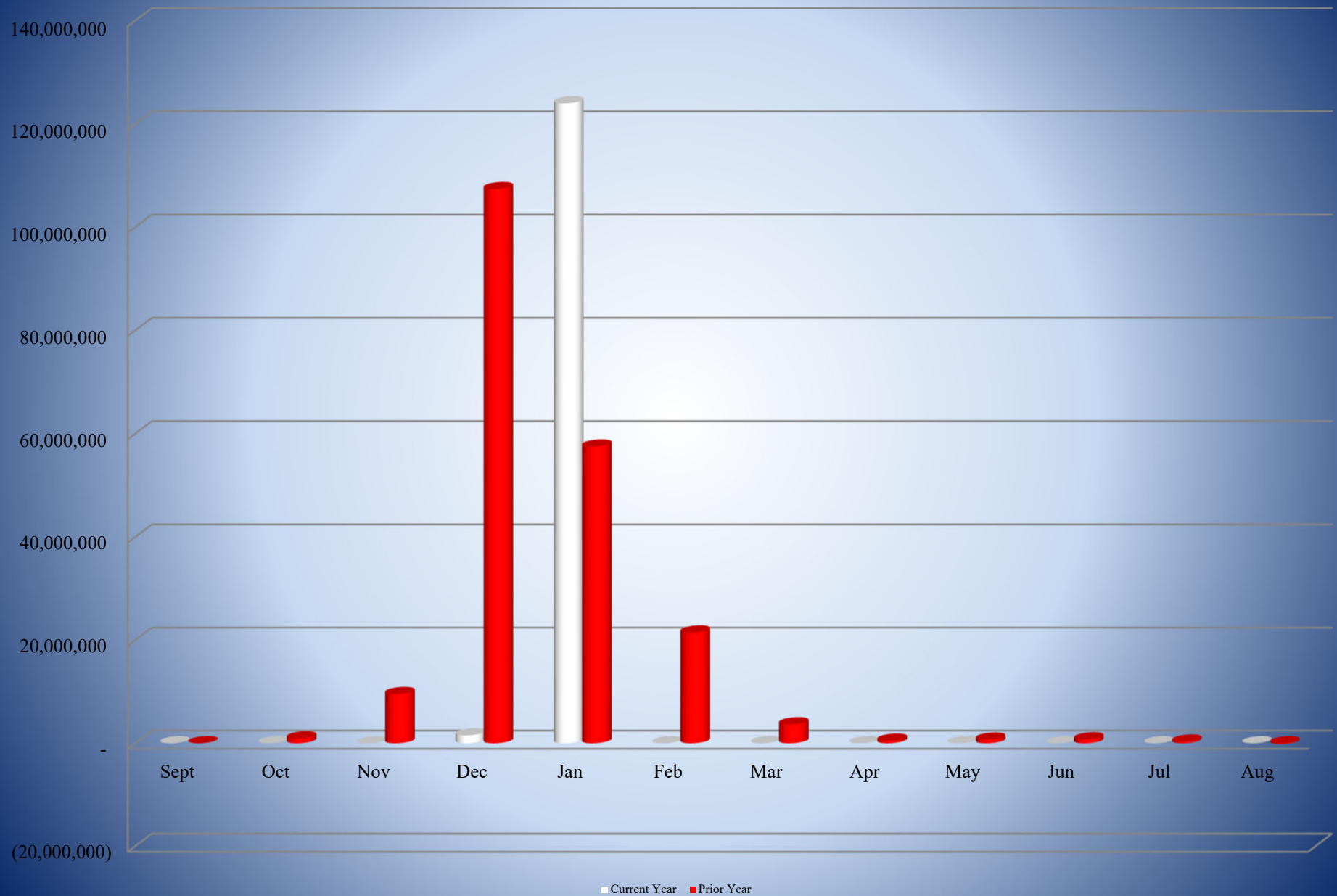
Hays Consolidated Independent School District
Statement of Revenues, Expenditures, and Changes in Fund Balance - Special Revenue Funds (Grants)
for the Month Ending January 31, 2024
(Un-Audited)

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	\$ 64,953.66	\$ -	\$ 15,000	\$ 83,740.40	\$ 68,740.40	558.27%	
State	1,801,038.47	-	2,100,000	3,043,738.61	943,738.61	144.94%	
Federal	7,243,566.63	7,497,807	7,497,807	5,014,069.81	(2,483,737.19)	66.87%	
Total Revenues	\$ 9,109,558.76	\$ 7,497,807	\$ 9,612,807	\$ 8,141,548.82	\$ (1,471,258.18)	84.69%	
Expenditures:							
6100 Payroll	6,542,988.29	6,351,830	6,791,830	5,017,438.39	1,774,391.61	73.87%	
6200 Professional and Contracted Services	555,224.54	390,000	390,000	824,798.92	(434,798.92)	211.49%	
6300 Supplies and Materials	1,916,603.64	526,131	2,201,131	2,014,150.78	186,980.22	91.51%	
6400 Other Operating Expenses	153,749.41	229,846	229,846	187,705.77	42,140.23	81.67%	
6600 Capital Outlay	-	-	-	52,344.00	(52,344.00)	NA	
Total Expenditures	\$ 9,168,565.88	\$ 7,497,807	\$ 9,612,807	\$ 8,096,437.86	\$ 1,516,369.14	84.23%	
Excess of Revenues							
Over (Under) Expenditures	\$ (59,007.12)	\$ -	\$ -	\$ 45,110.96			
Fund Balance July 1, 2023 - (Audited)		\$ -	\$ -	\$ -	\$ -		
Fund Balance Ending - Monthly Reporting Period		\$ -	\$ -	\$ 45,110.96	\$ 45,110.96		

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

	Prior Year 2022 - 2023				Current Year 2023 - 2024			
	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>	<u>% of Levy</u>	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>	<u>% of Levy</u>
<u>Current Month Tax Collections:</u>								
5711 Taxes-Current Year Tax Levy	\$ 36,636,186.52	\$ 20,903,788.34	\$ 57,539,974.86	28.20%	\$ 71,735,332.33	\$ 52,274,925.21	\$ 124,010,257.54	63.84%
5712 Taxes-Delinquent Collections	\$ 157,437.63	\$ 79,614.98	\$ 237,052.61		\$ 217,447.55	\$ 118,631.84	\$ 336,079.39	
5719 Penalties and Interest	\$ 30,357.15	\$ 15,188.38	\$ 45,545.53		\$ 36,104.35	\$ 19,698.79	\$ 55,803.14	
Total Current Month Collections	\$ 36,823,981.30	\$ 20,998,591.70	\$ 57,822,573.00		\$ 71,988,884.23	\$ 52,413,255.84	\$ 124,402,140.07	
<u>Fiscal Year to Date Collections:</u>								
5711 Taxes-Current Year Tax Levy	\$ 111,708,845.12	\$ 63,740,863.58	\$ 175,449,708.70	85.99%	\$ 72,615,642.08	\$ 52,916,465.81	\$ 125,532,107.89	64.62%
5712 Taxes-Delinquent Collections	\$ 135,997.20	\$ 62,075.41	\$ 198,072.61		\$ 394,451.91	\$ 211,838.64	\$ 606,290.55	
5719 Penalties and Interest	\$ 96,619.81	\$ 49,604.22	\$ 146,224.03		\$ 136,753.13	\$ 75,144.10	\$ 211,897.23	
Total Revenue Collected	\$ 111,941,462.13	\$ 63,852,543.21	\$ 175,794,005.34		73,146,847.12	53,203,448.55	126,350,295.67	
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	88.82%	89.37%	89.02%		51.55%	59.03%	54.46%	

Month to Date Tax Collections Current Levy



Year to Date Tax Collections Current Levy

