

# Hays Consolidated Independent School District

## Division of Financial Services

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Date: March 10, 2025

### Monthly Financial Highlights

- The monthly Financial Reports represent financial data through January 31, 2025.
- The cash and investment balances of all funds at month end equals \$451,174,112.74. The Capital Projects Fund makes up the largest portion of the total with \$273,993,158.71 or approximately 60.73%.
- Through the end of the month (7/12 or 58.33% of the budget year):
  - The General Fund has collected \$175,891,987.68 (75.53% of its budgeted revenue) and has spent \$145,981,404 (60.85% of its budgeted expenditures). The *estimated* ending fund balance through the month of January 2025 is \$61,370,863.58.
  - The Child Nutrition fund has collected \$6,604,947.13 (54.60% of its budgeted revenue) and has spent \$6,007,096.55 (49.65% of its budgeted expenditures).
  - The Debt Service fund collected \$84,887,857.71 (92.61% of its budgeted revenue) and spent \$21,386,293.86 (23.33% 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 total expenditures of \$80,243,553.67 for the current fiscal year through the month of January 2025 and have collected \$9,791,949.75 in interest revenue.
- 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 \$7,212,500.18 and total expenditures are \$7,212,500.18.
- Current Tax collections for the month of January 2025 totaled \$143,922,454.75 representing 67.89% of the levy collected during the month. Approximately 85.27% of the total levy has been collected through the end of January 2025. In comparison, 65.53% of the total levy was collected through the end of January 2024.

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, 2025**

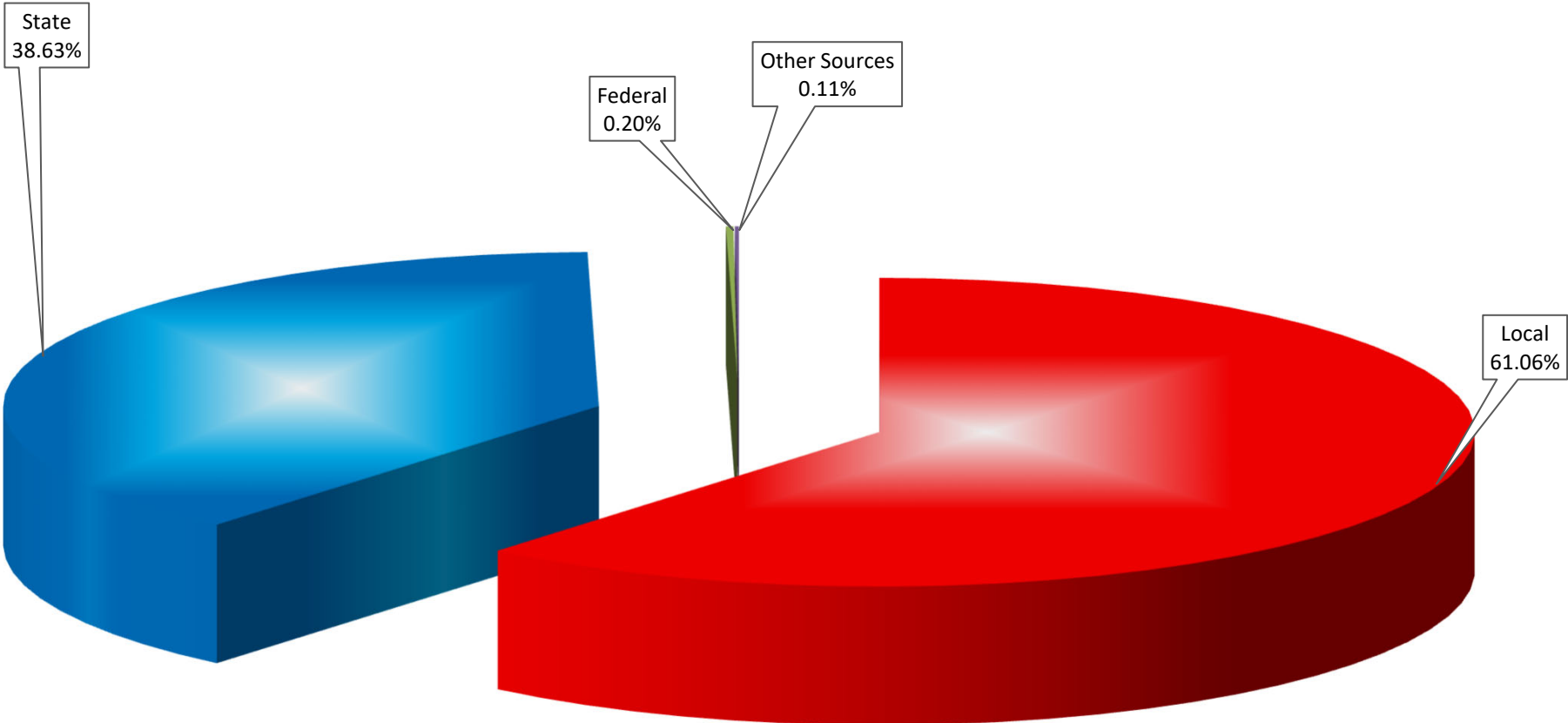
**Hays Consolidated Independent School District**  
**Combined Balance Sheet**  
**for the Month Ending January 31, 2025**  
**(Un-Audited)**

	<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	\$ 5,495,357.07	\$ 101,771.46	\$ (400.00)	\$ -	\$ (234,790.33)	\$ 5,361,938.20
Current Investments	77,979,548.46	3,817,658.18	90,021,809.19	273,993,158.71	-	445,812,174.54
<b>Total Cash and Investments</b>	<b>\$ 83,474,905.53</b>	<b>\$ 3,919,429.64</b>	<b>\$ 90,021,409.19</b>	<b>\$ 273,993,158.71</b>	<b>\$ (234,790.33)</b>	<b>\$ 451,174,112.74</b>
Property Taxes - Delinquent	5,029,953.90	-	3,127,325.29	-	-	8,157,279.19
Allowance for Uncollectible Taxes	(1,040,895.87)	-	(557,173.67)	-	-	(1,598,069.54)
Due from State Agencies	1,812,499.97	-	-	-	4,817,241.46	6,629,741.43
Due from other Governments	6,468,943.48	-	4,512,988.14	-	(35.49)	10,981,896.13
Due from Other Funds	3,247,340.39	4,420,413.51	8,020,885.00	-	19,667.95	15,708,306.85
Other Receivables	81,967.81	70.00	-	-	11,979.63	94,017.44
<b>Total Receivables</b>	<b>\$ 15,599,809.68</b>	<b>\$ 4,420,483.51</b>	<b>\$ 15,104,024.76</b>	<b>\$ -</b>	<b>\$ 4,848,853.55</b>	<b>\$ 39,973,171.50</b>
Inventories	-	-	-	-	-	-
Prepaid Items	5,048,907.71	500.00	-	-	-	5,049,407.71
<b>Other Current Assets</b>	<b>\$ 5,048,907.71</b>	<b>\$ 500.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,049,407.71</b>
<b>Total Current Assets</b>	<b>\$ 104,123,622.92</b>	<b>\$ 8,340,413.15</b>	<b>\$ 105,125,433.95</b>	<b>\$ 273,993,158.71</b>	<b>\$ 4,614,063.22</b>	<b>\$ 496,196,691.95</b>
<b><i>Liabilities and Fund Balance:</i></b>						
<b>Current Liabilities</b>						
Accounts Payable	\$ 334,291.64	\$ 10,286.42	\$ -	\$ 2,665,116.89	\$ 29,118.80	\$ 3,038,813.75
Other Liabilities	(78,602.51)	-	-	-	-	(78,602.51)
Payroll Deductions and Withholdings	2,665,993.03	-	-	-	-	2,665,993.03
Accrued Wages Payable	18,711,739.11	495,737.53	-	-	-	19,207,476.64
Due to Other Funds	16,356,193.31	-	-	2,373.51	2,980,844.64	19,339,411.46
Due to State Agencies	-	-	-	-	-	-
Due to other Governments	66,107.00	-	-	-	-	66,107.00
Due to Student Groups	48,606.09	-	-	-	-	48,606.09
Deferred Revenues	659,373.64	-	-	-	1,569,765.44	2,229,139.08
Deferred Inflows	3,989,058.03	236,069.32	2,570,151.62	-	34,334.34	6,829,613.31
<b>Total Liabilities</b>	<b>\$ 42,752,759.34</b>	<b>\$ 742,093.27</b>	<b>\$ 2,570,151.62</b>	<b>\$ 2,667,490.40</b>	<b>\$ 4,614,063.22</b>	<b>\$ 53,346,557.85</b>
<b>Fund Balance/Equity</b>						
Reserved/Designated Fund Balance	-	7,000,469.30	39,053,718.48	341,777,272.23	-	387,831,460.01
Current Year Revenues less						
Expenditures/Expenses	29,910,583.68	597,850.58	63,501,563.85	(70,451,603.92)	-	23,558,394.19
Reserved Fund Balance for Current Year						
Encumbrances (POs)	-	-	-	-	-	-
Unreserved Fund Balance/Fund Equity	<b>\$ 31,460,279.90</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,460,279.90</b>
<b>Total Fund Balance/Equity</b>	<b>\$ 61,370,863.58</b>	<b>\$ 7,598,319.88</b>	<b>\$ 102,555,282.33</b>	<b>\$ 271,325,668.31</b>	<b>\$ -</b>	<b>\$ 442,850,134.10</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 104,123,622.92</b>	<b>\$ 8,340,413.15</b>	<b>\$ 105,125,433.95</b>	<b>\$ 273,993,158.71</b>	<b>\$ 4,614,063.22</b>	<b>\$ 496,196,691.95</b>

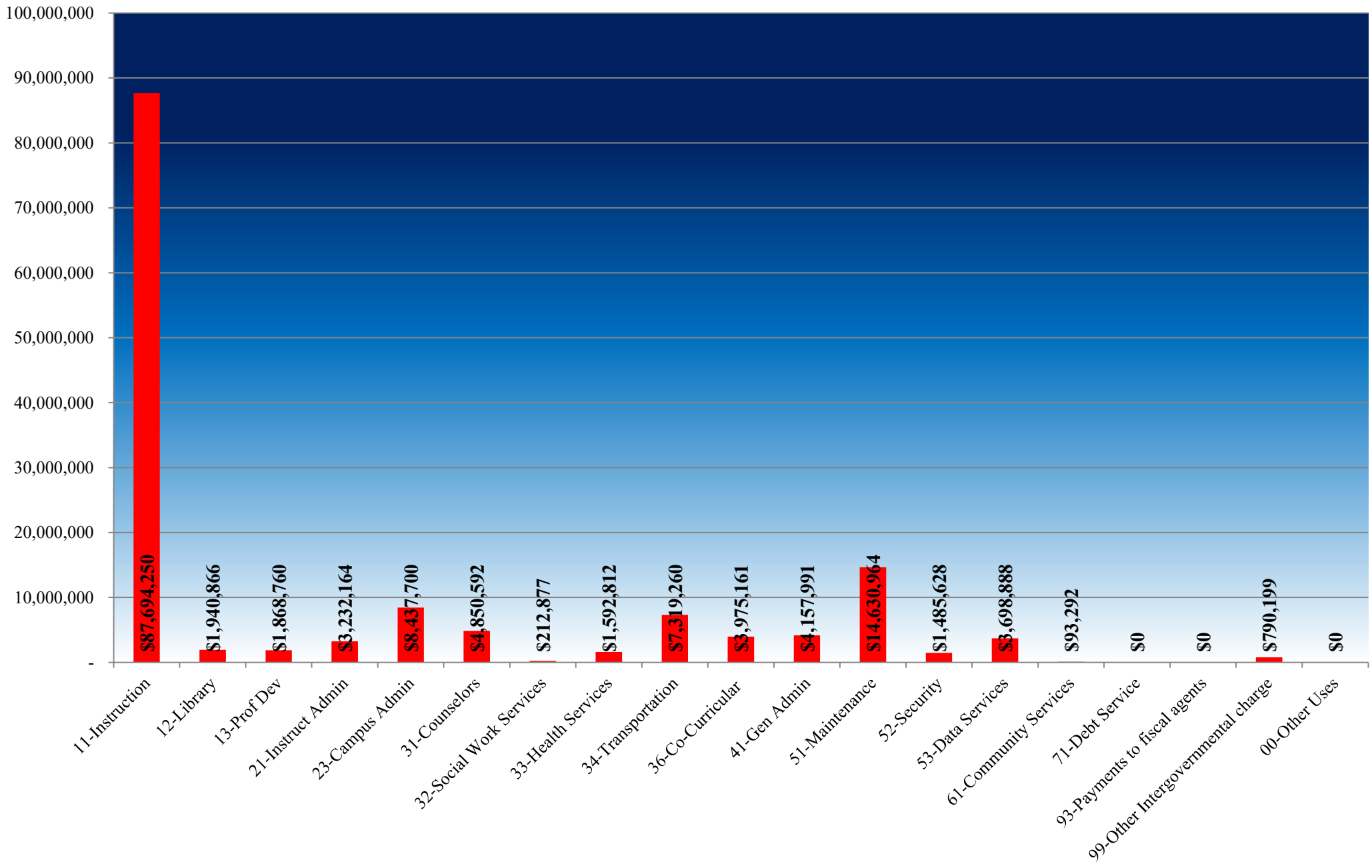
**Hays Consolidated Independent School District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance - General Fund**  
**for the Month Ending January 31, 2025**  
**(Un-Audited)**

	<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	\$ 129,549,983	\$ 129,956,093	\$ 107,396,688.43	(22,559,404.57)	82.64%
State	99,650,961	99,650,961	67,946,335.08	(31,704,625.92)	68.18%
Federal	3,050,000	3,075,500	354,495.00	(2,721,005.00)	11.53%
Other Sources	-	194,469	194,469.17	0.17	100.00%
<b>Total Revenues</b>	<b>\$ 232,250,944</b>	<b>\$ 232,877,023</b>	<b>\$ 175,891,987.68</b>	<b>\$ (56,985,035.32)</b>	<b>75.53%</b>
<b>Expenditures and Other Uses:</b>					
11-Instruction	141,941,084	141,995,943	87,694,250.25	54,301,692.75	61.76%
12-Library	3,219,761	3,219,770	1,940,865.56	1,278,904.44	60.28%
13-Prof Dev	4,494,233	4,519,534	1,868,760.24	2,650,773.76	41.35%
21-Instruct Admin	5,629,237	5,648,472	3,232,164.29	2,416,307.71	57.22%
23-Campus Admin	13,554,444	13,548,744	8,437,699.52	5,111,044.48	62.28%
31-Counselors	7,781,869	7,812,734	4,850,591.72	2,962,142.28	62.09%
32-Social Work Services	292,617	292,617	212,877.40	79,739.60	72.75%
33-Health Services	2,596,799	2,596,799	1,592,811.92	1,003,987.08	61.34%
34-Transportation	11,133,302	11,364,471	7,319,260.46	4,045,210.54	64.40%
36-Co-Curricular	6,366,704	6,376,498	3,975,160.65	2,401,337.35	62.34%
41-Gen Admin	6,269,173	6,568,388	4,157,990.68	2,410,397.32	63.30%
51-Maintenance	23,373,400	23,587,223	14,630,963.70	8,956,259.30	62.03%
52-Security	3,967,587	3,980,614	1,485,628.37	2,494,985.63	37.32%
53-Data Services	5,824,372	6,288,526	3,698,888.03	2,589,637.97	58.82%
61-Community Services	222,177	232,883	93,292.23	139,590.77	40.06%
71-Debt Service	-	-	-	-	NA
93-Payments to fiscal agents	375,000	375,000	-	375,000.00	0.00%
99-Other Intergovernmental charge	1,500,000	1,500,000	790,198.98	709,801.02	52.68%
00-Other Uses	-	-	-	-	NA
<b>Total Expenditures and Other Uses</b>	<b>\$ 238,541,759</b>	<b>\$ 239,908,216</b>	<b>\$ 145,981,404.00</b>	<b>\$ 93,926,812.00</b>	<b>60.85%</b>
<b>Excess of Revenues and Other Resources</b>					
<b>Over (Under) Expenditures and Other Uses</b>	<b>\$ (6,290,815)</b>	<b>\$ (7,031,193)</b>	<b>\$ 29,910,583.68</b>		
<b>Fund Balance July 1, 2024 - (Audited)</b>	<b>\$ 31,460,279.90</b>	<b>\$ 31,460,279.90</b>	<b>\$ 31,460,279.90</b>		
<b>Fund Balance Ending - Monthly Reporting Period</b>	<b>\$ 25,169,464.90</b>	<b>\$ 24,429,086.90</b>	<b>\$ 61,370,863.58</b>	<b>\$ 36,941,776.68</b>	

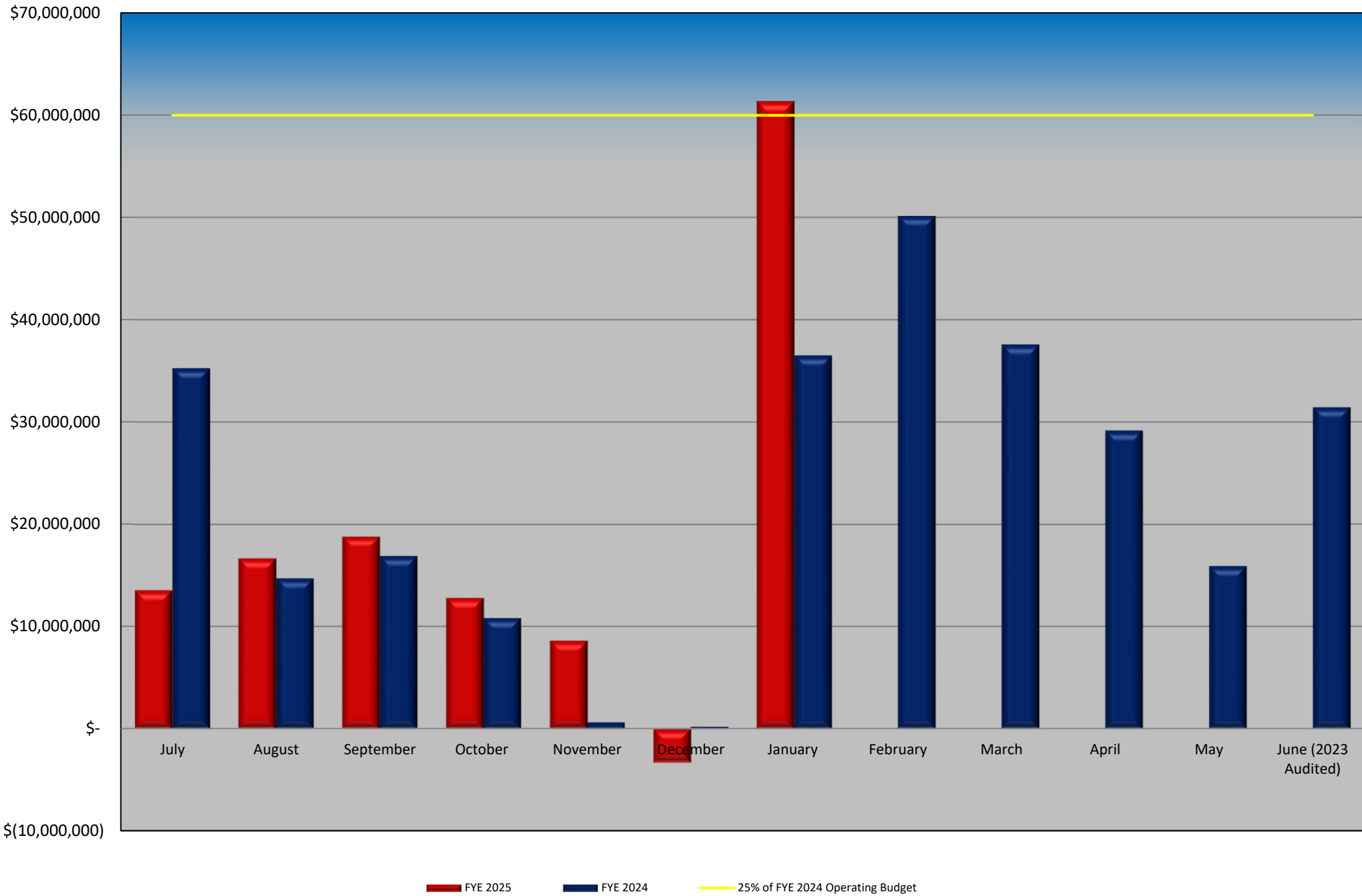
# General Fund Revenues Collected to Date



# 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 January 31, 2025**  
**(Un-Audited)**

	<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>
<i>Revenues and Other Resources:</i>					
Local	\$ 3,896,614	\$ 3,896,614	\$ 2,400,846.44	\$ (1,495,767.56)	61.61%
State	54,662	54,662	1,816.80	(52,845.20)	3.32%
Federal	8,146,610	8,146,610	4,197,016.15	(3,949,593.85)	51.52%
Other sources	-	-	5,267.74	5,267.74	NA
<b>Total Revenues and Other Resources</b>	<b>\$ 12,097,886</b>	<b>\$ 12,097,886</b>	<b>\$ 6,604,947.13</b>	<b>\$ (5,492,938.87)</b>	<b>54.60%</b>
<i>Expenditures and Other Uses:</i>					
35-6100 Payroll	4,885,196	4,885,196	3,262,443.76	1,622,752.24	66.78%
35-6200 Professional and Contracted Services	4,937,234	4,937,234	2,444,174.09	2,493,059.91	49.50%
35-6341 Food Supplies	-	-	-	-	NA
35-6342 Non-Food Supplies	-	-	-	-	NA
35-6344 USDA Commodities	-	-	-	-	NA
35-6349 Miscellaneous Supplies	25,000	25,000	28,215.28	(3,215.28)	112.86%
35-6300 Supplies & Materials	731,456	731,456	179,812.14	551,643.86	24.58%
35-6400 Food Service Other Operating Expenses	19,000	19,000	19,666.75	(666.75)	103.51%
35-6600 Food Service Capital Expenses	1,500,000	1,500,000	72,784.53	1,427,215.47	4.85%
<b>Total Expenditures</b>	<b>\$ 12,097,886</b>	<b>\$ 12,097,886</b>	<b>\$ 6,007,096.55</b>	<b>\$ 6,090,789.45</b>	<b>49.65%</b>
<b>Excess of Revenues and Other Resources</b> <b>Over (Under) Expenditures and Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 597,850.58</b>		
<b>Fund Balance July 1, 2024 - (Audited)</b>	<b>7,000,469.30</b>	<b>7,000,469.30</b>	<b>7,000,469.30</b>		
<b>Fund Balance Ending - Monthly Reporting Period</b>	<b>\$ 7,000,469.30</b>	<b>\$ 7,000,469.30</b>	<b>\$ 7,598,319.88</b>	<b>\$ 597,850.58</b>	



**Hays Consolidated Independent School District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance - Debt Service Fund**  
**for the Month Ending January 31, 2025**  
**(Un-Audited)**

	<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><i>Revenues:</i></b>									
<b><i>Local Revenue</i></b>									
Taxes, Current Year Levy	\$ 90,915,372	\$	90,915,372	\$	76,346,446.52	\$	(14,568,925.48)		83.98%
Taxes, Prior Year	100,000		100,000		561,716.12		461,716.12		561.72%
Penalties, Interest and Other Tax Revenues	250,000		250,000		91,211.03		(158,788.97)		36.48%
Earnings from Investments	400,000		400,000		730,550.04		330,550.04		182.64%
Miscellaneous Revenue	-		-		-		-		NA
<b>Local Revenue</b>	<b>\$ 91,665,372</b>	<b>\$</b>	<b>91,665,372</b>	<b>\$</b>	<b>77,729,923.71</b>	<b>\$</b>	<b>(13,935,448.29)</b>		<b>84.80%</b>
<b><i>State Revenue</i></b>									
Additional State Aid for Homestead Exemption	-	\$	-	\$	7,157,934.00		7,157,934.00		NA
<b>State Revenue</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>7,157,934.00</b>	<b>\$</b>	<b>7,157,934.00</b>		<b>NA</b>
<b><i>Other Sources</i></b>									
Operating Transfer In	-	\$	-	\$	-		-		NA
<b>Other Sources</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		<b>NA</b>
<b>Total Revenue</b>	<b>\$ 91,665,372.00</b>	<b>\$</b>	<b>91,665,372.00</b>	<b>\$</b>	<b>84,887,857.71</b>	<b>\$</b>	<b>(6,777,514.29)</b>		<b>92.61%</b>
<b><i>Expenditures:</i></b>									
71-6511 Bond Principal	\$ 54,215,379	\$	54,215,379		-	\$	54,215,379.00		0.00%
71-6521 Interest on Bonds	37,399,993		37,399,993		21,366,233.86		16,033,759.14		57.13%
71-6599 Other Debt Service Fees	50,000		50,000		20,060.00		29,940.00		40.12%
<b>Total Expenditures</b>	<b>\$ 91,665,372</b>	<b>\$</b>	<b>91,665,372</b>	<b>\$</b>	<b>21,386,293.86</b>	<b>\$</b>	<b>70,279,078.14</b>		<b>23.33%</b>
<b>Excess of Revenues</b> <b>Over (Under) Expenditures</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>63,501,563.85</b>				
<b>Fund Balance July 1, 2024 - (Audited)</b>	<b>\$ 39,053,718.48</b>	<b>\$</b>	<b>39,053,718.48</b>	<b>\$</b>	<b>39,053,718.48</b>				
<b>Fund Balance Ending - Monthly Reporting Period</b>	<b>\$ 39,053,718.48</b>	<b>\$</b>	<b>39,053,718.48</b>	<b>\$</b>	<b>102,555,282.33</b>	<b>\$</b>	<b>63,501,563.85</b>		

**Hays Consolidated Independent School District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance - Capital Project Funds**  
**for the Month Ending January 31, 2025**  
**(Un-Audited)**

**CAPITAL PROJECT FUNDS**

	<u>2008</u>	<u>2017</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024 - 2025</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	\$ 6,545.59	\$ 256,845.78	\$ 812,425.50	\$ 869,712.60	\$ 7,846,420.28	\$ 9,791,949.75
State	-	-	-	-	-	\$ -
Other sources	-	-	-	-	-	-
<b>Total Revenues and Other Resources</b>	<b>\$ 6,545.59</b>	<b>\$ 256,845.78</b>	<b>\$ 812,425.50</b>	<b>\$ 869,712.60</b>	<b>\$ 7,846,420.28</b>	<b>\$ 9,791,949.75</b>
<b><i>Expenditures and Other Uses:</i></b>						
6100 Payroll	-	-	116,982.35	-	130,624.72	247,607.07
6200 Professional and Contracted Services	-	-	24,590.02	112,988.58	102,273.82	239,852.42
6300 Supplies and Materials	22,500.00	-	835,187.66	1,629,522.05	745,773.52	3,232,983.23
6400 Other Operating Expenses	-	-	-	-	-	-
6600 Capital Outlay	-	572,322.74	5,555,145.29	2,178,816.03	68,216,826.89	76,523,110.95
8000-Other Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 22,500.00</b>	<b>\$ 572,322.74</b>	<b>\$ 6,531,905.32</b>	<b>\$ 3,921,326.66</b>	<b>\$ 69,195,498.95</b>	<b>\$ 80,243,553.67</b>
<b>Excess of Revenues and Other Resources</b>						
<b>Over (Under) Expenditures and Other Uses</b>	<b>\$ (15,954.41)</b>	<b>\$ (315,476.96)</b>	<b>\$ (5,719,479.82)</b>	<b>\$ (3,051,614.06)</b>	<b>\$ (61,349,078.67)</b>	<b>\$ (70,451,603.92)</b>
<b>Fund Balance July 1, 2024 - (Audited)</b>	<b>\$ 220,693.68</b>	<b>\$ 8,691,475.25</b>	<b>\$ 26,347,509.29</b>	<b>\$ 27,198,750.32</b>	<b>\$ 279,318,843.69</b>	<b>\$ 341,777,272.23</b>
<b>Fund Balance Ending - Monthly Reporting Period</b>	<b>\$ 204,739.27</b>	<b>\$ 8,375,998.29</b>	<b>\$ 20,628,029.47</b>	<b>\$ 24,147,136.26</b>	<b>\$ 217,969,765.02</b>	<b>\$ 271,325,668.31</b>

**Hays Consolidated Independent School District**  
**Project Year to Date Cumulative Bond Proceeds/Expenditures Summary**  
**for the Month Ending January 31, 2025**  
**(Un-Audited)**

	2008 Bond		2017 Bond		2021 Bond		2022 Bond		2023 Bond	
	Bond Program	Bond Interest	Bond Program	Bond Interest	Bond Program	Bond Interest	Bond Program	Bond Interest	Bond Program	Bond Interest
<b>Bond Program and Interest Revenues:</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	-	11,865.05	-	495,162.36	-	2,385,661.98	-	4,019,877.97	315,651,121.00	14,674,551.90
FYE 2025	-	6,545.59	-	256,845.78	-	812,425.50	-	869,712.60	-	7,846,420.28
<b>Total Bond Revenues and Bond Interest</b>	<b>\$ -</b>	<b>\$ 227,239.27</b>	<b>\$ 250,000,000.00</b>	<b>\$ 4,813,363.10</b>	<b>\$ 191,585,092.00</b>	<b>\$ 6,323,970.68</b>	<b>\$ 115,649,800.00</b>	<b>\$ 9,035,945.73</b>	<b>\$ 315,651,121.00</b>	<b>\$ 22,520,972.18</b>
<b>Bond Program and Interest Expenditures:</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	4,975,881.81	-	-	-	-
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	-	-	948,685.61	385,358.09	b	32,119,428.86	38,453.15	c	81,407,315.80	51,006,829.21
FYE 2025	-	22,500.00	137,430.10	434,892.64	b, h	6,531,905.32	-	3,921,326.66	68,952,980.42	242,518.53
<b>Total Bond and Interest Expenditures</b>	<b>\$ -</b>	<b>\$ 22,500.00</b>	<b>\$ 242,301,585.83</b>	<b>\$ 4,135,778.98</b>	<b>\$ 177,242,580.06</b>	<b>\$ 38,453.15</b>	<b>\$ 100,538,609.47</b>	<b>\$ -</b>	<b>\$ 119,959,809.63</b>	<b>\$ 242,518.53</b>
<b>and Bond Interest Over Bond Expenditures</b>	<b>\$ -</b>	<b>\$ 204,739.27</b>	<b>\$ 7,698,414.17</b>	<b>\$ 677,584.12</b>	<b>\$ 14,342,511.94</b>	<b>\$ 6,285,517.53</b>	<b>\$ 15,111,190.53</b>	<b>\$ 9,035,945.73</b>	<b>\$ 195,691,311.37</b>	<b>\$ 22,278,453.65</b>
Outstanding Purchase Orders	\$ 185,500.00	d	\$ -			\$ 105,743.07		\$ -		\$ 21,555.77
Pending Items	\$ -		\$ 477,075.00	e, f, g		\$ 363,840.91	e, f	\$ 25,000.00	d	\$ 10,650,289.00
Estimated Arbitrage Liability	\$ -		\$ -			\$ -		\$ 4,630,922.19		\$ 7,882,340.26
<b>Bond Interest Available</b>	<b>\$ 19,239.27</b>		<b>\$ 200,509.12</b>		<b>\$ 5,815,933.55</b>		<b>\$ 4,380,023.54</b>		<b>\$ 3,724,268.62</b>	

**Bond Interest Expense Summary:**

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>a - Instructional technology devices</li> <li>b - Band trailer; JHS Band Uniforms; JHS &amp; LHS Weight Room Reno; LHS CTE/Auto Tech-B.A. Fans</li> <li>c - Mascot uniform(BVES/NES); HVAC Duct Replacement Hays HS Bales Gym</li> <li>d - Athletic/Education Foundation Office SIGNAGE (\$25,000)</li> <li>d - LHS Dance - \$35,000</li> <li>d - HHS Concert Uniforms \$35,000</li> <li>d - MS Color Guard \$30,000</li> <li>d - BMS stage Sound \$160,000</li> <li>d - Trane Heat Exchangers \$90,028</li> <li>d - Lennox Heat Exchanger \$52,050</li> <li>d - Boiler \$25,000</li> <li>d - Design Fees for Huckabee HS 4 \$3,214,150</li> <li>d - Design Fees for JHS, LHS, HHS \$993,357</li> <li>d - Design Fees KES, TGES, HES \$2,587,004</li> <li>d - Infrastructure for Kolodzey Tract \$3,000,000</li> <li>d - LHS \$52,500; CMS \$8,300; SMS \$8,300; HS Replacement Uniforms, MS New for other sports and replacement</li> <li>d - HHS \$52,500; BMS \$8,300; WMS \$8,300; HS Replacement Uniforms, MS New for other sports and replacement</li> <li>d - JHS \$115,000; DMS \$17,500; MMS \$17,500 New Uniforms (Varsity &amp; 8th grade - 3 year cycle &amp; a 9 year HS life &amp; 6 year MS life)</li> </ul> | <ul style="list-style-type: none"> <li>e - Air Compressor JHS \$7,000</li> <li>e - JHS Track \$148,575</li> <li>e - Fire alarm Shelton \$15,000</li> <li>e - Glycol cooling units HHS \$9,603.43</li> <li>e - ABB Drive Loop 1 BMS \$12,679.92</li> <li>e - Compressor HHS Bales Gym \$23,457.56</li> <li>e - Boiler Red Gym \$16,000</li> <li>f - HHS Orchestra Sound \$25,000</li> <li>f - HHS Band Uniforms \$30,000</li> <li>f - MS Uniforms \$240,000</li> <li>f - HHS pottery \$5,600</li> <li>f - Barton Kiln \$6,500</li> <li>f - Barton Choir \$25,000</li> <li>f - Barton Band Sound \$25,000</li> <li>g - HHS Track \$251,500</li> <li>h - transportation/SMART Tag</li> </ul> |
|--|---|

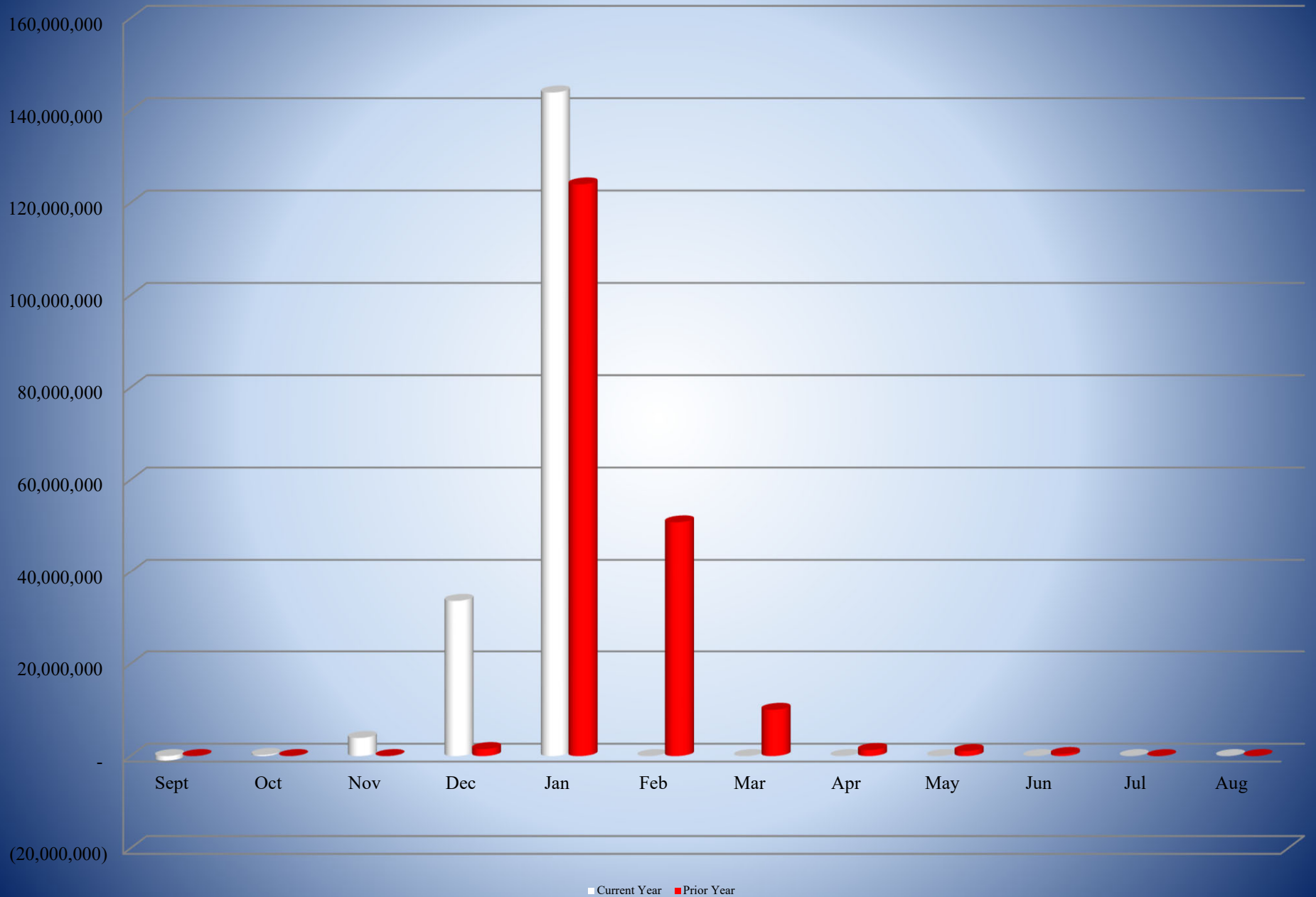
**Hays Consolidated Independent School District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance - Special Revenue Funds (Grants)**  
**for the Month Ending January 31, 2025**  
**(Un-Audited)**

	<u>Original Budget</u>	<u>Official Budget</u>	<u>Current Year Actual Revenues/ Expenditures</u>	<u>Unrealized/ Unexpended Budget</u>	<u>Percentage Y-T-D</u>
<b>Revenues:</b>					
Local	\$ 100,000	\$ 100,000	\$ 193,839.41	\$ 93,839.41	193.84%
State	500,000	500,000	674,705.18	174,705.18	134.94%
Federal	7,534,691	7,609,435	6,343,955.59	(1,265,479.41)	83.37%
<b>Total Revenues</b>	<b>\$ 8,134,691</b>	<b>\$ 8,209,435</b>	<b>\$ 7,212,500.18</b>	<b>\$ (996,934.82)</b>	<b>87.86%</b>
<b>Expenditures:</b>					
6100 Payroll	6,855,149	6,855,149	4,398,953.00	2,456,196.00	64.17%
6200 Professional and Contracted Services	612,204	612,204	618,477.59	(6,273.59)	101.02%
6300 Supplies and Materials	461,382	461,382	1,690,914.03	(1,229,532.03)	366.49%
6400 Other Operating Expenses	200,700	200,700	260,592.72	(59,892.72)	129.84%
6600 Capital Outlay	5,256	80,000	243,562.84	(163,562.84)	304.45%
<b>Total Expenditures</b>	<b>\$ 8,134,691</b>	<b>\$ 8,209,435</b>	<b>\$ 7,212,500.18</b>	<b>\$ 996,934.82</b>	<b>87.86%</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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>\$ -</b>	<b>\$ -</b>	

**Hays Consolidated Independent School District**  
**Monthly Tax Collection Report**  
**for the Month Ending January 31, 2025**

	<b>Prior Year 2023 - 2024</b>				<b>Current Year 2024 - 2025</b>			
	<b><u>General Fund</u></b>	<b><u>Debt Service Fund</u></b>	<b><u>Total</u></b>	<b><u>% of Levy</u></b>	<b><u>General Fund</u></b>	<b><u>Debt Service Fund</u></b>	<b><u>Total</u></b>	<b><u>% of Levy</u></b>
<b><u>Current Month Tax Collections:</u></b>								
5711 Taxes-Current Year Tax Levy	\$ 71,735,332.33	\$ 52,274,925.21	\$ 124,010,257.54	<b>64.74%</b>	\$ 83,140,397.28	\$ 60,782,057.47	\$ 143,922,454.75	<b>67.89%</b>
5712 Taxes-Delinquent Collections	\$ 217,447.55	\$ 118,631.84	\$ 336,079.39		\$ 300,496.41	\$ 176,300.26	\$ 476,796.67	
5719 Penalties and Interest	\$ 36,104.35	\$ 19,698.79	\$ 55,803.14		\$ 18,178.49	\$ 12,032.54	\$ 30,211.03	
<b>Total Current Month Collections</b>	<b>\$ 71,988,884.23</b>	<b>\$ 52,413,255.84</b>	<b>\$ 124,402,140.07</b>		<b>\$ 83,459,072.18</b>	<b>\$ 60,970,390.27</b>	<b>\$ 144,429,462.45</b>	
<b><u>Fiscal Year to Date Collections:</u></b>								
5711 Taxes-Current Year Tax Levy	\$ 72,615,642.08	\$ 52,916,465.81	\$ 125,532,107.89	<b>65.53%</b>	\$ 104,429,933.41	\$ 76,346,446.52	\$ 180,776,379.93	<b>85.27%</b>
5712 Taxes-Delinquent Collections	\$ 394,451.91	\$ 211,838.64	\$ 606,290.55		\$ 922,900.55	\$ 561,716.12	\$ 1,484,616.67	
5719 Penalties and Interest	\$ 136,753.13	\$ 75,144.10	\$ 211,897.23		\$ 135,958.82	\$ 91,211.03	\$ 227,169.85	
<b>Total Revenue Collected</b>	<b>\$ 73,146,847.12</b>	<b>\$ 53,203,448.55</b>	<b>\$ 126,350,295.67</b>		<b>105,488,792.78</b>	<b>76,999,373.67</b>	<b>182,488,166.45</b>	
<b>Total Budgeted Tax Revenue (Current, Delinquent, Penalty &amp; Interest)</b>	<b>\$ 112,095,475.00</b>	<b>\$ 90,128,009.00</b>	<b>\$ 202,223,484.00</b>		<b>\$ 125,449,983.00</b>	<b>\$ 91,265,372.00</b>	<b>\$ 216,715,355.00</b>	
<b>Percentage of Budget Collected</b>	<b>65.25%</b>	<b>59.03%</b>	<b>62.48%</b>		<b>84.09%</b>	<b>84.37%</b>	<b>84.21%</b>	

# Month to Date Tax Collections Current Levy



# Year to Date Tax Collections Current Levy

