

**ROBSTOWN INDEPENDENT SCHOOL DISTRICT
AGENDA ACTION SHEET**

Date: August 12, 2024

Subject: Informational Item - Financial Statement Report

Administrator Responsible: Eva Cisneros

Position: Chief Financial Officer

A. Purpose of Agenda Item:

☒ Information Only

☐ Action Needed

B. Authority for this Action:

☐ Local Policy

☒ Law or Rule

C. Strategic Objective, Goal, or Need Addressed:

The report is to update board members on the school district's budget expenditures and percentages and tax collections monthly and our goal is to stay financially stable throughout the school year.

D. Summary: Please see the attached Financial Report for your review.

E. Alternatives Considered: N/A

F. Comments Received: N/A

G. Administrative Recommendation: N/A

H. Fiscal Impact and Cost: N/A

I. Monitoring and Reporting Time Line: A status report will be presented on a monthly basis.

ROBSTOWN ISD STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
July 31, 2024

	199 GENERAL FUND				240 FOOD SERVICE				599 Interest & Sinking			
	BUDGET	ACTUAL	Year to Date	% of	BUDGET	ACTUAL	Year to Date	% of	BUDGET	ACTUAL	Year to Date	% of
	(12 Months)	(11 Month)			(12 Months)	(11 Month)			(12 Months)	(11 Month)		
	2023-24	2023-24	Available	2023-24	2023-24	2023-24	Available	2023-24	2023-24	2023-24	Available	2023-24
REVENUES:												
5700 Local, Intermediate & Out-of-State	7,802,513	7,156,184	646,329	91.72%	47,700	40,507	7,193	84.92%	3,854,099	3,881,503	(27,404)	100.71%
5800 State Program Revenues	21,087,665	17,901,370	3,186,295	84.89%	8,000	8,114	(114)	101.42%	207,307	92,845	114,462	44.79%
5900 Federal Program Revenues	1,144,000	650,086	493,914	56.83%	2,113,000	1,969,855	143,145	93.23%	306,240	154,971	151,269	50.60%
Total Revenues	30,034,178	25,707,640	4,326,538	85.59%	2,168,700	2,018,475	150,225	93.07%	4,367,646	4,129,320	238,326	94.54%
EXPENDITURES:												
11 Instruction	13,698,528	12,005,750	1,692,778	87.64%	-	-	-	0.00%	-	-	-	0.00%
12 Instructional Resources & Media Services	180,748	116,465	64,283	64.44%	-	-	-	0.00%	-	-	-	0.00%
13 Curriculum & Personnel Development	642,211	458,014	184,197	71.32%	-	-	-	0.00%	-	-	-	0.00%
21 Instructional Development	605,439	460,694	144,745	76.09%	-	-	-	0.00%	-	-	-	0.00%
23 School Administration	1,791,983	1,402,291	389,692	78.25%	-	-	-	0.00%	-	-	-	0.00%
31 Guidance & Counseling	889,085	662,819	226,266	74.55%	-	-	-	0.00%	-	-	-	0.00%
32 Attendance & Social Work Services	152,566	137,014	15,552	89.81%	-	-	-	0.00%	-	-	-	0.00%
33 Health Services	389,287	347,261	42,026	89.20%	-	-	-	0.00%	-	-	-	0.00%
34 Pupil Transportation - Regular	1,070,402	483,910	586,492	45.21%	-	-	-	0.00%	-	-	-	0.00%
35 Food Service	500	-	500	0.00%	2,268,700	1,722,710	545,990	75.93%	-	-	-	0.00%
36 Co-Curricular Activities	1,408,960	1,351,603	57,357	95.93%	-	-	-	0.00%	-	-	-	0.00%
41 General Administration	1,544,577	1,318,296	226,281	85.35%	-	-	-	0.00%	-	-	-	0.00%
51 Plant Maintenance & Operations	5,859,049	4,611,902	1,247,147	78.71%	30,000	-	30,000	0.00%	-	-	-	0.00%
52 Security	1,089,195	496,832	592,363	45.61%	-	-	-	0.00%	-	-	-	0.00%
53 Computer Processing	635,863	554,571	81,292	87.22%	-	-	-	0.00%	-	-	-	0.00%
61 Community Service	17,944	6,787	11,158	37.82%	-	-	-	0.00%	-	-	-	0.00%
71 Debt Service	888,359	373,073	515,286	42.00%	-	-	-	0.00%	4,194,626	3,480,651	713,976	82.98%
81 Facilities Acquisition and Construction	2,124,400	372,171	1,752,229	17.52%	-	-	-	0.00%	-	-	-	0.00%
93 Shared Service Arrangements	78,522	72,896	5,626	92.84%	-	-	-	0.00%	-	-	-	0.00%
95 JJAEP	25,000	20,033	4,967	80.13%	-	-	-	0.00%	-	-	-	0.00%
99 Tax Appraisal District	130,000	116,919	13,081	89.94%	-	-	-	0.00%	-	-	-	0.00%
6XXX Total Expenditures	33,222,618	25,369,300	7,853,318	76.36%	2,298,700	1,722,710	575,990	74.94%	4,194,626	3,480,651	713,976	82.98%
OTHER RESOURCES AND (USES):												
8911 Operating Transfers Out	-	-	-	0.00%	-	-	-	0.00%	-	-	-	0.00%
8949 Other Uses	-	-	-	0.00%	-	-	-	0.00%	-	-	-	0.00%
7911 Issuance of Bonds	-	-	-	0.00%	-	-	-	0.00%	-	-	-	0.00%
7912 Sale of Real/Personal Property	-	-	-	0.00%	-	-	-	0.00%	-	-	-	0.00%
7915 Operating Transfers In	-	-	-	0.00%	-	-	-	0.00%	-	-	-	0.00%
7916 Premium/Discount on Issuance of Bonds	-	-	-	0.00%	-	-	-	0.00%	-	-	-	0.00%
7949 Other Resources	-	-	-	0.00%	-	-	-	0.00%	-	-	-	0.00%
Total Other Resources and (Uses)	-	-	-	0.00%	-	-	-	0.00%	-	-	-	0.00%
1100 Excess (Deficiency) of Revenues & Other Resources over Expenditures and Other Uses		338,340		9.23%		295,765		18.13%		648,669		11.56%
Beginning Fund Balance as of 08/31/2023		16,316,643				1,154,321				557,076		
Ending Fund Balance		16,654,983				1,450,086				1,205,745		

**ROBSTOWN INDEPENDENT SCHOOL DISTRICT
YEAR-TO-DATE TAX COLLECTIONS SCHEDULE**

	BUDGET 2023-2024	YEAR-TO-DATE 31-Jul-24	% OF BUDGET
LOCAL TAXES: GENERAL FUND			
TAXES-CURRENT YEAR	\$6,753,013.00	5,429,916.32	80.41%
TAXES-PRIOR YEARS	\$300,000.00	307,594.22	102.53%
PENALTY AND INTEREST	\$150,000.00	362,952.17	241.97%
TOTAL GENERAL FUND	\$7,203,013.00	\$6,100,462.71	84.69%
LOCAL TAXES: DEBT SERVICE FUND			
TAXES-CURRENT YEAR	\$3,514,000.00	3,584,807.33	102.02%
TAXES-PRIOR YEARS	\$200,000.00	156,929.65	78.46%
PENALTY AND INTEREST	\$75,000.00	64,072.84	85.43%
TOTAL DEBT SERVICE	\$3,789,000.00	\$3,805,809.82	100.44%
TOTAL COLLECTED	\$10,992,013.00	\$9,906,272.53	90.12%

TAX COLLECTION COMPARISONS			
	<u>BUDGETED</u>	<u>COLLECTED</u>	<u>% OF BUDGET</u>
2018/19	\$9,540,650.00	\$9,641,283.53	101.05%
2019/20	\$9,649,250.00	\$9,509,410.67	98.55%
2020/21	\$10,030,046.00	\$9,670,611.87	96.42%
2021/22	\$10,130,713.00	\$9,949,234.86	98.21%
2022/23	\$10,501,314.00	\$10,700,145.60	101.89%