

**ROBSTOWN INDEPENDENT SCHOOL DISTRICT  
AGENDA ACTION SHEET**

Date: November 20, 2024

Subject: 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 collection on a monthly basis 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**

**October 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)	(02 Month)	Available	2024-2025	(12 Months)	(02 Month)	Available	2024-2025	(12 Months)	(02 Month)	Available	2024-2025
<b>REVENUES:</b>												
5700 Local, Intermediate & Out-of-State	7,841,745	283,062	7,558,683	3.61%	40,800	7,538	33,262	18.48%	3,900,000	123,959	3,776,041	3.18%
5800 State Program Revenues	20,157,431	4,632,241	15,525,190	22.98%	8,000	-	8,000	0.00%	96,604	-	96,604	0.00%
5900 Federal Program Revenues	445,377	11,791	433,586	2.65%	2,011,422	244,118	1,767,304	12.14%	306,000	-	306,000	0.00%
<b>Total Revenues</b>	<b>28,444,553</b>	<b>4,927,094</b>	<b>23,517,459</b>	<b>17.32%</b>	<b>2,060,222</b>	<b>251,656</b>	<b>1,808,566</b>	<b>12.21%</b>	<b>4,302,604</b>	<b>123,959</b>	<b>4,178,645</b>	<b>2.88%</b>
<b>EXPENDITURES:</b>												
11 Instruction	13,599,284	2,519,713	11,079,571	18.53%	-	-	-	0.00%	-	-	-	0.00%
12 Instructional Resources & Media Services	106,745	17,745	89,000	16.62%	-	-	-	0.00%	-	-	-	0.00%
13 Curriculum & Personnel Development	402,734	61,326	341,408	15.23%	-	-	-	0.00%	-	-	-	0.00%
21 Instructional Development	622,869	124,128	498,741	19.93%	-	-	-	0.00%	-	-	-	0.00%
23 School Administration	1,713,369	319,808	1,393,561	18.67%	-	-	-	0.00%	-	-	-	0.00%
31 Guidance & Counseling	792,976	137,903	655,073	17.39%	-	-	-	0.00%	-	-	-	0.00%
32 Attendance & Social Work Services	336,656	69,930	266,726	20.77%	-	-	-	0.00%	-	-	-	0.00%
33 Health Services	417,787	70,794	346,993	16.95%	-	-	-	0.00%	-	-	-	0.00%
34 Pupil Transportation - Regular	408,052	117,899	290,153	28.89%	-	-	-	0.00%	-	-	-	0.00%
35 Food Service	10,000	-	10,000	0.00%	2,609,802	332,536	2,277,266	12.74%	-	-	-	0.00%
36 Co-Curricular Activities	1,252,788	328,457	924,331	26.22%	-	-	-	0.00%	-	-	-	0.00%
41 General Administration	1,351,869	228,561	1,123,308	16.91%	-	-	-	0.00%	-	-	-	0.00%
51 Plant Maintenance & Operations	5,303,214	1,324,155	3,979,059	24.97%	30,000	-	30,000	0.00%	-	-	-	0.00%
52 Security	673,970	145,671	528,299	21.61%	-	-	-	0.00%	-	-	-	0.00%
53 Computer Processing	731,699	171,765	559,934	23.47%	-	-	-	0.00%	-	-	-	0.00%
61 Community Service	11,300	1,037	10,263	9.17%	-	-	-	0.00%	-	-	-	0.00%
71 Debt Service	893,290	-	893,290	0.00%	-	-	-	0.00%	4,175,477	-	4,175,477	0.00%
81 Facilities Acquisition and Construction	1,500,000	425,781	1,074,219	28.39%	-	-	-	0.00%	-	-	-	0.00%
93 Shared Service Arrangements	73,000	-	73,000	0.00%	-	-	-	0.00%	-	-	-	0.00%
95 JJAEP	25,000	2,552	22,448	10.21%	-	-	-	0.00%	-	-	-	0.00%
99 Tax Appraisal District	130,500	29,229	101,271	22.40%	-	-	-	0.00%	-	-	-	0.00%
6XXX <b>Total Expenditures</b>	<b>30,357,102</b>	<b>6,096,455</b>	<b>24,260,647</b>	<b>20.08%</b>	<b>2,639,802</b>	<b>332,536</b>	<b>2,307,266</b>	<b>12.60%</b>	<b>4,175,477</b>	<b>-</b>	<b>4,175,477</b>	<b>0.00%</b>
<b>OTHER RESOURCES AND (USES):</b>												
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%
<b>Total Other Resources and (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
1100 <b>Excess (Deficiency) of Revenues &amp; Other Resources over Expenditures and Other Uses</b>		<b>(1,169,361)</b>		<b>-2.76%</b>		<b>(80,880)</b>		<b>-0.38%</b>		<b>123,959</b>		<b>2.88%</b>
<b>Est Fund Balance as of 08/31/2024</b>		<b>11,795,214</b>				<b>1,300,845</b>				<b>706,171</b>		
<b>Est Ending Fund Balance</b>		<b>10,625,853</b>				<b>1,219,966</b>				<b>830,131</b>		

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

	<u>BUDGET 2024-2025</u>	<u>YEAR-TO-DATE 31-Oct-24</u>	<u>% OF BUDGET</u>
<b>LOCAL TAXES: GENERAL FUND</b>			
TAXES-CURRENT YEAR	\$6,014,620.00	110,987.98	1.85%
TAXES-PRIOR YEARS	\$308,000.00	57,432.93	18.65%
PENALTY AND INTEREST	\$360,000.00	24,055.70	6.68%
<b>TOTAL GENERAL FUND</b>	<b>\$6,682,620.00</b>	<b>\$192,476.61</b>	<b>2.88%</b>
<b>LOCAL TAXES: DEBT SERVICE FUND</b>			
TAXES-CURRENT YEAR	\$3,560,000.00	73,482.46	2.06%
TAXES-PRIOR YEARS	\$200,000.00	32,632.83	16.32%
PENALTY AND INTEREST	\$75,000.00	12,637.78	16.85%
<b>TOTAL DEBT SERVICE</b>	<b>\$3,835,000.00</b>	<b>\$118,753.07</b>	<b>3.10%</b>
<b>TOTAL COLLECTED</b>	<b>\$10,517,620.00</b>	<b>\$311,229.68</b>	<b>2.96%</b>

<b>TAX COLLECTION COMPARISONS</b>			
	<u>BUDGETED</u>	<u>COLLECTED</u>	<u>% OF BUDGET</u>
2019/20	\$9,649,250.00	\$1,144,158.66	11.86%
2020/21	\$10,030,046.00	\$936,962.03	9.34%
2021/22	\$10,130,713.00	\$1,203,789.36	11.88%
2022/23	\$10,501,314.00	\$1,319,212.40	12.56%
2023/24	\$10,992,013.00	\$506,267.98	4.61%