

**GENERAL OPERATING FUND
BUDGET REPORT
AUGUST 2024 (as of 9/9/2024)**

REVENUE	22-23	AMENDED	AUGUST	Y-T-D	BALANCE TO	23-24	22-23
	AUDITED	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT REALIZED	PERCENT REALIZED
LOCAL REVENUE-TAXES - M&O	24,101,276	20,200,000	66,327	20,124,918	75,082	99.63%	107.26%
LOCAL REVENUE-OTHER	4,477,673	2,301,000	29,217	2,283,510	17,490	99.24%	588.40%
STATE REVENUE	28,587,502	36,200,000	6,160,776	37,476,814	-1,276,814	103.53%	62.62%
TRS ON-BEHALF REVENUE	2,697,532	2,900,000	434,321	2,910,859	-10,859	100.37%	96.15%
FEDERAL REVENUE- SHARS, Medicaid	1,175,257	143,000	10,453	132,823	10,177	92.88%	112.21%
TOTAL OPERATING REVENUE	61,039,239	61,744,000	6,701,094	62,928,925	(1,184,925)	101.92%	89.60%
EXPENDITURES							
11 INSTRUCTION	25,306,169	29,250,000	2,788,712	28,492,879	757,121	97.41%	86.78%
12 INSTRUCTIONAL MEDIA SVCS	618,856	750,000	47,276	616,150	133,850	82.15%	90.71%
13 CURRICULUM/STAFF DEV.	683,053	1,750,000	231,245	1,395,746	354,254	79.76%	56.00%
21 INSTRUCTIONAL LEADERSHIP	2,062,041	2,250,000	149,895	1,569,017	680,983	69.73%	73.50%
23 SCHOOL LEADERSHIP	4,057,848	4,700,000	482,558	4,461,122	238,878	94.92%	91.69%
31 GUIDANCE & COUNSELING	1,772,187	2,400,000	211,711	2,262,279	137,721	94.26%	82.61%
32 SOCIAL SERVICES	40,890	125,000	19,016	49,039	75,961	39.23%	18.21%
33 HEALTH SERVICES	398,631	650,000	49,366	426,771	223,229	65.66%	86.89%
34 STUDENT TRANSPORTATION	3,345,251	4,000,000	277,529	3,408,430	591,570	85.21%	85.50%
35 FOOD SERVICE	1,350	-	-	-	-	0.00%	58.71%
36 CO-CURRICULAR ACTIVITIES	1,596,738	1,850,000	179,248	1,679,381	170,619	90.78%	92.68%
41 GENERAL ADMINISTRATION	2,464,493	3,000,000	309,533	2,782,135	217,865	92.74%	83.18%
51 PLANT SERVICES	5,279,699	6,000,000	625,664	5,766,727	233,273	96.11%	91.72%
52 SECURITY MONITORING	326,024	1,000,000	79,281	719,426	280,574	71.94%	44.75%
53 DATA PROCESSING SERVICES	1,252,585	1,300,000	145,682	1,113,391	186,609	85.65%	77.41%
61 COMMUNITY SERVICES	374,760	750,000	80,256	713,789	36,211	95.17%	51.40%
71 DEBT SERVICES	1,346,875	1,500,000	274,135	1,313,447	186,553	87.56%	43.60%
81 FACILITIES CONSTRUCTION	2,533,593	5,000,000	17,823	4,238,207	761,793	84.76%	43.39%
93 SHARED SERVICES ARRANGEMENTS	21,276	50,000	-	31,489	18,511	62.98%	70.92%
99 OTHER GOVERNMENT CHARGES	430,432	500,000	-	485,923	14,077	97.18%	91.84%
TOTAL OPERATING EXPENDITURES	53,912,751	66,825,000	5,968,930	61,525,347	5,299,653	92.07%	80.62%
EXCESS/(DEFICIENCY)	7,126,488	(5,081,000)	732,164	1,403,579	(6,484,579)		
OPERATING TRANSFERS:							
TRANSFER INCOME	-	-	-	-	-	0.00%	
OTHER SOURCES	-	-	-	-	-	0.00%	
OTHER USES - Bond 2024	-	-	-	-	-	0.00%	
NET CHANGE IN FUND BALANCE	7,126,488	(5,081,000)	732,164	1,403,579	(6,484,579)		
BEGINNING FUND BALANCE - SEPT 1	24,358,243	31,484,731		31,484,731			
ENDING FUND BALANCE - AUG 31	31,484,731	26,403,731		32,888,309		Target:	100.0%

**FOOD SERVICE
BUDGET REPORT
AUGUST 2024 (as of 9/9/2024)**

	22-23	AMENDED	AUGUST	Y-T-D	BALANCE TO	23-24	22-23
REVENUE	AUDITED	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT REALIZED	PERCENT REALIZED
OTHER LOCAL INCOME	25,960	5,300	-	2,329	2,971	43.94%	66.08%
SALES	491,076	524,700	85,799	529,968	-5,268	101.00%	95.08%
STATE REIMBURSEMENT	44,135	30,000	(84,010)	48,210	-18,210	160.70%	143.69%
FEDERAL REIMBURSEMENT	3,466,703	3,968,109	2,714	3,655,470	312,639	92.12%	99.97%
COMMODITIES RECEIVED	248,584	231,891	-	239,486	-	103.28%	6.03%
TOTAL FOOD SERVICE REVENUE	4,276,459	4,760,000	4,502	4,475,462	292,133	94.02%	91.72%
EXPENDITURES							
35 - COMMODITIES USED	231,544	231,891	8,895	239,486	(7,595)	103.28%	6.03%
35 - FOOD SERVICE	3,590,795	4,968,109	295,535	3,970,733	997,376	79.92%	71.76%
51 - PLANT MAINTENANCE	37,990	60,000	7,039	48,687	11,313	81.15%	72.63%
81 - FACILITIES CONSTRUCTION	-	200,000	-	12,317	187,683	6.16%	0.00%
TOTAL FOOD SERVICE EXPENDITURES	3,860,329	5,460,000	311,469	4,271,223	1,188,777	78.23%	71.77%
EXCESS/(DEFICIENCY)	416,130	(700,000)	(306,967)	204,239	(896,644)		
BEGINNING FUND BALANCE - SEPT 1	2,157,578	2,573,708		2,573,708			
ENDING FUND BALANCE - AUG 31	2,573,708	1,873,708		2,777,947		Target:	100.0%

**DEBT SERVICE
BUDGET REPORT
AUGUST 2024 (as of 9/9/2024)**

	22-23	AMENDED	AUGUST	Y-T-D	BALANCE TO	23-24	22-23
REVENUE	AUDITED	BUDGET	ACTIVITY	ACTIVITY	BE REALIZED	PERCENT	PERCENT
						REALIZED	REALIZED
LOCAL REVENUE-TAXES - I&S	12,364,337	12,760,000	38,674	12,766,953	(6,953)	100.05%	101.32%
LOCAL REVENUE-OTHER	379,096	495,000	31,897	501,867	-6,867	101.39%	105.30%
STATE REVENUE	208,095	1,342,000	0	1,342,804	(804)	100.06%	90.76%
TOTAL DEBT SERVICE REVENUE	12,951,528	14,597,000	70,571	14,611,624	(14,624)	100.10%	101.44%
EXPENDITURES							
71 - DEBT SERVICE	11,009,997	13,536,763	2,111,133	13,491,395	45,368	99.66%	98.30%
TOTAL DEBT SERVICE EXPENDITURES	11,009,997	13,536,763	2,111,133	13,491,395	45,368	99.66%	98.30%
EXCESS/(DEFICIENCY)	1,941,531	1,060,237	(2,040,562)	1,120,229	(59,992)		
OTHER FINANCING							
SALE OF BONDS (7911)	-	2,004,633	-	2,004,634	(1)		
PREMIUM ON SALE OF BONDS (7916)	-	-	-	-	-		
PAYMENT TO REFUNDED BOND ESCROW AGENT (8949)	(1,006,539)	-	-	2	(2)		
TOTAL OTHER SOURCES (USES)	(1,006,539)	2,004,633	-	2,004,636	(3)		
NET CHANGE IN FUND BALANCE	934,992	3,064,870	(2,040,562)	3,124,865	(59,995)		
BEGINNING FUND BALANCE - SEPT 1	4,195,489	5,130,481		5,130,481			
ENDING FUND BALANCE - AUG 31	5,130,481	8,195,351		8,255,345		Target:	100.0%
UPCOMING BOND PAYMENTS 2023-24	PRINCIPAL	INTEREST	TOTAL				
	-	-	-				
	-	-	-				

**CONSTRUCTION/BOND 2021
BUDGET REPORT
AUGUST 2024 (as of 9/9/2024)**

REVENUE	22-23 AUDITED	AMENDED BUDGET	AUGUST ACTIVITY	Y-T-D ACTIVITY	BALANCE TO BE REALIZED	23-24 PERCENT REALIZED	22-23 PERCENT REALIZED
LOCAL REVENUE	7,942,835	-	-	6,813,385	(6,813,385)	0.00%	0.00%
TOTAL BOND 2021 REVENUE	7,942,835	-	-	6,813,385	(6,813,385)	0.00%	0.00%
EXPENDITURES							
11 - INSTRUCTION	-	511,877	304,228	342,074	169,803	66.83%	0.00%
12 - INSTRUCTIONAL MEDIA SVCS	-	129,000	114,528	116,410	12,590	90.24%	0.00%
23 - SCHOOL LEADERSHIP	-	40,800	22,279	30,542	10,258	74.86%	0.00%
33 - HEALTH SERVICES	-	4,000	2,329	2,329	1,671	58.23%	0.00%
51 - PLANT SERVICES	-	56,000	29,087	29,087	26,913	51.94%	0.00%
52 - SECURITY	41,583	1,812,695	342,846	1,154,902	657,793	63.71%	70.00%
53 - DATA PROCESSING	-	558,707	50,978	361,814	196,893	64.76%	0.00%
71 - DEBT SERVICE	-	-	-	-	-	0.00%	0.00%
81 - FACILITIES CONSTRUCTION	29,707,682	141,834,701	9,772,874	76,554,499	65,280,201	53.97%	7.76%
TOTAL BOND 2021 EXPENDITURES	29,749,264	144,947,780	10,639,150	78,591,657	66,356,123	54.22%	7.79%
EXCESS/(DEFICIENCY)	(21,806,429.01)	(144,947,780)	(10,639,150)	(71,778,272)	(73,169,508)		
OTHER FINANCING							
SALE OF BONDS (7911)	-	-	-	-	-		
PREMIUM ON SALE OF BONDS (7916)	-	-	-	-	-		
OTHER RESOURCES (7949)	-	-	-	2,171	-		
PAYMENT TO REFUNDED BOND ESCROW AGENT (8949)	-	-	-	-	-		
TOTAL OTHER SOURCES (USES)	-	-	-	2,171	-		
NET CHANGE IN FUND BALANCE	(21,806,429)	(144,947,780)	(10,639,150)	(71,776,100)	(73,169,508)		
BEGINNING FUND BALANCE - SEPT 1	176,020,605	154,214,176		154,214,176			
ENDING FUND BALANCE - AUG 31	154,214,176	9,266,396		82,438,076			

**CONSTRUCTION/BOND 2024
BUDGET REPORT
AUGUST 2024 (as of 9/9/2024)**

	22-23 AUDITED	AMENDED BUDGET	AUGUST ACTIVITY	Y-T-D ACTIVITY	BALANCE TO BE REALIZED	23-24 PERCENT REALIZED	22-23 PERCENT REALIZED
REVENUE							
LOCAL REVENUE	-	-	-	-	-	0.00%	0.00%
TOTAL BOND 2024 REVENUE	-	-	-	-	-	0.00%	0.00%
EXPENDITURES							
11 - INSTRUCTION	-	-	-	-	-		0.00%
12 - INSTRUCTIONAL MEDIA SVCS	-	-	-	-	-		0.00%
23 - SCHOOL LEADERSHIP	-	-	-	-	-		0.00%
33 - HEALTH SERVICES	-	-	-	-	-		0.00%
51 - PLANT SERVICES	-	-	-	-	-		0.00%
52 - SECURITY	-	-	-	-	-		0.00%
53 - DATA PROCESSING	-	-	-	-	-		0.00%
71 - DEBT SERVICE	-	1,035,183	1,035,182	1,035,182	1	100.00%	0.00%
81 - FACILITIES CONSTRUCTION	-	10,000,000	-	7,456,119	2,543,881	74.56%	0.00%
TOTAL BOND 2024 EXPENDITURES	-	11,035,183	1,035,182	8,491,301	2,543,882	76.95%	4.91%
EXCESS/(DEFICIENCY)	-	(11,035,183)	(1,035,182)	(8,491,301)	(2,543,882)		
OTHER FINANCING							
SALE OF BONDS (7911)	-	-	-	140,510,366	(140,510,366)		
PREMIUM ON SALE OF BONDS (7916)	-	-	-	10,524,816	(10,524,816)		
OTHER RESOURCES (7949)	-	-	-	-	-		
PAYMENT TO REFUNDED BOND ESCROW AGENT (8949)	-	-	-	-	-		
TOTAL OTHER SOURCES (USES)	-	-	-	151,035,182	(151,035,182)		
NET CHANGE IN FUND BALANCE	-	(11,035,183)	(1,035,182)	142,543,881	(143,054,248)		
BEGINNING FUND BALANCE - SEPT 1	-	-	-	-	-		
ENDING FUND BALANCE - AUG 31	-	(11,035,183)	-	142,543,881	-		

**BUDGET AMENDMENT LISTING
AUGUST 2024**

	General Fund	Child Nutrition	I & S Fund
Adopted Revenue Budget:	\$ 61,644,000	\$ 4,424,600	\$ 13,043,680
Amendments:			
July: Debt Service Revenue/Defeas Additional Debt			\$ 615,000
57xx			
58xx			
August: Final Budget Amendment - 199, 599, 240			
57xx	\$ 500,000	\$ 21,700	\$ 130,000
58xx	\$ 500,000	\$ 20,000	\$ 808,320
59xx	\$ (900,000)	\$ 293,700	
Proposed Amended Revenue	\$ 61,744,000	\$ 4,760,000	\$ 14,597,000
Adopted Expenditure Budget:	\$ 61,644,000	\$ 4,461,850	\$ 12,921,763
Amendments:			
September: For TXPSI Security Services Contract			
Function 11 - Instruction	\$ (373,000)		
Function 52 - Safety & Security	\$ 373,000		
April: Purchase of 316 Lexington Property			
Function 81 - Facilities & Construction	\$ 3,500,000		
July: Appraisal District Fees			
Function 41 - General Administration	\$ (20,000)		
Function 99 - Other Government Charges	\$ 20,000		
July: Debt Service Revenue/Defeas Additional Debt			
Function 71 - Debt Service Payments			\$ 615,000
August: Final Budget Amendment - 199, 599, 240			
Function 11 - Instruction	\$ 1,765,754		
Function 12 - Instructional Media Svcs	\$ 105,871		
Function 13 - Curriculum/Staff Dev.	\$ 729,901		
Function 21 - Instructional Leadership	\$ (462,424)		
Function 23 - School Leadership	\$ (255,293)		
Function 31 - Guidance & Counseling	\$ 246,338		
Function 32 - Social Services	\$ (111,314)		
Function 33 - Health Services	\$ (110,673)		
Function 34 - Student Transportation	\$ 431,436		
Function 35 - Food Service		\$ 1,038,150	
Function 36 - Co-Curricular Activites	\$ 233,317		
Function 41 - General Administration	\$ 147,525		
Function 51 - Plant Services	\$ (299,979)	\$ 10,000	
Function 52 - Safety & Security	\$ (84,607)		
Function 53 - Data Processing Services	\$ 2,881		
Function 61 - Community Services	\$ 92,620		
Function 71 - Debt Services	\$ 179,647		
Function 81 - Facilities Construction	\$ (950,000)	\$ (50,000)	
Function 93 - Shared Services Arrangements	\$ 15,000		
Function 99 - Other Government Charges	\$ 5,000		
Proposed Amended Budget	\$ 66,825,000	\$ 5,460,000	\$ 13,536,763
Proposed Amended Net Budgeted Revenue/Expenditures	\$ (5,081,000)	\$ (700,000)	\$ 1,060,237
Other Resources/Uses	\$ -	\$ -	\$ 504,633
Proposed Amended-Net Budgeted Revenue/Expenditures net of transfers in and out	\$ (5,081,000)	\$ (700,000)	\$ 1,564,870