

**BASTROP INDEPENDENT SCHOOL DISTRICT**

**GENERAL FUND**

Statement of Revenues, Expenditures and Changes in Fund Balance

April 30, 2025

	CURRENT YEAR				PRIOR YEAR			
	Original	Amended	Year-To-Date	Percent of	Original	Final Budget	Year-To-Date	Percent of
<b>REVENUES</b>								
Property Tax Collection (including penalty & interest)	\$ 55,910,767	\$ 55,910,767	\$ 56,103,752	100.35%	\$ 69,711,325	\$ 51,994,993	\$ 43,753,202	84.15%
Other Local and Intermediate Sources	\$ 651,500	\$ 655,080	\$ 2,519,620	384.63%	\$ 1,332,000	\$ 4,810,131	\$ 1,677,405	34.87%
State Program Revenues	\$ 70,568,265	\$ 71,633,710	\$ 41,220,111	57.54%	\$ 49,432,262	\$ 71,334,182	\$ 31,816,772	44.60%
Federal Program Revenues	\$ 1,805,000	\$ 2,140,770	\$ 2,616,238	122.21%	\$ 1,933,300	\$ 563,506	\$ 668,291	118.60%
Other Sources - Fund Balance	2,000,000	\$ 2,000,000	-			\$ -		
<b>Total Revenues</b>	<b>\$ 130,935,532</b>	<b>\$ 132,340,327</b>	<b>\$ 102,459,721</b>	<b>77.42%</b>	<b>\$ 122,408,887</b>	<b>\$ 128,702,812</b>	<b>\$ 77,915,670</b>	<b>60.54%</b>
<b>EXPENDITURES</b>								
11 - Instructional	\$ 75,644,785	\$ 74,560,800	\$ 49,515,659	66.41%	\$ 73,538,495	\$ 73,604,658	\$ 31,775,044	43.17%
12 - Instructional Resources and Media Services	\$ 1,103,207	\$ 1,102,707	\$ 723,792	65.64%	\$ 1,140,704	\$ 1,135,880	\$ 443,641	39.06%
13 - Curriculum and Instructional Staff Development	\$ 1,906,477	\$ 1,798,850	\$ 1,228,943	68.32%	\$ 2,076,218	\$ 1,995,854	\$ 1,051,352	52.68%
21 - Instructional Leadership	\$ 1,941,292	\$ 1,919,031	\$ 1,240,821	64.66%	\$ 1,528,466	\$ 1,732,919	\$ 1,003,146	57.89%
23 - School Leadership	\$ 7,918,428	\$ 7,936,921	\$ 6,321,988	79.65%	\$ 7,488,099	\$ 7,438,141	\$ 3,907,990	52.54%
31 - Guidance, Counseling and Evaluation Services	\$ 4,954,157	\$ 4,706,475	\$ 3,407,202	72.39%	\$ 4,357,230	\$ 4,555,530	\$ 2,111,555	46.35%
32 - Social Work Services	\$ 723,667	\$ 723,667	\$ 192,444	26.59%	\$ 288,248	\$ 294,748	\$ 46,871	15.90%
33 - Health Services	\$ 1,496,547	\$ 1,545,704	\$ 840,124	54.35%	\$ 1,255,030	\$ 1,364,830	\$ 585,197	42.88%
34 - Student (Pupil) Transportation	\$ 8,188,000	\$ 9,822,540	\$ 7,564,850	77.02%	\$ 5,870,189	\$ 8,541,332	\$ 3,904,939	45.72%
36 - Cocurricular/Extracurricular Activities	\$ 4,302,586	\$ 4,359,986	\$ 3,479,293	79.80%	\$ 4,534,287	\$ 4,256,080	\$ 2,113,907	49.67%
41 - General Administration	\$ 3,933,332	\$ 4,382,766	\$ 3,169,926	72.33%	\$ 3,994,088	\$ 3,949,380	\$ 2,224,760	56.33%
51 - Plant Maintenance and Operations	\$ 11,551,268	\$ 11,204,182	\$ 8,920,454	79.62%	\$ 8,197,803	\$ 11,594,978	\$ 6,657,355	57.42%
52 - Security and Monitoring Services	\$ 2,786,888	\$ 2,981,156	\$ 2,354,008	78.96%	\$ 2,940,474	\$ 2,953,155	\$ 1,609,087	54.49%
53 - Data Processing Services	\$ 1,533,097	\$ 1,882,617	\$ 1,558,201	82.77%	\$ 2,126,569	\$ 1,953,136	\$ 954,667	48.88%
61 - Community Services	\$ 235,627	\$ 235,777	\$ 9,016	3.82%	\$ 336,082	\$ 60,627	\$ 14,834	24.47%
71 - Debt Services	\$ 1,049,500	\$ 1,049,500	\$ 449,514	42.83%	\$ 1,233,437	\$ 1,233,437	\$ 741,651	60.13%
81 - Facilities Acquisition and Construction	\$ -	\$ 1,000	\$ 1,000	100.00%	\$ -	\$ -	\$ -	
93 - Payments to SSA	\$ 526,220	\$ 435,511	\$ 41,200	9.46%				
95 - Payments to JJAEP	\$ -	\$ 90,709	\$ -		\$ 526,220	\$ 526,220	\$ 40,274	7.65%
99 - Other Intergovernmental Charges	\$ 1,140,454	\$ 1,600,454	\$ 1,184,541	74.01%	\$ 977,248	\$ 1,511,907	\$ 738,877	48.87%
Other Financing Uses	\$ -	\$ -			\$ -	\$ -	\$ -	
<b>Total Expenditures</b>	<b>\$ 130,935,532</b>	<b>\$ 132,340,353</b>	<b>\$ 92,202,975</b>	<b>69.67%</b>	<b>\$ 122,408,887</b>	<b>\$ 128,702,812</b>	<b>\$ 59,925,147</b>	<b>46.56%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ -</b>	<b>\$ (26)</b>	<b>\$ 10,256,746</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,990,523</b>	

\*Negative numbers are attributable delays in state aid revenue

**BASTROP INDEPENDENT SCHOOL DISTRICT****FOOD SERVICE FUND**

Statement of Revenues, Expenditures and Changes in Fund Balance

April 30, 2025

	CURRENT YEAR					PRIOR YEAR			
	Original	Amended	Year-To-Date	Percent of		Original	Final Budget	Year-To-Date	Percent of
<b>REVENUES</b>									
Local and Intermediate Sources	\$ 695,975	\$ 2,469,265	\$ 569,415	23.06%		\$ 912,000	\$ 962,000	\$ 388,362	40.37%
State Program Revenues	\$ 38,552	\$ 38,552	\$ 50,874	131.96%		\$ 38,500	\$ 43,500	\$ 10,093	23.20%
Federal Program Revenues	\$ 7,490,225	\$ 7,490,225	\$ 6,617,582	88.35%		\$ 5,750,000	\$ 8,795,999	\$ 3,681,679	41.86%
<b>Total Revenues</b>	<b>\$ 8,224,752</b>	<b>\$ 9,998,042</b>	<b>\$ 7,237,871</b>	<b>72.39%</b>		<b>\$ 6,700,500</b>	<b>\$ 9,801,499</b>	<b>\$ 4,080,134</b>	<b>41.63%</b>
<b>EXPENDITURES</b>									
35 - Food Service	\$ 8,224,752	\$ 9,998,042	\$ 6,975,534	69.77%		\$ 6,700,500	\$ 9,601,499	\$ 4,019,852	41.87%
51 - Maintenance	-	-	-				\$ 200,000		
<b>Total Expenditures</b>	<b>\$ 8,224,752</b>	<b>\$ 9,998,042</b>	<b>\$ 6,975,534</b>	<b>69.77%</b>		<b>\$ 6,700,500</b>	<b>\$ 9,801,499</b>	<b>\$ 4,019,852</b>	<b>41.01%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 262,337</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,282</b>	

**BASTROP INDEPENDENT SCHOOL DISTRICT**

**DEBT SERVICE FUND**

Statement of Revenues, Expenditures and Changes in Fund Balance

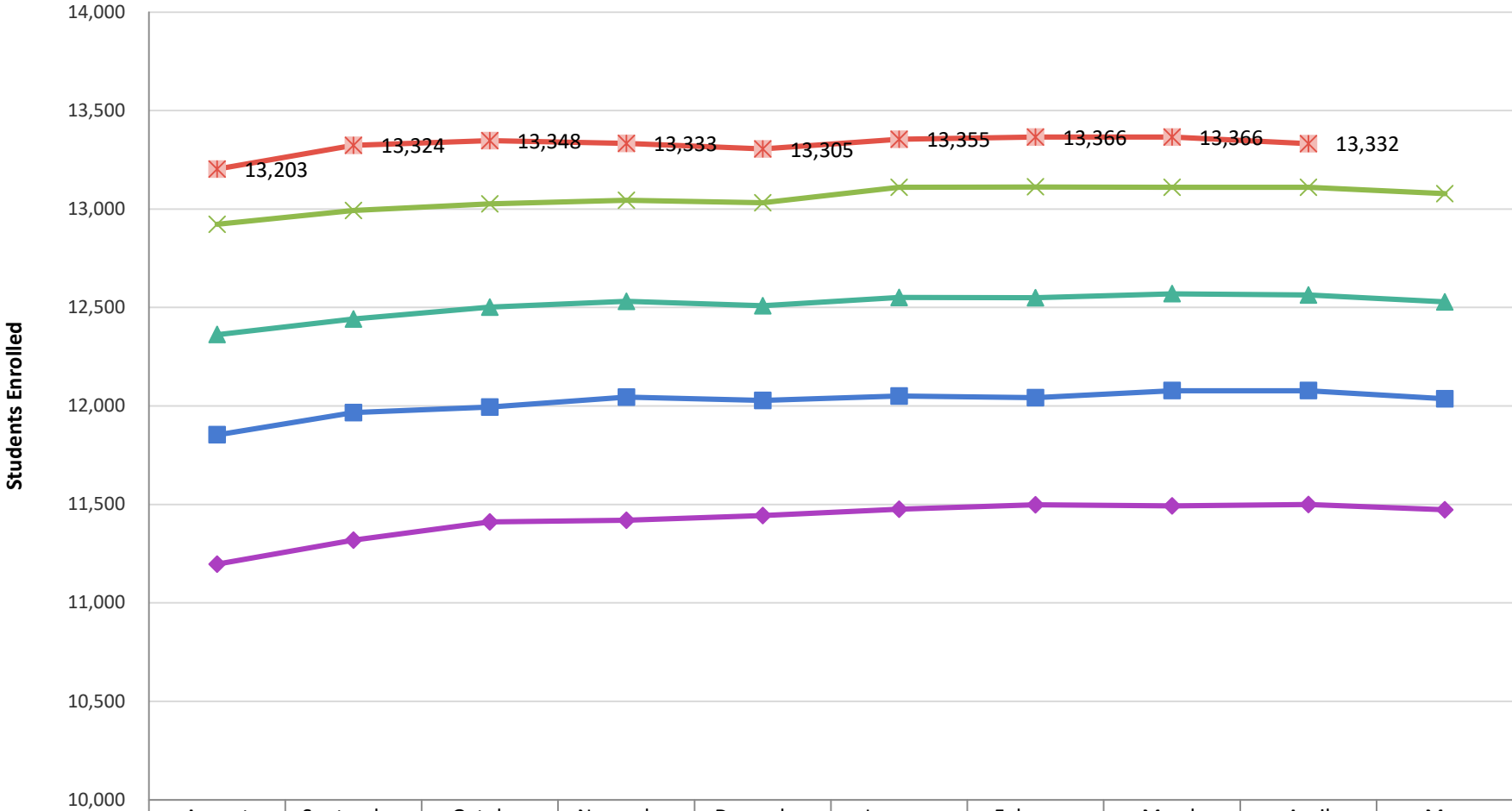
April 30, 2025

	CURRENT YEAR				PRIOR YEAR			
	Original	Amended	Year-To-Date	Percent of	Original	Final Budget	Year-To-Date	Percent of
<b>REVENUES</b>								
Property Tax Collection (including penalty & interest)	\$ 33,510,471	\$ 33,510,471	\$ 33,532,213	100.06%	\$ 30,561,454	\$ 30,561,454	\$ 25,927,227	84.84%
Other Local and Intermediate Sources	\$ 250,000	\$ 250,000	\$ 857,869	343.15%	\$ 30,000	\$ 30,000	\$ 546,198	1820.66%
State Program Revenues	\$ 200,000	\$ 3,200,000	\$ 3,294,486	102.95%	\$ 200,000	\$ 200,000	\$ 397,605	0.00%
Other Financing Sources	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	
<b>Total Revenues</b>	<b>\$ 33,960,471</b>	<b>\$ 36,960,471</b>	<b>\$ 37,684,567</b>	<b>101.96%</b>	<b>\$ 30,791,454</b>	<b>\$ 30,791,454</b>	<b>\$ 26,871,030</b>	<b>87.27%</b>
<b>EXPENDITURES</b>								
71 - Debt Service	\$ 33,960,471	\$ 36,960,471	\$ 35,523,574	96.11%	\$ 30,791,454	\$ 30,791,454	\$ 5,265,415	17.10%
Other Financing Uses	-	-	-		-	-	-	
<b>Total Expenditures</b>	<b>\$ 33,960,471</b>	<b>\$ 36,960,471</b>	<b>\$ 35,523,574</b>	<b>104.60%</b>	<b>\$ 30,791,454</b>	<b>\$ 30,791,454</b>	<b>\$ 5,265,415</b>	<b>17.10%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,160,994</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,605,615</b>	

\*Negative numbers are attributable to low tax collections in August

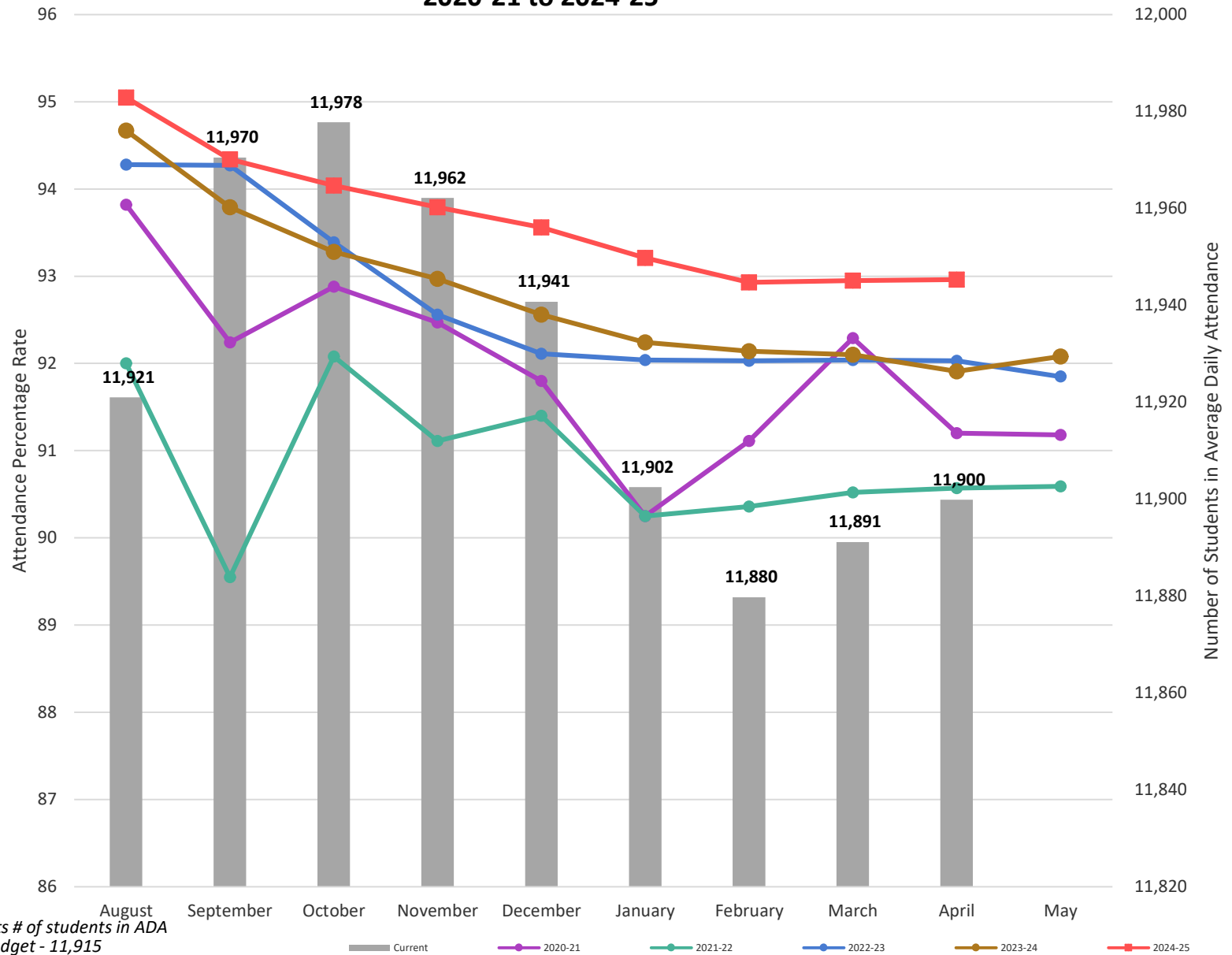
# Enrollment Comparison by Month

## 2020-21 to 2024-2025



	August	September	October	November	December	January	February	March	April	May
◆ 2020-21	11,197	11,319	11,411	11,419	11,444	11,476	11,498	11,493	11,500	11,473
■ 2021-22	11,854	11,967	11,994	12,045	12,028	12,050	12,042	12,078	12,078	12,037
▲ 2022-23	12,363	12,441	12,502	12,531	12,509	12,551	12,549	12,570	12,563	12,528
✕ 2023-24	12,923	12,993	13,026	13,045	13,032	13,110	13,113	13,110	13,111	13,078
✕ 2024-25	13,203	13,324	13,348	13,333	13,305	13,355	13,366	13,366	13,332	

## Average Daily Attendance Comparison by Month 2020-21 to 2024-25



\* Right axis represents # of students in ADA

\*\*ADA in Adopted Budget - 11,915

**Investment Report  
May 2025**

Investment Company	Interest Rate	Weighted Average Maturity				
TexPool	4.34%	35				
TexPool Prime	4.45%	45				
Lone Star	4.33%	27				
First National Bank	4.50%					

Fund	Beginning Balance	Deposit	Withdrawal	Interfund Transfers/ Adjustments	Monthly Interest Earned	Ending Balance
<b>TexPool Local Gov't Pool</b>						
2007 Bond Fine Arts	\$ 3,757	\$ -	\$ -	\$ -	\$ 13	\$ 3,770
Debt Service	\$ 6,790,863	\$ -	\$ -	\$ -	\$ 24,199	\$ 6,815,061
Food Service	\$ 3,333,086	\$ 2,458,192	\$ (2,000,000)	\$ -	\$ 10,879	\$ 3,802,156
Food Service Workers Comp	\$ 219,985	\$ -	\$ -	\$ -	\$ 784	\$ 220,769
Operating Fund	\$ 9,184,279	\$ 5,964,763	\$ (6,460,947)	\$ -	\$ 35,074	\$ 8,723,168
Operating Workers Comp	\$ 677,388	\$ 2,756	\$ (2,756)	\$ -	\$ 2,414	\$ 679,802
Scholarships	\$ 269,183	\$ -	\$ -	\$ -	\$ 959	\$ 270,142
2021 Bond Projects	\$ 11,994,210	\$ -	\$ (169,614)	\$ -	\$ 42,700	\$ 11,867,296
2023 Bond Projects	\$ 5,018,260	\$ 6,500,000	\$ (10,761,109)	\$ -	\$ 17,639	\$ 774,790
<b>TexPool Prime Pool</b>						
2021 Bond Projects	\$ 33,338,865	\$ -	\$ -	\$ -	\$ 122,067	\$ 33,460,932
2023 Bond Projects	\$ 187,292,090	\$ -	\$ (6,500,000)	\$ -	\$ 683,367	\$ 181,475,457
<b>Lone Star</b>						
Capital Projects '02	\$ 179,576	\$ -	\$ -	\$ -	\$ 639	\$ 180,215
Coca-Cola Project	\$ 2,106	\$ -	\$ -	\$ -	\$ 7	\$ 2,113
Debt Service	\$ 20,515,616	\$ 601,040	\$ -	\$ -	\$ 74,515	\$ 21,191,170
Operating Fund - Corp Overnight Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Fund - Govt Overnight Fund	\$ 36,144,548	\$ 1,063,875	\$ (4,000,000)	\$ 2,756	\$ 120,866	\$ 33,332,045
Workers' Comp Fund	\$ 752,267	\$ -	\$ -	\$ (2,756)	\$ 2,673	\$ 752,184

Report submitted by:

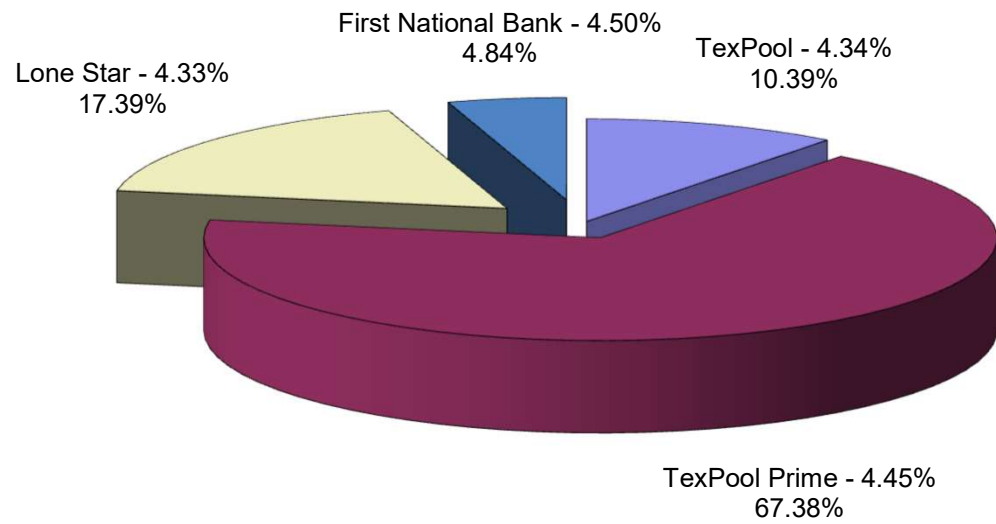


Michael White, Chief Financial Officer

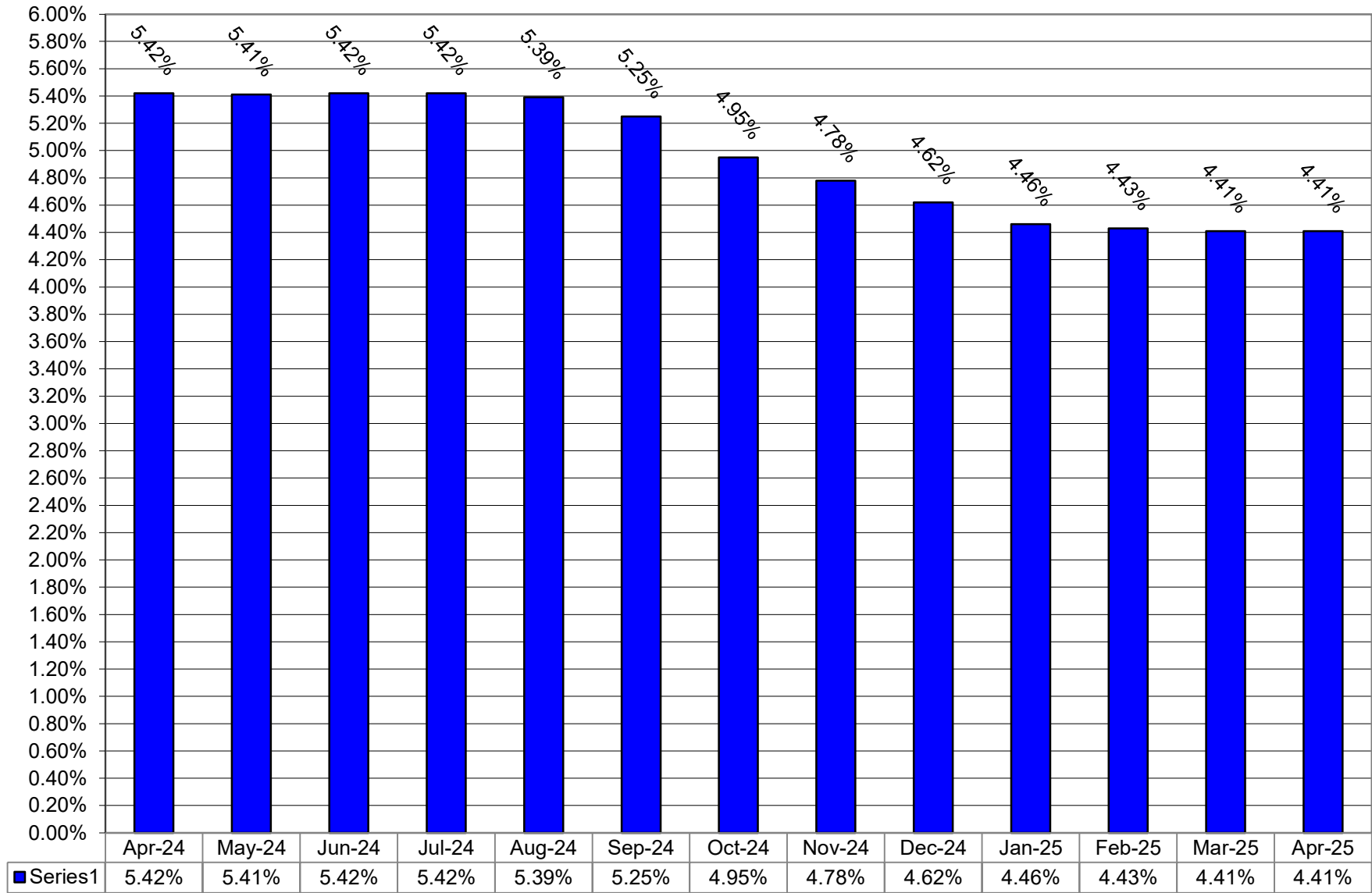
State law and Board Policy require quarterly reports regarding the District's investments. This agenda item meets the requirement of Section 2256.023 of the Public Funds Investment Act.

The District currently invests only in interlocal governmental investment pools ("pools") which allow withdrawal on same day basis. The book value of the pools is considered to be the market value so the balances as of the report dates are also the market values.

**INVESTMENT SUMMARY MAY 2025**  
**INTEREST RATE AND PERCENT INVESTED**



Investment Interest Rate History





## BISD BANK BALANCE REPORT

for May 2025

	Ending Balance 04/30/2025	Highest Balance
Accounts Payable Clearing	3,101,082.88	3,245,939.16
Food Service	811,377.84	877,383.89
Interest & Sinking	8,804.54	8,769.69
Operating	4,630,132.93	5,465,842.51
Payroll Clearing	1,944,644.83	5,478,448.39
Student Activity	44,963.25	47,060.18
C46 & C47 Medical Savers	319,910.83	314,798.67
<b>BALANCE IN ACCOUNTS</b>	<b>\$ 10,860,917.10</b>	<b>\$ 15,438,242.49</b>
<b>DEPOSITORY PLEDGES</b>		
First National Bank	\$ 21,534,646.09	
FDIC Insurance	\$ 250,000.00	
<b>TOTAL DEPOSITORY PLEDGES</b>	<b>\$ 21,784,646.09</b>	