BASTROP INDEPENDENT SCHOOL DISTRICT

GENERAL FUND

Statement of Revenues, Expenditures and Changes in Fund Balance

May 31, 2025

	CURRENT YEAR				PRIOR YEAR			
	Original	Amended	Year-To-Date	Percent of	Original	Final Budget	Year-To-Date	Percent of
REVENUES								
Property Tax Collection (including penalty & interest)	$ 55,910,767	$ 55,910,767	$ 56,866,109	101.71%	$ 69,711,325	$ 51,994,993	$ 51,926,072	99.87%
Other Local and Intermediate Sources	$ 651,500	$ 655,080	$ 2,928,116	446.99%	$ 1,332,000	$ 4,810,131	$ 2,846,757	59.18%
State Program Revenues	$ 70,568,265	$ 71,633,710	$ 44,685,640	62.38%	$ 49,432,262	$ 71,334,182	$ 43,980,139	61.65%
Federal Program Revenues	$ 1,805,000	$ 2,140,770	$ 2,655,786	124.06%	$ 1,933,300	$ 563,506	$ 781,054	138.61%
Other Sources - Fund Balance	2,000,000	$ 2,000,000	-			$ -		
Total Revenues	**$ 130,935,532**	**$ 132,340,327**	**$ 107,135,651**	**80.95%**	**$ 122,408,887**	**$ 128,702,812**	**$ 99,534,021**	**77.34%**
EXPENDITURES								
11 - Instructional	$ 75,644,785	$ 74,560,800	$ 55,661,038	74.65%	$ 73,538,495	$ 73,604,658	$ 55,548,574	75.47%
12 - Instructional Resources and Media Services	$ 1,103,207	$ 1,102,707	$ 814,175	73.83%	$ 1,140,704	$ 1,135,880	$ 798,275	70.28%
13 - Curriculum and Instructional Staff Development	$ 1,906,477	$ 1,798,850	$ 1,354,234	75.28%	$ 2,076,218	$ 1,995,854	$ 1,610,748	80.70%
21 - Instructional Leadership	$ 1,941,292	$ 1,919,031	$ 1,372,033	71.50%	$ 1,528,466	$ 1,732,919	$ 1,572,219	90.73%
23 - School Leadership	$ 7,918,428	$ 7,936,921	$ 6,988,960	88.06%	$ 7,488,099	$ 7,438,141	$ 5,355,384	72.00%
31 - Guidance, Counseling and Evaluation Services	$ 4,954,157	$ 4,706,475	$ 3,803,979	80.82%	$ 4,357,230	$ 4,555,530	$ 3,662,426	80.40%
32 - Social Work Services	$ 723,667	$ 723,667	$ 220,512	30.47%	$ 288,248	$ 294,748	$ 93,923	31.87%
33 - Health Services	$ 1,496,547	$ 1,545,704	$ 965,646	62.47%	$ 1,255,030	$ 1,364,830	$ 1,014,956	74.37%
34 - Student (Pupil) Transportation	$ 8,188,000	$ 9,822,540	$ 9,619,084	97.93%	$ 5,870,189	$ 8,541,332	$ 8,030,682	94.02%
36 - Cocurricular/Extracurricular Activities	$ 4,302,586	$ 4,359,986	$ 3,898,321	89.41%	$ 4,534,287	$ 4,256,080	$ 3,574,991	84.00%
41 - General Administration	$ 3,933,332	$ 4,382,766	$ 3,509,304	80.07%	$ 3,994,088	$ 3,949,380	$ 3,521,041	89.15%
51 - Plant Maintenance and Operations	$ 11,551,268	$ 11,204,182	$ 10,021,319	89.44%	$ 8,197,803	$ 11,594,978	$ 10,038,008	86.57%
52 - Security and Monitoring Services	$ 2,786,888	$ 2,981,156	$ 2,706,849	90.80%	$ 2,940,474	$ 2,953,155	$ 2,443,566	82.74%
53 - Data Processing Services	$ 1,533,097	$ 1,882,617	$ 1,698,050	90.20%	$ 2,126,569	$ 1,953,136	$ 1,462,869	74.90%
61 - Community Services	$ 235,627	$ 235,777	$ 8,988	3.81%	$ 336,082	$ 60,627	$ 26,644	43.95%
71 - Debt Services	$ 1,049,500	$ 1,049,500	$ 449,514	42.83%	$ 1,233,437	$ 1,233,437	$ 966,560	78.36%
81 - Facilities Acquisition and Construction	$ -	$ 1,000	$ 1,000	100.00%	$ -	$ -	$ -	
93 - Payments to SSA	$ 526,220	$ 435,511	$ -	0.00%			$ 40,274	
95 - Payments to JJAEP	$ -	$ 90,709	$ 41,200	45.42%	$ 526,220	$ 526,220	$ -	0.00%
99 - Other Intergovernmental Charges	$ 1,140,454	$ 1,600,454	$ 1,184,541	74.01%	$ 977,248	$ 1,511,907	$ 1,123,343	74.30%
Other Financing Uses	$ -	$ -			$ -	$ -	$ -	
Total Expenditures	**$ 130,935,532**	**$ 132,340,353**	**$ 104,318,748**	**78.83%**	**$ 122,408,887**	**$ 128,702,812**	**$ 100,884,482**	**78.39%**
Excess (Deficiency) of Revenues Over Expenditures	**$ -**	**$ (26)**	**$ 2,816,903**		**$ -**	**$ -**	**$ (1,350,461)**	

**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

May 31, 2025

	CURRENT YEAR				PRIOR YEAR			
	Original	Amended	Year-To-Date	Percent of	Original	Final Budget	Year-To-Date	Percent of
REVENUES								
Local and Intermediate Sources	$ 695,975	$ 2,469,265	$ 632,352	25.61%	$ 912,000	$ 962,000	$ 595,937	61.95%
State Program Revenues	$ 38,552	$ 38,552	$ 51,254	132.95%	$ 38,500	$ 43,500	$ 44,289	101.81%
Federal Program Revenues	$ 7,490,225	$ 7,490,225	$ 7,820,905	104.41%	$ 5,750,000	$ 8,795,999	$ 7,118,023	80.92%
Total Revenues	**$ 8,224,752**	**$ 9,998,042**	**$ 8,504,511**	**85.06%**	**$ 6,700,500**	**$ 9,801,499**	**$ 7,758,248**	**79.15%**
EXPENDITURES								
35 - Food Service	$ 8,224,752	$ 9,998,042	$ 7,992,117	79.94%	$ 6,700,500	$ 9,601,499	$ 7,199,982	74.99%
51 - Maintenance	-	-	-			$ 200,000	-	
Total Expenditures	**$ 8,224,752**	**$ 9,998,042**	**$ 7,992,117**	**79.94%**	**$ 6,700,500**	**$ 9,801,499**	**$ 7,199,982**	**73.46%**
Excess (Deficiency) of Revenues Over Expenditures	**$ -**	**$ -**	**$ 512,394**		**$ -**	**$ -**	**$ 558,266**	

BASTROP INDEPENDENT SCHOOL DISTRICT

DEBT SERVICE FUND

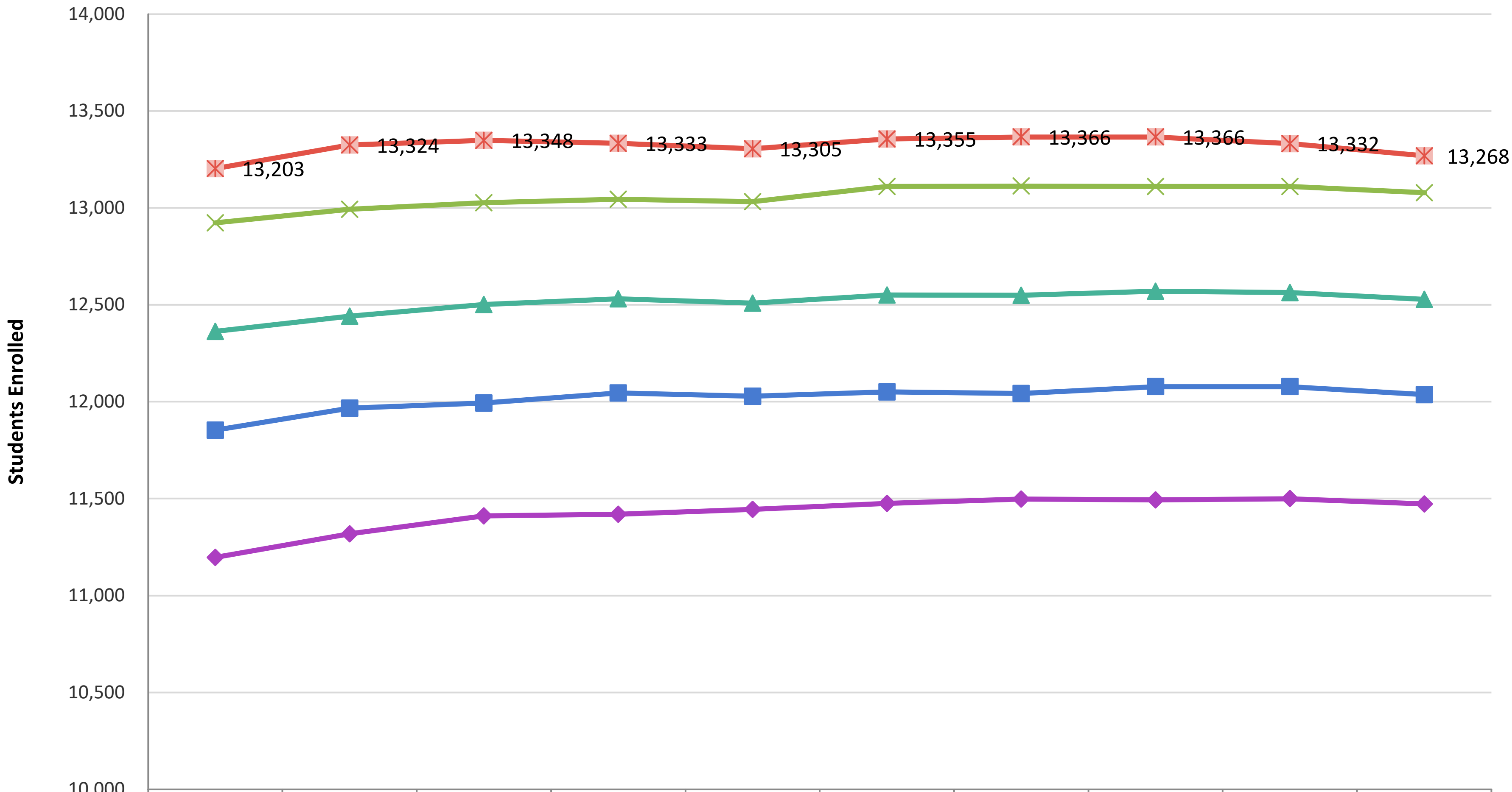
Statement of Revenues, Expenditures and Changes in Fund Balance

May 31, 2025

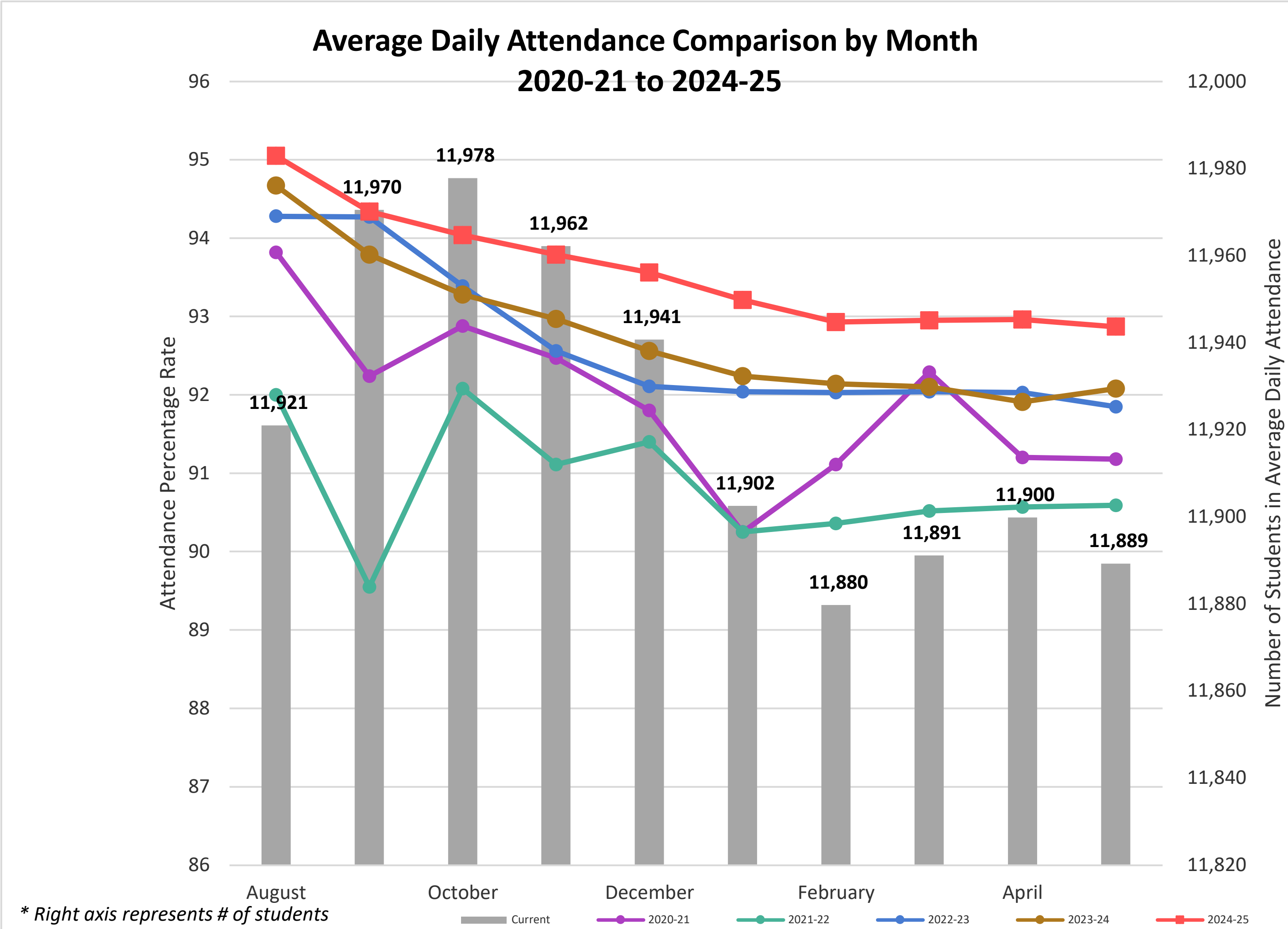
	CURRENT YEAR				PRIOR YEAR			
	Original	**Amended**	**Year-To-Date**	**Percent of**	**Original**	**Final Budget**	**Year-To-Date**	**Percent of**
REVENUES								
Property Tax Collection (including penalty & interest)	$ 33,510,471	$ 33,510,471	$ 33,935,136	101.27%	$ 30,561,454	$ 30,561,454	$ 30,518,368	99.86%
Other Local and Intermediate Sources	$ 250,000	$ 250,000	$ 1,059,791	423.92%	$ 30,000	$ 30,000	$ 967,327	3224.42%
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%	$ -	$ -	$ -	
Total Revenues	**$ 33,960,471**	**$ 36,960,471**	**$ 38,289,414**	**103.60%**	**$ 30,791,454**	**$ 30,791,454**	**$ 31,883,300**	**103.55%**
EXPENDITURES								
71 - Debt Service	$ 33,960,471	$ 36,960,471	$ 35,527,374	96.12%	$ 30,791,454	$ 30,791,454	$ 26,773,936	86.95%
Other Financing Uses	-	-	-		-	-	-	
Total Expenditures	**$ 33,960,471**	**$ 36,960,471**	**$ 35,527,374**	**104.61%**	**$ 30,791,454**	**$ 30,791,454**	**$ 26,773,936**	**86.95%**
Excess (Deficiency) of Revenues Over Expenditures	**$ -**	**$ -**	**$ 2,762,039**		**$ -**	**$ -**	**$ 5,109,364**	

**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	13,268



Average Daily Attendance Comparison by Month
2020-21 to 2024-25
96
95
94
93
92
91
90
89
88
87
86
Attendance Percentage Rate
12,000
11,980
11,960
11,940
11,920
11,900
11,880
11,860
11,840
11,820
Number of Students in Average Daily Attendance
11,921
11,970
11,978
11,962
11,941
11,902
11,880
11,891
11,900
11,889
August
October
December
February
April
Current
2020-21
2021-22
2022-23
2023-24
2024-25
* Right axis represents # of students

Investment Report
June 2025

Investment Company	Interest Rate	Weighted Average Maturity				
TexPool	4.31%	42				
TexPool Prime	4.43%	51				
Lone Star	4.30%	30				
First National Bank	4.50%					

Fund	Beginning Balance	Deposit	Withdrawal	Interfund Transfers/ Adjustments	Monthly Interest Earned	Ending Balance
TexPool Local Gov't Pool						
2007 Bond Fine Arts	$ 3,770	$ -	$ -	$ -	$ 14	$ 3,784
Debt Service	$ 6,815,061	$ -	$ -	$ -	$ 24,933	$ 6,839,995
Food Service	$ 3,802,156	$ 106,974	$ (1,000,000)	$ -	$ 11,226	$ 2,920,356
Food Service Workers Comp	$ 220,769	$ -	$ -	$ -	$ 808	$ 221,577
Operating Fund	$ 8,723,168	$ 4,142,355	$ (106,974)	$ -	$ 35,426	$ 12,793,975
Operating Workers Comp	$ 679,802	$ -	$ (2,414)	$ -	$ 2,482	$ 679,870
Scholarships	$ 270,142	$ -	$ -	$ -	$ 988	$ 271,131
2021 Bond Projects	$ 11,867,296	$ -	$ (817,131)	$ -	$ 43,224	$ 11,093,388
2023 Bond Projects	$ 774,790	$13,059,954	$(13,447,265)	$ -	$ 15,924	$ 403,403
TexPool Prime Pool						
2021 Bond Projects	$ 33,460,932	$ -	$ -	$ -	$ 125,924	$ 33,586,856
2023 Bond Projects	$ 181,475,457	$ -	$(13,059,954)	$ -	$ 660,443	$ 169,075,945
Lone Star						
Capital Projects '02	$ 180,215	$ -	$ -	$ -	$ 659	$ 180,873
Coca-Cola Project	$ 2,113	$ -	$ -	$ -	$ 8	$ 2,121
Debt Service	$ 21,191,170	$ 349,323	$ -	$ -	$ 78,207	$ 21,618,701
Operating Fund - Corp Overnight Fund	$ -	$ -	$ -	$ -	$ -	$ -
Operating Fund - Govt Overnight Fund	$ 33,332,045	$ 637,969	$(12,000,000)	$ 2,673	$ 103,902	$ 22,076,588
Workers' Comp Fund	$ 752,184	$ -	$ -	$ (2,673)	$ 2,743	$ 752,254

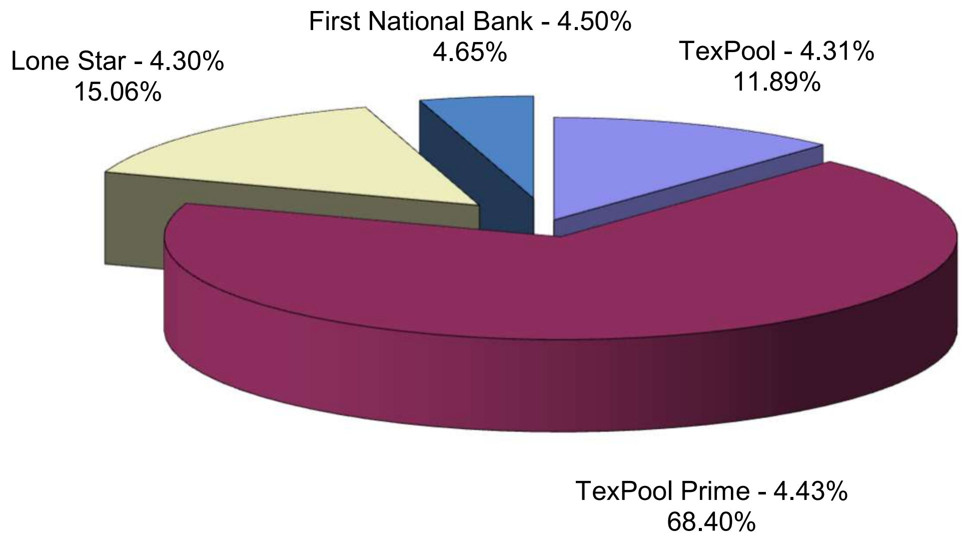
Report submitted by:

Michael White, Chief Financial Officer

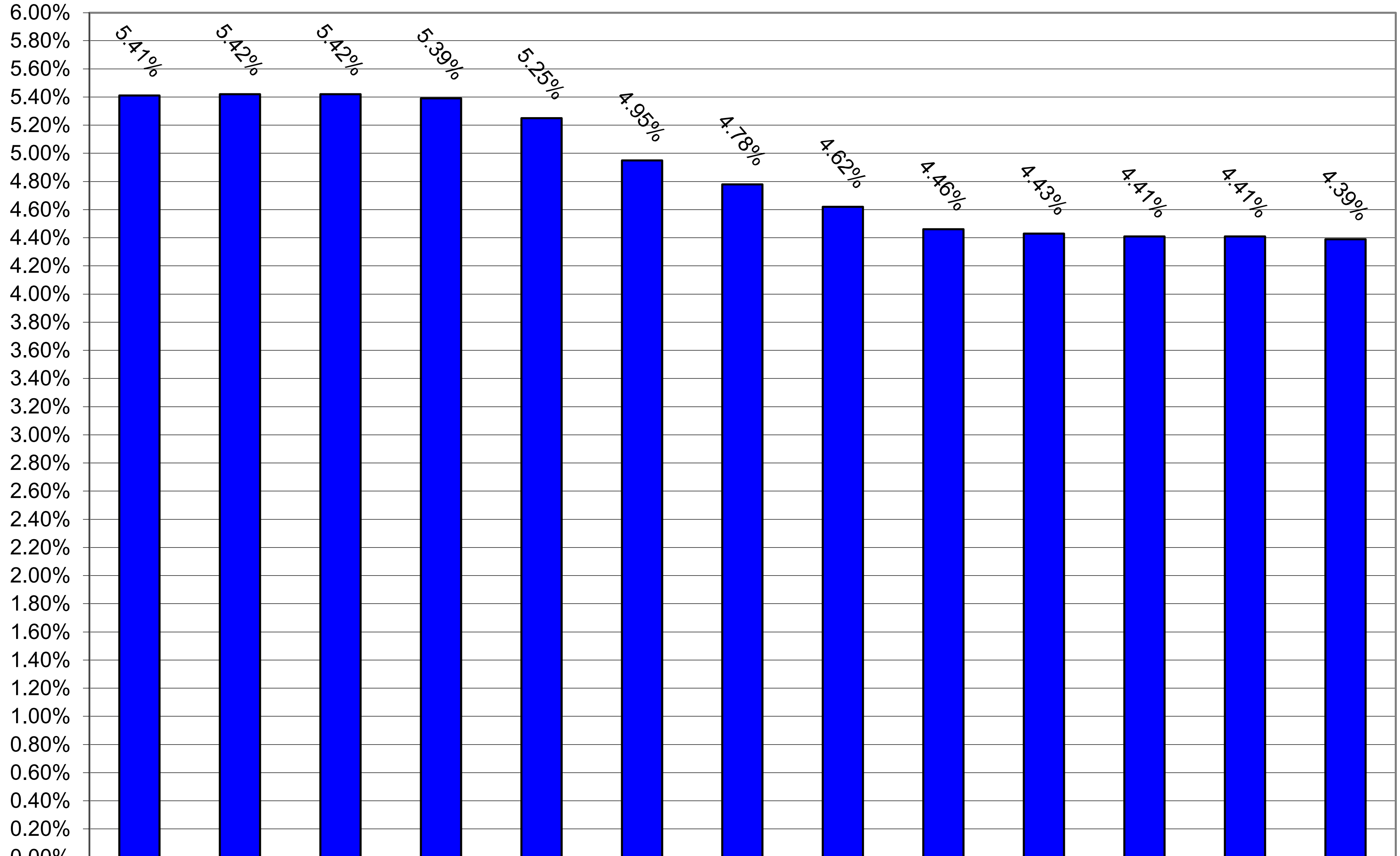
State law and Board Policy require quarterly reports regarding the District's investments. This agenda item meets the requirement of Section 2256.023 of the Public Funds Investment Act.

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 JUNE 2025
INTEREST RATE AND PERCENT INVESTED



Investment Interest Rate History



	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25
Series1	5.41%	5.42%	5.42%	5.39%	5.25%	4.95%	4.78%	4.62%	4.46%	4.43%	4.41%	4.41%	4.39%

BISD BANK BALANCE REPORT

for June 2025

	Ending Balance 05/31/2025	Highest Balance
Accounts Payable Clearing	4,067,532.68	1,865,941.53
Food Service	820,646.59	821,474.15
Interest & Sinking	8,838.19	8,804.54
Operating	2,795,267.10	9,801,368.36
Payroll Clearing	1,640,887.38	908,081.14
Student Activity	45,035.06	49,105.16
C46 & C47 Medical Savers	348,562.43	321,653.02
BALANCE IN ACCOUNTS	**$ 9,726,769.43**	**$ 13,776,427.90**
DEPOSITORY PLEDGES		
First National Bank	$ 16,500,000.00	
FDIC Insurance	$ 250,000.00	
TOTAL DEPOSITORY PLEDGES	**$ 16,750,000.00**	