

**ROBSTOWN INDEPENDENT SCHOOL DISTRICT
AGENDA ACTION SHEET**

Date: September 15, 2025

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

August 31, 2025

	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)	(12 Month)			(12 Months)	(12 Month)			(12 Months)	(12 Month)		
	2024-2025	2024-2025	Available	2024-2025	2024-2025	2024-2025	Available	2024-2025	2024-2025	2024-2025	Available	2024-2025
REVENUES:												
5700 Local, Intermediate & Out-of-State	\$ 7,851,745	\$ 7,319,231	\$ 532,514	93.22%	\$ 40,800	\$ 34,359	\$ 6,441	84.21%	\$ 3,900,000	\$ 4,168,398	\$ (268,398)	106.88%
5800 State Program Revenues	\$ 20,989,119	\$ 21,038,956	\$ (49,837)	100.24%	\$ 8,000	\$ 7,977	\$ 23	99.71%	\$ 96,604	\$ 736,606	\$ (640,002)	762.50%
5900 Federal Program Revenues	\$ 445,377	\$ 88,535	\$ 356,842	19.88%	\$ 2,011,422	\$ 1,866,534	\$ 144,888	92.80%	\$ 306,000	\$ 159,629	\$ 146,371	52.17%
Total Revenues	\$ 29,286,241	\$ 28,446,722	\$ 839,519	97.13%	2,060,222	1,908,869	151,353	92.65%	4,302,604	5,064,633	(762,029)	117.71%
EXPENDITURES:												
11 Instruction	\$ 14,960,435	\$ 14,896,670	\$ 63,765	99.57%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
12 Instructional Resources & Media Services	\$ 121,745	\$ 121,415	\$ 330	99.73%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
13 Curriculum & Personnel Development	\$ 402,734	\$ 347,151	\$ 55,583	86.20%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
21 Instructional Development	\$ 652,369	\$ 650,752	\$ 1,617	99.75%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
23 School Administration	\$ 1,890,369	\$ 1,887,672	\$ 2,697	99.86%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
31 Guidance & Counseling	\$ 939,976	\$ 913,121	\$ 26,855	97.14%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
32 Attendance & Social Work Services	\$ 337,256	\$ 337,136	\$ 120	99.96%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
33 Health Services	\$ 433,287	\$ 432,888	\$ 399	99.91%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
34 Pupil Transportation - Regular	\$ 564,552	\$ 558,167	\$ 6,385	98.87%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
35 Food Service	\$ 13,000	\$ 12,681	\$ 319	97.55%	\$ 2,609,802	\$ 1,999,800	\$ 610,002	76.63%	\$ -	\$ -	\$ -	0.00%
36 Co-Curricular Activities	\$ 1,494,788	\$ 1,451,295	\$ 43,493	97.09%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
41 General Administration	\$ 1,662,498	\$ 1,568,275	\$ 94,223	94.33%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
51 Plant Maintenance & Operations	\$ 5,456,714	\$ 5,355,065	\$ 101,649	98.14%	\$ 30,000	\$ -	\$ 30,000	0.00%	\$ -	\$ -	\$ -	0.00%
52 Security	\$ 869,120	\$ 868,965	\$ 155	99.98%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
53 Computer Processing	\$ 742,199	\$ 683,925	\$ 58,274	92.15%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
61 Community Service	\$ 16,271	\$ 11,469	\$ 4,802	70.48%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
71 Debt Service	\$ 893,290	\$ 893,288	\$ 2	100.00%	\$ -	\$ -	\$ -	0.00%	\$ 4,175,477	\$ 4,164,176	\$ 11,301	99.73%
81 Facilities Acquisition and Construction	\$ 3,389,183	\$ 3,385,446	\$ 3,737	99.89%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
93 Shared Service Arrangements	\$ 65,500	\$ 65,176	\$ 324	99.50%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
95 JJAEP	\$ 25,000	\$ 21,054	\$ 3,946	84.22%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
99 Tax Appraisal District	\$ 130,500	\$ 127,488	\$ 3,012	97.69%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
6XXX Total Expenditures	\$ 35,060,786	\$ 34,589,100	\$ 471,686	98.65%	\$ 2,639,802	\$ 1,999,800	\$ 640,002	\$ 1	\$ 4,175,477	\$ 4,164,176	\$ 11,301	99.73%
OTHER RESOURCES AND (USES):												
7911 Issuance of Bonds	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
7912 Sale of Real/Personal Property	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
7914 Tax Note Proceeds	\$ 2,809,683	\$ 2,809,683	\$ -	100.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
7915 Operating Transfers In	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
Total Other Resources and (Uses)	\$ 2,809,683	\$ 2,809,683	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
1100 Excess (Deficiency) of Revenues & Other Resources over Expenditures and Other Uses	\$ (2,964,862)	\$ (3,332,695)		-1.52%		\$ (90,931)		16.90%		\$ 900,457		17.98%
Fund Balance as of 08/31/2024		\$ 13,719,572				\$ 1,292,063				\$ 1,352,890		
Est Ending Fund Balance		\$ 10,386,877				\$ 1,201,132				\$ 2,253,347		