

**BASTROP INDEPENDENT SCHOOL DISTRICT**

**GENERAL FUND**

Statement of Revenues, Expenditures and Changes in Fund Balance

December 31, 2024

	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	\$ 30,063,948	53.77%	\$ 69,711,325	\$ 51,994,993	\$ 15,504,137	29.82%
Other Local and Intermediate Sources	\$ 651,500	\$ 655,080	\$ 1,483,999	226.54%	\$ 1,332,000	\$ 4,810,131	\$ 1,412,124	29.36%
State Program Revenues	\$ 70,568,265	\$ 71,633,710	\$ 33,810,721	47.20%	\$ 49,432,262	\$ 71,334,182	\$ 31,161,793	43.68%
Federal Program Revenues	\$ 1,805,000	\$ 2,140,770	\$ 1,794,779	83.84%	\$ 1,933,300	\$ 563,506	\$ 659,959	117.12%
Other Sources (GASB 87)	2,000,000	\$ 2,000,000	-			\$ -		
<b>Total Revenues</b>	<b>\$ 130,935,532</b>	<b>\$ 132,340,327</b>	<b>\$ 67,153,447</b>	<b>50.74%</b>	<b>\$ 122,408,887</b>	<b>\$ 128,702,812</b>	<b>\$ 48,738,013</b>	<b>37.87%</b>
<b>EXPENDITURES</b>								
11 - Instructional	\$ 75,644,785	\$ 75,856,396	\$ 25,818,693	34.04%	\$ 73,538,495	\$ 73,604,658	\$ 25,359,130	34.45%
12 - Instructional Resources and Media Services	\$ 1,103,207	\$ 1,103,207	\$ 361,460	32.76%	\$ 1,140,704	\$ 1,135,880	\$ 360,240	31.71%
13 - Curriculum and Instructional Staff Development	\$ 1,906,477	\$ 1,840,990	\$ 717,303	38.96%	\$ 2,076,218	\$ 1,995,854	\$ 912,780	45.73%
21 - Instructional Leadership	\$ 1,941,292	\$ 1,945,292	\$ 762,970	39.22%	\$ 1,528,466	\$ 1,732,919	\$ 863,961	49.86%
23 - School Leadership	\$ 7,918,428	\$ 7,923,255	\$ 3,680,357	46.45%	\$ 7,488,099	\$ 7,438,141	\$ 3,294,593	44.29%
31 - Guidance, Counseling and Evaluation Services	\$ 4,954,157	\$ 4,701,820	\$ 1,797,406	38.23%	\$ 4,357,230	\$ 4,555,530	\$ 1,743,195	38.27%
32 - Social Work Services	\$ 723,667	\$ 723,667	\$ 87,937	12.15%	\$ 288,248	\$ 294,748	\$ 32,343	10.97%
33 - Health Services	\$ 1,496,547	\$ 1,536,766	\$ 403,080	26.23%	\$ 1,255,030	\$ 1,364,830	\$ 478,645	35.07%
34 - Student (Pupil) Transportation	\$ 8,188,000	\$ 8,400,590	\$ 4,254,546	50.65%	\$ 5,870,189	\$ 8,541,332	\$ 3,108,363	36.39%
36 - Cocurricular/Extracurricular Activities	\$ 4,302,586	\$ 4,307,348	\$ 1,869,723	43.41%	\$ 4,534,287	\$ 4,256,080	\$ 1,831,022	43.02%
41 - General Administration	\$ 3,933,332	\$ 4,496,674	\$ 2,031,410	45.18%	\$ 3,994,088	\$ 3,949,380	\$ 1,900,077	48.11%
51 - Plant Maintenance and Operations	\$ 11,551,268	\$ 11,551,917	\$ 4,977,240	43.09%	\$ 8,197,803	\$ 11,594,978	\$ 5,569,795	48.04%
52 - Security and Monitoring Services	\$ 2,786,888	\$ 2,786,888	\$ 1,326,552	47.60%	\$ 2,940,474	\$ 2,953,155	\$ 1,377,674	46.65%
53 - Data Processing Services	\$ 1,533,097	\$ 1,752,566	\$ 892,094	50.90%	\$ 2,126,569	\$ 1,953,136	\$ 820,035	41.99%
61 - Community Services	\$ 235,627	\$ 235,777	\$ 14,206	6.03%	\$ 336,082	\$ 60,627	\$ 11,207	18.49%
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%	\$ -	\$ -	\$ -	
95 - Payments to JJAEP	\$ 526,220	\$ 526,220	\$ -	0.00%	\$ 526,220	\$ 526,220	\$ 40,274	7.65%
99 - Other Intergovernmental Charges	\$ 1,140,454	\$ 1,600,454	\$ 784,504	49.02%	\$ 977,248	\$ 1,511,907	\$ 354,411	23.44%
Other Financing Uses	\$ -	\$ -			\$ -	\$ -	\$ -	
<b>Total Expenditures</b>	<b>\$ 130,935,532</b>	<b>\$ 132,340,327</b>	<b>\$ 50,229,995</b>	<b>37.96%</b>	<b>\$ 122,408,887</b>	<b>\$ 128,702,812</b>	<b>\$ 48,799,396</b>	<b>37.92%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,923,452</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ (61,383)</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

December 31, 2024

	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	\$ 745,975	\$ 230,194	30.86%	\$ 912,000	\$ 962,000	\$ 215,469	22.40%
State Program Revenues	\$ 38,552	\$ 38,552	\$ 8,977	23.28%	\$ 38,500	\$ 43,500	\$ 2,461	5.66%
Federal Program Revenues	\$ 7,490,225	\$ 7,490,225	\$ 1,638,343	21.87%	\$ 5,750,000	\$ 8,795,999	\$ 1,348,058	15.33%
<b>Total Revenues</b>	<b>\$ 8,224,752</b>	<b>\$ 8,274,752</b>	<b>\$ 1,877,515</b>	<b>22.69%</b>	<b>\$ 6,700,500</b>	<b>\$ 9,801,499</b>	<b>\$ 1,565,987</b>	<b>15.98%</b>
<b>EXPENDITURES</b>								
35 - Food Service	\$ 8,224,752	\$ 8,274,752	\$ 1,160,234	14.02%	\$ 6,700,500	\$ 9,601,499	\$ 409,577	4.27%
51 - Maintenance	-	-	-			\$ 200,000.00		
<b>Total Expenditures</b>	<b>\$ 8,224,752</b>	<b>\$ 8,274,752</b>	<b>\$ 1,160,234</b>	<b>14.02%</b>	<b>\$ 6,700,500</b>	<b>\$ 9,801,499</b>	<b>\$ 409,577</b>	<b>4.18%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 717,281</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,156,411</b>	

**BASTROP INDEPENDENT SCHOOL DISTRICT**

**DEBT SERVICE FUND**

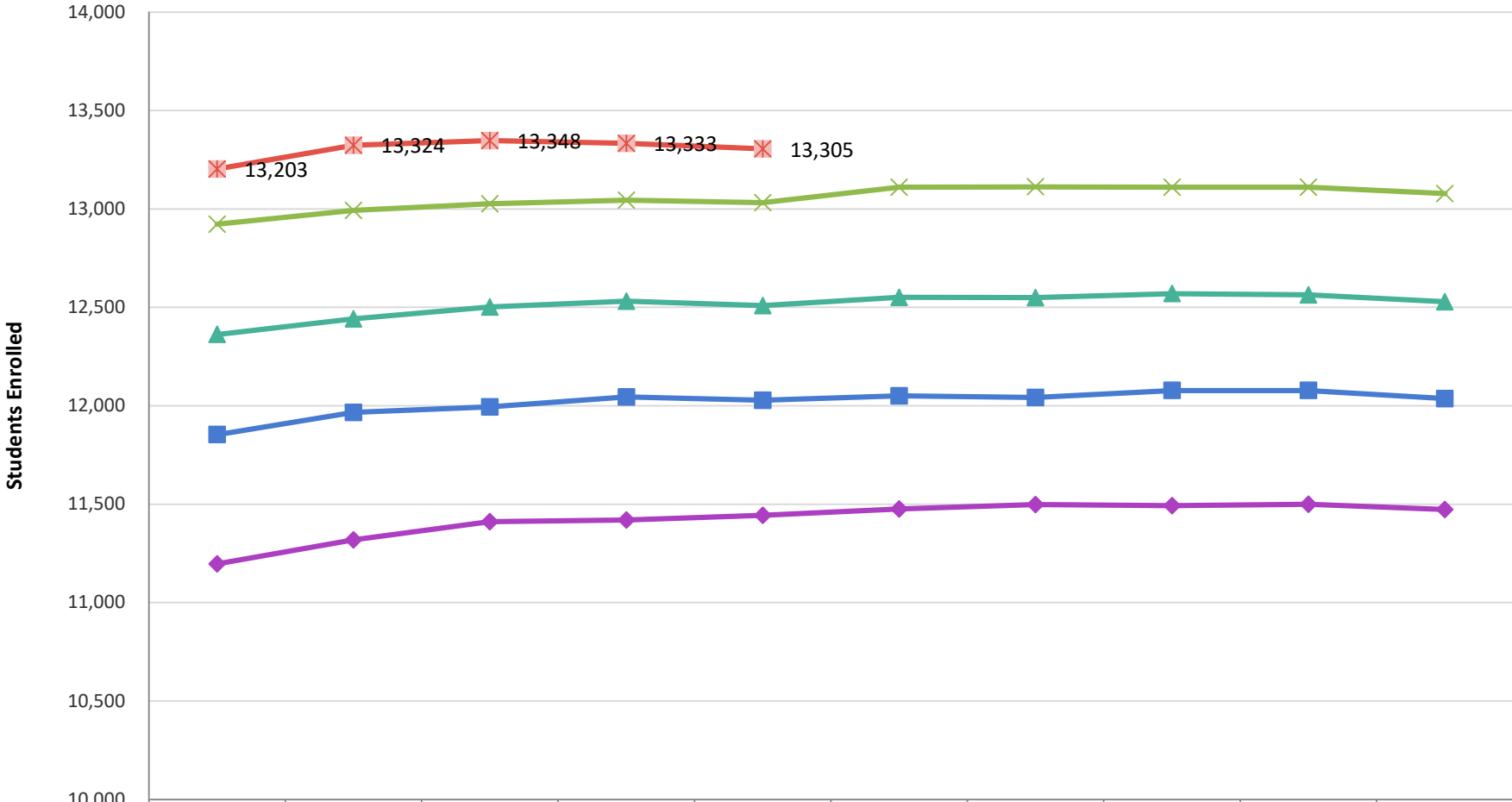
Statement of Revenues, Expenditures and Changes in Fund Balance

December 31, 2024

	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	\$ 632,422	1.89%	\$ 30,561,454	\$ 30,561,454	\$ 646,682	2.12%
Other Local and Intermediate Sources	\$ 250,000	\$ 250,000	\$ 330,880	132.35%	\$ 30,000	\$ 30,000	\$ 267,657	892.19%
State Program Revenues	\$ 200,000	\$ 200,000	\$ -	0.00%	\$ 200,000	\$ 200,000	\$ -	0.00%
Other Financing Sources	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	
			0.00					
<b>Total Revenues</b>	<b>\$ 33,960,471</b>	<b>\$ 33,960,471</b>	<b>\$ 963,302</b>	<b>2.84%</b>	<b>\$ 30,791,454</b>	<b>\$ 30,791,454</b>	<b>\$ 914,338</b>	<b>2.97%</b>
<b>EXPENDITURES</b>								
71 - Debt Service	\$ 33,960,471	\$ 33,960,471	\$ 10,363,781	30.52%	\$ 30,791,454	\$ 30,791,454	\$ 5,262,940	17.09%
Other Financing Uses	-	-	-		-	-	-	
<b>Total Expenditures</b>	<b>\$ 33,960,471</b>	<b>\$ 33,960,471</b>	<b>\$ 10,363,781</b>	<b>30.52%</b>	<b>\$ 30,791,454</b>	<b>\$ 30,791,454</b>	<b>\$ 5,262,940</b>	<b>17.09%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (9,400,479)</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ (4,348,602)</b>	

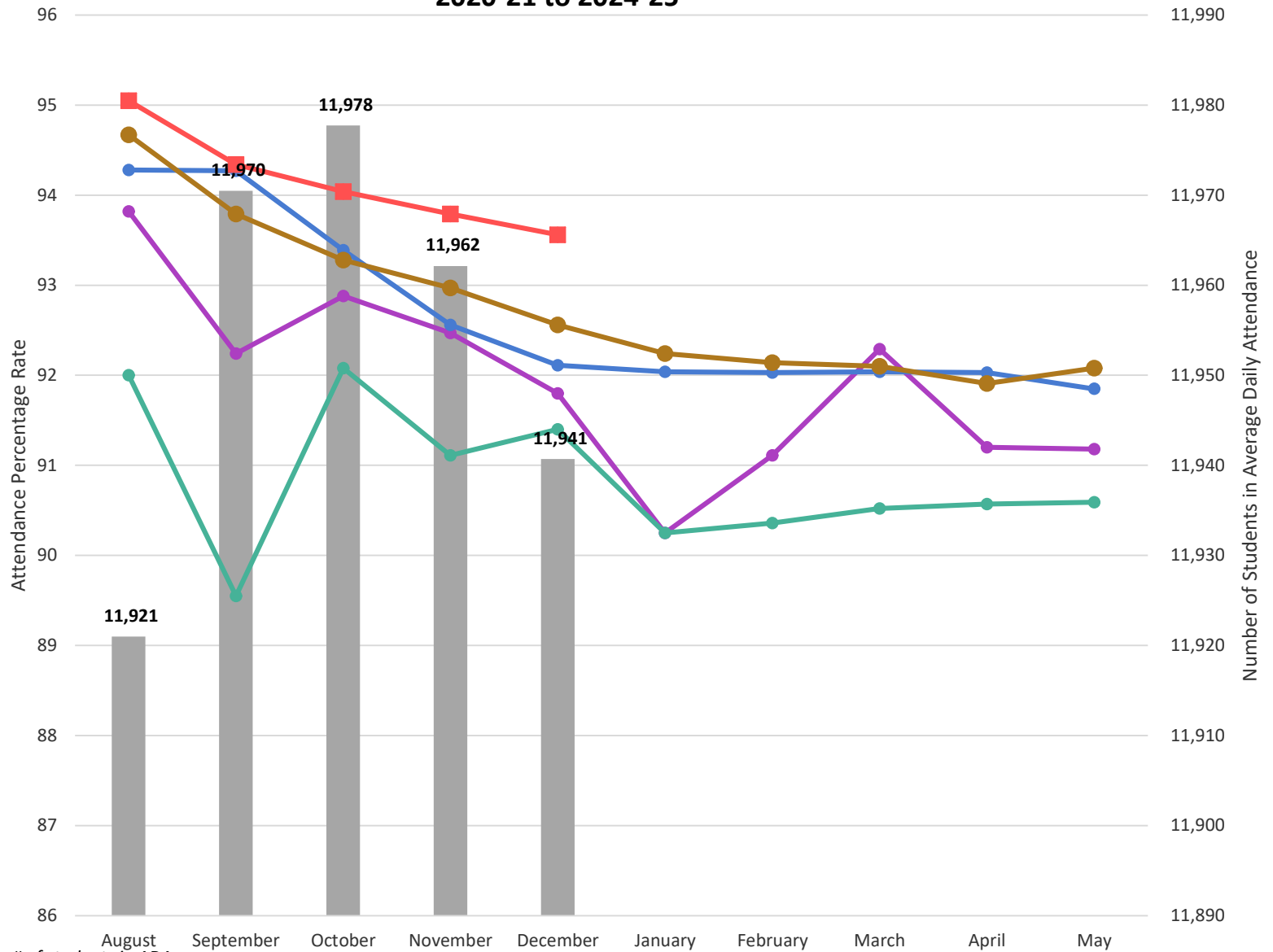
\*Negative numbers are attributable to low tax collections in August

## 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					

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



\* Right axis represents # of students in ADA

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

Current

2020-21

2021-22

2022-23

2023-24

2024-25

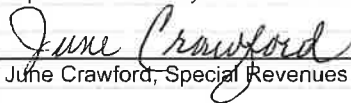
**Investment Report  
January 2025**

Investment Company	Interest Rate	Weighted Average Maturity				
TexPool	4.56%	33/90				
TexPool Prime	4.69%	48/55				
Lone Star	4.54%	24/93				
First National Bank	4.68%					

Fund	Beginning Balance	Deposit	Withdrawal	Interfund Transfers/ Adjustments	Monthly Interest Earned	Ending Balance
<b>TexPool Local Gov't Pool</b>						
2007 Bond Fine Arts	\$3,702	\$0	\$0		\$14	\$3,717
Debt Service	\$3,399,345	\$3,295,185	\$0		\$23,834	\$6,718,364
Food Service	\$4,730,643	\$1,806,626	-\$2,500,000		\$14,562	\$4,051,832
Food Service Workers Comp	\$216,797	\$0	\$0		\$840	\$217,636
Operating Fund	\$29,717,866	\$3,437,845	-\$16,707,323		\$76,484	\$16,524,871
Operating Workers Comp	\$677,530	\$0	-\$2,628		\$2,616	\$677,518
Scholarships	\$265,281	\$0	\$0		\$1,027	\$266,309
2021 Bond Projects	\$15,368,904	\$0	-\$3,210,701		\$57,692	\$12,215,895
2023 Bond Projects	\$36,014,033	\$0	-\$7,065,551		\$137,772	\$29,086,254
<b>TexPool Prime Pool</b>						
2021 Bond Projects	\$32,841,391	\$0	\$0		\$130,949	\$32,972,340
2023 Bond Projects	\$184,497,367	\$0	\$0		\$735,647	\$185,233,014
<b>Lone Star</b>						
Capital Projects '02	\$176,988	\$0	\$0		\$680	\$177,668
Coca-Cola Project	\$2,075	\$0	\$0		\$8	\$2,083
Debt Service	\$14,234,044	\$13,168,389	\$0	\$0	\$73,911	\$27,476,344
Operating Fund - Corp Overnight Fund	\$0	\$0	\$0	\$0	\$0	\$0
Operating Fund - Govt Overnight Fund	\$11,455,035	\$21,955,274	\$0	\$2,890	\$76,112	\$33,489,311
Workers' Comp Fund	\$752,401	\$0	\$0	-\$2,890	\$2,882	\$752,394

Report submitted by:

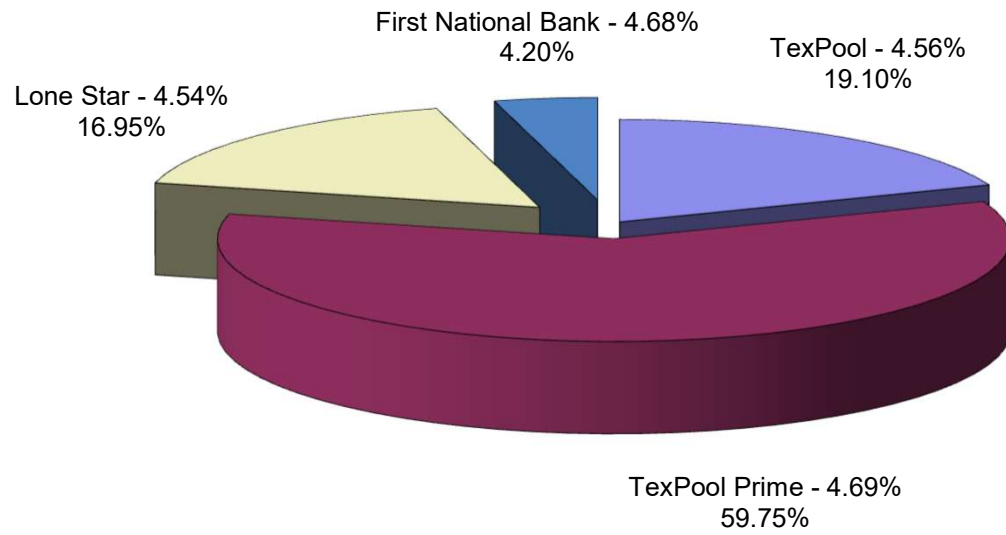


June Crawford, Special Revenues Coordinator

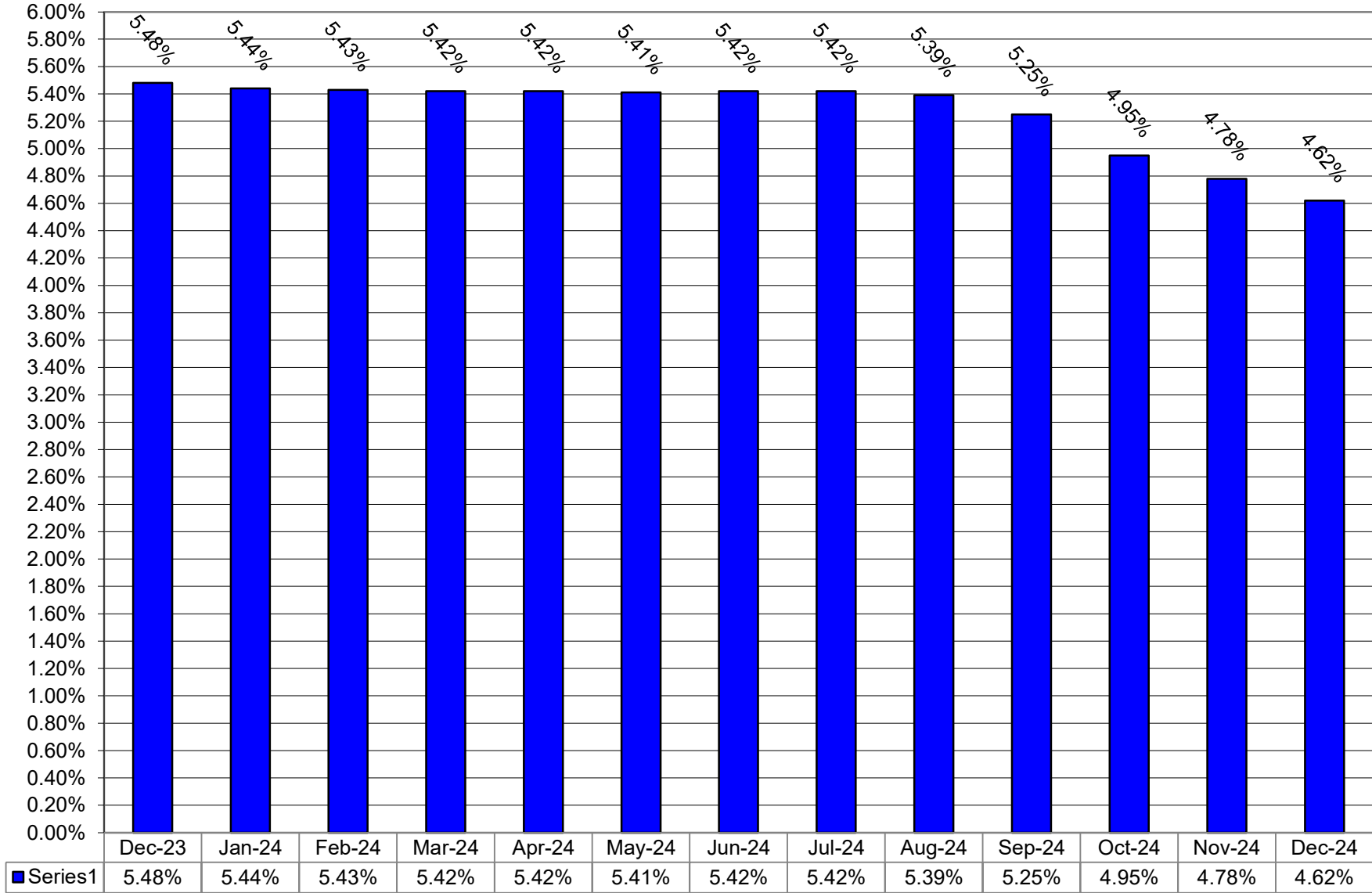
State law and Board Policy require quarterly reports regarding the District's investments. This agenda item meets the requirement of Section 2256.023 of the Public Funds Investment Act.

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 JANUARY 2025  
INTEREST RATE AND PERCENT INVESTED**



### Investment Interest Rate History





# BISD BANK BALANCE REPORT

for January 2025

	<b>Ending Balance 12/31/2024</b>	<b>Highest Balance</b>
Accounts Payable Clearing	1,689,890.88	2,244,280.53
Food Service	577,717.82	261,645.18
Interest & Sinking	11,839.12	11,791.69
Operating	3,458,174.25	6,745,207.24
Payroll Clearing	1,885,294.57	5,703,686.32
Student Activity	51,658.41	53,636.68
C46 & C47 Medical Savers	320,204.68	313,438.59
<b>BALANCE IN ACCOUNTS</b>	<b>\$ 7,994,779.73</b>	<b>\$ 15,333,686.23</b>
<b>DEPOSITORY PLEDGES</b>		
First National Bank	\$ 16,323,006.25	
FDIC Insurance	\$ 250,000.00	
<b>TOTAL DEPOSITORY PLEDGES</b>	<b>\$ 16,573,006.25</b>	



# Bastrop I.S.D. 906 Farm Street Bastrop, TX 78602

December 2024

Ellen Owens Tax Assessor - Collector's Report

Current Year Taxes	This Month	Year to Date
Original Current Roll		\$ 90,462,522.02
Adjustments	\$ 47,692.26	\$ 435,830.93
Total Adjusted Roll		\$ 90,898,352.95
Current Taxes Collected	\$ 40,535,344.01	\$ 45,757,375.68
Current P & I Collected	\$ -	\$ -
Current Taxes Collected Adjustments	\$ 5.58	\$ (6.05)
Balance Current Taxes Collectable		\$ 45,140,971.22
Percent of Current Taxes Collected	45%	50%
% of Collections in previous year at this time	19%	26%
Rollback Taxes	This Month	Year to Date
Original Rollback Roll		\$ 13,571.11
Adjustments	\$ -	\$ -
Total Adjusted Rollback Roll		\$ 13,571.11
Rollback Taxes Collected	\$ -	\$ -
Rollback P & I Collected	\$ -	\$ -
Rollback Taxes Collected Adjustments	\$ -	\$ -
Balance Rollback Taxes Collectable		\$ 13,571.11
Delinquent Taxes	This Month	Year to Date
Delinquent Taxes Outstanding		\$ 7,578,069.56
Adjustments	\$ (34,277.51)	\$ (404,381.70)
Total Adjusted Delinquent Roll		\$ 7,173,687.86
Delinquent Taxes Collected	\$ 272,895.58	\$ 1,759,943.60
Delinquent Taxes Collected Adjustment	\$ 2.25	\$ (344.49)
Total Delinquent Balance Collectable		\$ 5,413,399.77
Percentage of Delinquents Collected	4%	29%
% of Delinquents Collected last year at this time	4%	31%
Delinquent P & I Collected	\$ 78,271.04	\$ 540,331.54
Attorney Fees Collected	\$ 47,970.48	\$ 373,402.67
5% of the Rendition Penalties to BCAD	\$ 65.00	\$ 183.72
<b>Grand Total Collections</b>	<b>\$ 40,934,416.11</b>	<b>\$ 48,430,869.77</b>

I hereby certify the above reported information is true and correct to the best of my knowledge.

Submitted

1-3-25

Ellen Owens, PCAC, CTOP, PCC Tax Assessor - Collector