

Combined Statement

Revenues, Expenditures, and Changes in Fund Balance

AS OF

9/30/2020 & 9/30/2019

Line #	Code	Description	2020-21 Budget	1 Month 2020-21 Actuals ¹	2019-20 Budget	1 Month 2019-20 Actuals	2020-21 vs. 2019-20 Actuals Variance
No.		<u>Revenues</u>	*****	*****	*****	*****	
4	5030	Total	89,028,473	4,937,604	86,894,602	1,244,611	3,692,993
		<u>Expenditures</u>					
22	6030	Total	90,102,566	9,244,446	86,894,602	8,867,683	376,763
23	1100	<u>Excess (Deficiency)</u>	(1,074,093)	(4,306,841)	0	(7,623,072)	3,316,231
24	7991	Other Sources	0	0	0	0	0
25	8990	Other Uses - Extraordinary Expenses/Transfers	3,367,269	3,367,269	0	0	3,367,269
26	1200	<u>Excess (Deficiency) Net</u>	(4,441,362)	(7,674,111)	0	(7,623,072)	(51,039)
27	100	Fund Bal-Unaudited 2021; Unaudited 2020	20,000,000	27,590,944	20,000,000	42,403,204	(14,812,260)
28	3000	Fund Bal-Unaudited	15,558,638	19,916,834	20,000,000	34,780,132	(14,863,298)

PRELIMINARY-SUBJECT TO AUDIT BY INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

¹ - Includes some Hurricane/Covid-19 expenses and revenues from insurance claims

PORT ARTHUR INDEPENDENT SCHOOL DISTRICT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - BUDGET(GAAP BASIS) AND ACTUAL
 YEAR ENDED AUGUST 31, 2021 AT SEPTEMBER 30, 2020 (ONE MONTH @ 9-30-20)
 UNAUDITED

LINE NO	DATA CONTROL CODES	Annual Budget	YTD Actual	YTD Encumbered	Variance	Percent to Total
	<u>Revenues</u>					
1	5700 Local, Intermediate and Out of State	66,355,623	197,749		(66,157,874)	0.2980%
2	5800 State Program Revenues	20,919,328	4,736,631		(16,182,697)	22.6424%
3	5900 Federal Program Revenues	1,753,522	3,224		(1,750,298)	0.1839%
4	5030 Total Revenues	89,028,473	4,937,604		(84,090,869)	5.5461%
5	<u>Expenditures</u>					
	0000 General					
6	0011 Instruction	49,195,964	3,465,206	33,261,253	12,469,506	74.6534%
7	0012 Inst. Resources	759,911	48,456	411,610	299,845	60.5421%
8	0013 Curriculum	676,897	77,827	418,231	180,839	73.2841%
9	0021 Instr. Adm.	2,122,042	146,112	1,427,406	548,523	74.1512%
10	0023 School Adm.	5,755,976	426,117	4,077,708	1,252,151	78.2461%
11	0031 Guidance/Counsel	2,844,799	210,951	2,053,606	580,242	79.6034%
12	0032 Social Work Services	536,458	11,428	411,343	113,687	78.8078%
13	0033 Health Services	1,077,300	78,339	755,009	243,951	77.3553%
14	0034 Student Transp.	2,773,122	165,206	1,327,051	1,280,864	53.8115%
15	0035 Food Services	-	8,261	-	(8,261)	
16	0036 Cocurricular	1,656,364	120,982	154,114	1,381,268	16.6084%
17	0041 General Adm.	3,370,992	330,924	1,722,827	1,317,242	60.9242%
18	0051 Plant Mtce.	13,989,624	3,893,160	7,809,091	2,287,373	83.6495%
19	0052 Security	1,786,728	88,787	1,027,912	670,028	62.4997%
20	0053 Data Proc.	1,859,593	160,914	1,175,693	522,985	71.8763%
21	0061 Community Serv.	158,963	13,246	189,598	(43,882)	127.6049%
22	0071 Debt Service	-	-	-	0	
23	0081 Facilities Construction	16,850	-	-	16,850	0.0000%
24	0091 Contracted Instructional Services	452,983	-	-	452,983	
25	0095 j/s alternate program	108,000	-	-	108,000	0.0000%
26	0099 Intergovernmental	960,000	(1,471)	810,057	151,414	84.2277%
27	6050 Total Expenditures	90,102,566	9,244,446	57,032,511	23,825,610	73.5572%
28	1100 Excess (Deficiency) Rev. over Expend.	(1,074,093)	(4,306,841)		(60,265,259)	
29	7991 Other (Sources)Rita/Ike/Fire Ins. Proceeds,etc				0	
30	8990 Other (Uses)-Rita/Ike/Fire Losses(1)	3,367,269	3,367,269		(0)	
	1200 Excess(Deficiency)Revenue & Others					
	Resources over Expenditures					
	& Other Uses-Net increase or (decrease)		(7,674,111)			
31	0100 Fund Balance-Unaudited @ August 31, 2020		27,590,944			
32	3000 Fund Balance-Unaudited September 30, 2020		19,916,834			

PRELIMINARY--SUBJECT TO INDEPENDENT AUDITORS REPORT

Accounting for 2014 Bond Funds

as of
9/30/2020

LINE NO.	DESCRIPTION		
FUNDS TO BE ACCOUNTED FOR:			
	<u>Receipts:</u>		
1	Proceeds from Bond Sales-Deposited 3-15		100,000,000
	Proceeds from Bond Sales-Deposited 5-16		45,000,000
	Proceeds from Bond Sales-Deposited 10-19		50,000,000
8	Interest Earned 6-1-15 thru 9-30-20		5,215,617
9	Transfer from Fund Balance		
10	Total Receipts	\$	200,215,617
11	Total Funds to be Accounted For	\$	200,215,617
FUNDS ACCOUNTED FOR AS FOLLOWS:			
12	<u>Contracts Payable-Construction Funds-Retainage</u>		(2,186,745)
	<u>Expenditures:</u>		
13	Architect Fees, Testing & Other Fees & Construction		141,544,405
14	Total Expenditures:		139,357,660
	Ending Cash Balance		
15	Texpool Investment Fund		\$60,272,729
16	Total Funds Accounted For	\$	199,630,388

**PORT ARTHUR ISD
RECAP INFORM. (FUND 696)**

TOTAL SPENT

ORG	DESCRIPTION	BOND BUDGET	2014-15 12 Months	2015-16 12 Months	2016-17 12 Months	2017-18 12 Months	2018-19 12 Months	2019-20 12 Months	2020-21 1 Month	To Date 9/30/2020	BALANCE OF BUDGET W/O ENCUMB	ENCUMBRANCE	TOTAL AVAILABLE
002	NEW MHS	2,470,345	227,933	812,953	28,600	586,911	43,590	5,236	-	1,705,222	765,123	11,897	753,226
004	CATE (TECHNOLOGY UPGRADES)	17,191,191	77,621	1,024,470	1,320,030	523,960	264,995	86,967	-	3,298,043	13,893,148	179,271	13,713,877
005	PAAC									-			-
008	LINCOLN MIDDLE SCHOOL	4,724,160	473,439	223,094	40,925	22,043	9,246	27,611	-	796,357	3,927,803	109,937	3,817,866
009	TJ MIDDLE SCHOOL	6,074,855	573,263	233,859	55,664	34,481	12,035	48,955	-	958,256	5,116,599	81,310	5,035,289
010	NEW MHS 9TH	30,697,648	422,893	2,770,087	9,797,510	10,622,085	5,993,250	195,143	-	29,800,968	896,679	252,867	643,812
044	OLD MHS 9TH	8,273,011	82,311	97,215	69,516	43,061	4,370	69,387	-	365,861	7,907,150	659,938	7,247,213
046	WILSON EARLY COLLEGE	9,466,828	63,315	1,081,471	7,431,341	339,271	288,924	3,880	-	9,208,202	258,626	130,227	128,399
102	DEQUEEN	731,471	233,457	61,097	118,977	2,718	276	55,266	-	471,791	259,680	6,050	253,630
103	HOUSTON	26,820,564	9,936	1,566,578	9,198,647	12,728,973	2,096,197	459,720	-	26,060,050	760,514	56,063	704,450
105	LEE	1,857,442	254,085	82,635	11,018	16,432	2,976	374,943	-	742,088	1,115,354	186,251	929,103
108	TRAVIS	27,132,345	81,132	1,201,057	6,504,859	14,022,524	3,979,413	856,805	-	26,645,790	486,555	28,216	458,339
109	TYRRELL	17,047,468	30,848	1,531,359	8,394,293	2,582,369	393,056	-	-	12,931,926	4,115,542	195,528	3,920,014
111	WHEATLEY	936,990	141,421	115,497	145,858	3,251	330	188,782	-	595,139	341,851	158,110	183,741
113	DOWLING	21,433,656	161,788	225,475	934,326	6,385,891	10,195,042	2,982,864	15,328	20,900,715	532,941	150,399	382,542
116	ADAMS	1,386,830	261,078	82,892	8,777	7,681	552	22,833	-	383,812	1,003,018	32,964	970,054
117	WASHINGTON	451,877	188,461	113,470	1,214	752	76	16,041	-	320,013	131,864	34,633	97,231
710	ADMINISTRATION/CONTINGENCY	1,077,136	372,995	643,282	10,434	14,530	7,617	1,770	-	1,050,627	26,509	3,019	23,490
727	TECHNOLOGY	-	-	-	-	-	-	-	-	-	-	0	-
870	DISTRICT WIDE	1,121,515	80,262	219,228	181,137	175,729	108,798	143,268	8,304	916,727	204,788	5,069	199,719
904	TRANSPORTATION	8,272,286	-	52,382	1,054,537	28,803	2,561	2,246,312	-	3,384,594	4,887,692	304,515	4,583,177
925	MAINTENANCE	3,258,462	42,949	45,016	27,783	32,190	1,747	21,469	-	171,154	3,087,308	319,867	2,767,442
956	STADIUM AND GROUNDS	4,573,922	-	108,811	84,595	107,835	486,605	49,224	-	837,070	3,736,852	43,798	3,693,054
	TOTAL	195,000,000	3,779,188	12,291,925	45,420,041	48,281,491	23,891,655	7,856,475	23,631	141,544,405	53,455,595	2,949,926	50,505,669

Accounting for 2007 Bond Funds

as of
9/30/2020

LINE NO.	DESCRIPTION		
FUNDS TO BE ACCOUNTED FOR:			
	<u>Receipts:</u>		
1	Proceeds from Bond Sales-Deposited 3-08		65,000,000
2	Proceeds from Bond Sales-Deposited 5-09		75,000,000
3	Proceeds from Bond Sales-Deposited 9-10		49,525,000
4	Premcor Contribution		253,737
5	City of PA Contribution		205,000
6	Premcor Contribution		285,000
7	OCIP		2,506,158
8	Interest Earned 3-06-08 thru 9-30-20		1,748,858
9	Transfer from Fund Balance	\$	1,500,000
10	Total Receipts	\$	196,023,754
11	Total Funds to be Accounted For	\$	196,023,754
FUNDS ACCOUNTED FOR AS FOLLOWS:			
12	<u>Contracts Payable-Construction Funds-Retainage</u>		\$0
	<u>Expenditures:</u>		
13	Architect Fees, Testing & Other Fees&Construction	\$	195,352,457
14	Total Expenditures:		\$195,352,457
	Ending Cash Balance		
15	Texpool Investment Fund		\$671,297
16	Total Funds Accounted For	\$	196,023,754

**PORT ARTHUR ISD
RECAP INFORM. (FUND 697)**

TOTAL SPENT

ORG	DESCRIPTION	BOND BUDGET	2007-08 12 Months	2008-09 12 Months	2009-10 12 Months	2010-11 12 Months	2011-12 12 Months	2012-13 12 Months	2013-14 12 Months	2014-15 12 Months	2015-16 12 Months	2016-17 12 Months	2017-18 12 Months	2018-19 12 Months	2019-20 12 Months	To Date 9/30/20	BALANCE OF BUDGET W/O ENCUMB
	PROPOSITION 1																
002	NEW MHS_SCIENCE LAB	1,850,445	332,229	1,071,167	127,731	315,257	4,060	-								1,850,445	(0)
002	NEW MHS_AUDITORIUM	7,369,398	1,219,520	3,933,283	2,089,818	123,912	970	1,895								7,369,399	(0)
004	NEW MHS_CATE	17,286,290	3,445,863	4,531,942	8,966,483	336,906	4,835	-		260						17,286,290	0
	PROPOSITION 2																
005	PAAC	533,033	142,555	44,736	66,234	11,618	265,490	2,400								533,033	0
008	MEMORIAL 9TH GRADE CTR	23,919,721	477,558	2,319,654	16,793,335	3,707,104	465,080	11,446	393	72,473	69,266	3,412				23,919,721	(0)
009	OLD MHS	18,439,976	641,371	1,834,880	10,152,583	4,175,918	1,042,640	139,744	120,534	7,229				291,869	25,550	18,432,316	7,659
041	EDISON	800,256	68,331	36,616	18,957	-	676,353							-		800,257	(1)
043	FRANKLIN	598,441	9,102	21,449	11,767	-	553,274				2,850					598,441	(0)
044	AUSTIN	15,921,371	292,620	4,072,350	9,391,939	719,192	1,000,377	27,285	611	7,456			409,543			15,921,372	(0)
046	PERFORMING ARTS	16,454,486	491,181	3,069,129	4,161,821	6,746,195	1,107,302	33,355	50,220	16,803		35,131	497,000	246,347		16,454,485	1
103	HOUSTON	5,829,788	135,938	2,934,855	2,034,858	506,342	142,308	25,740		9,048			40,699			5,829,788	0
108	TRAVIS	5,775,854	141,721	1,742,545	3,156,971	672,300	26,923	18,461	16,932							5,775,854	(0)
109	TYRRELL	6,964,084	211,760	3,074,899	2,822,006	581,279	114,148	97,486	14,292	8,482	26,958				12,775	6,964,084	(0)
110	OLD WASHINGTON	387,304	20,112	81,389	207,744	78,059	-									387,304	-
111	WHEATLEY	158,740	11,585	(8,290)	5,007	53,803	-			30,510	53,351				12,775	158,740	(0)
113	DOWLING	4,238,051	97,245	3,596,830	404,599	41,200	45,761	13,550		38,867						4,238,051	(0)
710	EDUCATIONAL SUPPORT CTR	14,126,467	491,048	2,953,546	2,696,684	7,217,363	634,414	5,357	17,741	12,675	10,532		148	8,609	43,327	14,091,442	35,026
717	TECHNOLOGY UPGRADES	1,842,792	257,374	622,603	559,259	118,156	280,696	-	4,706							1,842,793	(1)
740	CONTINGENCY	7,114	405	-	-	-	6,709									7,114	(0)
925	MAINTENANCE/TRANSPORTATIO	597,189	9,404	56,679	228,629	188,484	26,299	68,679	1,895		17,118				17,295	614,484	(17,295)
926	RECEIVING	40,915	190	1,703	605	15,390	12,575	4,952	5,500							40,915	(0)
956	FOOTBALL STADIUM	4,656,339	146,018	2,209,519	907,013	488,777	294,525	6,718	11,448		59,078	365,220	168,022	-		4,656,339	0
956	AUXILIARY FIELD & TRACK	326,265	270,515	29,673	10,892	15,183	-									326,264	0
	PROPOSITION 3																
110	NEW WASHINGTON	21,784,030	391,525	3,814,168	16,994,846	483,508	63,051	1,950	26,906		8,075					21,784,030	1
116	STONEGATE	20,981,866	374,915	4,195,558	7,182,571	9,095,253	103,296	3,100		8,574	18,600					20,981,867	(0)
904	TRANSPORTATION	1,034,254	414	478,008	335,580	-	24,198	196,054								1,034,254	-
	TOTAL (LESS OTH. PROJECTS)	191,924,471	9,680,501	46,718,890	89,327,934	35,691,201	6,895,283	658,172	271,176	203,803	255,802	422,363	1,115,411	546,825	111,721	191,899,082	25,390
106	PEASE	256,923					256,923									256,923	(0)
107	SIMS	445,753					445,753									445,753	0
102	DEQUEEN	1,162,518									1,101,381	61,138				1,162,519	(1)
002	MHS	1,413,620									17,763	423,342	8,100	938,866	39,967	1,428,037	(14,417)
105	LAKEVIEW	163,004												143,278	16,865	160,143	2,860
	TOTAL (PLUS OTH. PROJECTS)	195,203,286	9,680,501	46,718,890	89,327,934	35,691,201	7,597,959	658,172	271,176	203,803	1,374,946	906,843	1,123,511	1,628,969	168,553	195,352,457	13,832

TOTAL BY PROPOSITIONS

ORG	DESCRIPTION	BOND BUDGET	2007-08 12 Months	2008-09 12 Months	2009-10 12 Months	2010-11 12 Months	2011-12 12 Months	2012-13 12 Months	2013-14 12 Months	2014-15 12 Months	2015-16 12 Months	2016-17 12 Months	2017-18 12 Months	2018-19 12 Months	2019-20 12 Months	To Date 8/31/20	BALANCE OF BUDGET W/O ENCUMB	ENCUMB.	TOTAL AVAILABLE
	PROPOSITION 1	26,506,133	4,997,612	9,536,392	11,184,033	776,075	9,865	1,895	-	260	-	-	-	-	-	26,506,134	(0)	0	(0)
	PROPOSITION 2	121,618,187	3,916,034	28,694,764	53,630,904	25,336,365	6,694,873	455,173	244,271	203,542	239,153	403,763	1,115,411	546,825	111,721	121,592,797	25,390	0	25,390
	PROPOSITION 3 (STONEGATE)	43,800,151	766,855	8,487,734	24,512,997	9,578,761	190,545	201,104	26,906	-	16,649	18,600	-	-	-	43,800,150	0	0	0
	OTHER PROJECTS	3,278,815	-	-	-	-	702,676	-	-	-	1,119,143	484,480	8,100	1,082,145	56,832	3,453,375	(11,557)	0	(11,557)
	TOTAL	195,203,286	9,680,501	46,718,890	89,327,934	35,691,201	7,597,959	658,172	271,176	203,803	1,374,946	906,843	1,123,511	1,628,969	168,553	195,352,457	13,832	\$ -	13,832

Property Tax Report

as of 9/30/2020 & 2019

Line #	DESCRIPTION	September-20 (M&O - \$1.0864) (I&S- \$0.50)	September-19 (M&O - \$1.06835) (I&S- \$0.41254)	2020-21 vs. 2019-20 Actuals Variance
CURRENT LEVY- M&O AND I&S				
1	Adj. Tax Roll 2020 and 2019	0	0	0
2	Net Current Collections	0	0	0
3	Ending Currnt Tax Receivable	0	0	0
4	Percent Collected Ratio	0.00%	0.00%	0.00%
DELINQUENT TAX ROLL-M&O AND I & S				
5	Delinquent Adjusted Tax Roll	\$5,731,882	\$5,434,436	\$297,446
6	Net Delinquent Collections	\$61,457	\$55,514	\$5,943
7	End Delinq Tax Receivable	\$5,670,425	\$5,378,922	\$291,503
8	Percent Collection Ratio	1.07%	1.02%	0.05%
TOTAL COLLECTIONS-M&O AND I & S				
9	Total Tax Collections	\$ 61,457	\$ 55,514	\$5,943