

Combined Statement

Revenues, Expenditures, and Changes in Fund Balance

AS OF

12/31/2020 & 12/31/19

Line #	Code	Description	2020-21 Budget	4 Months 2020-21 Actuals ¹	2019-20 Budget	4 Months 2019-20 Actuals	2020-21 vs. 2019-20 Actuals Variance
No.		<u>Revenues</u>	*****	*****	*****	*****	
4	5030	Total	89,028,473	16,550,707	86,894,602	9,691,369	6,859,338
		<u>Expenditures</u>					
22	6030	Total	93,187,242	28,113,365	87,467,621	28,783,327	(669,962)
23	1100	<u>Excess (Deficiency)</u>	(4,158,769)	(11,562,658)	(573,019)	(19,091,958)	7,529,300
24	7991	Other Sources	0	16,000	0	0	16,000
25	8990	Other Uses - Extraordinary Expenses/Transfers	3,367,269	3,382,269	0	517,992	2,864,277
26	1200	<u>Excess (Deficiency) Net</u>	(7,526,038)	(14,928,927)	(573,019)	(19,609,950)	4,681,022
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	12,473,962	12,662,017	19,426,981	22,793,254	(10,131,237)

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 DECEMBER 31, 2020 (FOUR MONTHS @ 12-31-20)

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	7,266,842		(59,088,781)	10.9514%
2	5800 State Program Revenues	20,919,328	9,264,271		(11,655,057)	44.2857%
3	5900 Federal Program Revenues	1,753,522	19,594		(1,733,928)	1.1174%
4	5030 Total Revenues	89,028,473	16,550,707		(72,477,766)	18.5904%
5	<u>Expenditures</u>					
	0000 General					
6	0011 Instruction	51,953,451	14,273,899	24,987,188	12,692,364	75.5697%
7	0012 Inst. Resources	759,661	187,712	324,775	247,175	67.4625%
8	0013 Curriculum	752,650	223,806	307,240	221,604	70.5569%
9	0021 Instr. Adm.	2,122,042	607,448	1,051,874	462,720	78.1946%
10	0023 School Adm.	5,755,976	1,766,147	2,976,432	1,013,397	82.3940%
11	0031 Guidance/Counsel	2,844,799	842,492	1,527,528	474,779	83.3106%
12	0032 Social Work Services	536,458	53,193	382,887	100,378	81.2887%
13	0033 Health Services	1,077,300	325,102	565,408	186,791	82.6612%
14	0034 Student Transp.	2,775,149	556,899	1,012,659	1,205,591	56.5576%
15	0035 Food Services	-	9,724	-	(9,724)	
16	0036 Cocurricular	1,656,364	447,106	163,910	1,045,348	36.8890%
17	0041 General Adm.	3,605,992	1,107,453	1,493,748	1,004,792	72.1355%
18	0051 Plant Mtce.	13,989,624	6,198,113	5,835,881	1,955,630	86.0209%
19	0052 Security	1,786,728	482,566	801,830	502,331	71.8854%
20	0053 Data Proc.	1,866,828	632,211	813,262	421,355	77.4293%
21	0061 Community Serv.	158,963	58,057	147,692	(46,786)	129.4320%
22	0071 Debt Service	-	-	-	0	
23	0081 Facilities Construction	24,274	7,425	-	16,850	30.5867%
24	0091 Contracted Instructional Services	452,983	-	-	452,983	
25	0095 J/S Alternate Program	108,000	108,000	-	0	100.0000%
26	0099 Intergovernmental	960,000	226,013	595,196	138,791	85.5427%
27	6050 Total Expenditures	93,187,242	28,113,365	42,987,510	22,086,367	76.2989%
28	1100 Excess (Deficiency) Rev. over Expend.	(4,158,769)	(11,562,658)		(50,391,399)	
29	7991 Other (Sources)Rita/Ike/Fire Ins. Proceeds,etc		16,000		(16,000)	
30	8990 Other (Uses)-Rita/Ike/Fire Losses(1)	3,367,269	3,382,269		(15,000)	
	1200 Excess(Deficiency)Revenue & Others					
	Resources over Expenditures					
	& Other Uses-Net increase or (decrease)		(14,928,927)			
31	0100 Fund Balance-Unaudited @ August 31, 2020		27,590,944			
32	3000 Fund Balance-Unaudited December 31, 2020		12,662,017			

PRELIMINARY--SUBJECT TO INDEPENDENT AUDITORS REPORT

Accounting for 2014 Bond Funds

as of
12/31/2020

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 12-31-20		5,477,238
9	Transfer from Fund Balance		
10	Total Receipts	\$	200,477,238
11	Total Funds to be Accounted For	\$	200,477,238
FUNDS ACCOUNTED FOR AS FOLLOWS:			
12	<u>Contracts Payable-Construction Funds-Retainage</u>		(890,301)
	<u>Expenditures:</u>		
13	Architect Fees, Testing & Other Fees & Construction		141,832,368
14	Total Expenditures:		140,942,067
	Ending Cash Balance		
15	Texpool Investment Fund		\$58,949,942
16	Total Funds Accounted For	\$	199,892,009

**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 4 Months	To Date 12/31/2020	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	5,937	759,186
004	CATE (TECHNOLOGY UPGRADES)	17,009,591	77,621	1,024,470	1,320,030	523,960	264,995	86,967	253	3,298,296	13,711,295	179,729	13,531,566
005	PAAC									-			-
008	LINCOLN MIDDLE SCHOOL	4,724,160	473,439	223,094	40,925	22,043	9,246	27,611	14,850	811,207	3,912,953	314,305	3,598,648
009	TJ MIDDLE SCHOOL	6,074,855	573,263	233,859	55,664	34,481	12,035	36,842	-	946,143	5,128,712	74,935	5,053,777
010	NEW MHS 9TH	30,697,648	422,893	2,770,087	9,797,510	10,622,085	5,993,250	126,650	95,363	29,827,838	869,809	146,343	723,466
044	OLD MHS 9TH	8,273,011	82,311	97,215	69,516	43,061	4,370	71,387	59,063	426,923	7,846,088	663,680	7,182,408
046	WILSON EARLY COLLEGE	9,648,428	63,315	1,081,471	7,431,341	339,271	288,924	-	(105,289)	9,099,033	549,395	511,224	38,171
102	DEQUEEN	731,471	233,457	61,097	118,977	2,718	276	55,266	-	471,791	259,680	245	259,435
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	51,446	709,068
105	LEE	1,857,442	254,085	82,635	11,018	16,432	2,976	374,943	112,697	854,785	1,002,658	65,814	936,843
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	45,956	440,598
109	TYRRELL	17,047,468	30,848	1,531,359	8,394,293	2,582,369	393,056	-	-	12,931,926	4,115,542	33,953	4,081,589
111	WHEATLEY	936,990	141,421	115,497	145,858	3,251	330	188,782	96,203	691,342	245,648	61,907	183,741
113	DOWLING	21,433,656	161,788	225,475	934,326	6,385,891	10,195,042	2,982,864	62,287	20,947,674	485,982	105,936	380,045
116	ADAMS	1,386,830	261,078	82,892	8,777	7,681	552	19,703	-	380,682	1,006,148	32,964	973,184
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		26,509
727	TECHNOLOGY	-	-	-	-	-	-	-	-	-	-	0	-
870	DISTRICT WIDE	1,118,420	80,262	219,228	181,137	175,729	108,798	143,268	48,534	956,958	161,462	67,224	94,239
904	TRANSPORTATION	8,272,286	-	52,382	1,054,537	28,803	2,561	2,243,509	-	3,381,791	4,890,495	304,515	4,585,980
925	MAINTENANCE	3,258,462	42,949	45,016	27,783	32,190	1,747	24,573	12,950	187,208	3,071,254	301,563	2,769,692
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	194,996,905	3,779,188	12,291,925	45,420,041	48,281,491	23,891,655	7,771,160	396,910	141,832,369	53,164,537	3,046,106	50,118,431

Accounting for 2007 Bond Funds

as of
12/31/2020

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 12-31-20		1,749,028
9	Transfer from Fund Balance	\$	1,500,000
10	Total Receipts	\$	196,023,924
11	Total Funds to be Accounted For	\$	196,023,924
FUNDS ACCOUNTED FOR AS FOLLOWS:			
12	<u>Contracts Payable-Construction Funds-Retainage</u>		\$0
	<u>Expenditures:</u>		
13	Architect Fees, Testing & Other Fees&Construction	\$	195,350,114
14	Total Expenditures:		\$195,350,114
	Ending Cash Balance		
15	Texpool Investment Fund		\$673,809
16	Total Funds Accounted For	\$	196,023,924

**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 12/31/20	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	18,437,370	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	5,053
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	14,092,771	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	1,330
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	614,484	9,404	56,679	228,629	188,484	26,299	68,679	1,895		17,118				17,295	614,484	0
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)	191,905,464	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	6,382
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	1,428,038									17,763	423,342	8,100	938,866	37,624	1,425,695	2,344
105	LAKEVIEW	167,594												143,278	16,865	160,143	7,450
	TOTAL (PLUS OTH. PROJECTS)	195,198,697	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	166,210	195,350,114	16,176

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 12/31/20	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	121,599,180	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	6,383	0	6,383
	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	3,293,233	-	-	-	-	702,676	-	-	-	1,119,143	484,480	8,100	1,082,145	54,489	3,451,033	9,794	0	9,794
	TOTAL	195,198,697	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	166,210	195,350,114	16,176	\$ -	16,176

Property Tax Report

as of 12/31/2020 & 2019

Line #	DESCRIPTION	December-20 (M&O - \$1.0864) (I&S- \$0.50)	December-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	87,099,873	82,503,825	4,596,048
2	Net Current Collections	9,249,428	7,099,649	2,149,779
3	Ending Currnt Tax Receivable	77,850,445	75,404,176	2,446,269
4	Percent Collected Ratio	10.62%	8.61%	2.01%
DELINQUENT TAX ROLL-M&O AND I & S				
5	Delinquent Adjusted Tax Roll	\$7,773,608	(\$1,981,829)	\$9,755,438
6	Net Delinquent Collections	\$354,911	(\$8,320,463)	\$8,675,374
7	End Delinq Tax Receivable	\$7,418,698	\$6,338,634	\$1,080,064
8	Percent Collection Ratio	4.57%	419.84%	-415.27%
TOTAL COLLECTIONS-M&O AND I & S				
9	Total Tax Collections	\$ 9,604,338	\$ (1,220,814)	\$10,825,152