

Combined Statement

Revenues, Expenditures, and Changes in Fund Balance

AS OF
1/31/21 & 1/31/20

Line #	Code	Description	2020-21 Budget	5 Months 2020-21 Actuals ¹	2019-20 Budget	5 Months 2019-20 Actuals	2020-21 vs. 2019-20 Actuals Variance
No.		<u>Revenues</u>	*****	*****	*****	*****	
4	5030	Total	89,028,473	55,896,756	86,894,602	59,360,753	(3,463,998)
		<u>Expenditures</u>					
22	6030	Total	93,487,243	30,441,125	88,056,721	35,306,924	(4,865,799)
23	1100	<u>Excess (Deficiency)</u>	(4,458,770)	25,455,631	(1,162,119)	24,053,829	1,401,801
24	7991	Other Sources	15,000	16,000	0	0	16,000
25	8990	Other Uses - Extraordinary Expenses/Transfers	3,440,792	3,382,269	0	0	3,382,269
26	1200	<u>Excess (Deficiency) Net</u>	(7,884,562)	22,089,361	(1,162,119)	24,053,829	(1,964,468)
27	100	Fund Bal-Audited 2021; Audited 2020	20,000,000	38,285,693	20,000,000	41,924,780	(3,639,087)
28	3000	Fund Bal-Unaudited	12,115,438	60,375,054	18,837,881	65,978,609	(5,603,555)

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 JANUARY 31, 2021 (FIVE MONTHS @ 1-31-21)
 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	46,602,551		(19,753,072)	70.2315%
2	5800 State Program Revenues	20,919,328	9,264,271		(11,655,057)	44.2857%
3	5900 Federal Program Revenues	1,753,522	29,934		(1,723,588)	1.7071%
4	5030 Total Revenues	89,028,473	55,896,756		(33,131,717)	62.7853%
5	<u>Expenditures</u>					
	0000 General					
6	0011 Instruction	51,982,451	14,723,838	20,611,167	16,647,446	67.9749%
7	0012 Inst. Resources	799,661	194,729	286,504	318,428	60.1796%
8	0013 Curriculum	752,650	273,930	252,120	226,601	69.8929%
9	0021 Instr. Adm.	2,127,042	761,140	863,950	501,952	76.4014%
10	0023 School Adm.	5,756,976	1,956,879	2,446,483	1,353,613	76.4874%
11	0031 Guidance/Counsel	2,844,799	857,100	1,262,413	725,286	74.5048%
12	0032 Social Work Services	536,458	356,844	66,875	112,739	78.9847%
13	0033 Health Services	1,077,300	317,540	469,785	289,975	73.0832%
14	0034 Student Transp.	2,775,149	619,655	880,944	1,274,551	54.0727%
15	0035 Food Services	-	9,724	-	(9,724)	
16	0036 Cocurricular	1,656,364	545,125	176,597	934,642	43.5727%
17	0041 General Adm.	3,830,992	1,490,924	1,158,756	1,181,312	69.1643%
18	0051 Plant Mtce.	13,989,624	6,909,460	4,903,716	2,176,448	84.4424%
19	0052 Security	1,786,728	552,992	637,013	596,723	66.6025%
20	0053 Data Proc.	1,866,828	748,317	672,532	445,979	76.1103%
21	0061 Community Serv.	158,963	108,161	94,930	(44,128)	127.7598%
22	0071 Debt Service	-	-	-	0	
23	0081 Facilities Construction	24,274	(319,247)	-	343,522	-1315.1690%
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	93,487,243	30,441,125	35,378,979	27,667,138	70.4054%
28	1100 Excess (Deficiency) Rev. over Expend.	(4,458,770)	25,455,631		(5,464,579)	
29	7991 Other (Sources)-Rita/lke/Fire Ins. Proceeds,etc	15,000	16,000		(1,000)	
30	8990 Other (Uses)-Rita/lke/Fire Losses(1)	3,440,792	3,382,269		58,523	
	1200 Excess(Deficiency)Revenue & Others Resources over Expenditures & Other Uses-Net increase or (decrease)		22,089,361			
31	0100 Fund Balance-Audited @ August 31, 2020		38,285,693			
32	3000 Fund Balance-Unaudited January 31, 2021		60,375,054			

PRELIMINARY--SUBJECT TO INDEPENDENT AUDITORS REPORT

Accounting for 2014 Bond Funds

as of
1/31/2021

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 1-31-21		5,477,244
9	Transfer from Fund Balance		
10	Total Receipts	\$	200,477,244
11	Total Funds to be Accounted For	\$	200,477,244
FUNDS ACCOUNTED FOR AS FOLLOWS:			
12	<u>Contracts Payable-Construction Funds-Retainage</u>		(898,928)
	<u>Expenditures:</u>		
13	Architect Fees, Testing & Other Fees & Construction		141,873,098
14	Total Expenditures:		140,974,170
	Ending Cash Balance		
15	Texpool Investment Fund		\$58,917,844
16	Total Funds Accounted For	\$	199,892,015

**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 5 Months	To Date 1/31/2021	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	8,509,591	77,621	1,024,470	1,320,030	523,960	264,995	86,967	398	3,298,441	5,211,150	179,584	5,031,566
005	PAAC									-			-
008	LINCOLN MIDDLE SCHOOL	4,724,160	473,439	223,094	40,925	22,043	9,246	27,611	21,810	818,167	3,905,993	316,045	3,589,948
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	97,718	29,830,193	867,454	135,074	732,380
044	OLD MHS 9TH	11,273,011	82,311	97,215	69,516	43,061	4,370	71,387	64,809	432,669	10,840,342	658,934	10,181,408
046	WILSON EARLY COLLEGE	9,648,428	63,315	1,081,471	7,431,341	339,271	288,924	-	(155,053)	9,049,269	599,159	511,224	87,936
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	122,791	864,879	992,563	65,814	926,749
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	32,825	4,082,717
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	106,441	20,991,828	441,828	27,161	414,667
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	62,073	970,497	147,923	52,572	95,351
904	TRANSPORTATION	13,772,286	-	52,382	1,054,537	28,803	2,561	2,243,509	-	3,381,791	10,390,495	304,515	10,085,980
925	MAINTENANCE	3,258,462	42,949	45,016	27,783	32,190	1,747	24,573	20,450	194,708	3,063,754	294,063	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	437,639	141,873,098	53,123,807	2,929,631	50,194,176

Property Tax Report

as of 1/31/2021 & 2020

Line #	DESCRIPTION	January-21 (M&O - \$1.0864) (I&S- \$0.50)	January-20 (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	82,459,080	4,640,793
2	Net Current Collections	59,511,737	73,513,228	(14,001,491)
3	Ending Currnt Tax Receivable	27,588,135	8,945,852	18,642,283
4	Percent Collected Ratio	68.33%	89.15%	-20.83%
DELINQUENT TAX ROLL-M&O AND I & S				
5	Delinquent Adjusted Tax Roll	\$7,773,608	(\$2,000,537)	\$9,774,146
6	Net Delinquent Collections	\$415,703	\$260,920	\$154,783
7	End Delinq Tax Receivable	\$7,357,906	(\$2,261,457)	\$9,619,363
8	Percent Collection Ratio	5.35%	-13.04%	18.39%
TOTAL COLLECTIONS-M&O AND I & S				
9	Total Tax Collections	\$ 59,927,440	\$ 73,774,148	(\$13,846,708)