

Combined Statement

Revenues, Expenditures, and Changes in Fund Balance

AS OF
3/31/21 & 3/31/20

Line #	Code	Description	2020-21 Budget	7 Months 2020-21 Actuals ¹	2019-20 Budget	7 Months 2019-20 Actuals	2020-21 vs. 2019-20 Actuals Variance
No.		<u>Revenues</u>	*****	*****	*****	*****	
4	5030	Total	89,028,473	71,279,699	86,969,602	67,107,944	4,171,755
		<u>Expenditures</u>					
22	6030	Total	93,487,243	43,260,277	88,131,721	44,272,831	(1,012,555)
23	1100	<u>Excess (Deficiency)</u>	(4,458,770)	28,019,422	(1,162,119)	22,835,113	5,184,309
24	7991	Other Sources	15,000	358,946	0	30	358,916
25	8990	Other Uses - Extraordinary Expenses/Transfers	3,440,792	3,440,792	0	0	3,440,792
26	1200	<u>Excess (Deficiency) Net</u>	(7,884,562)	24,937,576	(1,162,119)	22,835,143	2,102,433
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	63,223,269	18,837,881	64,759,923	(1,536,654)

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 MARCH 31, 2021 (SEVEN MONTHS @ 3-31-21)
 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	60,694,529		(5,661,094)	91.4686%
2	5800 State Program Revenues	20,919,328	9,769,500		(11,149,828)	46.7008%
3	5900 Federal Program Revenues	1,753,522	815,670		(937,852)	46.5161%
4	5030 Total Revenues	89,028,473	71,279,699		(17,748,774)	80.0639%
	<u>Expenditures</u>					
	0000 General					
6	0011 Instruction	51,982,451	22,129,631	15,706,682	14,146,138	72.7867%
7	0012 Inst. Resources	799,661	307,568	254,212	237,881	70.2523%
8	0013 Curriculum	752,650	371,620	180,830	200,200	73.4007%
9	0021 Instr. Adm.	2,127,042	1,060,975	618,875	447,192	78.9759%
10	0023 School Adm.	5,756,976	2,839,156	1,826,297	1,091,524	81.0400%
11	0031 Guidance/Counsel	2,844,799	1,353,447	932,689	558,663	80.3620%
12	0032 Social Work Services	536,458	388,597	67,265	80,596	84.9763%
13	0033 Health Services	1,077,300	478,323	336,514	262,462	75.6370%
14	0034 Student Transp.	2,775,149	849,845	581,612	1,343,692	51.5813%
15	0035 Food Services	-	9,724	-	(9,724)	
16	0036 Cocurricular	1,656,364	793,082	157,232	706,050	57.3735%
17	0041 General Adm.	3,830,992	2,040,071	847,408	943,513	75.3716%
18	0051 Plant Mtce.	13,989,624	8,418,090	3,827,630	1,743,904	87.5343%
19	0052 Security	1,786,728	758,689	497,336	530,703	70.2975%
20	0053 Data Proc.	1,866,828	1,091,526	515,156	260,146	86.0648%
21	0061 Community Serv.	158,963	140,305	112,560	(93,902)	159.0716%
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	440,874	380,335	138,791	85.5427%
27	6050 Total Expenditures	93,487,243	43,260,277	26,842,633	23,384,333	74.9866%
28	1100 Excess (Deficiency) Rev. over Expend.	(4,458,770)	28,019,422		5,635,559	
29	7991 Other (Sources)Rita/Ike/Fire Ins. Proceeds,etc	15,000	358,946		(343,946)	
30	8990 Other (Uses)-Rita/Ike/Fire Losses(1)	3,440,792	3,440,792		0	
	1200 Excess(Deficiency)Revenue & Others Resources over Expenditures & Other Uses-Net increase or (decrease)		24,937,576			
31	0100 Fund Balance-Audited @ August 31, 2020		38,285,693			
32	3000 Fund Balance-Unaudited March 31, 2021		63,223,269			

PRELIMINARY--SUBJECT TO INDEPENDENT AUDITORS REPORT

Accounting for 2014 Bond Funds

as of
3/31/2021

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 3-31-21		5,613,434
9	Transfer from Fund Balance		
10	Total Receipts	\$	200,613,434
11	Total Funds to be Accounted For	\$	200,613,434
FUNDS ACCOUNTED FOR AS FOLLOWS:			
12	<u>Contracts Payable-Construction Funds-Retainage</u>		(1,314,774)
	<u>Expenditures:</u>		
13	Architect Fees, Testing & Other Fees & Construction		143,020,063
14	Total Expenditures:		141,705,289
	Ending Cash Balance		
15	Texpool Investment Fund		\$58,322,916
16	Total Funds Accounted For	\$	200,028,205

**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 7 Months	To Date 3/31/2021	BALANCE OF BUDGET W/O ENCUMB	ENCUMBRANCE	TOTAL AVAILABLE
002	NEW MHS	2,465,454	227,933	812,953	28,600	586,911	43,590	5,236	-	1,705,222	760,232	5,937	754,295
004	CATE (TECHNOLOGY UPGRADES	8,489,404	77,621	1,024,470	1,320,030	523,960	264,995	86,967	13,718	3,311,761	5,177,643	166,264	5,011,379
005	PAAC									-			-
008	LINCOLN MIDDLE SCHOOL	4,703,973	473,439	223,094	40,925	22,043	9,246	27,611	114,792	911,149	3,792,824	223,874	3,568,951
009	TJ MIDDLE SCHOOL	6,074,855	573,263	233,859	55,664	34,481	12,035	36,842	46,446	992,589	5,082,266	28,489	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	147,797	29,880,273	817,375	75,883	741,492
044	OLD MHS 9TH	11,273,011	82,311	97,215	69,516	43,061	4,370	71,387	153,911	521,772	10,751,239	1,415,361	9,335,878
046	WILSON EARLY COLLEGE	9,648,428	63,315	1,081,471	7,431,341	339,271	288,924	-	(89,392)	9,114,930	533,499	467,362	66,136
102	DEQUEEN	671,214	233,457	61,097	118,977	2,718	276	55,266	-	471,791	199,423	245	199,178
103	HOUSTON	26,820,564	9,936	1,566,578	9,198,647	12,728,973	2,096,197	459,720	32,378	26,092,428	728,136	5,539	722,597
105	LEE	1,856,829	254,085	82,635	11,018	16,432	2,976	374,943	172,761	914,849	941,980	5,457	936,523
108	TRAVIS	27,132,345	81,132	1,201,057	6,504,859	14,022,524	3,979,413	856,805	16,169	26,661,959	470,386	14,139	456,247
109	TYRRELL	17,047,468	30,848	1,531,359	8,394,293	2,582,369	393,056	-	29,500	12,961,426	4,086,042	3,325	4,082,717
111	WHEATLEY	884,290	141,421	115,497	145,858	3,251	330	188,782	155,492	750,631	133,659	2,618	131,041
113	DOWLING	21,363,456	161,788	225,475	934,326	6,385,891	10,195,042	2,982,864	106,441	20,991,828	371,628	27,161	344,467
116	ADAMS	1,386,830	261,078	82,892	8,777	7,681	552	19,703	29,026	409,708	977,122	3,938	973,184
117	WASHINGTON	451,877	188,461	113,470	1,214	752	76	16,041	34,070	354,083	97,794	563	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	96,309	1,004,733	113,687	75,268	38,419
904	TRANSPORTATION	13,688,286	-	52,382	1,054,537	28,803	2,561	2,243,509	500,936	3,882,728	9,805,558	398,265	9,407,293
925	MAINTENANCE	3,479,977	42,949	45,016	27,783	32,190	1,747	24,573	24,250	198,508	3,281,469	387,813	2,893,657
956	STADIUM AND GROUNDS	4,777,725	-	108,811	84,595	107,835	486,605	49,224	-	837,070	3,940,655	43,798	3,896,857
	TOTAL	195,109,188	3,779,188	12,291,925	45,420,041	48,281,491	23,891,655	7,771,160	1,584,604	143,020,063	52,089,125	3,351,299	48,737,827

Property Tax Report

as of 3/21/2021 & 2020

Line #	DESCRIPTION	March-21 (M&O - \$1.0864) (I&S- \$0.50)	March-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	82,251,624	82,291,674	(40,050)
2	Net Current Collections	79,608,180	79,858,402	(250,222)
3	Ending Currnt Tax Receivable	2,643,444	2,433,272	210,172
4	Percent Collected Ratio	96.79%	97.04%	-0.26%
DELINQUENT TAX ROLL-M&O AND I & S				
5	Delinquent Adjusted Tax Roll	\$7,569,904	(\$2,032,267)	\$9,602,171
6	Net Delinquent Collections	\$588,227	\$343,317	\$244,911
7	End Delinq Tax Receivable	\$6,981,677	(\$2,375,583)	\$9,357,260
8	Percent Collection Ratio	7.77%	-16.89%	24.66%
TOTAL COLLECTIONS-M&O AND I & S				
9	Total Tax Collections	\$ 80,196,407	\$ 80,201,718	(\$5,311)