

# Financial Services



## Monthly Financial Reports

**July 1, 2022 - May 31, 2023**

**For the Fiscal Year**

**July 1, 2022 - June 30, 2023**



## **Financial Services**

# **Budget to Actual**

July 1, 2022 - May 31, 2023

For the Fiscal Year

July 1, 2022 - June 30, 2023

# FORT WORTH INDEPENDENT SCHOOL DISTRICT



**GENERAL FUND  
STATEMENT OF REVENUES AND EXPENDITURES - UNAUDITED  
FISCAL YEAR TO DATE MAY 31, 2023**

REVENUES:							
OBJECT	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	YTD ACTUAL		AVAILABLE BUDGET	PERCENT COLLECTED
5700	LOCAL AND INTERMEDIATE SOURCES	485,767,032	533,762,888	523,391,348		10,371,540	98.06%
5800	STATE PROGRAM REVENUES	260,945,145	264,561,159	229,464,952		35,096,207	86.73%
5900	FEDERAL PROGRAM REVENUES	29,419,955	26,141,501	23,632,616		2,508,885	90.40%
	<b>TOTAL REVENUES</b>	<b>776,132,132</b>	<b>824,465,548</b>	<b>776,488,916</b>		<b>47,976,632</b>	<b>94.18%</b>
EXPENDITURES:							
FUNCTION	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	YTD ACTUAL	YTD ENCUMB	AVAILABLE BUDGET	PERCENT USED
11	INSTRUCTION	451,199,513	475,445,652	330,971,290	18,524,134	125,950,228	73.51%
12	INSTRL RESOURCES AND MEDIA	12,453,876	12,609,531	9,603,462	60,237	2,945,832	76.64%
13	C & IP DEVELOPMENT	11,588,543	14,334,686	10,832,728	1,355,554	2,146,404	85.03%
21	INSTRUCTIONAL LEADERSHIP	15,604,617	17,068,109	13,739,830	561,190	2,767,089	83.79%
23	SCHOOL LEADERSHIP	52,130,748	52,191,680	39,844,238	97,802	12,249,640	76.53%
31	GUIDANCE AND COUNSELING SVCS	48,301,359	48,299,453	34,741,378	208,289	13,349,786	72.36%
32	SOCIAL WORK SERVICES	5,160,819	4,553,838	3,361,146	47,614	1,145,078	74.85%
33	HEALTH SERVICES	11,801,053	10,946,880	7,822,174	467,436	2,657,270	75.73%
34	STUDENT (PUPIL) TRANSPORTATION	24,581,334	38,971,015	17,997,431	7,902,596	13,070,988	66.46%
35	FOOD SERVICES	472,192	576,745	492,496		84,249	85.39%
36	EXTRACURRICULAR ACTIVITIES	19,090,722	20,598,409	16,501,828	814,747	3,281,834	84.07%
41	GENERAL ADMINISTRATION	23,664,497	24,535,495	20,800,209	933,230	2,802,056	88.58%
51	PLANT MAINT & OPERATIONS	93,406,299	96,060,837	77,760,370	5,905,608	12,394,859	87.10%
52	SECURITY AND MONITORING SVCS	12,966,454	13,651,140	11,065,210	531,138	2,054,791	84.95%
53	DATA PROCESSING SERVICES	25,719,627	30,870,474	22,939,638	4,887,556	3,043,280	90.14%
61	COMMUNITY SERVICES	5,275,169	5,299,677	4,369,535	438,214	491,928	90.72%
71	DEBT SERVICE	3,000,000	3,000,000			3,000,000	0.00%
81	FACILITIES ACQ AND CONSTRUCTION		9,657,417	1,315,152	8,337,974	4,292	99.96%
93	PAYMENTS TO FISC AGENTS OF SSA						
95	PAYMENTS TO JUV JUSTICE AEP	97,629	97,629	8,127	89,502		100.00%
97	TAX INCREMENT FINANCING						
99	OTHER INTERGOVERNMENTAL CHARGES	3,000,000	2,891,000	2,889,867		1,133	99.96%
	<b>TOTAL EXPENDITURES</b>	<b>819,514,451</b>	<b>881,659,667</b>	<b>627,056,110</b>	<b>51,162,820</b>	<b>203,440,737</b>	<b>76.93%</b>
OTHER FINANCING SOURCES (USES):							
7900	OTHER RESOURCES	3,000,000	4,950,000	4,946,402		3,598	99.93%
8900	OTHER USES						
	<b>TOTAL OTHER FIN SOURCES (USES)</b>	<b>3,000,000</b>	<b>4,950,000</b>	<b>4,946,402</b>		<b>3,598</b>	<b>99.93%</b>
	<b>NET EXCESS (DEFICIT)</b>	<b>(40,382,319)</b>	<b>(52,244,119)</b>	<b>154,379,207</b>	<b>(51,162,820)</b>		

Local Revenue includes Oil and Gas Revenues of \$1,663,331

The District uses the Modified Accrual Basis of Accounting, which does not account for salaries of employees working less than 239 days during the fiscal year that will be paid after June 30, 2023, for wages earned but not paid prior to that date. Accrued salaries are not expenses until year end.

# FORT WORTH INDEPENDENT SCHOOL DISTRICT



**FOOD SERVICE FUND  
STATEMENT OF REVENUES AND EXPENDITURES - UNAUDITED  
FISCAL YEAR TO DATE MAY 31, 2023**

REVENUES:							
OBJECT	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	YTD ACTUAL		AVAILABLE BUDGET	PERCENT COLLECTED
5700	LOCAL AND INTERMEDIATE SOURCES	2,932,084	2,932,084	2,020,461		911,624	68.91%
5800	STATE PROGRAM REVENUES	274,022	274,022	171,686		102,336	62.65%
5900	FEDERAL PROGRAM REVENUES						
	<b>TOTAL REVENUES</b>	<b>3,206,106</b>	<b>3,206,106</b>	<b>2,192,147</b>		<b>1,013,959</b>	<b>68.37%</b>
EXPENDITURES:							
FUNCTION	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	YTD ACTUAL	YTD ENCUMB	AVAILABLE BUDGET	PERCENT USED
11	INSTRUCTION						
12	INSTRL RESOURCES AND MEDIA						
13	C & IP DEVELOPMENT						
21	INSTRUCTIONAL LEADERSHIP						
23	SCHOOL LEADERSHIP						
31	GUIDANCE AND COUNSELING SVCS						
32	SOCIAL WORK SERVICES						
33	HEALTH SERVICES						
34	STUDENT (PUPIL) TRANSPORTATION						
35	FOOD SERVICES	46,298,932	49,124,274	28,674,076	6,399,367	14,050,831	71.40%
36	EXTRACURRICULAR ACTIVITIES						
41	GENERAL ADMINISTRATION						
51	PLANT MAINT & OPERATIONS	28,600	28,600	22,280		6,320	77.90%
52	SECURITY AND MONITORING SVCS						
53	DATA PROCESSING SERVICES						
61	COMMUNITY SERVICES						
71	DEBT SERVICE						
81	FACILITIES ACQ AND CONTRUCTION						
93	PAYMENTS TO FISC AGENTS OF SSA						
95	PAYMENTS TO JUV JUSTICE AEP						
97	TAX INCREMENT FINANCING						
99	OTHER INTERGOVERNMENTAL CHARGES						
	<b>TOTAL EXPENDITURES</b>	<b>46,327,532</b>	<b>49,152,874</b>	<b>28,696,357</b>	<b>6,399,367</b>	<b>14,057,151</b>	<b>71.40%</b>
OTHER FINANCING SOURCES (USES):							
7900	OTHER RESOURCES	43,121,426	45,946,768	41,202,516		4,744,252	89.67%
8900	OTHER USES						
	<b>TOTAL OTHER FIN SOURCES (USES)</b>	<b>43,121,426</b>	<b>45,946,768</b>	<b>41,202,516</b>		<b>4,744,252</b>	<b>89.67%</b>
	<b>NET EXCESS (DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>14,698,306</b>	<b>(6,399,367)</b>		

The District uses the Modified Accrual Basis of Accounting, which does not account for salaries of employees working less than 239 days during the fiscal year that will be paid after June 30, 2023, for wages earned but not paid prior to that date. Accrued salaries are not expenses until year end.

# FORT WORTH INDEPENDENT SCHOOL DISTRICT



**DEBT SERVICE FUND  
STATEMENT OF REVENUES AND EXPENDITURES - UNAUDITED  
FISCAL YEAR TO DATE MAY 31, 2023**

REVENUES:							
OBJECT	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	YTD ACTUAL		AVAILABLE BUDGET	PERCENT COLLECTED
5700	LOCAL AND INTERMEDIATE SOURCES	147,846,385	142,375,877	140,479,824		1,896,053	98.67%
5800	STATE PROGRAM REVENUES	1,581,259	4,151,274	4,151,004		270	99.99%
5900	FEDERAL PROGRAM REVENUES						
	<b>TOTAL REVENUES</b>	<b>149,427,644</b>	<b>146,527,151</b>	<b>144,630,828</b>		<b>1,896,323</b>	<b>98.71%</b>
EXPENDITURES:							
FUNCTION	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	YTD ACTUAL	YTD ENCUMB	AVAILABLE BUDGET	PERCENT USED
11	INSTRUCTION						
12	INSTRL RESOURCES AND MEDIA						
13	C & IP DEVELOPMENT						
21	INSTRUCTIONAL LEADERSHIP						
23	SCHOOL LEADERSHIP						
31	GUIDANCE AND COUNSELING SVCS						
32	SOCIAL WORK SERVICES						
33	HEALTH SERVICES						
34	STUDENT (PUPIL) TRANSPORTATION						
35	FOOD SERVICES						
36	EXTRACURRICULAR ACTIVITIES						
41	GENERAL ADMINISTRATION						
51	PLANT MAINT & OPERATIONS						
52	SECURITY AND MONITORING SVCS						
53	DATA PROCESSING SERVICES						
61	COMMUNITY SERVICES						
71	DEBT SERVICE	120,472,163	140,498,865	140,402,540	24,185	72,140	99.95%
81	FACILITIES ACQ AND CONSTRUCTION						
93	PAYMENTS TO FISC AGENTS OF SSA						
95	PAYMENTS TO JUV JUSTICE AEP						
97	TAX INCREMENT FINANCING						
99	OTHER INTERGOVERNMENTAL CHARGES						
	<b>TOTAL EXPENDITURES</b>	<b>120,472,163</b>	<b>140,498,865</b>	<b>140,402,540</b>	<b>24,185</b>	<b>72,140</b>	<b>99.95%</b>
OTHER FINANCING SOURCES (USES):							
7900	OTHER RESOURCES						
8900	OTHER USES						
	<b>TOTAL OTHER FIN SOURCES (USES)</b>						
	<b>NET EXCESS (DEFICIT)</b>	<b>28,955,481</b>	<b>6,028,286</b>	<b>4,228,288</b>	<b>(24,185)</b>		

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# FORT WORTH INDEPENDENT SCHOOL DISTRICT



**2013 CAPITAL PROJECTS FUND  
STATEMENT OF REVENUES AND EXPENDITURES - UNAUDITED  
LIFE-TO-DATE ENDING MAY 31, 2023**

REVENUES:							
OBJECT	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	LIFE TO DATE ACTUAL		AVAILABLE BUDGET	PERCENT COLLECTED
5700	LOCAL AND INTERMEDIATE SOURCES	7,720,661	8,215,203	8,220,335		(5,131)	100.06%
5800	STATE PROGRAM REVENUES						
5900	FEDERAL PROGRAM REVENUES						
	<b>TOTAL REVENUES</b>	<b>7,720,661</b>	<b>8,215,203</b>	<b>8,220,335</b>		<b>(5,131)</b>	<b>100.06%</b>
EXPENDITURES:							
FUNCTION	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	LIFE TO DATE ACTUAL	LIFE TO DATE ENCUMB	AVAILABLE BUDGET	PERCENT USED
11	INSTRUCTION	10,410,348	85,359,183	85,241,802		117,381	99.86%
12	INSTRL RESOURCES AND MEDIA						
13	C & IP DEVELOPMENT						
21	INSTRUCTIONAL LEADERSHIP						
23	SCHOOL LEADERSHIP						
31	GUIDANCE AND COUNSELING SVCS		21,606	21,606			100.00%
32	SOCIAL WORK SERVICES						
33	HEALTH SERVICES						
34	STUDENT (PUPIL) TRANSPORTATION	20,000,000	19,943,269	19,943,269			100.00%
35	FOOD SERVICES		318,827	318,827			100.00%
36	EXTRACURRICULAR ACTIVITIES	2,500,000	1,018,114	1,018,114			100.00%
41	GENERAL ADMINISTRATION		314,247	314,247			100.00%
51	PLANT MAINT & OPERATIONS	2,000,000	2,595,296	2,593,364		1,932	99.93%
52	SECURITY AND MONITORING SVCS	405	5,017,524	5,017,524			100.00%
53	DATA PROCESSING SERVICES	469,600	5,306,436	5,229,523		76,913	98.55%
61	COMMUNITY SERVICES						
71	DEBT SERVICE	3,446	2,949,469	2,949,469			100.00%
81	FACILITIES ACQ AND CONSTRUCTION	373,062,710	373,738,721	372,774,302		964,419	99.74%
93	PAYMENTS TO FISC AGENTS OF SSA						
95	PAYMENTS TO JUV JUSTICE AEP						
97	TAX INCREMENT FINANCING						
99	OTHER INTERGOVERNMENTAL CHARGES						
	<b>TOTAL EXPENDITURES</b>	<b>408,446,509</b>	<b>496,582,694</b>	<b>495,422,049</b>	<b>-</b>	<b>1,160,645</b>	<b>99.77%</b>
OTHER FINANCING SOURCES (USES):							
7900	OTHER RESOURCES	175,894,165	492,821,027	492,821,027			100.00%
8900	OTHER USES		(4,453,536)	(4,453,536)			100.00%
	<b>TOTAL OTHER FIN SOURCES (USES)</b>	<b>175,894,165</b>	<b>488,367,491</b>	<b>488,367,491</b>			<b>100.00%</b>
	<b>NET EXCESS (DEFICIT)</b>	<b>(224,831,683)</b>	<b>0</b>	<b>1,165,777</b>	<b>-</b>		

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# FORT WORTH INDEPENDENT SCHOOL DISTRICT



**2017 CAPITAL PROJECTS FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES - UNAUDITED**  
**LIFE-TO-DATE ENDING MAY 31, 2023**

REVENUES:							
OBJECT	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	LIFE TO DATE ACTUAL		AVAILABLE BUDGET	PERCENT COLLECTED
5700	LOCAL AND INTERMEDIATE SOURCES		12,999,173	13,451,189		(452,016)	103.48%
5800	STATE PROGRAM REVENUES						
5900	FEDERAL PROGRAM REVENUES						
	<b>TOTAL REVENUES</b>		<b>12,999,173</b>	<b>13,451,189</b>		(452,016)	103.48%
EXPENDITURES:							
FUNCTION	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	LIFE TO DATE ACTUAL	LIFE TO DATE ENCUMB	AVAILABLE BUDGET	PERCENT USED
11	INSTRUCTION		503,961	439,223	1,030	63,708	87.36%
12	INSTRL RESOURCES AND MEDIA						
13	C & IP DEVELOPMENT						
21	INSTRUCTIONAL LEADERSHIP						
23	SCHOOL LEADERSHIP						
31	GUIDANCE AND COUNSELING SVCS						
32	SOCIAL WORK SERVICES						
33	HEALTH SERVICES						
34	STUDENT (PUPIL) TRANSPORTATION						
35	FOOD SERVICES						
36	EXTRACURRICULAR ACTIVITIES						
41	GENERAL ADMINISTRATION		288,152	240,688	19,284	28,180	90.22%
51	PLANT MAINT & OPERATIONS		86,705	86,705			100.00%
52	SECURITY AND MONITORING SVCS						
53	DATA PROCESSING SERVICES						
61	COMMUNITY SERVICES						
71	DEBT SERVICE		5,226,818	5,226,818			100.00%
81	FACILITIES ACQ AND CONSTRUCTION	749,735,000	754,104,036	677,997,289	35,242,772	40,863,975	94.58%
93	PAYMENTS TO FISC AGENTS OF SSA						
95	PAYMENTS TO JUV JUSTICE AEP						
97	TAX INCREMENT FINANCING						
99	OTHER INTERGOVERNMENTAL CHARGES						
	<b>TOTAL EXPENDITURES</b>	<b>749,735,000</b>	<b>760,209,671</b>	<b>683,990,722</b>	<b>35,263,086</b>	<b>40,955,863</b>	<b>94.61%</b>
OTHER FINANCING SOURCES (USES):							
7900	OTHER RESOURCES	749,735,000	755,005,718	755,005,718			100.00%
8900	OTHER USES		(7,795,220)	(7,795,220)			100.00%
	<b>TOTAL OTHER FIN SOURCES (USES)</b>	<b>749,735,000</b>	<b>747,210,498</b>	<b>747,210,498</b>			<b>100.00%</b>
	<b>NET EXCESS (DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>76,670,965</b>	<b>(35,263,086)</b>		

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# FORT WORTH INDEPENDENT SCHOOL DISTRICT



**2021 CAPITAL PROJECTS FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES - UNAUDITED**  
**LIFE-TO-DATE ENDING MAY 31, 2023**

REVENUES:							
OBJECT	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	LIFE TO DATE ACTUAL		AVAILABLE BUDGET	PERCENT COLLECTED
5700	LOCAL AND INTERMEDIATE SOURCES		6,241,456	8,212,447		(1,970,991)	131.58%
5800	STATE PROGRAM REVENUES						
5900	FEDERAL PROGRAM REVENUES						
	<b>TOTAL REVENUES</b>		6,241,456	8,212,447		(1,970,991)	
EXPENDITURES:							
FUNCTION	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	LIFE TO DATE ACTUAL	LIFE TO DATE ENCUMB	AVAILABLE BUDGET	PERCENT USED
11	INSTRUCTION						
12	INSTRL RESOURCES AND MEDIA						
13	C & IP DEVELOPMENT						
21	INSTRUCTIONAL LEADERSHIP						
23	SCHOOL LEADERSHIP						
31	GUIDANCE AND COUNSELING SVCS						
32	SOCIAL WORK SERVICES						
33	HEALTH SERVICES						
34	STUDENT (PUPIL) TRANSPORTATION						
35	FOOD SERVICES						
36	EXTRACURRICULAR ACTIVITIES						
41	GENERAL ADMINISTRATION						
51	PLANT MAINT & OPERATIONS						
52	SECURITY AND MONITORING SVCS						
53	DATA PROCESSING SERVICES						
61	COMMUNITY SERVICES						
71	DEBT SERVICE		3,286,452	3,286,452			100.00%
81	FACILITIES ACQ AND CONSTRUCTION	1,211,191,639	1,217,433,095	40,195,108	109,797,397	1,067,440,589	12.32%
93	PAYMENTS TO FISC AGENTS OF SSA						
95	PAYMENTS TO JUV JUSTICE AEP						
97	TAX INCREMENT FINANCING						
99	OTHER INTERGOVERNMENTAL CHARGES						
	<b>TOTAL EXPENDITURES</b>	<b>1,211,191,639</b>	<b>1,220,719,547</b>	<b>43,481,561</b>	<b>109,797,397</b>	<b>1,067,440,589</b>	<b>12.56%</b>
OTHER FINANCING SOURCES (USES):							
7900	OTHER RESOURCES	1,211,191,639	1,211,191,639	453,294,690		757,896,949	37.43%
8900	OTHER USES						
	<b>TOTAL OTHER FIN SOURCES (USES)</b>	<b>1,211,191,639</b>	<b>1,211,191,639</b>	<b>453,294,690</b>		<b>757,896,949</b>	<b>37.43%</b>
	<b>NET EXCESS (DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>418,025,576</b>	<b>(109,797,397)</b>		

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# FORT WORTH INDEPENDENT SCHOOL DISTRICT



**SPECIAL REVENUE FUNDS  
STATEMENT OF REVENUES AND EXPENDITURES - UNAUDITED  
FISCAL YEAR TO DATE MAY 31, 2023**

REVENUES:							
OBJECT	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	YTD ACTUAL		AVAILABLE BUDGET	PERCENT COLLECTED
5700	LOCAL AND INTERMEDIATE SOURCES	8,347,808	13,704,985	9,131,102		4,573,883	66.63%
5800	STATE PROGRAM REVENUES	18,666,564	17,697,956	9,407,301		8,290,656	53.15%
5900	FEDERAL PROGRAM REVENUES	373,202,467	351,348,945	144,510,935		206,838,010	41.13%
	<b>TOTAL REVENUES</b>	<b>400,216,839</b>	<b>382,751,886</b>	<b>163,049,337</b>		<b>219,702,549</b>	<b>42.60%</b>
EXPENDITURES:							
FUNCTION	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	YTD ACTUAL	YTD ENCUMB	AVAILABLE BUDGET	PERCENT USED
11	INSTRUCTION	101,992,014	154,458,451	87,252,557	15,062,689	52,143,206	66.24%
12	INSTRL RESOURCES AND MEDIA	1,232,330	1,525,427	1,147,995	93,426	284,006	81.38%
13	C & IP DEVELOPMENT	68,259,202	67,381,484	32,208,549	2,412,644	32,760,291	51.38%
21	INSTRUCTIONAL LEADERSHIP	87,635,969	65,836,957	6,529,645	879,320	58,427,992	11.25%
23	SCHOOL LEADERSHIP	5,347,536	5,189,192	2,282,140	94,009	2,813,042	45.79%
31	GUIDANCE AND COUNSELING SVCS	9,888,762	11,443,551	4,900,024	283,452	6,260,075	45.30%
32	SOCIAL WORK SERVICES	13,336,428	13,275,154	5,485,229	583,142	7,206,784	45.71%
33	HEALTH SERVICES	172,609	527,204	179,183		348,021	33.99%
34	STUDENT (PUPIL) TRANSPORTATION	202,131	455,763	449,261		6,502	98.57%
35	FOOD SERVICES	602,978	590,126	800,511	110,633	(321,018)	154.40%
36	EXTRACURRICULAR ACTIVITIES	263,404	1,076,957	741,147	174,226	161,585	85.00%
41	GENERAL ADMINISTRATION	36,538,719	2,412,917	1,530,927	101,755	780,235	67.66%
51	PLANT MAINT & OPERATIONS	21,701,405	22,258,345	3,544,779	256,109	18,457,456	17.08%
52	SECURITY AND MONITORING SVCS	3,853,871	4,239,101	345,216	12,575	3,881,310	8.44%
53	DATA PROCESSING SERVICES	13,439,135	9,556,776	4,246,617	356,172	4,953,987	48.16%
61	COMMUNITY SERVICES	19,157,978	15,948,363	5,560,540	379,503	10,008,321	37.25%
71	DEBT SERVICE						
81	FACILITIES ACQ AND CONSTRUCTION	636,604	506,406	405,491	59,655	41,261	91.85%
93	PAYMENTS TO FISC AGENTS OF SSA	689,041	685,924	155,923	143,792	386,209	43.70%
95	PAYMENTS TO JUV JUSTICE AEP						
97	TAX INCREMENT FINANCING						
99	OTHER INTERGOVERNMENTAL CHARGES						
	<b>TOTAL EXPENDITURES</b>	<b>384,950,117</b>	<b>377,368,100</b>	<b>157,765,732</b>	<b>21,003,102</b>	<b>198,599,266</b>	<b>47.37%</b>
OTHER FINANCING SOURCES (USES):							
7900	OTHER RESOURCES						
8900	OTHER USES						
	<b>TOTAL OTHER FIN SOURCES (USES)</b>						
	<b>NET EXCESS (DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>5,283,605</b>	<b>(21,003,102)</b>		

The District uses the Modified Accrual Basis of Accounting, which does not account for salaries of employees working less than 239 days during the fiscal year that will be paid after June 30, 2023, for wages earned but not paid prior to that date. Accrued salaries are not expenses until year end.

**FORT WORTH INDEPENDENT SCHOOL DISTRICT**



FORT WORTH ISD MOBILE APP: FREE DOWNLOAD AVAILABLE AT THE APP STORE AND THE GOOGLE PLAY STORE.