

Business and Finance Division



Monthly Financial Reports

July 1, 2020 - May 31, 2021

For the Fiscal Year

July 1, 2020 - June 30, 2021



Business and Finance Division

Budget to Actual

July 1, 2020 - May 31, 2021

For the Fiscal Year

July 1, 2020 - June 30, 2021

FORT WORTH INDEPENDENT SCHOOL DISTRICT



**GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES - UNAUDITED
FOR THE ELEVEN MONTHS ENDING MAY 31, 2021**

REVENUES:							
OBJECT	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	YTD ACTUAL		AVAILABLE BUDGET	PERCENT COLLECTED
5700	LOCAL AND INTERMEDIATE SOURCES	422,334,899	422,334,899	440,615,041		(18,280,142)	104.33%
5800	STATE PROGRAM REVENUES	347,928,148	347,928,148	255,766,608		92,161,540	73.51%
5900	FEDERAL PROGRAM REVENUES	13,525,000	13,525,000	13,365,418		159,582	98.82%
	TOTAL REVENUES	783,788,047	783,788,047	709,747,067		74,040,980	90.55%
EXPENDITURES:							
FUNCTION	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	YTD ACTUAL	YTD ENCUMB	AVAILABLE BUDGET	PERCENT USED
11	INSTRUCTION	481,355,828	474,314,190	356,678,673	7,210,457	110,425,060	76.72%
12	INSTRL RESOURCES AND MEDIA	12,007,318	12,247,995	8,801,722	301,113	3,145,160	74.32%
13	C & IP DEVELOPMENT	13,461,963	12,029,485	8,716,568	701,671	2,611,246	78.29%
21	INSTRUCTIONAL LEADERSHIP	17,133,927	15,308,111	12,164,064	244,898	2,899,149	81.06%
23	SCHOOL LEADERSHIP	51,111,181	53,766,131	38,308,314	262,542	15,195,274	71.74%
31	GUIDANCE AND COUNSELING SVCS	48,557,210	45,532,033	34,141,015	718,962	10,672,057	76.56%
32	SOCIAL WORK SERVICES	7,278,645	5,808,525	4,134,905	75,332	1,598,287	72.48%
33	HEALTH SERVICES	10,761,069	11,161,021	7,841,533	187,688	3,131,800	71.94%
34	STUDENT (PUPIL) TRANSPORTATION	20,395,636	22,162,599	14,990,698	1,377,762	5,794,140	73.86%
35	FOOD SERVICES	233,085	3,949,710	1,124,806		2,824,904	28.48%
36	EXTRACURRICULAR ACTIVITIES	15,429,438	16,024,529	11,823,054	863,522	3,337,953	79.17%
41	GENERAL ADMINISTRATION	21,377,158	20,876,404	17,361,896	899,062	2,615,447	87.47%
51	PLANT MAINT & OPERATIONS	89,904,169	95,749,203	76,593,942	5,006,202	14,149,059	85.22%
52	SECURITY AND MONITORING SVCS	13,228,024	14,476,046	9,442,764	877,676	4,155,606	71.29%
53	DATA PROCESSING SERVICES	19,014,164	22,526,312	15,158,487	1,156,376	6,211,449	72.43%
61	COMMUNITY SERVICES	5,268,489	5,004,269	3,390,652	684,941	928,676	81.44%
71	DEBT SERVICE						
81	FACILITIES ACQ AND CONTRUCTION	9,788,880	9,411,434	7,910,447	893,064	607,923	93.54%
93	PAYMENTS TO FISC AGENTS OF SSA						
95	PAYMENTS TO JUV JUSTICE AEP	169,692	142,887		142,500	387	99.73%
97	TAX INCREMENT FINANCING						
99	OTHER INTERGOVERNMENTAL CHARGES	2,720,000	2,720,000	2,567,701		152,299	94.40%
	TOTAL EXPENDITURES	839,195,876	843,210,884	631,151,239	21,603,768	190,455,877	77.41%
OTHER FINANCING SOURCES (USES):							
7900	OTHER RESOURCES			1,366,613		(1,366,613)	
8900	OTHER USES						
	TOTAL OTHER FIN SOURCES (USES)			1,366,613		(1,366,613)	
	NET EXCESS (DEFICIT)	(55,407,829)	(59,422,837)	79,962,441	(21,603,768)		

The District uses the Modified Accrual Basis of Accounting, which does not account for salaries of employees working less than 240 days during the fiscal year that will be paid after June 30, 2021, 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
FOR THE ELEVEN MONTHS ENDING MAY 31, 2021**

REVENUES:							
OBJECT	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	YTD ACTUAL		AVAILABLE BUDGET	PERCENT COLLECTED
5700	LOCAL AND INTERMEDIATE SOURCES	2,842,442	63,801	225,395		(161,594)	353.28%
5800	STATE PROGRAM REVENUES	196,614	242,327	219,574		22,753	90.61%
5900	FEDERAL PROGRAM REVENUES						
	TOTAL REVENUES	3,039,056	306,128	444,969		(138,841)	145.35%
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	52,786,345	40,658,593	22,670,381	8,608,483	9,379,729	76.93%
36	EXTRACURRICULAR ACTIVITIES						
41	GENERAL ADMINISTRATION						
51	PLANT MAINT & OPERATIONS	65,000	53,000	40,675		12,325	76.74%
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						
	TOTAL EXPENDITURES	52,851,345	40,711,593	22,711,055	8,608,483	9,392,054	76.93%
OTHER FINANCING SOURCES (USES):							
7900	OTHER RESOURCES	47,712,289	32,421,021	21,394,324		11,026,697	65.99%
8900	OTHER USES						
	TOTAL OTHER FIN SOURCES (USES)	47,712,289	32,421,021	21,394,324		11,026,697	65.99%
	NET EXCESS (DEFICIT)	(2,100,000)	(7,984,444)	(871,762)	(8,608,483)		

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FORT WORTH INDEPENDENT SCHOOL DISTRICT



**DEBT SERVICE FUND
STATEMENT OF REVENUES AND EXPENDITURES - UNAUDITED
FOR THE ELEVEN MONTHS ENDING MAY 31, 2021**

REVENUES:							
OBJECT	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	YTD ACTUAL		AVAILABLE BUDGET	PERCENT COLLECTED
5700	LOCAL AND INTERMEDIATE SOURCES	129,235,351	129,235,351	117,343,842		11,891,509	90.80%
5800	STATE PROGRAM REVENUES	1,295,374	1,295,374	1,154,715		140,659	89.14%
5900	FEDERAL PROGRAM REVENUES						
	TOTAL REVENUES	130,530,725	130,530,725	118,498,557		12,032,168	90.78%
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	115,895,968	122,090,529	122,070,079	3,270	17,180	99.99%
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						
	TOTAL EXPENDITURES	115,895,968	122,090,529	122,070,079	3,270	17,180	99.99%
OTHER FINANCING SOURCES (USES):							
7900	OTHER RESOURCES						
8900	OTHER USES						
	TOTAL OTHER FIN SOURCES (USES)						
	NET EXCESS (DEFICIT)	14,634,757	8,440,196	(3,571,522)	(3,270)		

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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, 2021**

REVENUES:							
OBJECT	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	LIFE TO DATE ACTUAL		AVAILABLE BUDGET	PERCENT COLLECTED
5700	LOCAL AND INTERMEDIATE SOURCES	7,720,661	8,175,110	8,175,336		(226)	100.00%
5800	STATE PROGRAM REVENUES						
5900	FEDERAL PROGRAM REVENUES						
	TOTAL REVENUES	7,720,661	8,175,110	8,175,336		(226)	100.00%
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	1,830	102	100.00%
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 CONTRUCTION	373,062,710	373,698,628	371,514,872	1,403,671	780,085	99.79%
93	PAYMENTS TO FISC AGENTS OF SSA						
95	PAYMENTS TO JUV JUSTICE AEP						
97	TAX INCREMENT FINANCING						
99	OTHER INTERGOVERNMENTAL CHARGES						
	TOTAL EXPENDITURES	408,446,509	496,542,601	494,162,618	1,405,502	974,481	99.80%
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%
	TOTAL OTHER FIN SOURCES (USES)	175,894,165	488,367,491	488,367,491			100.00%
	NET EXCESS (DEFICIT)	(224,831,683)	0	2,380,208	(1,405,502)		

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FORT WORTH INDEPENDENT SCHOOL DISTRICT

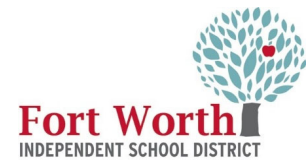


**2017 CAPITAL PROJECTS FUND
STATEMENT OF REVENUES AND EXPENDITURES - UNAUDITED
LIFE-TO-DATE ENDING MAY 31, 2021**

REVENUES:							
OBJECT	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	LIFE TO DATE ACTUAL		AVAILABLE BUDGET	PERCENT COLLECTED
5700	LOCAL AND INTERMEDIATE SOURCES		6,701,322	8,777,185		(2,075,863)	130.98%
5800	STATE PROGRAM REVENUES						
5900	FEDERAL PROGRAM REVENUES						
	TOTAL REVENUES		6,701,322	8,777,185		(2,075,863)	130.98%
EXPENDITURES:							
FUNCTION	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	LIFE TO DATE ACTUAL	LIFE TO DATE ENCUMB	AVAILABLE BUDGET	PERCENT USED
11	INSTRUCTION		292,265	280,921	6,565	4,779	98.36%
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		825,000	231,210	49,441	544,348	34.02%
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		3,509,322	3,381,958		127,364	96.37%
81	FACILITIES ACQ AND CONTRUCTION	749,735,000	743,927,810	433,782,885	245,011,844	65,133,081	91.24%
93	PAYMENTS TO FISC AGENTS OF SSA						
95	PAYMENTS TO JUV JUSTICE AEP						
97	TAX INCREMENT FINANCING						
99	OTHER INTERGOVERNMENTAL CHARGES						
	TOTAL EXPENDITURES	749,735,000	748,641,102	437,763,679	245,067,851	65,809,573	91.21%
OTHER FINANCING SOURCES (USES):							
7900	OTHER RESOURCES	749,735,000	749,735,000	478,780,169		270,954,831	63.86%
8900	OTHER USES		(7,795,220)	(7,795,220)			100.00%
	TOTAL OTHER FIN SOURCES (USES)	749,735,000	741,939,780	470,984,949		270,954,831	63.48%
	NET EXCESS (DEFICIT)	0	0	41,998,456	(245,067,851)		

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FORT WORTH INDEPENDENT SCHOOL DISTRICT



**SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES AND EXPENDITURES - UNAUDITED
FOR THE ELEVEN MONTHS ENDING MAY 31, 2021**

REVENUES:							
OBJECT	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	YTD ACTUAL		AVAILABLE BUDGET	PERCENT COLLECTED
5700	LOCAL AND INTERMEDIATE SOURCES	12,271,155	18,387,214	11,462,416		6,924,799	62.34%
5800	STATE PROGRAM REVENUES	8,835,485	12,892,309	3,170,407		9,721,902	24.59%
5900	FEDERAL PROGRAM REVENUES	121,682,620	134,514,580	70,860,757		63,653,823	52.68%
	TOTAL REVENUES	142,789,259	165,794,104	85,493,580		80,300,524	51.57%
EXPENDITURES:							
FUNCTION	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	YTD ACTUAL	YTD ENCUMB	AVAILABLE BUDGET	PERCENT USED
11	INSTRUCTION	62,775,567	80,255,711	42,476,525	6,577,397	31,201,790	61.12%
12	INSTRL RESOURCES AND MEDIA	1,021,020	1,423,321	1,155,737	111,914	155,670	89.06%
13	C & IP DEVELOPMENT	28,551,437	33,842,687	20,465,760	499,530	12,877,398	61.95%
21	INSTRUCTIONAL LEADERSHIP	14,611,737	11,906,576	1,934,787	778,859	9,192,930	22.79%
23	SCHOOL LEADERSHIP	2,348,544	2,583,435	1,744,917	104,291	734,227	71.58%
31	GUIDANCE AND COUNSELING SVCS	5,376,235	6,902,200	3,961,784	390,592	2,549,824	63.06%
32	SOCIAL WORK SERVICES	3,290,759	2,877,769	1,879,924	80,067	917,778	68.11%
33	HEALTH SERVICES	352,784	310,943	310,943			100.00%
34	STUDENT (PUPIL) TRANSPORTATION	575,099	692,167	583,542	96,557	12,068	98.26%
35	FOOD SERVICES	565,124	569,124	204,210	116,168	248,745	56.29%
36	EXTRACURRICULAR ACTIVITIES	330,172	1,048,408	764,897	136,087	147,425	85.94%
41	GENERAL ADMINISTRATION	5,618,094	5,359,760	485,791		4,873,969	9.06%
51	PLANT MAINT & OPERATIONS	1,487,981	4,770,707	3,253,558	248,199	1,268,951	73.40%
52	SECURITY AND MONITORING SVCS	1,372,013	1,371,176	553,412	322,579	495,185	63.89%
53	DATA PROCESSING SERVICES	3,628,006	3,908,677	2,700,126	708,550	500,000	87.21%
61	COMMUNITY SERVICES	7,699,989	7,168,437	3,699,159	751,062	2,718,217	62.08%
71	DEBT SERVICE						
81	FACILITIES ACQ AND CONTRUCTION	2,468,299	190,981		47,500	143,481	24.87%
93	PAYMENTS TO FISC AGENTS OF SSA	716,400	612,025	135,683	463,667	12,675	97.93%
95	PAYMENTS TO JUV JUSTICE AEP						
97	TAX INCREMENT FINANCING						
99	OTHER INTERGOVERNMENTAL CHARGES						
	TOTAL EXPENDITURES	142,789,259	165,794,104	86,310,754	11,433,018	68,050,331	58.95%
OTHER FINANCING SOURCES (USES):							
7900	OTHER RESOURCES						
8900	OTHER USES						
	TOTAL OTHER FIN SOURCES (USES)						
	NET EXCESS (DEFICIT)	0	0	(817,174)	(11,433,018)		

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Business and Finance Division

Oil and Gas Revenue

July 1, 2020 - May 31, 2021

For the Fiscal Year

July 1, 2020 - June 30, 2021

FORT WORTH INDEPENDENT SCHOOL DISTRICT



Analysis of Oil and Gas Income

Fort Worth
INDEPENDENT SCHOOL DISTRICT

Annual Summary by Month

FY 2020 - 2021

Month FY2021	Lease Bonus/ Other Income	Interest & Mineral Income	Expense & Adjustments	Net Income for Month
July 2020	\$0	\$33,756	\$0	\$33,756
August 2020	\$0	\$4,679	(\$4,547)	\$132
September 2020	\$0	\$54,994	\$0	\$54,994
October 2020	\$0	\$41,434	\$0	\$41,434
November 2020	\$0	\$25,126	(\$6,230)	\$18,896
December 2020	\$0	\$39,999	\$0	\$39,999
January 2021	\$0	\$13,081	\$0	\$13,081
February 2021	\$0	\$80,105	(\$5,496)	\$74,609
March 2021	\$0	\$49,425	\$0	\$49,425
April 2021	\$0	\$40,957	\$0	\$40,957
May 2021	\$0	\$5,515	\$0	\$5,515
June 2021	\$0	\$0	\$0	\$0
Total 2021	\$0	\$389,071	(\$16,273)	\$372,798

Seven Year Annual Summary

FY 2014-2015 through 2020-2021

Fiscal Year	Lease Bonus/ Other Income	Interest & Mineral Income	Expense & Adjustments	Net Income for Month
FY 2014-2015	\$0	\$1,305,296	(\$84,471)	\$1,220,825
* FY 2015-2016	\$1,050,000	\$669,916	(\$469,210)	\$1,250,706
FY 2016-2017	\$0	\$931,403	(\$56,479)	\$874,924
FY 2017-2018	\$0	\$845,954	(\$45,084)	\$800,870
FY 2018-2019	\$0	\$692,938	(\$31,151)	\$661,787
FY 2019-2020	\$0	\$400,512	(\$19,712)	\$380,801
FY 2020-2021	\$0	\$389,071	(\$16,273)	\$372,798
Total 7 Years	\$1,050,000	\$5,235,090	(\$722,380)	\$5,562,711

* Contains income and expense from the Cheseapeake settlement.

FORT WORTH INDEPENDENT SCHOOL DISTRICT



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