

FWISD COMPTROLLER'S DEPARTMENT



Monthly Financial Reports

July 1, 2019 – October 31, 2019
For the Fiscal Year
July 1, 2019 – June 30, 2020



FWISD
Comptroller's Department

Budget-to-Actual
July 1, 2019 - October 31, 2019
For the Fiscal Year
July 1, 2019 - June 30, 2020

FORT WORTH INDEPENDENT SCHOOL DISTRICT



**FUND 197-199 GENERAL OPERATING
STATEMENT OF REVENUES AND EXPENDITURES-UNAUDITED
FOR THE FOUR MONTHS ENDING OCTOBER 31, 2019**

REVENUES:						
OBJECT	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	YTD ACTUAL	AVAILABLE BUDGET	PERCENT COLLECTED
5700	LOCAL AND INTERMEDIATE SOURCES	386,356,807	386,356,807	16,033,449	370,323,358	4.15%
5800	STATE PROGRAM REVENUES	390,581,792	395,378,408	165,207,029	230,171,379	41.78%
5900	FEDERAL PROGRAM REVENUES	12,325,000	12,325,000	2,445,459	9,879,541	19.84%
	TOTAL REVENUES	789,263,599	794,060,215	183,685,937	610,374,278	23.13%
EXPENDITURES:						
FUNCTION	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	YTD ACTUAL/ENCUMB	AVAILABLE BUDGET	PERCENT USED
11	INSTRUCTION	474,885,825	492,869,664	84,455,544	408,414,120	17.14%
12	INSTRL RESOURCES AND MEDIA	11,487,868	11,776,359	2,563,960	9,212,399	21.77%
13	C & IP DEVELOPMENT	10,756,296	11,005,072	3,447,410	7,557,662	31.33%
21	INSTRUCTIONAL LEADERSHIP	15,738,046	15,981,588	4,997,814	10,983,774	31.27%
23	SCHOOL LEADERSHIP	50,040,799	50,917,024	12,857,739	38,059,285	25.25%
31	GUIDANCE AND COUNSELING SVCS	49,427,721	50,584,956	11,882,223	38,702,733	23.49%
32	SOCIAL WORK SERVICES	6,829,026	6,931,618	1,534,954	5,396,664	22.14%
33	HEALTH SERVICES	10,219,448	10,547,569	1,625,145	8,922,424	15.41%
34	STUDENT (PUPIL) TRANSPORTATION	20,397,332	21,024,927	5,470,652	15,554,275	26.02%
35	FOOD SERVICES	260,367	266,599	43,989	222,610	16.50%
36	EXTRACURRICULAR ACTIVITIES	15,151,195	15,333,514	4,288,158	11,045,356	27.97%
41	GENERAL ADMINISTRATION	20,151,126	20,762,588	7,234,269	13,528,319	34.84%
51	PLANT MAINT & OPERATIONS	81,473,978	84,775,130	35,440,657	49,334,473	41.81%
52	SECURITY AND MONITORING SVCS	12,098,877	12,395,091	3,132,104	9,262,987	25.27%
53	DATA PROCESSING SERVICES	18,268,418	16,801,462	5,246,843	11,554,619	31.23%
61	COMMUNITY SERVICES	6,126,237	6,123,080	2,323,216	3,799,864	37.94%
71	DEBT SERVICE					
81	FACILITIES ACQ AND CONSTRUCTION	15,315,524	14,538,774	8,801,549	5,737,225	60.54%
93	PAYMENTS TO FISC AGENTS OF SSA					
95	PAYMENTS TO JUV JUSTICE AEP	169,692	169,692	145,854	23,838	86.0%
97	TAX INCREMENT FINANCING					
99	OTHER INTERGOVERNMENTAL CHARGES	2,720,000	2,720,000	1,264,667	1,455,333	46.50%
	TOTAL EXPENDITURES	821,517,775	845,524,707	196,756,747	648,767,960	23.27%
OTHER FINANCING SOURCES (USES):						
7900	OTHER RESOURCES	3,500,000	3,500,000	2,476	3,497,524	
8900	OTHER USES					
	TOTAL OTHER FIN SOURCES (USES):	3,500,000	3,500,000	2,476	3,497,524	
	NET EXCESS (DEFICIT)	(28,754,176)	(47,964,492)	(13,068,333)		

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, 2019, for wages earned but not paid prior to that date. Accrued salaries are not expensed until year end.

FORT WORTH INDEPENDENT SCHOOL DISTRICT



**FOOD SERVICES
STATEMENT OF REVENUES AND EXPENDITURES-UNAUDITED
FOR THE FOUR MONTHS ENDING OCTOBER 31, 2019**

REVENUES:							
OBJECT	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	YTD ACTUAL		AVAILABLE BUDGET	PERCENT COLLECTED
5700	LOCAL AND INTERMEDIATE SOURCES	2,842,442	2,842,442	687,225		2,155,217	24.18%
5800	STATE PROGRAM REVENUES	196,614	196,614			196,614	0.00%
5900	FEDERAL PROGRAM REVENUES						
	TOTAL REVENUES	3,039,056	3,039,056	687,225		2,351,831	22.61%
EXPENDITURES:							
FUNCTION	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	YTD ACTUAL	YTD ENCUMBRANCE	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	52,796,345	5,791,520	25,447,394	21,557,432	59.17%
36	EXTRACURRICULAR ACTIVITIES						
41	GENERAL ADMINISTRATION						
51	PLANT MAINT & OPERATIONS	65,000	55,000	10,982		44,018	19.97%
52	SECURITY AND MONITORING SVCS						
53	DATA PROCESSING SERVICES						
61	COMMUNITY SERVICES						
71	DEBT SERVICE						
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						
	TOTAL EXPENDITURES	52,851,345	52,851,345	5,802,501	25,447,394	21,601,450	59.13%
OTHER FINANCING SOURCES (USES):							
7900	OTHER RESOURCES	47,712,289	47,712,289	13,246,790		34,465,499	27.76%
8900	OTHER USES						
	TOTAL OTHER FIN SOURCES (USES):	47,712,289	47,712,289	13,246,790		34,465,499	27.76%
	NET EXCESS (DEFICIT)	(2,100,000)	(2,100,000)	8,131,513	(25,447,394)		

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FORT WORTH INDEPENDENT SCHOOL DISTRICT



**FUND 599 DEBT SERVICE
STATEMENT OF REVENUES AND EXPENDITURES-UNAUDITED
FOR THE FOUR MONTHS ENDING OCTOBER 31, 2019**

REVENUES:						
OBJECT	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	YTD ACTUAL	AVAILABLE BUDGET	PERCENT COLLECTED
5700	LOCAL AND INTERMEDIATE SOURCES	112,742,733	112,742,733	3,925,327	108,817,406	3.48%
5800	STATE PROGRAM REVENUES	1,628,293	1,628,293		1,628,293	0.00%
5900	FEDERAL PROGRAM REVENUES					
	TOTAL REVENUES	114,371,026	114,371,026	3,925,327	110,445,699	3.43%
EXPENDITURES:						
FUNCTION	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	YTD ACTUAL/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	102,195,188	112,645,600	20,865,900	91,779,700	18.52%
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					
	TOTAL EXPENDITURES	102,195,188	112,645,600	20,865,900	91,779,700	18.52%
OTHER FINANCING SOURCES (USES):						
7900	OTHER RESOURCES		(66,416,001)		(66,416,001)	
8900	OTHER USES		66,799,548		66,799,548	
	TOTAL OTHER FIN SOURCES (USES):		(133,215,549)		(133,215,549)	
	NET EXCESS (DEFICIT)	12,175,838	(131,490,124)	(16,940,573)		

FORT WORTH INDEPENDENT SCHOOL DISTRICT



**2013 CAPITAL PROJECTS FUND
STATEMENT OF REVENUES AND EXPENDITURES-UNAUDITED
LIFE-TO-DATE ENDING OCTOBER 31, 2019**

REVENUES:						
OBJECT	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	LIFE TO DATE ACTUAL	AVAILABLE BUDGET	PERCENT COLLECTED
5700	LOCAL AND INTERMEDIATE SOURCES	7,720,661	7,882,051	8,005,616	(123,565)	101.57%
5800	STATE PROGRAM REVENUES					
5900	FEDERAL PROGRAM REVENUES					
	TOTAL REVENUES	7,720,661	7,882,051	8,005,616	(123,565)	101.57%
EXPENDITURES:						
FUNCTION	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	LIFE TO DATE ACTUAL/ENCUMB	AVAILABLE BUDGET	PERCENT USED
11	INSTRUCTION	10,410,348	85,427,609	85,194,602	233,007	99.73%
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	19,959,509	19,943,269	16,240	99.92%
35	FOOD SERVICES		359,206	318,827	40,379	88.76%
36	EXTRACURRICULAR ACTIVITIES	2,500,000	1,018,115	1,018,114	1	100.00%
41	GENERAL ADMINISTRATION		320,188	314,247	5,941	98.14%
51	PLANT MAINT & OPERATIONS	2,000,000	2,614,367	2,595,296	19,071	99.27%
52	SECURITY AND MONITORING SVCS	405	5,049,363	5,017,524	31,839	99.37%
53	DATA PROCESSING SERVICES	469,600	5,306,436	5,229,523	76,913	98.55%
61	COMMUNITY SERVICES					
71	DEBT SERVICE		2,946,024	2,946,024		100.00%
81	FACILITIES ACQ AND CONSTRUCTION	358,642,591	373,225,256	355,948,779	17,276,477	95.37%
93	PAYMENTS TO FISC AGENTS OF SSA					
95	PAYMENTS TO JUV JUSTICE AEP					
97	TAX INCREMENT FINANCING					
99	OTHER INTERGOVERNMENTAL CHARGES					
	TOTAL EXPENDITURES	394,022,944	496,247,679	478,547,811	17,699,868	96.43%
OTHER FINANCING SOURCES (USES):						
7900	OTHER RESOURCES	175,894,165	492,819,165	492,821,027	(1,862)	100.00%
8900	OTHER USES		(4,453,536)	(4,453,536)		100.00%
	TOTAL OTHER FIN SOURCES (USES):	175,894,165	488,365,629	488,367,491	(1,862)	100.00%
	NET EXCESS (DEFICIT)	(210,408,117)	0	17,825,295		

FORT WORTH INDEPENDENT SCHOOL DISTRICT



**2017 CAPITAL PROJECTS FUND
STATEMENT OF REVENUES AND EXPENDITURES-UNAUDITED
LIFE-TO-DATE ENDING OCTOBER 31, 2019**

REVENUES:						
OBJECT	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	LIFE TO DATE ACTUAL	AVAILABLE BUDGET	PERCENT COLLECTED
5700	LOCAL AND INTERMEDIATE SOURCES			5,934,581	(5,934,581)	
5800	STATE PROGRAM REVENUES					
5900	FEDERAL PROGRAM REVENUES					
	TOTAL REVENUES			5,934,581	\$ (5,934,581)	
EXPENDITURES:						
FUNCTION	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	LIFE TO DATE ACTUAL/ENCUMB	AVAILABLE BUDGET	PERCENT USED
11	INSTRUCTION		292,265	287,144	5,121	98.25%
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	216,656	608,344	26.26%
51	PLANT MAINT & OPERATIONS					
52	SECURITY AND MONITORING SVCS					
53	DATA PROCESSING SERVICES					
61	COMMUNITY SERVICES					
71	DEBT SERVICE			2,387,901	(2,387,901)	
81	FACILITIES ACQ AND CONSTRUCTION	749,735,000	740,822,515	171,456,872	569,365,643	23.14%
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	741,939,780	174,348,572	567,591,208	23.50%
OTHER FINANCING SOURCES (USES):						
7900	OTHER RESOURCES	749,735,000	749,735,000	337,770,947	411,964,053	45.05%
8900	OTHER USES		(7,795,220)	(7,795,220)		100.00%
	TOTAL OTHER FIN SOURCES (USES):	749,735,000	741,939,780	329,975,727	411,964,053	44.47%
	NET EXCESS (DEFICIT)			161,561,736		

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, 2019, for wages earned but not paid prior to that date. Accrued salaries are not expensed until year end.

FORT WORTH INDEPENDENT SCHOOL DISTRICT



**SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES AND EXPENDITURES-UNAUDITED
FOR THE FOUR MONTHS ENDING OCTOBER 31, 2019**

REVENUES:						
OBJECT	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	YTD ACTUAL	AVAILABLE BUDGET	PERCENT COLLECTED
5700	LOCAL AND INTERMEDIATE SOURCES	13,405,364	21,496,544	9,037,175	12,459,369	42.04%
5800	STATE PROGRAM REVENUES	20,460,210	20,773,489	1,946,045	18,827,444	9.37%
5900	FEDERAL PROGRAM REVENUES	112,360,873	116,507,360	7,964,867	108,542,493	6.84%
	TOTAL REVENUES	146,226,447	158,777,393	18,948,087	139,829,306	11.93%
EXPENDITURES:						
FUNCTION	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	YTD ACTUAL/ENCUMB	AVAILABLE BUDGET	PERCENT USED
11	INSTRUCTION	68,364,897	76,344,270	21,490,982	54,853,288	28.15%
12	INSTRL RESOURCES AND MEDIA	535,623	893,787	299,845	593,942	33.55%
13	C & IP DEVELOPMENT	33,092,043	35,188,728	8,645,906	26,542,822	24.57%
21	INSTRUCTIONAL LEADERSHIP	11,937,506	12,553,200	844,814	11,708,386	6.73%
23	SCHOOL LEADERSHIP	1,965,891	2,064,001	338,111	1,725,890	16.38%
31	GUIDANCE AND COUNSELING SVCS	4,851,445	5,560,740	1,009,978	4,550,762	18.16%
32	SOCIAL WORK SERVICES	4,407,991	4,560,599	715,783	3,844,816	15.69%
33	HEALTH SERVICES	23,283	23,283		23,283	0.00%
34	STUDENT (PUPIL) TRANSPORTATION	27,446	27,446		27,446	0.00%
35	FOOD SERVICES	450,658	450,658		450,658	0.00%
36	EXTRACURRICULAR ACTIVITIES	188,707	316,770	366,926	(50,156)	115.83%
41	GENERAL ADMINISTRATION	8,415,379	8,719,826	3,191	8,716,635	0.04%
51	PLANT MAINT & OPERATIONS	420,438	421,438	221,369	200,068	52.53%
52	SECURITY AND MONITORING SVCS	28,726	38,726	5,293	33,433	13.67%
53	DATA PROCESSING SERVICES					
61	COMMUNITY SERVICES	8,767,604	8,865,111	1,540,286	7,324,825	17.37%
81	FACILITIES ACQ AND CONSTRUCTION	2,607,811	2,607,811		2,607,811	0.00%
93	PAYMENTS TO FISC AGENTS OF SSA	141,000	141,000		141,000	0.00%
95	PAYMENTS TO JUV JUSTICE AEP					
97	TAX INCREMENT FINANCING					
99	OTHER INTERGOVERNMENTAL CHARGES					
	TOTAL EXPENDITURES	146,226,447	158,777,393	35,482,484	123,294,909	22.35%
OTHER FINANCING SOURCES (USES):						
7900	OTHER RESOURCES					
8900	OTHER USES					
	TOTAL OTHER FIN SOURCES (USES):					
	NET EXCESS (DEFICIT)			(16,534,397)		

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FWISD
Comptroller's Department

Oil and Gas Revenue

At October 31, 2019

For the Fiscal Year

July 1, 2019 - June 30, 2020

FORT WORTH INDEPENDENT SCHOOL DISTRICT
Analysis of Oil and Gas Income
Annual Summary by Month
FY 2019 -2020

Month FY2020	Lease Bonus/ Other Income	Interest & Mineral Income	Expense & Adjustments	Net Income for Month
July 2019	\$0	\$52,453	\$0	\$52,453
August 2019	\$0	\$40,789	(\$5,019)	\$35,770
September 2019	\$0	\$26,823	\$0	\$26,823
October 2019	\$0	\$45,389	\$0	\$45,389
November 2019	\$0	\$0	\$0	\$0
December 2019	\$0	\$0	\$0	\$0
January 2020	\$0	\$0	\$0	\$0
February 2020	\$0	\$0	\$0	\$0
March 2020	\$0	\$0	\$0	\$0
April 2020	\$0	\$0	\$0	\$0
May 2020	\$0	\$0	\$0	\$0
June 2020	\$0	\$0	\$0	\$0
Total 2020	\$0	\$165,454	(\$5,019)	\$160,435

Seven Year Annual Summary
FY 2013-2014 through 2019-2020

Fiscal Year	Lease Bonus/ Other Income	Interest & Mineral Income	Expense & Adjustments	Net Income for Year
FY 2013-2014	\$95,529	\$1,434,896	(\$73,508)	\$1,456,917
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	\$165,454	(\$5,019)	\$160,435
Total 7 Years	\$1,145,529	\$6,045,857	(\$764,922)	\$6,426,464

* Contains income and expense from the Chesapeake settlement.

FORT WORTH INDEPENDENT SCHOOL DISTRICT



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