

## Financial Services



## Monthly Financial Reports

**July 1, 2024 - February 28, 2025**

**For the Fiscal Year**

**July 1, 2024 - June 30, 2025**





## **Financial Services**

# **Budget to Actual**

July 1, 2024 - February 28, 2025

For the Fiscal Year

July 1, 2024 - June 30, 2025

# FORT WORTH INDEPENDENT SCHOOL DISTRICT



**GENERAL FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES - UNAUDITED**  
**FISCAL YEAR TO DATE FEBRUARY 28, 2025**

REVENUES:							
OBJECT	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	YTD ACTUAL		AVAILABLE BUDGET	PERCENT COLLECTED
5700	LOCAL AND INTERMEDIATE SOURCES	462,655,095	449,944,446	398,838,792		51,105,654	88.64%
5800	STATE PROGRAM REVENUES	347,499,942	372,675,608	246,667,601		126,008,007	66.19%
5900	FEDERAL PROGRAM REVENUES	16,403,057	11,103,057	8,390,880		2,712,177	75.57%
	<b>TOTAL REVENUES</b>	<b>826,558,094</b>	<b>833,723,111</b>	<b>653,897,272</b>		<b>179,825,839</b>	<b>78.43%</b>
EXPENDITURES:							
FUNCTION	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	YTD ACTUAL	YTD ENCUMB	AVAILABLE BUDGET	PERCENT USED
11	INSTRUCTION	459,832,354	469,151,770	240,140,810	3,205,243	225,805,716	51.87%
12	INSTRL RESOURCES AND MEDIA	10,596,117	10,866,374	5,839,582	156,638	4,870,153	55.18%
13	C & IP DEVELOPMENT	9,230,997	10,020,808	7,288,528	192,177	2,540,104	74.65%
21	INSTRUCTIONAL LEADERSHIP	15,680,681	15,609,219	9,224,262	1,251,491	5,133,466	67.11%
23	SCHOOL LEADERSHIP	50,502,537	50,729,062	28,352,854	172,893	22,203,314	56.23%
31	GUIDANCE AND COUNSELING SVCS	43,158,592	42,137,902	22,919,120	293,603	18,925,178	55.09%
32	SOCIAL WORK SERVICES	3,059,973	3,994,657	2,103,997	50,123	1,840,537	53.93%
33	HEALTH SERVICES	12,532,797	12,663,334	6,545,004	30,268	6,088,062	51.92%
34	STUDENT (PUPIL) TRANSPORTATION	23,488,331	31,536,287	18,031,240	3,776,614	9,728,433	69.15%
35	FOOD SERVICES	384,036	411,458	131,626	1,898	277,934	32.45%
36	EXTRACURRICULAR ACTIVITIES	20,757,789	21,206,073	12,555,713	962,921	7,687,439	63.75%
41	GENERAL ADMINISTRATION	26,765,833	27,058,990	14,897,898	1,282,292	10,878,800	59.80%
51	PLANT MAINT & OPERATIONS	105,379,558	105,351,116	58,256,713	7,717,975	39,376,428	62.62%
52	SECURITY AND MONITORING SVCS	17,969,059	18,140,858	10,677,998	2,057,478	5,405,382	70.20%
53	DATA PROCESSING SERVICES	26,117,249	34,890,025	17,596,601	1,948,051	15,345,373	56.02%
61	COMMUNITY SERVICES	4,617,764	4,550,231	2,497,730	760,202	1,292,299	71.60%
71	DEBT SERVICE	2,100,000	2,100,000			2,100,000	0.00%
81	FACILITIES ACQ AND CONSTRUCTION	1,130,000	9,098,038	2,049,631	3,997,997	3,050,411	66.47%
91	CONTR INSTRUCT SVC/PUB SCH	8,154,673	8,154,673			8,154,673	0.00%
93	PAYMENTS TO FISC AGENTS OF SSA						
95	PAYMENTS TO JUV JUSTICE AEP	36,000	36,000			36,000	0.00%
97	TAX INCREMENT FINANCING						
99	OTHER INTERGOVERNMENTAL CHARGES	2,714,103	3,027,907	3,022,105	0	5,802	99.81%
	<b>TOTAL EXPENDITURES</b>	<b>844,208,443</b>	<b>880,734,782</b>	<b>462,131,412</b>	<b>27,857,864</b>	<b>390,745,506</b>	<b>55.63%</b>
OTHER FINANCING SOURCES (USES):							
7900	OTHER RESOURCES		1,100,000			1,100,000	0
8900	OTHER USES	-	-			-	
	<b>TOTAL OTHER FIN SOURCES (USES)</b>		<b>1,100,000</b>			<b>1,100,000</b>	<b>0.00%</b>
	<b>NET EXCESS (DEFICIT)</b>	<b>(17,650,349)</b>	<b>(45,911,671)</b>	<b>191,765,861</b>	<b>(27,857,864)</b>		

Local Revenue includes Oil and Gas Revenues of \$308,733

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, 2025, 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 FEBRUARY 28, 2025**

REVENUES:							
OBJECT	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	YTD ACTUAL		AVAILABLE BUDGET	PERCENT COLLECTED
5700	LOCAL AND INTERMEDIATE SOURCES	2,161,260	2,161,260	964,166		1,197,094	44.61%
5800	STATE PROGRAM REVENUES	176,817	176,817			176,817	0.00%
5900	FEDERAL PROGRAM REVENUES						
	<b>TOTAL REVENUES</b>	<b>2,338,077</b>	<b>2,338,077</b>	<b>964,166</b>		<b>1,373,911</b>	<b>41.24%</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	47,804,760	59,921,250	23,279,279	7,896,140	28,745,830	52.03%
36	EXTRACURRICULAR ACTIVITIES						
41	GENERAL ADMINISTRATION						
51	PLANT MAINT & OPERATIONS	34,667	34,667	22,616		12,051	65.24%
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						
	<b>TOTAL EXPENDITURES</b>	<b>47,839,427</b>	<b>59,955,917</b>	<b>23,301,895</b>	<b>7,896,140</b>	<b>28,757,881</b>	<b>52.03%</b>
OTHER FINANCING SOURCES (USES):							
7900	OTHER RESOURCES	45,501,350	45,501,350	24,781,875		20,719,475	54.46%
8900	OTHER USES						
	<b>TOTAL OTHER FIN SOURCES (USES)</b>	<b>45,501,350</b>	<b>45,501,350</b>	<b>24,781,875</b>		<b>20,719,475</b>	<b>54.46%</b>
	<b>NET EXCESS (DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>2,444,146</b>	<b>(7,896,140)</b>		

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# FORT WORTH INDEPENDENT SCHOOL DISTRICT



**DEBT SERVICE FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES - UNAUDITED**  
**FISCAL YEAR TO DATE FEBRUARY 28, 2025**

REVENUES:							
OBJECT	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	YTD ACTUAL		AVAILABLE BUDGET	PERCENT COLLECTED
5700	LOCAL AND INTERMEDIATE SOURCES	154,978,343	154,978,343	135,372,795		19,605,548	87.35%
5800	STATE PROGRAM REVENUES	13,475,846	13,475,846	15,027,885		(1,552,039)	111.52%
5900	FEDERAL PROGRAM REVENUES						
	<b>TOTAL REVENUES</b>	<b>168,454,189</b>	<b>168,454,189</b>	<b>150,400,680</b>		<b>18,053,509</b>	<b>89.28%</b>
EXPENDITURES:							
FUNCTION	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	YTD ACTUAL	YTD ENCUMB	AVAILABLE BUDGET	PERCENT USED
11	INSTRUCTION						
12	INSTRRL 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	168,454,189	168,454,189	168,343,933	21,070	89,186	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>168,454,189</b>	<b>168,454,189</b>	<b>168,343,933</b>	<b>21,070</b>	<b>89,186</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>(17,943,253)</b>	<b>(21,070)</b>		

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# FORT WORTH INDEPENDENT SCHOOL DISTRICT



**2017 CAPITAL PROJECTS FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES - UNAUDITED**  
**LIFE-TO-DATE ENDING FEBRUARY 28, 2025**

REVENUES:							
OBJECT	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	LIFE TO DATE ACTUAL		AVAILABLE BUDGET	PERCENT COLLECTED
5700	LOCAL AND INTERMEDIATE SOURCES		18,761,702	18,854,620		(92,918)	100.50%
5800	STATE PROGRAM REVENUES						
5900	FEDERAL PROGRAM REVENUES						
	<b>TOTAL REVENUES</b>		<b>18,761,702</b>	<b>18,854,620</b>		(92,918)	100.50%
EXPENDITURES:							
FUNCTION	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	LIFE TO DATE ACTUAL	LIFE TO DATE ENCUMB	AVAILABLE BUDGET	PERCENT USED
11	INSTRUCTION		439,223	439,223			100.00%
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		241,288	241,288			100.00%
51	PLANT MAINT & OPERATIONS		101,114	101,113		1	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	759,963,758	733,815,285	2,308,491	23,839,982	96.86%
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>765,972,200</b>	<b>739,823,727</b>	<b>2,308,491</b>	<b>23,839,983</b>	<b>96.89%</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>26,241,392</b>	<b>(2,308,491)</b>		

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# FORT WORTH INDEPENDENT SCHOOL DISTRICT



2021 CAPITAL PROJECTS FUND  
STATEMENT OF REVENUES AND EXPENDITURES - UNAUDITED  
LIFE-TO-DATE ENDING FEBRUARY 28, 2025

REVENUES:							
OBJECT	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	LIFE TO DATE ACTUAL		AVAILABLE BUDGET	PERCENT COLLECTED
5700	LOCAL AND INTERMEDIATE SOURCES		59,045,136	61,365,993		(2,320,858)	103.93%
5800	STATE PROGRAM REVENUES						
5900	FEDERAL PROGRAM REVENUES						
	<b>TOTAL REVENUES</b>		59,045,136	61,365,993		(2,320,858)	
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		4,123	567	-	3,556	13.75%
51	PLANT MAINT & OPERATIONS		912,150	361,700	133,100	417,350	54.25%
52	SECURITY AND MONITORING SVCS						
53	DATA PROCESSING SERVICES						
61	COMMUNITY SERVICES						
71	DEBT SERVICE		5,777,294	5,749,137		28,157	99.51%
81	FACILITIES ACQ AND CONSTRUCTION	1,211,191,639	1,268,848,001	160,335,860	372,651,382	735,860,759	42.01%
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>1,275,541,567</b>	<b>166,447,264</b>	<b>372,784,482</b>	<b>736,309,821</b>	<b>42.27%</b>
OTHER FINANCING SOURCES (USES):							
7900	OTHER RESOURCES	1,211,191,639	1,211,191,639	755,836,554		455,355,085	62.40%
8900	OTHER USES						
	<b>TOTAL OTHER FIN SOURCES (USES)</b>	<b>1,211,191,639</b>	<b>1,211,191,639</b>	<b>755,836,554</b>		<b>455,355,085</b>	<b>62.40%</b>
	<b>NET EXCESS (DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>650,755,284</b>	<b>(372,784,482)</b>		

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# FORT WORTH INDEPENDENT SCHOOL DISTRICT



**SPECIAL REVENUE FUNDS**  
**STATEMENT OF REVENUES AND EXPENDITURES - UNAUDITED**  
**FISCAL YEAR TO DATE FEBRUARY 28, 2025**

REVENUES:							
OBJECT	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	YTD ACTUAL		AVAILABLE BUDGET	PERCENT COLLECTED
5700	LOCAL AND INTERMEDIATE SOURCES	5,812,860	12,156,074	6,313,664		5,842,410	51.94%
5800	STATE PROGRAM REVENUES	54,619,800	55,197,247	14,545,307		40,651,940	26.35%
5900	FEDERAL PROGRAM REVENUES	233,596,309	238,104,539	44,563,645		193,540,894	18.72%
	<b>TOTAL REVENUES</b>	<b>294,028,969</b>	<b>305,457,860</b>	<b>65,422,616</b>		<b>240,035,244</b>	<b>21.42%</b>
EXPENDITURES:							
FUNCTION	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	YTD ACTUAL	YTD ENCUMB	AVAILABLE BUDGET	PERCENT USED
11	INSTRUCTION	116,825,331	111,554,810	31,577,527	1,281,414	78,695,869	29.46%
12	INSTRL RESOURCES AND MEDIA	215,029	289,446	256,637	154,250	(121,441)	141.96%
13	C & IP DEVELOPMENT	37,808,886	53,109,911	15,766,095	397,926	36,945,890	30.44%
21	INSTRUCTIONAL LEADERSHIP	56,502,137	59,886,688	1,580,733	880,027	57,425,928	4.11%
23	SCHOOL LEADERSHIP	4,168,629	2,799,719	660,830	874,584	1,264,305	54.84%
31	GUIDANCE AND COUNSELING SVCS	10,244,187	12,036,978	3,590,219	200,406	8,246,353	31.49%
32	SOCIAL WORK SERVICES	4,873,108	4,349,180	2,858,779	11,589	1,478,813	66.00%
33	HEALTH SERVICES	371,533	174,533	1,233		173,300	0.71%
34	STUDENT (PUPIL) TRANSPORTATION	6,841,190	6,478,026	1,358		6,476,668	0.02%
35	FOOD SERVICES	565,821	592,889	250,142		342,747	42.19%
36	EXTRACURRICULAR ACTIVITIES	281,797	344,792	683,589	166,632	(505,430)	246.59%
41	GENERAL ADMINISTRATION	907,590	790,148	20,249		769,899	2.56%
51	PLANT MAINT & OPERATIONS	6,100,160	6,027,314	1,912,220	80,560	4,034,534	33.06%
52	SECURITY AND MONITORING SVCS	35,971,215	36,501,254	11,153,477	13,598,885	11,748,891	67.81%
53	DATA PROCESSING SERVICES	6,040,532	3,882,472			3,882,472	0.00%
61	COMMUNITY SERVICES	5,794,004	6,121,879	2,702,935	60,698	3,358,245	45.14%
71	DEBT SERVICE						
81	FACILITIES ACQ AND CONSTRUCTION	204,247	204,247			204,247	0.00%
93	PAYMENTS TO FISC AGENTS OF SSA	313,574	313,574			313,574	0.00%
95	PAYMENTS TO JUV JUSTICE AEP						
97	TAX INCREMENT FINANCING						
99	OTHER INTERGOVERNMENTAL CHARGES						
	<b>TOTAL EXPENDITURES</b>	<b>294,028,969</b>	<b>305,457,860</b>	<b>73,016,025</b>	<b>17,706,971</b>	<b>214,734,865</b>	<b>29.70%</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>(7,593,409)</b>	<b>(17,706,971)</b>		

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## FORT WORTH INDEPENDENT SCHOOL DISTRICT



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