

**ROBSTOWN INDEPENDENT SCHOOL DISTRICT
AGENDA ACTION SHEET**

Date: February 8, 2021

Subject: Informational Item - Financial Statement Report

Administrator Responsible: Ms. Nina Conway

Position: Chief Financial Officer

A. Purpose of Agenda Item:

Information Only Action Needed

B. Authority for this Action:

Local Policy _____ Law or Rule _____

C. Strategic Objective, Goal, or Need Addressed:

The report is to update board members on the school district's budget expenditures and percentages and tax collections on a monthly basis and our goal is to stay financially stable throughout the remainder of the 2020-2021 school year.

D. Summary: Please see the attached Financial Report for your review.

E. Alternatives Considered: N/A

F. Comments Received: N/A

G. Administrative Recommendation: N/A

H. Fiscal Impact and Cost: N/A

I. Monitoring and Reporting Time Line: A status report will be presented on a monthly basis.

Robstown I.S.D.

Financial Report as of January 31, 2021



ROBSTOWN I.S.D. STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY FOR THE FIFTH MONTH ENDED JANUARY 31, 2021

	199 GENERAL FUND				184 GENERAL FUND			
	BUDGET	ACTUAL	Year to Date	% of	BUDGET	ACTUAL	Year to Date	% of
	(12 Months)	(05 Month)			(12 Months)	(05 Month)		
	2020-21	2020-21	Available	2020-21	2020-21	Available	2020-21	
REVENUES:								
5700 Local, Intermediate & Out-of-State	7,021,892	3,733,156	3,288,736	53.16%	60,000	19,756	40,244	32.93%
5800 State Program Revenues	22,045,241	10,272,638	11,772,603	46.60%	0	0	0	0.00%
5900 Federal Program Revenues	1,200,000	132,014	1,067,986	11.00%	0	0	0	0.00%
Revenues	30,267,133	14,137,808	16,129,325	46.71%	60,000	19,756	40,244	32.93%
EXPENDITURES:								
				41.67%				41.67%
11 Instruction	15,565,899	5,477,642	10,088,257	35.19%	0	0	0	0.00%
12 Instructional Resources & Media Services	252,514	90,497	162,017	35.84%	0	0	0	0.00%
13 Curriculum & Personnel Development	451,315	123,203	328,112	27.30%	0	0	0	0.00%
21 Instructional Development	585,855	210,950	374,905	36.01%	0	0	0	0.00%
23 School Administration	2,221,078	861,721	1,359,357	38.80%	0	0	0	0.00%
31 Guidance & Counseling	944,593	231,301	713,292	24.49%	0	0	0	0.00%
32 Attendance & Social Work Services	281,615	108,408	173,207	38.50%	0	0	0	0.00%
33 Health Services	388,291	139,637	248,654	35.96%	0	0	0	0.00%
34 Pupil Transportation - Regular	439,641	119,456	320,185	27.17%	0	0	0	0.00%
35 Food Service	0	0	0	0.00%	0	0	0	0.00%
36 Co-Curricular Activities	402,906	97,004	305,902	24.08%	950,277	383,886	566,391	40.40%
41 General Administration	1,762,657	679,558	1,083,099	38.55%	0	0	0	0.00%
51 Plant Maintenance & Operations	4,647,792	1,344,860	3,302,932	28.94%	7,000	5,795	1,205	82.79%
52 Security	196,271	71,486	124,785	36.42%	8,100	5,243	2,857	64.73%
53 Computer Processing	465,612	211,895	253,717	45.51%	0	0	0	0.00%
61 Community Service	21,067	11,454	9,613	54.37%	500	255	245	0.00%
71 Debt Service	546,150	0	546,150	0.00%	0	0	0	0.00%
81 Facilities Acquisition & Construction	0	0	0	0.00%	0	0	0	0.00%
93 Shared Service Arrangements	38,000	0	38,000	0.00%	0	0	0	0.00%
95 JJAEP	25,000	8,456	16,544	33.83%	0	0	0	0.00%
99 Tax Appraisal District	125,000	53,332	71,668	42.67%	0	0	0	0.00%
Total General Fund	29,361,256	9,840,862	19,520,394	33.52%	965,877	395,180	570,697	40.91%
6XXX Total Expenditures	29,361,256	9,840,862	19,520,394	33.52%	965,877	395,180	570,697	40.91%
7915 Operating Transfers In	0	0	0	0.00%	0	0	0	0.00%
8911 Operating Transfers Out	0	188,154	(188,154)	0.00%	0	0	0	0.00%
7911 Sale of Bonds	0	0	0					
7949 Other Resources:	0	0	0					
Total Other Resources and (Uses)	0	(188,154)	188,154	0.00%	0	0	0	0.00%
1100 Excess (Deficiency) of Revenues & Other Resources over Expenditures and Other Uses	905,877	4,108,792	(3,202,915)	13.19%	(905,877)	(375,424)	(530,453)	-7.99%

ROBSTOWN I.S.D. STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
EQUITY FOR THE FIFTH MONTH ENDED JANUARY 31, 2021

	199 GENERAL FUND		184 GENERAL FUND	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	(05 Month)	(05 Month)	(05 Month)	(05 Month)
	2019-20	2020-21	2019-20	2020-21
5700 Local, Intermediate & Out-of-State	4,474,952	3,733,156	42,238	19,756
5800 State Program Revenues	11,170,901	10,272,638	0	0
5900 Federal Program Revenues	350,806	132,014	0	0
	0	0		
Total Revenues	15,996,658	14,137,808	42,238	19,756
EXPENDITURES:				
11 Instruction	5,834,095	5,477,642	0	0
12 Instructional Resources & Media Services	100,498	90,497	0	0
13 Curriculum & Personnel Development	122,948	123,203	0	0
21 Instructional Administration	226,264	210,950	0	0
23 School Administration	887,788	861,721	0	0
31 Guidance & Counseling	327,992	231,301	0	0
32 Attendance & Social Work Services	80,598	108,408	0	0
33 Health Services	149,025	139,637	0	0
34 Pupil Transportation - Regular	170,999	119,456	0	0
35 Food Service	0	0	0	0
36 Co-Curricular Activities	165,956	97,004	438,409	383,886
41 General Administration	883,898	679,558	0	0
51 Plant Maintenance & Operations	1,628,881	1,344,860	6,287	5,795
52 Security	105,355	71,486	6,651	5,243
53 Computer Processing	197,819	211,895	0	0
61 Community Service	8,606	11,454	445	255
71 Debt Service	0	0	0	0
81 Facilities Acquisition & Construction	0	0	0	0
93 Shared Service Arrangements	0	0	0	0
95 JJAEP	9,605	8,456	0	0
99 Tax Appraisal District	53,525	53,332	0	0
6XXX Total Expenditures	10,953,852	9,840,862	451,793	395,180
7915 Operating Transfers In	0	0	0	0
8911 Operating Transfers Out	0	188,154	0	0
7911 Sale of Bonds	0	0	0	0
7949 Other Resources:	0	0	0	0
8912 Other Uses	0	0	0	0
Total Other Resources and (Uses)	0	(188,154)	0	0
1200 Excess (Deficiency) of Revenues & Other Resources over Expenditures and Other Uses	5,042,806	4,108,792	(409,555)	(375,424)

**ROBSTOWN INDEPENDENT SCHOOL DISTRICT
YEAR-TO-DATE TAX COLLECTIONS SCHEDULE**

	<u>BUDGET 2020-2021</u>	<u>YEAR-TO-DATE 31-Jan-21</u>	<u>% OF BUDGET</u>
LOCAL TAXES: GENERAL FUND			
TAXES-CURRENT YEAR	\$6,224,493.00	3,469,087.69	55.73%
TAXES-PRIOR YEARS	\$375,000.00	129,997.38	34.67%
PENALTY AND INTEREST	\$100,000.00	46,681.48	46.68%
	<u>\$6,699,493.00</u>	<u>\$3,645,766.55</u>	<u>54.42%</u>
LOCAL TAXES: DEBT SERVICE FUND			
TAXES-CURRENT YEAR	\$3,130,553.00	1,677,448.40	53.58%
TAXES-PRIOR YEARS	\$150,000.00	57,333.94	38.22%
PENALTY AND INTEREST	\$50,000.00	19,730.20	39.46%
	<u>\$3,330,553.00</u>	<u>\$1,754,512.54</u>	<u>52.68%</u>
TOTAL COLLECTED	\$10,030,046.00	\$5,400,279.09	53.84%

TAX COLLECTION COMPARISONS			
	<u>BUDGETED</u>	<u>COLLECTED</u>	<u>% OF BUDGET</u>
2016/17	\$9,153,405.00	\$5,445,321.62	59.49%
2017/18	\$9,325,791.00	\$5,407,915.97	57.99%
2018/19	\$9,540,650.00	\$6,429,314.15	67.39%
2019/20	\$9,649,250.00	\$6,303,242.46	65.32%
2020/21	\$10,030,046.00	\$5,400,279.09	53.84%