

**WESLACO INDEPENDENT SCHOOL DISTRICT
BUDGET COMPARISON REPORT
AS OF APRIL 30, 2017
ALL FUNDS
(UNAUDITED AND UNADJUSTED AMOUNTS)**

<u>Source</u>	<u>Budget</u>	<u>Received & Receivable</u>	<u>Variance</u>	<u>Percentage</u>
5700 Local Sources	25,478,125	24,855,258	(622,867)	97.56%
5800 State Sources	130,604,884	82,751,084	(47,853,800)	63.36%
5900 Federal Sources	34,414,552	21,718,041	(12,696,511)	63.11%
Totals	190,497,561	129,324,383	(61,173,178)	67.89%

Disbursements:

<u>Functions</u>	<u>Budget</u>	<u>Expended & Encumbered</u>	<u>Variance</u>	<u>Percentage</u>
11 Instructional	102,468,600	57,970,749	44,497,852	56.57%
12 Instr. Resource & Media	3,413,377	2,337,271	1,076,106	68.47%
13 Curr & Pers Develop.	6,680,779	4,187,840	2,492,939	62.68%
21 Instructional Related	2,844,240	1,418,976	1,425,264	49.89%
23 School Administration	5,763,446	3,730,407	2,033,039	64.73%
31 Guidance & Counseling	6,861,769	4,291,124	2,570,645	62.54%
32 Social Services	2,343,649	1,492,618	851,031	63.69%
33 Health Services	2,067,874	1,232,777	835,097	59.62%
34 Pupil Transportation	6,378,676	5,366,974	1,011,702	84.14%
35 Food Services	13,707,380	10,365,830	3,341,550	75.62%
36 Co-Curricular	7,798,882	5,374,331	2,424,551	68.91%
41 General Administration	5,550,278	3,496,621	2,053,657	63.00%
51 Plant Maint & Operations	18,731,406	11,872,945	6,858,461	63.39%
52 Security	2,648,530	1,579,834	1,068,696	59.65%
53 Data Processing	2,441,036	1,413,677	1,027,359	57.91%
61 Ancillary Services	3,648,632	2,531,696	1,116,936	69.39%
71 Debt Service	7,118,694	5,014,518	2,104,176	70.44%
81 Constr. & Land Acquisition	1,562,796	1,559,297	3,499	99.78%
95 Pmts to Juvenile Alt. Ed.	270,000	236,400	33,600	87.56%
99 Other Intergovernmental Charges	245,928	245,133	795	99.68%
Totals	202,545,972	125,719,018	76,826,954	62.07%

Other Resources and Uses:

7990 Other Resources	27,833,754	27,857,980	24,226	100.09%
8990 Other (Uses)	(28,710,625)	(28,710,625)	(0)	100.00%
Totals	(876,871)	(852,644)	24,226	-
Excess (Deficiency)	(12,925,282)	2,752,721	-	-
Fund Balance @ 09/01/16	58,202,409		-	-
Est. Fund Balance @ 08/31/17	45,277,127	-	-	-

WESLACO INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2016

Data Control Codes	10 General Fund	Debt Service Fund	Other Funds	Total Governmental Funds	
REVENUES:					
5700	Local and Intermediate Sources	\$ 25,199,079	\$ 63,878	\$ 560,995	\$ 25,823,952
5800	State Program Revenues	134,530,299	2,318,274	1,223,116	138,071,689
5900	Federal Program Revenues	15,009,986	-	16,055,859	31,065,845
	Total Revenues	<u>\$ 174,739,364</u>	<u>\$ 2,382,152</u>	<u>\$ 17,839,969</u>	<u>\$ 194,961,485</u>
EXPENDITURES:					
Current					
0011	Instruction	\$ 84,015,571	\$ -	\$ 8,420,201	\$ 92,435,772
0012	Instruction Resources & Media Services	2,288,931	-	1,134,727	3,423,658
0013	Curriculum & Staff Development	4,514,790	-	3,029,427	7,544,218
0021	Instructional Leadership	1,391,479	-	571,129	1,962,608
0023	School Leadership	5,293,636	-	77,740	5,371,377
0031	Guidance, Counseling & Evaluation Services	4,952,425	-	1,396,406	6,348,831
0032	Social Work Services	877,734	-	1,046,271	1,924,005
0033	Health Services	1,315,522	-	714,326	2,029,849
0034	Student (Pupil) Transportation	5,045,816	-	118,468	5,164,284
0035	Food Services	12,929,637	-	-	12,929,637
0036	Co-curricular/Extracurricular Activities	6,916,000	-	234,730	7,150,730
0041	General Administration	4,818,619	-	-	4,818,619
0051	Plant Maintenance & Operations	16,449,283	-	1,025,055	17,474,338
0052	Security & Monitoring Services	2,113,102	-	3,199	2,116,301
0053	Data Processing Services	2,076,194	-	392	2,076,585
0061	Community Services	1,210,339	-	898,843	2,109,182
Debt Service:					
0071	Debt Service - Principal on Long Term Debt	1,917,000	3,030,000	-	4,947,000
0072	Debt Service - Interest on Long Term Debt	147,243	2,521,713	-	2,668,955
0073	Debt Service - Bond Issuance Cost & Fees	1,980	1,475	-	3,455
Capital Outlay					
0081	Facilities Acquisitions and Construction	-	-	1,155,976	1,155,976
Intergovernmental:					
0095	Payments to Juvenile Justice Alternative Ed. Prog.	239,520	-	-	239,520
0099	Other Intergovernmental Charges	245,133	-	-	245,133
6030	Total Expenditures	<u>\$ 158,759,955</u>	<u>\$ 5,553,188</u>	<u>\$ 19,826,891</u>	<u>\$ 184,140,033</u>
1100	Excess (Deficiency) of Revenues Over (Under)	<u>\$ 15,979,409</u>	<u>\$ (3,171,035)</u>	<u>\$ (1,986,921)</u>	<u>\$ 10,821,452</u>
OTHER FINANCING SOURCES (USES)					
7912	Sale of Real and Personal Property	\$ 17,789	\$ -	\$ -	\$ 17,789
7915	Transfers In	-	4,500,000	1,200,039	5,700,039
8911	Transfers Out (Uses)	(5,700,000)	-	(39)	(5,700,039)
7080	Total Other Financing Sources (Uses)	<u>\$ (5,682,211)</u>	<u>\$ 4,500,000</u>	<u>\$ 1,200,000</u>	<u>\$ 17,789</u>
1200	Net Change in Fund Balances	\$ 10,297,198	\$ 1,328,965	\$ (786,921)	\$ 10,839,242
0100	Fund Balance - September 1 (Beginning)	35,908,591	1,287,408	5,356,173	42,552,172
1300	Prior Period Adjustment	-	4,810,995	-	4,810,995
3000	Fund Balance - August 31 (Ending)	<u>\$ 46,205,789</u>	<u>\$ 7,427,367</u>	<u>\$ 4,569,252</u>	<u>\$ 58,202,409</u>

The accompanying notes are an integral part of this statement.