

LONGVIEW INDEPENDENT SCHOOL DISTRICT

GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED AUGUST 31, 2016

EXHIBIT G-1

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Data Control Codes		1	2	3	Variance with Final Budget Positive (Negative)
		Budgeted Amounts		Actual	
		Original	Final		
REVENUES:					
5700	Local and Intermediate Sources	\$ 43,851,478	\$ 43,990,738	\$ 44,339,710	\$ 348,972
5800	State Program Revenues	20,659,966	21,128,228	24,136,125	3,007,897
5900	Federal Program Revenues	745,606	745,606	1,231,258	485,652
5020	Total Revenues	<u>65,257,050</u>	<u>65,864,572</u>	<u>69,707,093</u>	<u>3,842,521</u>
EXPENDITURES:					
Current:					
Instruction & Instructional Related Services:					
0011	Instruction	38,510,730	37,962,671	35,291,972	2,670,699
0012	Instructional Resources and Media Services	605,531	799,423	539,666	259,757
0013	Curriculum and Staff Development	268,089	682,655	518,697	163,958
	Total Instruction & Instr. Related Services	<u>39,384,350</u>	<u>39,444,749</u>	<u>36,350,335</u>	<u>3,094,414</u>
Instructional and School Leadership:					
0021	Instructional Leadership	1,946,907	1,813,759	1,658,699	155,060
0023	School Leadership	4,279,933	4,350,260	3,984,622	365,638
	Total Instructional & School Leadership	<u>6,226,840</u>	<u>6,164,019</u>	<u>5,643,321</u>	<u>520,698</u>
Support Services - Student (Pupil):					
0031	Guidance, Counseling and Evaluation Services	2,338,266	2,396,695	2,127,067	269,628
0032	Social Work Services	84,415	86,937	85,334	1,603
0033	Health Services	668,707	728,770	682,952	45,818
0034	Student (Pupil) Transportation	3,380,201	3,599,114	2,901,782	697,332
0035	Food Services	247,406	300,507	205,245	95,262
0036	Cocurricular/Extracurricular Activities	2,099,463	2,348,897	2,131,467	217,430
	Total Support Services - Student (Pupil)	<u>8,818,458</u>	<u>9,460,920</u>	<u>8,133,847</u>	<u>1,327,073</u>
Administrative Support Services:					
0041	General Administration	2,686,128	2,685,322	2,388,962	296,360
	Total Administrative Support Services	<u>2,686,128</u>	<u>2,685,322</u>	<u>2,388,962</u>	<u>296,360</u>
Support Services - Nonstudent Based:					
0051	Plant Maintenance and Operations	8,815,859	11,209,552	10,236,843	972,709
0052	Security and Monitoring Services	653,977	655,410	614,335	41,075
0053	Data Processing Services	1,010,756	1,048,939	944,851	104,088
	Total Support Services - Nonstudent Based	<u>10,480,592</u>	<u>12,913,901</u>	<u>11,796,029</u>	<u>1,117,872</u>
Ancillary Services:					
0061	Community Services	712,236	835,187	824,902	10,285
	Total Ancillary Services	<u>712,236</u>	<u>835,187</u>	<u>824,902</u>	<u>10,285</u>
Capital Outlay:					
0081	Capital Outlay	2,000	3,363,987	3,104,139	259,848
	Total Capital Outlay	<u>2,000</u>	<u>3,363,987</u>	<u>3,104,139</u>	<u>259,848</u>
0099	Other Intergovernmental Charges	865,000	869,123	860,124	8,999
	Total Intergovernmental Charges	<u>865,000</u>	<u>869,123</u>	<u>860,124</u>	<u>8,999</u>
6030	Total Expenditures	<u>69,175,604</u>	<u>75,737,208</u>	<u>69,101,659</u>	<u>6,635,549</u>
1100	Excess (Deficiency) of Revenues Over (Under)				
1100	Expenditures	<u>(3,918,554)</u>	<u>(9,872,636)</u>	<u>605,434</u>	<u>10,478,070</u>

LONGVIEW INDEPENDENT SCHOOL DISTRICT

GENERAL FUND
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 FOR THE YEAR ENDED AUGUST 31, 2016

EXHIBIT G-1

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Data Control Codes	1	2	3	Variance with Final Budget Positive (Negative)	
	Budgeted Amounts		Actual		
	Original	Final			
Other Financing Sources (Uses):					
8911	Transfers Out	--	(20,441,984)	(20,441,984)	--
7080	Total Other Financing Sources and (Uses)	--	(20,441,984)	(20,441,984)	--
1200	Net Change in Fund Balance	(3,918,554)	(30,314,620)	(19,836,550)	10,478,070
0100	Fund Balance - Beginning	55,576,560	55,576,560	55,576,560	--
3000	Fund Balance - Ending	<u>\$ 51,658,006</u>	<u>\$ 25,261,940</u>	<u>\$ 35,740,010</u>	<u>\$ 10,478,070</u>

LONGVIEW INDEPENDENT SCHOOL DISTRICT

EXHIBIT J-2

NATIONAL SCHOOL BREAKFAST AND LUNCH PROGRAM
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED AUGUST 31, 2016

Data Control Codes		1	2	3	Variance with Final Budget Positive (Negative)
		Budgeted Amounts		Actual	
		Original	Final		
REVENUES:					
5700	Local and Intermediate Sources	\$ 1,065,190	\$ 1,065,190	\$ 603,818	\$ (461,372)
5800	State Program Revenues	25,000	53,404	50,187	(3,217)
5900	Federal Program Revenues	3,541,000	3,581,000	3,801,846	220,846
5020	Total Revenues	<u>4,631,190</u>	<u>4,699,594</u>	<u>4,455,851</u>	<u>(243,743)</u>
EXPENDITURES:					
Current:					
Support Services - Student (Pupil):					
0035	Food Services	4,631,190	4,986,608	4,571,901	414,707
	Total Support Services - Student (Pupil)	<u>4,631,190</u>	<u>4,986,608</u>	<u>4,571,901</u>	<u>414,707</u>
6030	Total Expenditures	<u>4,631,190</u>	<u>4,986,608</u>	<u>4,571,901</u>	<u>414,707</u>
1100	Excess (Deficiency) of Revenues Over (Under)				
1100	Expenditures	--	(287,014)	(116,050)	170,964
1200	Net Change in Fund Balance	--	(287,014)	(116,050)	170,964
0100	Fund Balance - Beginning	1,567,896	1,567,896	1,567,896	--
3000	Fund Balance - Ending	<u>\$ 1,567,896</u>	<u>\$ 1,280,882</u>	<u>\$ 1,451,846</u>	<u>\$ 170,964</u>

LONGVIEW INDEPENDENT SCHOOL DISTRICT

EXHIBIT J-3

DEBT SERVICE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED AUGUST 31, 2016

Data Control Codes		1	2	3	Variance with Final Budget Positive (Negative)
		Budgeted Amounts		Actual	
		Original	Final		
REVENUES:					
5700	Local and Intermediate Sources	\$ 18,550,000	\$ 18,550,000	\$ 19,145,786	\$ 595,786
5800	State Program Revenues	--	--	436,328	436,328
5900	Federal Program Revenues	371,978	371,978	385,204	13,226
5020	Total Revenues	<u>18,921,978</u>	<u>18,921,978</u>	<u>19,967,318</u>	<u>1,045,340</u>
EXPENDITURES:					
Debt Service:					
0071	Principal on Long-Term Debt	5,836,672	15,686,672	15,096,671	590,001
0072	Interest on Long-Term Debt	11,957,475	11,608,775	10,953,942	654,833
0073	Bond Issuance Costs and Fees	10,000	729,633	722,582	7,051
	Total Debt Service	<u>17,804,147</u>	<u>28,025,080</u>	<u>26,773,195</u>	<u>1,251,885</u>
6030	Total Expenditures	<u>17,804,147</u>	<u>28,025,080</u>	<u>26,773,195</u>	<u>1,251,885</u>
1100	Excess (Deficiency) of Revenues Over (Under)				
1100	Expenditures	<u>1,117,831</u>	<u>(9,103,102)</u>	<u>(6,805,877)</u>	<u>2,297,225</u>
Other Financing Sources (Uses):					
7911	Capital-Related Debt Issued (Refunding Bonds)	--	62,200,000	62,200,000	--
7916	Premium on Issuance of Bonds	--	11,674,935	11,238,676	(436,259)
7917	Prepaid Interest	--	212,559	212,558	(1)
8949	Payment to Escrow Agent for Bond Refunding	--	(73,367,861)	(73,367,861)	--
7080	Total Other Financing Sources and (Uses)	<u>--</u>	<u>719,633</u>	<u>283,373</u>	<u>(436,260)</u>
1200	Net Change in Fund Balance	<u>1,117,831</u>	<u>(8,383,469)</u>	<u>(6,522,504)</u>	<u>1,860,965</u>
0100	Fund Balance - Beginning	12,887,255	12,887,255	12,887,255	--
3000	Fund Balance - Ending	<u>\$ 14,005,086</u>	<u>\$ 4,503,786</u>	<u>\$ 6,364,751</u>	<u>\$ 1,860,965</u>