

Texas Academic Performance Report: TAPR

West Rusk CCISD

2014 – 2015

Part II. PEIMS Financial Standard Reports

District

West Rusk High School

West Rusk Junior High

West Rusk Intermediate

West Rusk Elementary

2013-2014 Actual Financial data

Totals for West Rusk County Consolidated ISD (201914)

Total Membership: 1,078

	General Fund		<u>District</u>		All Funds		Per Student
		%	Per Student		%		
Receipts							
<u>Total Revenue</u>	9,500,775	100.00%	8,813	12,016,683	100.00%		11,147
Local Tax	5,307,320	55.86%	4,923	6,942,151	57.77%		6,440
Other Local and Intermediate	209,556	2.21%	194	287,532	2.39%		267
State	3,794,535	39.94%	3,520	3,859,101	32.11%		3,580
Federal	189,364	1.99%	176	927,899	7.72%		861
<u>Total Receipts</u>	9,500,775	100.00%	8,813	12,016,683	100.00%		11,147
Total Revenue	9,500,775	100.00%	8,813	12,016,683	100.00%		11,147
Equity Transfers	0	0.00%	0	0	0.00%		0
Total Other Resources	0	0.00%	0	0	0.00%		0
Fund Balances (for ISDs)							
<u>Total Fund Balance**</u>	1,555,846	16.38%	1,443	2,730,481	22.72%		2,533
Nonspendable Fund Balance	0	0.00%	0	0	0.00%		0

Restricted Fund Balance	0	0.00%	0	1,174,635	9.78%	1,090
Committed Fund Balance	0	0.00%	0	0	0.00%	0
Assigned Fund Balance	0	0.00%	0	0	0.00%	0
Unassigned Fund Balance	1,555,846	16.38%	1,443	1,555,846	12.95%	1,443

Disbursements

Total Expenditures

BY OBJECT	9,462,366	100.00%	8,778	11,626,609	100.00%	10,785
Payroll	7,530,052	79.58%	6,985	8,110,806	69.76%	7,524
Other Operating	1,785,903	18.87%	1,657	2,109,470	18.14%	1,957
Debt Service	97,700	1.03%	91	1,216,920	10.47%	1,129
Capital Outlay	48,711	0.51%	45	189,413	1.63%	176

BY FUNCTION (Objects 6100-6400 only)

Community Services (61)	0		0	0		0
Total Operating Expenditures	9,315,955	100.00%	8,642	10,220,276	100.00%	9,481
Instruction (11,95)	4,636,574	49.77%	4,301	5,042,051	49.33%	4,677
Instructional Res Media (12)	87,570	0.94%	81	87,570	0.86%	81
Curriculum/Staff Develop (13)	23,162	0.25%	21	23,162	0.23%	21
Instructional Leadership (21)	0	0.00%	0	0	0.00%	0
School Leadership (23)	871,026	9.35%	808	871,026	8.52%	808
Guidance Counseling Svcs	178,714	1.92%	166	178,714	1.75%	166

(31)

Social Work Services (32)	0	0.00%	0	0	0.00%	0
Health Services (33)	109,217	1.17%	101	109,217	1.07%	101
Transportation (34)	490,169	5.26%	455	490,169	4.80%	455
Food (35)	0	0.00%	0	498,844	4.88%	463
Extracurricular (36)	631,247	6.78%	586	631,247	6.18%	586
General Administration (41,92)	767,730	8.24%	712	767,730	7.51%	712
Plant Maint/Operation (51)	1,420,705	15.25%	1,318	1,420,705	13.90%	1,318
Security/Monitoring (52)	86,072	0.92%	80	86,072	0.84%	80
Data Processing Services (53)	13,769	0.15%	13	13,769	0.13%	13
<u>Total Disbursements</u>	9,572,418	100.00%	8,880	11,736,661	100.00%	10,887
Total Expenditures	9,462,366	98.85%	8,778	11,626,609	99.06%	10,785
Equity Transfers	0	0.00%	0	0	0.00%	0
Total Other Uses	0	0.00%	0	0	0.00%	0
Intergovernmental Charge	110,052	1.15%	102	110,052	0.94%	102

Program Expenditures

<u>Operating Expenditures - Program</u>	6,502,419	100.00%	6,032	6,907,896	100.00%	6,408
Regular	3,522,829	54.18%	3,268	3,623,018	52.45%	3,361
Gifted and Talented	30,149	0.46%	28	30,149	0.44%	28
Career and Technical	300,508	4.62%	279	300,508	4.35%	279
Students with Disabilities	743,406	11.43%	690	743,406	10.76%	690

Accelerated Education	1,009,431	15.52%	936	1,314,719	19.03%	1,220
Bilingual	174,871	2.69%	162	174,871	2.53%	162
Nondisc Alt Ed-AEP Basic Serv	0	0.00%	0	0	0.00%	0
Disc Alt Ed-DAEP Basic Serv	0	0.00%	0	0	0.00%	0
Disc Alt Ed-DAEP Supplemental	0	0.00%	0	0	0.00%	0
T1 A Schoolwide-St Comp>=40%	0	0.00%	0	0	0.00%	0
Athletics/Related Activities	539,652	8.30%	501	539,652	7.81%	501
High School Allotment	71,837	1.10%	67	71,837	1.04%	67
Prekindergarten	109,736	1.69%	102	109,736	1.59%	102

Instructional Expenditure Ratio

District
52.2%

Tax Rates

2013 (current tax year) Tax Rates

Maintenance and Operations	1.0400
Interest and Sinking Funds	0.3200
Total Tax Rate	1.3600

2012 Tax Year State Certified Property Values

	Amount	Percent
Property Value	492,699,444	N/A
Property Value per pupil	457,050	N/A
Property Value by category:		
Business	134,572,030	24.92%

Residential	94,060,560	17.42%
Land	47,575,260	8.81%
Oil and Gas	259,278,000	48.01%
Other	4,552,900	0.84%

Percent of Total Budgeted Expenditures

2013-2014 School Districts' General Fund Unassigned Fund Balance***	1,555,846
2013-2014 School Districts' General Fund Total Budgeted Expenditures	8,871,331
2013-2014 School Districts' Percent of Total Budgeted Expenditures	17.5%

** Fund balance percentages are calculated by dividing the fund balance by either the general revenue or all funds. The percentages illustrate the size of the fund balance in relation to total revenues. Charter schools report net assets rather than fund balances.

*** The TEA does not have encumbrance data to subtract from the fund balances.

TEXAS EDUCATION AGENCY

2013-2014 PEIMS Actual Financial Data by Campus

School Campus: West Rusk H S District: WEST RUSK COUNTY CONSOLIDATED ISD

Campus Number: 201914001 Total Membership: 270

	General Fund	%	Per Student	All Funds	%	Per Student
Expenditures by Object (Objects 6100-6600)						
Total Expenditures	2,055,699	100.00	7,614	2,066,355	100.00	7,653
Operating-Payroll	1,662,096	80.85	6,156	1,662,096	80.44	6,156
Other Operating	393,603	19.15	1,458	404,259	19.56	1,497
Non-Operating(Equipt/Supplies)	0	0.00	0	0	0.00	0
Expenditures by Function (Objects 6100-6400 Only)						
Total Operating Expenditures	2,055,699	100.00	7,614	2,066,355	100.00	7,653
Instruction (11,95) *	1,502,881	73.11	5,566	1,513,537	73.25	5,606
Instructional Res/Media (12) *	40,178	1.95	149	40,178	1.94	149
Curriculum/Staff Develop (13) *	5,971	0.29	22	5,971	0.29	22
Instructional Leadership (21) *	0	0.00	0	0	0.00	0
School Leadership (23) *	274,361	13.35	1,016	274,361	13.28	1,016
Guidance/Counseling Svcs (31) *	71,866	3.50	266	71,866	3.48	266
Social Work Services (32) *	0	0.00	0	0	0.00	0
Health Services (33) *	29,736	1.45	110	29,736	1.44	110
Food (35) **	0	0.00	0	0	0.00	0
Extracurricular (36) *	130,706	6.36	484	130,706	6.33	484
Plant Maint/Operation (51) * **	0	0.00	0	0	0.00	0
Security/Monitoring (52) * **	0	0.00	0	0	0.00	0
Data Processing Svcs (53)* **	0	0.00	0	0	0.00	0

School Campus: West Rusk H S District: WEST RUSK COUNTY CONSOLIDATED ISD
Campus Number: 201914001 Total Membership: 270

	General Fund	%	Per Student	All Funds	%	Per Student
Program expenditures by Program (Objects 6100-6400 only)						
Total Operating Expenditures	1,924,993	100.00	7,130	1,935,649	100.00	7,169
Regular	842,297	43.76	3,120	842,297	43.51	3,120
Gifted & Talented	26,455	1.37	98	26,455	1.37	98
Career & Technical	283,120	14.71	1,049	283,120	14.63	1,049
Students with Disabilities	236,898	12.31	877	236,898	12.24	877
Accelerated Education	426,185	22.14	1,578	436,841	22.57	1,618
Bilingual	38,201	1.98	141	38,201	1.97	141
Nondisc Altied-AEP Basic Serv	0	0.00	0	0	0.00	0
Disc Altied-DAEP Basic Serv	0	0.00	0	0	0.00	0
Disc Altied-DAEP Supplemental	0	0.00	0	0	0.00	0
T1 A Schoolwide-St Comp >=40%	0	0.00	0	0	0.00	0
Athletic Programming	0	0.00	0	0	0.00	0
High School Allotment	71,837	3.73	266	71,837	3.71	266
Prekindergarten	0	0.00	0	0	0.00	0

*Please refer to Sections 1.4.13-1.4.13.2 in the Financial Accountability System Resource Guide for information concerning requirements for accounting for expenditures by campus.

**Please note that, in many instances, expenditures under function codes 34-99 are not directly attributable to a specific campus. It is recommended that district-level data

(<http://www.tea.state.tx.us/index2.aspx?id=2147495078>) be used for the analysis of costs reported by comparable school districts.

Note: Some amounts may not total due to rounding.

TEXAS EDUCATION AGENCY

2013-2014 PEIMS Actual Financial Data by Campus

School Campus: West Rusk Middle District: WEST RUSK COUNTY CONSOLIDATED ISD
Campus Number: 201914041 Total Membership: 264

	General Fund	%	Per Student	All Funds	%	Per Student
Expenditures by Object (Objects 6100-6600)						
Total Expenditures	1,258,283	100.00	4,766	1,404,816	100.00	5,321
Operating-Payroll	1,157,816	92.02	4,386	1,295,848	92.24	4,909
Other Operating	100,467	7.98	381	108,968	7.76	413
Non-Operating(Equipt/Supplies)	0	0.00	0	0	0.00	0
Expenditures by Function (Objects 6100-6400 Only)						
Total Operating Expenditures	1,258,283	100.00	4,766	1,404,816	100.00	5,321
Instruction (11,95) *	993,295	78.94	3,762	1,139,828	81.14	4,318
Instructional Res/Media (12) *	4,670	0.37	18	4,670	0.33	18
Curriculum/Staff Develop (13) *	4,218	0.34	16	4,218	0.30	16
Instructional Leadership (21) *	0	0.00	0	0	0.00	0
School Leadership (23) *	213,402	16.96	808	213,402	15.19	808
Guidance/Counseling Svcs (31) *	7,415	0.59	28	7,415	0.53	28
Social Work Services (32) *	0	0.00	0	0	0.00	0
Health Services (33) *	24,060	1.91	91	24,060	1.71	91
Food (35) **	0	0.00	0	0	0.00	0
Extracurricular (36) *	11,223	0.89	43	11,223	0.80	43
Plant Maint/Operation (51) * **	0	0.00	0	0	0.00	0
Security/Monitoring (52) * **	0	0.00	0	0	0.00	0
Data Processing Svcs (53)* **	0	0.00	0	0	0.00	0

School Campus: West Rusk Middle District: WEST RUSK COUNTY CONSOLIDATED ISD
Campus Number: 201914041 Total Membership: 264

	General Fund	%	Per Student	All Funds	%	Per Student
Program expenditures by Program (Objects 6100-6400 only)						
Total Operating Expenditures	1,247,060	100.00	4,724	1,393,593	100.00	5,279
Regular	748,383	60.01	2,835	748,383	53.70	2,835
Gifted & Talented	1,289	0.10	5	1,289	0.09	5
Career & Technical	0	0.00	0	0	0.00	0
Students with Disabilities	166,033	13.31	629	166,033	11.91	629
Accelerated Education	294,998	23.66	1,117	441,531	31.68	1,672
Bilingual	36,357	2.92	138	36,357	2.61	138
Nondisc Alted-AEP Basic Serv	0	0.00	0	0	0.00	0
Disc Alted-DAEP Basic Serv	0	0.00	0	0	0.00	0
Disc Alted-DAEP Supplemental	0	0.00	0	0	0.00	0
T1 A Schoolwide-St Comp >=40%	0	0.00	0	0	0.00	0
Athletic Programming	0	0.00	0	0	0.00	0
High School Allotment	0	0.00	0	0	0.00	0
Prekindergarten	0	0.00	0	0	0.00	0

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TEXAS EDUCATION AGENCY

2013-2014 PEIMS Actual Financial Data by Campus

School Campus: West Rusk Int District: WEST RUSK COUNTY CONSOLIDATED ISD

Campus Number: 201914104 Total Membership: 225

	General Fund	%	Per Student	All Funds	%	Per Student
Expenditures by Object (Objects 6100-6600)						
Total Expenditures	1,329,989	100.00	5,911	1,523,209	100.00	6,770
Operating-Payroll	1,234,918	92.85	5,489	1,412,509	92.73	6,278
Other Operating	95,071	7.15	423	110,700	7.27	492
Non-Operating(Equipt/Supplies)	0	0.00	0	0	0.00	0
Expenditures by Function (Objects 6100-6400 Only)						
Total Operating Expenditures	1,329,989	100.00	5,911	1,523,209	100.00	6,770
Instruction (11,95) *	1,066,757	80.21	4,741	1,259,977	82.72	5,600
Instructional Res/Media (12) *	36,526	2.75	162	36,526	2.40	162
Curriculum/Staff Develop (13) *	5,223	0.39	23	5,223	0.34	23
Instructional Leadership (21) *	0	0.00	0	0	0.00	0
School Leadership (23) *	156,670	11.78	696	156,670	10.29	696
Guidance/Counseling Svcs (31) *	37,148	2.79	165	37,148	2.44	165
Social Work Services (32) *	0	0.00	0	0	0.00	0
Health Services (33) *	27,168	2.04	121	27,168	1.78	121
Food (35) **	0	0.00	0	0	0.00	0
Extracurricular (36) *	497	0.04	2	497	0.03	2
Plant Maint/Operation (51) * **	0	0.00	0	0	0.00	0
Security/Monitoring (52) * **	0	0.00	0	0	0.00	0
Data Processing Svcs (53)* **	0	0.00	0	0	0.00	0

School Campus: West Rusk Int District: WEST RUSK COUNTY CONSOLIDATED ISD
Campus Number: 201914104 Total Membership: 225

	General Fund	%	Per Student	All Funds	%	Per Student
Program expenditures by Program (Objects 6100-6400 only)						
Total Operating Expenditures	1,329,492	100.00	5,909	1,522,712	100.00	6,768
Regular	935,424	70.36	4,157	990,570	65.05	4,403
Gifted & Talented	1,203	0.09	5	1,203	0.08	5
Career & Technical	0	0.00	0	0	0.00	0
Students with Disabilities	111,289	8.37	495	111,289	7.31	495
Accelerated Education	216,663	16.30	963	354,737	23.30	1,577
Bilingual	64,913	4.88	289	64,913	4.26	289
Nondisc Alted-AEP Basic Serv	0	0.00	0	0	0.00	0
Disc Alted-DAEP Basic Serv	0	0.00	0	0	0.00	0
Disc Alted-DAEP Supplemental	0	0.00	0	0	0.00	0
T1 A Schoolwide-St Comp >=40%	0	0.00	0	0	0.00	0
Athletic Programming	0	0.00	0	0	0.00	0
High School Allotment	0	0.00	0	0	0.00	0
Prekindergarten	0	0.00	0	0	0.00	0

*Please refer to Sections 1.4.13-1.4.13.2 in the Financial Accountability System Resource Guide for information concerning requirements for accounting for expenditures by campus.

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TEXAS EDUCATION AGENCY

2013-2014 PEIMS Actual Financial Data by Campus

School Campus: West Rusk El District: WEST RUSK COUNTY CONSOLIDATED ISD

Campus Number: 201914105 Total Membership: 319

	General Fund	%	Per Student	All Funds	%	Per Student
Expenditures by Object (Objects 6100-6600)						
Total Expenditures	1,404,718	100.00	4,404	1,414,743	100.00	4,435
Operating-Payroll	1,313,466	93.50	4,117	1,313,466	92.84	4,117
Other Operating	91,252	6.50	286	101,277	7.16	317
Non-Operating(Equipt/Supplies)	0	0.00	0	0	0.00	0
Expenditures by Function (Objects 6100-6400 Only)						
Total Operating Expenditures	1,404,718	100.00	4,404	1,414,743	100.00	4,435
Instruction (11,95) *	1,073,641	76.43	3,366	1,083,666	76.60	3,397
Instructional Res/Media (12) *	6,196	0.44	19	6,196	0.44	19
Curriculum/Staff Develop (13) *	7,750	0.55	24	7,750	0.55	24
Instructional Leadership (21) *	0	0.00	0	0	0.00	0
School Leadership (23) *	226,593	16.13	710	226,593	16.02	710
Guidance/Counseling Svcs (31) *	62,285	4.43	195	62,285	4.40	195
Social Work Services (32) *	0	0.00	0	0	0.00	0
Health Services (33) *	28,253	2.01	89	28,253	2.00	89
Food (35) **	0	0.00	0	0	0.00	0
Extracurricular (36) *	0	0.00	0	0	0.00	0
Plant Maint/Operation (51) * **	0	0.00	0	0	0.00	0
Security/Monitoring (52) * **	0	0.00	0	0	0.00	0
Data Processing Svcs (53) * **	0	0.00	0	0	0.00	0

School Campus: West Rusk EI District: WEST RUSK COUNTY CONSOLIDATED ISD
Campus Number: 201914105 Total Membership: 319

	General Fund	%	Per Student	All Funds	%	Per Student
Program expenditures by Program (Objects 6100-6400 only)						
Total Operating Expenditures	1,404,718	100.00	4,404	1,414,743	100.00	4,435
Regular	996,725	70.96	3,125	996,725	70.45	3,125
Gifted & Talented	1,202	0.09	4	1,202	0.08	4
Career & Technical	0	0.00	0	0	0.00	0
Students with Disabilities	190,070	13.53	596	190,070	13.43	596
Accelerated Education	71,585	5.10	224	81,610	5.77	256
Bilingual	35,400	2.52	111	35,400	2.50	111
Nondisc Altred-AEP Basic Serv	0	0.00	0	0	0.00	0
Disc Altred-DAEP Basic Serv	0	0.00	0	0	0.00	0
Disc Altred-DAEP Supplemental	0	0.00	0	0	0.00	0
T1 A Schoolwide-St Comp >=40%	0	0.00	0	0	0.00	0
Athletic Programming	0	0.00	0	0	0.00	0
High School Allotment	0	0.00	0	0	0.00	0
Prekindergarten	109,736	7.81	344	109,736	7.76	344

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