

2016 - 2017 Actual Financial Data
Totals for LIBERTY-EYLAU ISD (019908)
Total Enrolled Membership: 2,541

	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
Revenues									
Operating Revenue									
Local Property Tax from M&O (excluding recapture)	\$6,236,060	28.70%	\$2,454	\$6,236,060	24.20%	\$2,454	\$21,825,061,261	42.67%	\$4,086
State Operating Funds	\$14,775,483	68.01%	\$5,815	\$15,085,623	58.55%	\$5,937	\$20,985,802,446	41.03%	\$3,929
Federal Funds	\$296,108	1.36%	\$117	\$3,906,874	15.16%	\$1,538	\$6,001,484,751	11.73%	\$1,124
Other Local	\$417,843	1.92%	\$164	\$535,206	2.08%	\$211	\$2,340,328,461	4.58%	\$438
Total Operating Revenue	\$21,725,494	100.00%	\$8,550	\$25,763,763	100.00%	\$10,139	\$51,152,676,919	100.00%	\$9,577
Other Revenue									
Local Property Tax from I&S	\$0	0.00%	\$0	\$1,043,628	13.49%	\$411	\$6,232,891,239	82.02%	\$1,167
State Assistance for Debt Service	\$0	0.00%	\$0	\$364,648	4.71%	\$144	\$572,708,936	7.54%	\$107
Other Receipts (excluding debt service financing)	\$6,328,580	100.00%	\$2,491	\$6,328,580	81.80%	\$2,491	\$793,553,021	10.44%	\$149
Total Other Revenue	\$6,328,580	100.00%	\$2,491	\$7,736,856	100.00%	\$3,045	\$7,599,153,196	100.00%	\$1,423
Subtotal: Operating and Other Revenue	\$28,054,074	100.00%	\$11,041	\$33,500,619	100.00%	\$13,184	\$58,751,830,115	100.00%	\$11,000
Recapture Revenue									
Local Property Tax Recaptured	\$0	0.00%	\$0	\$0	0.00%	\$0	\$1,717,529,573	100.00%	\$322
Total Recaptured Revenue	\$0	0.00%	\$0	\$0	0.00%	\$0	\$1,717,529,573	100.00%	\$322
Subtotal: Operating, Other and Recaptured Revenue	\$28,054,074	100.00%	\$11,041	\$33,500,619	100.00%	\$13,184	\$60,469,359,688	100.00%	\$11,322
Debt Service Financing and TRS Estimate Revenue									
Debt Service Financing Related Revenue	\$0	0.00%	\$0	\$0	0.00%	\$0	\$7,508,693,080	79.91%	\$1,406
Estimated State TRS Contributions	\$1,058,311	100.00%	\$416	\$1,066,877	100.00%	\$420	\$1,887,223,305	20.09%	\$353
Subtotal: Debt Service Financing and TRS Estimate Revenue	\$1,058,311	100.00%	\$416	\$1,066,877	100.00%	\$420	\$9,395,916,385	100.00%	\$1,759
Grand Total: Operating, Other, Debt Service Financing, and TRS Estimate Revenue excluding recapture	\$29,112,385	100.00%	\$11,457	\$34,567,496	100.00%	\$13,604	\$68,147,746,500	100.00%	\$12,759
Expenditures									
Operating Expenditures by Object (61xx-64xx only)									
Payroll Expenditures (Object 61xx)	\$18,059,696	84.12%	\$7,107	\$19,809,026	79.99%	\$7,796	\$39,998,124,482	79.48%	\$7,489
Professional & Contracted Services (Object 62xx)	\$1,508,815	7.03%	\$594	\$1,619,500	6.54%	\$637	\$4,767,884,236	9.47%	\$893

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Supplies & Materials (Object 63xx)	\$1,249,946	5.82%	\$492	\$2,628,330	10.61%	\$1,034	\$4,298,537,985	8.54%	\$805
Other Operating Expenditures (Object 64xx)	\$650,020	3.03%	\$256	\$708,622	2.86%	\$279	\$1,260,435,615	2.50%	\$236
Total Operating Expenditures by Object	\$21,468,477	100.00%	\$8,449	\$24,765,478	100.00%	\$9,746	\$50,324,982,318	100.00%	\$9,422
Non-Operating Expenditures by Object									
Debt Services(Object 65xx)	\$75,150	22.32%	\$30	\$1,198,421	16.15%	\$472	\$8,139,910,713	47.46%	\$1,524
Capital Outlay(Object 66xx)	\$261,531	77.68%	\$103	\$6,222,834	83.85%	\$2,449	\$9,010,826,264	52.54%	\$1,687
Total Non-Operating Expenditures by Object	\$336,681	100.00%	\$132	\$7,421,255	100.00%	\$2,921	\$17,150,736,977	100.00%	\$3,211
Grand Total: Operating and Non-Operating Expenditures by Object	\$21,805,158	100.00%	\$8,581	\$32,186,733	100.00%	\$12,667	\$67,475,719,295	100.00%	\$12,634
Operating Expenditures by Function (61xx-64xx only)									
Instruction(Function 11,95)	\$12,462,306	58.05%	\$4,904	\$13,759,217	55.56%	\$5,415	\$28,388,139,895	56.41%	\$5,315
Instructional Resources & Media Services (Function 12)	\$177,920	0.83%	\$70	\$177,920	0.72%	\$70	\$597,254,043	1.19%	\$112
Curriculum & Staff Development (Function 13)	\$392,177	1.83%	\$154	\$436,406	1.76%	\$172	\$1,118,598,751	2.22%	\$209
Instructional Leadership (Function 21)	\$171,867	0.80%	\$68	\$399,305	1.61%	\$157	\$795,559,821	1.58%	\$149
School Leadership (Function 23)	\$1,481,688	6.90%	\$583	\$1,566,647	6.33%	\$617	\$2,962,580,619	5.89%	\$555
Guidance Counseling Services (Function 31)	\$735,274	3.42%	\$289	\$807,892	3.26%	\$318	\$1,831,180,227	3.64%	\$343
Social Work Services (Function 32)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$134,913,182	0.27%	\$25
Health Services (Function 33)	\$122,159	0.57%	\$48	\$127,127	0.51%	\$50	\$509,581,345	1.01%	\$95
Transportation (Function 34)	\$288,916	1.35%	\$114	\$288,916	1.17%	\$114	\$1,482,799,808	2.95%	\$278
Food Services (Function 35)	\$0	0.00%	\$0	\$1,469,197	5.93%	\$578	\$2,804,478,975	5.57%	\$525
Extracurricular (Function 36)	\$1,182,358	5.51%	\$465	\$1,182,358	4.77%	\$465	\$1,521,969,409	3.02%	\$285
General Administration (Function 41,92)	\$950,200	4.43%	\$374	\$952,100	3.84%	\$375	\$1,616,750,903	3.21%	\$303
Facilities Maintenance & Operations (Function 51)	\$2,838,468	13.22%	\$1,117	\$2,858,679	11.54%	\$1,125	\$4,967,237,983	9.87%	\$930
Security & Monitoring Services (Function 52)	\$210,524	0.98%	\$83	\$210,524	0.85%	\$83	\$460,839,960	0.92%	\$86
Data Processing Services (Function 53)	\$443,747	2.07%	\$175	\$443,747	1.79%	\$175	\$891,671,784	1.77%	\$167
Community Services (Function 61)	\$10,873	0.05%	\$4	\$85,443	0.35%	\$34	\$241,425,613	0.48%	\$45
Total Operating Expenditures by Function	\$21,468,477	100.00%	\$8,449	\$24,765,478	100.00%	\$9,746	\$50,324,982,318	100.00%	\$9,422
Non-Operating Expenditures by Function									
Non-Operating Expenditures by Function (1x-9x) (65xx)	\$75,150	22.32%	\$30	\$1,198,421	16.15%	\$472	\$8,139,910,713	47.46%	\$1,524

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Non-Operating Expenditures by Function (1x-9x) (66xx)	\$261,531	77.68%	\$103	\$6,222,834	83.85%	\$2,449	\$9,010,826,264	52.54%	\$1,687
Total Non-Operating Expenditures by Function	\$336,681	100.00%	\$132	\$7,421,255	100.00%	\$2,921	\$17,150,736,977	100.00%	\$3,211
Grand Total: Operating and Non-Operating Expenditures by Function	\$21,805,158	100.00%	\$8,581	\$32,186,733	100.00%	\$12,667	\$67,475,719,295	100.00%	\$12,634
Operating Expenditures by Program Intent Code (PIC) (61xx-64xx only)									
Basic Educational Services (PIC 11)	\$9,799,847	45.65%	\$3,857	\$9,859,178	39.81%	\$3,880	\$22,627,793,105	44.96%	\$4,237
Gifted and Talented (PIC 21)	\$94,547	0.44%	\$37	\$94,547	0.38%	\$37	\$403,228,956	0.80%	\$75
Career and Technical (PIC 22)	\$999,086	4.65%	\$393	\$1,035,349	4.18%	\$407	\$1,490,439,775	2.96%	\$279
Students with Disabilities (PICs 23,33)	\$2,448,125	11.40%	\$963	\$3,095,075	12.50%	\$1,218	\$5,878,566,835	11.68%	\$1,101
State Compensatory Education (PICs 24,26,28,29,30,34)	\$1,588,215	7.40%	\$625	\$2,575,218	10.40%	\$1,013	\$4,388,570,559	8.72%	\$822
Bilingual (PICs 25,35)	\$12,176	0.06%	\$5	\$12,176	0.05%	\$5	\$778,709,744	1.55%	\$146
High School Allotment (PIC 31)	\$189,537	0.88%	\$75	\$189,537	0.77%	\$75	\$511,182,227	1.02%	\$96
PreKindergarten (PIC 32)	\$616,386	2.87%	\$243	\$616,386	2.49%	\$243	\$549,119,166	1.09%	\$103
Athletics/Related Activities (PIC 91)	\$986,414	4.59%	\$388	\$986,414	3.98%	\$388	\$1,011,836,452	2.01%	\$189
Un-Allocated (PIC 99)	\$4,734,144	22.05%	\$1,863	\$6,301,598	25.45%	\$2,480	\$12,685,535,499	25.21%	\$2,375
Total Operating Expenditures by Program Intent Code (PIC)	\$21,468,477	100.00%	\$8,449	\$24,765,478	100.00%	\$9,746	\$50,324,982,318	100.00%	\$9,422
Non-Operating Expenditures by PIC									
Non-Operating Expenditures by PIC (1x-9x) (65xx)	\$75,150	22.32%	\$30	\$1,198,421	16.15%	\$472	\$8,139,910,713	47.46%	\$1,524
Non-Operating Expenditures by PIC (1x-9x) (66xx)	\$261,531	77.68%	\$103	\$6,222,834	83.85%	\$2,449	\$9,010,826,264	52.54%	\$1,687
Total Non-Operating Expenditures by Program Intent Code (PIC)	\$336,681	100.00%	\$132	\$7,421,255	100.00%	\$2,921	\$17,150,736,977	100.00%	\$3,211
Grand Total: Operating and Non-Operating Expenditures by Program Intent Code (PIC)	\$21,805,158	100.00%	\$8,581	\$32,186,733	100.00%	\$12,667	\$67,475,719,295	100.00%	\$12,634
Disbursements									
Total Disbursements									
Operating Expenditures	\$21,468,477	74.10%	\$8,449	\$24,765,478	61.79%	\$9,746	\$50,324,982,318	71.16%	\$9,422
Recapture	\$0	0.00%	\$0	\$0	0.00%	\$0	\$1,717,529,573	2.43%	\$322
Total Other Uses	\$6,562,748	22.65%	\$2,583	\$6,562,748	16.37%	\$2,583	\$904,054,439	1.28%	\$169

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Intergovernmental Charge	\$604,419	2.09%	\$238	\$1,331,084	3.32%	\$524	\$627,617,937	0.89%	\$118
Debt Service (Object 6500)	\$75,150	0.26%	\$30	\$1,198,421	2.99%	\$472	\$8,139,910,713	11.51%	\$1,524
Capital Projects (Object 6600)	\$261,531	0.90%	\$103	\$6,222,834	15.53%	\$2,449	\$9,010,826,264	12.74%	\$1,687
Total Disbursements	\$28,972,325	100.00%	\$11,402	\$40,080,565	100.00%	\$15,774	\$70,724,921,244	100.00%	\$13,242

Tax Rates

2016 - 2017 (current tax year) Tax Rates

Maintenance & Operations				1.1700			1.0869		
Interest & Sinking				0.2000			0.2101		
Total Tax Rate				1.3700			1.2970		

Fund Balance**

Fund Balance

Nonspendable Fund Balance	\$75,143		\$30	\$75,143		\$30	\$229,029,207		\$45
Restricted Fund Balance	\$0		\$0	\$1,328,126		\$523	\$16,129,847,564		\$3,181
Committed Fund Balance	\$3,700,000		\$1,456	\$18,960,794		\$7,462	\$3,070,095,018		\$605
Assigned Fund Balance	\$0		\$0	\$0		\$0	\$2,407,287,978		\$475
Unassigned Fund Balance	\$5,101,640		\$2,008	\$5,101,640		\$2,008	\$11,754,457,700		\$2,318
Total Fund Balance**	\$8,876,783		\$3,493	\$25,465,703		\$10,022	\$33,590,717,467		\$6,624

Fund Balance Reconciliation

2015-2016 Total Fund Balance (Previous Year)	\$8,738,156		\$3,345	\$9,534,386		\$3,650	\$31,967,587,564		\$6,346
2016-2017 Excess (Deficiency) Operating Expenditures	\$372,794		\$147	\$-5,201,678		\$-2,047	\$-8,828,514,550		\$-1,741
2016-2017 Excess (Deficiency) Non-Operating Expenditures	\$-234,167		\$-92	\$21,132,996		\$8,317	\$10,414,190,846		\$2,054
2016-2017 Uncommon Items	\$0		\$0	\$-1		\$0	\$37,453,607		\$7
2016-2017 Total Fund Balance	\$8,876,783		\$3,493	\$25,465,703		\$10,022	\$33,590,717,467		\$6,624