

**2017 - 2018 Actual Financial Data**  
**Totals for LANCASTER ISD (057913)**  
**Total Enrolled Membership: 7,365**

	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
<b>Revenues</b>									
<b>Operating Revenue</b>									
Local Property Tax from M&O (excluding recapture)	\$23,574,057	39.21%	\$3,201	\$23,574,057	33.85%	\$3,201	\$23,311,618,526	43.58%	\$4,329
State Operating Funds	\$34,167,684	56.84%	\$4,639	\$35,022,360	50.28%	\$4,755	\$21,133,674,345	39.51%	\$3,925
Federal Funds	\$1,139,602	1.90%	\$155	\$8,753,016	12.57%	\$1,188	\$6,395,395,368	11.96%	\$1,188
Other Local	\$1,233,899	2.05%	\$168	\$2,300,828	3.30%	\$312	\$2,654,122,803	4.96%	\$493
<b>Total Operating Revenue</b>	<b>\$60,115,242</b>	<b>100.00%</b>	<b>\$8,162</b>	<b>\$69,650,261</b>	<b>100.00%</b>	<b>\$9,457</b>	<b>\$53,494,811,042</b>	<b>100.00%</b>	<b>\$9,934</b>
<b>Other Revenue</b>									
Local Property Tax from I&S	\$0	0.00%	\$0	\$11,448,366	68.13%	\$1,554	\$6,707,359,396	80.09%	\$1,246
State Assistance for Debt Service	\$0	0.00%	\$0	\$1,164,950	6.93%	\$158	\$544,840,760	6.51%	\$101
Other Receipts (excluding debt service financing)	\$4,188,395	100.00%	\$569	\$4,189,512	24.93%	\$569	\$1,122,685,839	13.41%	\$208
<b>Total Other Revenue</b>	<b>\$4,188,395</b>	<b>100.00%</b>	<b>\$569</b>	<b>\$16,802,828</b>	<b>100.00%</b>	<b>\$2,281</b>	<b>\$8,374,885,995</b>	<b>100.00%</b>	<b>\$1,555</b>
<b>Subtotal: Operating and Other Revenue</b>	<b>\$64,303,637</b>	<b>100.00%</b>	<b>\$8,731</b>	<b>\$86,453,089</b>	<b>100.00%</b>	<b>\$11,738</b>	<b>\$61,869,697,037</b>	<b>100.00%</b>	<b>\$11,490</b>
<b>Recapture Revenue</b>									
Local Property Tax Recaptured	\$0	0.00%	\$0	\$0	0.00%	\$0	\$2,068,522,423	100.00%	\$384
<b>Total Recaptured Revenue</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$2,068,522,423</b>	<b>100.00%</b>	<b>\$384</b>
<b>Subtotal: Operating, Other and Recaptured Revenue</b>	<b>\$64,303,637</b>	<b>100.00%</b>	<b>\$8,731</b>	<b>\$86,453,089</b>	<b>100.00%</b>	<b>\$11,738</b>	<b>\$63,938,219,460</b>	<b>100.00%</b>	<b>\$11,874</b>
<b>Debt Service Financing and TRS Estimate Revenue</b>									
Debt Service Financing Related Revenue	\$0	0.00%	\$0	\$6,734,893	69.84%	\$914	\$4,115,875,564	66.55%	\$764
Estimated State TRS Contributions	\$2,908,099	100.00%	\$395	\$2,908,099	30.16%	\$395	\$2,068,751,527	33.45%	\$384
<b>Subtotal: Debt Service Financing and TRS Estimate Revenue</b>	<b>\$2,908,099</b>	<b>100.00%</b>	<b>\$395</b>	<b>\$9,642,992</b>	<b>100.00%</b>	<b>\$1,309</b>	<b>\$6,184,627,091</b>	<b>100.00%</b>	<b>\$1,149</b>
<b>Grand Total: Operating, Other, Debt Service Financing, and TRS Estimate Revenue excluding recapture</b>	<b>\$67,211,736</b>	<b>100.00%</b>	<b>\$9,126</b>	<b>\$96,096,081</b>	<b>100.00%</b>	<b>\$13,048</b>	<b>\$68,054,324,128</b>	<b>100.00%</b>	<b>\$12,638</b>
<b>Expenditures</b>									
<b>Operating Expenditures by Object (61xx-64xx only)</b>									
Payroll Expenditures (Object 61xx)	\$51,448,193	81.55%	\$6,985	\$53,787,259	74.60%	\$7,303	\$41,575,937,660	79.29%	\$7,721
Professional & Contracted Services (Object 62xx)	\$6,920,160	10.97%	\$940	\$11,438,945	15.87%	\$1,553	\$5,014,875,873	9.56%	\$931

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	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
Supplies & Materials (Object 63xx)	\$2,567,318	4.07%	\$349	\$4,287,789	5.95%	\$582	\$4,404,653,622	8.40%	\$818
Other Operating Expenditures (Object 64xx)	\$2,156,058	3.42%	\$293	\$2,585,204	3.59%	\$351	\$1,439,914,626	2.75%	\$267
<b>Total Operating Expenditures by Object</b>	<b>\$63,091,729</b>	<b>100.00%</b>	<b>\$8,566</b>	<b>\$72,099,197</b>	<b>100.00%</b>	<b>\$9,789</b>	<b>\$52,435,381,781</b>	<b>100.00%</b>	<b>\$9,738</b>
<b>Non-Operating Expenditures by Object</b>									
Debt Services(Object 65xx)	\$112,631	1.29%	\$15	\$15,099,004	61.32%	\$2,050	\$7,697,906,295	45.77%	\$1,430
Capital Outlay(Object 66xx)	\$8,651,590	98.71%	\$1,175	\$9,522,729	38.68%	\$1,293	\$9,119,400,592	54.23%	\$1,694
<b>Total Non-Operating Expenditures by Object</b>	<b>\$8,764,221</b>	<b>100.00%</b>	<b>\$1,190</b>	<b>\$24,621,733</b>	<b>100.00%</b>	<b>\$3,343</b>	<b>\$16,817,306,887</b>	<b>100.00%</b>	<b>\$3,123</b>
<b>Grand Total: Operating and Non-Operating Expenditures by Object</b>	<b>\$71,855,950</b>	<b>100.00%</b>	<b>\$9,756</b>	<b>\$96,720,930</b>	<b>100.00%</b>	<b>\$13,133</b>	<b>\$69,252,688,668</b>	<b>100.00%</b>	<b>\$12,861</b>
<b>Operating Expenditures by Function (61xx-64xx only)</b>									
Instruction(Function 11,95)	\$33,557,922	53.19%	\$4,556	\$35,711,186	49.53%	\$4,849	\$29,424,134,733	56.12%	\$5,464
Instructional Resources & Media Services (Function 12)	\$513,196	0.81%	\$70	\$618,854	0.86%	\$84	\$602,171,978	1.15%	\$112
Curriculum & Staff Development (Function 13)	\$1,697,621	2.69%	\$230	\$3,017,350	4.18%	\$410	\$1,174,027,339	2.24%	\$218
Instructional Leadership (Function 21)	\$1,532,317	2.43%	\$208	\$1,769,070	2.45%	\$240	\$833,541,635	1.59%	\$155
School Leadership (Function 23)	\$4,349,695	6.89%	\$591	\$4,389,755	6.09%	\$596	\$3,098,498,544	5.91%	\$575
Guidance Counseling Services (Function 31)	\$2,151,071	3.41%	\$292	\$2,647,494	3.67%	\$359	\$1,925,975,683	3.67%	\$358
Social Work Services (Function 32)	\$76,065	0.12%	\$10	\$76,065	0.11%	\$10	\$142,320,696	0.27%	\$26
Health Services (Function 33)	\$626,238	0.99%	\$85	\$626,238	0.87%	\$85	\$536,355,618	1.02%	\$100
Transportation (Function 34)	\$3,023,719	4.79%	\$411	\$3,100,364	4.30%	\$421	\$1,568,320,677	2.99%	\$291
Food Services (Function 35)	\$0	0.00%	\$0	\$4,219,049	5.85%	\$573	\$2,824,086,188	5.39%	\$524
Extracurricular (Function 36)	\$1,952,231	3.09%	\$265	\$1,973,131	2.74%	\$268	\$1,597,992,112	3.05%	\$297
General Administration (Function 41,92)	\$3,822,652	6.06%	\$519	\$3,822,652	5.30%	\$519	\$1,761,407,933	3.36%	\$327
Facilities Maintenance & Operations (Function 51)	\$6,898,945	10.93%	\$937	\$7,229,631	10.03%	\$982	\$5,268,534,020	10.05%	\$978
Security & Monitoring Services (Function 52)	\$1,097,011	1.74%	\$149	\$1,098,089	1.52%	\$149	\$488,298,074	0.93%	\$91
Data Processing Services (Function 53)	\$1,736,421	2.75%	\$236	\$1,736,421	2.41%	\$236	\$931,377,981	1.78%	\$173
Community Services (Function 61)	\$56,625	0.09%	\$8	\$63,848	0.09%	\$9	\$258,338,570	0.49%	\$48
<b>Total Operating Expenditures by Function</b>	<b>\$63,091,729</b>	<b>100.00%</b>	<b>\$8,566</b>	<b>\$72,099,197</b>	<b>100.00%</b>	<b>\$9,789</b>	<b>\$52,435,381,781</b>	<b>100.00%</b>	<b>\$9,738</b>
<b>Non-Operating Expenditures by Function</b>									
Non-Operating Expenditures by Function (1x-9x) (65xx)	\$112,631	1.29%	\$15	\$15,099,004	61.32%	\$2,050	\$7,697,906,295	45.77%	\$1,430

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**Totals for LANCASTER ISD (057913)**  
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	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
Non-Operating Expenditures by Function (1x-9x) (66xx)	\$8,651,590	98.71%	\$1,175	\$9,522,729	38.68%	\$1,293	\$9,119,400,592	54.23%	\$1,694
<b>Total Non-Operating Expenditures by Function</b>	\$8,764,221	100.00%	\$1,190	\$24,621,733	100.00%	\$3,343	\$16,817,306,887	100.00%	\$3,123
<b>Grand Total: Operating and Non-Operating Expenditures by Function</b>	\$71,855,950	100.00%	\$9,756	\$96,720,930	100.00%	\$13,133	\$69,252,688,668	100.00%	\$12,861
<b>Operating Expenditures by Program Intent Code (PIC) (61xx-64xx only)</b>									
Basic Educational Services (PIC 11)	\$26,684,913	42.30%	\$3,623	\$27,442,571	38.06%	\$3,726	\$23,351,370,557	44.53%	\$4,336
Gifted and Talented (PIC 21)	\$131,825	0.21%	\$18	\$131,825	0.18%	\$18	\$396,916,794	0.76%	\$74
Career and Technical (PIC 22)	\$1,796,673	2.85%	\$244	\$1,940,235	2.69%	\$263	\$1,595,168,761	3.04%	\$296
Students with Disabilities (PICs 23,33)	\$7,260,347	11.51%	\$986	\$8,365,192	11.60%	\$1,136	\$6,244,503,312	11.91%	\$1,160
State Compensatory Education (PICs 24,26,28,29,30,34)	\$4,764,044	7.55%	\$647	\$6,498,868	9.01%	\$882	\$4,556,355,015	8.69%	\$846
Bilingual (PICs 25,35)	\$672,185	1.07%	\$91	\$760,921	1.06%	\$103	\$736,801,391	1.41%	\$137
High School Allotment (PIC 31)	\$1,779,826	2.82%	\$242	\$1,781,546	2.47%	\$242	\$568,930,627	1.09%	\$106
PreKindergarten (PIC 32)	\$2,001,034	3.17%	\$272	\$2,014,264	2.79%	\$273	\$553,448,852	1.06%	\$103
Athletics/Related Activities (PIC 91)	\$1,765,024	2.80%	\$240	\$1,765,024	2.45%	\$240	\$1,056,539,734	2.01%	\$196
Un-Allocated (PIC 99)	\$16,235,858	25.73%	\$2,204	\$21,398,751	29.68%	\$2,905	\$13,375,346,738	25.51%	\$2,484
<b>Total Operating Expenditures by Program Intent Code (PIC)</b>	\$63,091,729	100.00%	\$8,566	\$72,099,197	100.00%	\$9,789	\$52,435,381,781	100.00%	\$9,738
<b>Non-Operating Expenditures by PIC</b>									
Non-Operating Expenditures by PIC (1x-9x) (65xx)	\$112,631	1.29%	\$15	\$15,099,004	61.32%	\$2,050	\$7,697,906,295	45.77%	\$1,430
Non-Operating Expenditures by PIC (1x-9x) (66xx)	\$8,651,590	98.71%	\$1,175	\$9,522,729	38.68%	\$1,293	\$9,119,400,592	54.23%	\$1,694
<b>Total Non-Operating Expenditures by Program Intent Code (PIC)</b>	\$8,764,221	100.00%	\$1,190	\$24,621,733	100.00%	\$3,343	\$16,817,306,887	100.00%	\$3,123
<b>Grand Total: Operating and Non-Operating Expenditures by Program Intent Code (PIC)</b>	\$71,855,950	100.00%	\$9,756	\$96,720,930	100.00%	\$13,133	\$69,252,688,668	100.00%	\$12,861
<b>Disbursements</b>									
<b>Total Disbursements</b>									
Operating Expenditures	\$63,091,729	87.62%	\$8,566	\$72,099,197	74.43%	\$9,789	\$52,435,381,781	71.88%	\$9,738
Recapture	\$0	0.00%	\$0	\$0	0.00%	\$0	\$2,068,522,423	2.84%	\$384
Total Other Uses	\$1,117	0.00%	\$0	\$1,117	0.00%	\$0	\$971,298,085	1.33%	\$180

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Totals for LANCASTER ISD (057913)  
Total Enrolled Membership: 7,365**

	District						State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
Intergovernmental Charge	\$149,067	0.21%	\$20	\$149,067	0.15%	\$20	\$656,200,804	0.90%	\$122
Debt Service (Object 6500)	\$112,631	0.16%	\$15	\$15,099,004	15.59%	\$2,050	\$7,697,906,295	10.55%	\$1,430
Capital Projects (Object 6600)	\$8,651,590	12.02%	\$1,175	\$9,522,729	9.83%	\$1,293	\$9,119,400,592	12.50%	\$1,694
<b>Total Disbursements</b>	\$72,006,134	100.00%	\$9,777	\$96,871,114	100.00%	\$13,153	\$72,948,709,980	100.00%	\$13,547

**Tax Rates**

2017 - 2018 (current tax year) Tax Rates

Maintenance & Operations				1.0400			1.0933		
Interest & Sinking				0.5000			0.2108		
<b>Total Tax Rate</b>				1.5400			1.3041		

**Fund Balance\*\***

Fund Balance

Nonspendable Fund Balance	\$106,856		\$15	\$106,856		\$15	\$239,176,837		\$47
Restricted Fund Balance	\$2,430,000		\$330	\$74,934,566		\$10,174	\$17,226,468,243		\$3,385
Committed Fund Balance	\$0		\$0	\$198,786		\$27	\$3,318,730,683		\$652
Assigned Fund Balance	\$0		\$0	\$0		\$0	\$2,536,919,034		\$499
Unassigned Fund Balance	\$12,169,248		\$1,652	\$12,169,248		\$1,652	\$12,529,551,989		\$2,462
<b>Total Fund Balance**</b>	\$14,706,104		\$1,997	\$87,409,456		\$11,868	\$35,850,846,786		\$7,045

**Fund Balance Reconciliation**

2016-2017 Total Fund Balance (Previous Year)	\$19,465,009		\$2,550	\$34,948,731		\$4,578	\$33,590,717,467		\$6,624
2017-2018 Excess (Deficiency) Operating Expenditures	\$-8,946,183		\$-1,215	\$-25,462,565		\$-3,457	\$-7,644,108,910		\$-1,502
2017-2018 Excess (Deficiency) Non-Operating Expenditures	\$4,187,278		\$569	\$77,923,288		\$10,580	\$9,701,792,793		\$1,906
2017-2018 Uncommon Items	\$0		\$0	\$2		\$0	\$202,445,436		\$40
<b>2017-2018 Total Fund Balance</b>	\$14,706,104		\$1,997	\$87,409,456		\$11,868	\$35,850,846,786		\$7,045