

**2017 - 2018 Actual Financial Data
Totals for KERENS ISD (175907)
Total Enrolled Membership: 592**

	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)	\$2,696,093	47.97%	\$4,554	\$2,696,093	42.03%	\$4,554	\$23,311,618,526	43.58%	\$4,329
State Operating Funds	\$2,676,296	47.62%	\$4,521	\$2,776,690	43.29%	\$4,690	\$21,133,674,345	39.51%	\$3,925
Federal Funds	\$57,570	1.02%	\$97	\$708,172	11.04%	\$1,196	\$6,395,395,368	11.96%	\$1,188
Other Local	\$189,949	3.38%	\$321	\$233,132	3.63%	\$394	\$2,654,122,803	4.96%	\$493
Total Operating Revenue	\$5,619,908	100.00%	\$9,493	\$6,414,087	100.00%	\$10,835	\$53,494,811,042	100.00%	\$9,934
Other Revenue									
Local Property Tax from I&S	\$0	0.00%	\$0	\$987,123	83.52%	\$1,667	\$6,707,359,396	80.09%	\$1,246
State Assistance for Debt Service	\$0	0.00%	\$0	\$4,533	0.38%	\$8	\$544,840,760	6.51%	\$101
Other Receipts (excluding debt service financing)	\$190,200	100.00%	\$321	\$190,200	16.09%	\$321	\$1,122,685,839	13.41%	\$208
Total Other Revenue	\$190,200	100.00%	\$321	\$1,181,856	100.00%	\$1,996	\$8,374,885,995	100.00%	\$1,555
Subtotal: Operating and Other Revenue	\$5,810,108	100.00%	\$9,814	\$7,595,943	100.00%	\$12,831	\$61,869,697,037	100.00%	\$11,490
Recapture Revenue									
Local Property Tax Recaptured	\$0	0.00%	\$0	\$0	0.00%	\$0	\$2,068,522,423	100.00%	\$384
Total Recaptured Revenue	\$0	0.00%	\$0	\$0	0.00%	\$0	\$2,068,522,423	100.00%	\$384
Subtotal: Operating, Other and Recaptured Revenue	\$5,810,108	100.00%	\$9,814	\$7,595,943	100.00%	\$12,831	\$63,938,219,460	100.00%	\$11,874
Debt Service Financing and TRS Estimate Revenue									
Debt Service Financing Related Revenue	\$0	0.00%	\$0	\$1,595,403	87.29%	\$2,695	\$4,115,875,564	66.55%	\$764
Estimated State TRS Contributions	\$232,391	100.00%	\$393	\$232,391	12.71%	\$393	\$2,068,751,527	33.45%	\$384
Subtotal: Debt Service Financing and TRS Estimate Revenue	\$232,391	100.00%	\$393	\$1,827,794	100.00%	\$3,087	\$6,184,627,091	100.00%	\$1,149
Grand Total: Operating, Other, Debt Service Financing, and TRS Estimate Revenue excluding recapture	\$6,042,499	100.00%	\$10,207	\$9,423,737	100.00%	\$15,918	\$68,054,324,128	100.00%	\$12,638
Expenditures									
Operating Expenditures by Object (61xx-64xx only)									
Payroll Expenditures (Object 61xx)	\$4,232,957	78.09%	\$7,150	\$4,631,320	74.70%	\$7,823	\$41,575,937,660	79.29%	\$7,721
Professional & Contracted Services (Object 62xx)	\$536,733	9.90%	\$907	\$562,187	9.07%	\$950	\$5,014,875,873	9.56%	\$931
Supplies & Materials (Object 63xx)	\$424,388	7.83%	\$717	\$747,180	12.05%	\$1,262	\$4,404,653,622	8.40%	\$818

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Other Operating Expenditures (Object 64xx)	\$226,741	4.18%	\$383	\$259,120	4.18%	\$438	\$1,439,914,626	2.75%	\$267
Total Operating Expenditures by Object	\$5,420,819	100.00%	\$9,157	\$6,199,807	100.00%	\$10,473	\$52,435,381,781	100.00%	\$9,738
Non-Operating Expenditures by Object									
Debt Services(Object 65xx)	\$104,699	27.62%	\$177	\$980,989	42.61%	\$1,657	\$7,697,906,295	45.77%	\$1,430
Capital Outlay(Object 66xx)	\$274,407	72.38%	\$464	\$1,321,022	57.39%	\$2,231	\$9,119,400,592	54.23%	\$1,694
Total Non-Operating Expenditures by Object	\$379,106	100.00%	\$640	\$2,302,011	100.00%	\$3,889	\$16,817,306,887	100.00%	\$3,123
Grand Total: Operating and Non-Operating Expenditures by Object	\$5,799,925	100.00%	\$9,797	\$8,501,818	100.00%	\$14,361	\$69,252,688,668	100.00%	\$12,861
Operating Expenditures by Function (61xx-64xx only)									
Instruction(Function 11,95)	\$2,770,909	51.12%	\$4,681	\$3,130,992	50.50%	\$5,289	\$29,424,134,733	56.12%	\$5,464
Instructional Resources & Media Services (Function 12)	\$60,857	1.12%	\$103	\$60,857	0.98%	\$103	\$602,171,978	1.15%	\$112
Curriculum & Staff Development (Function 13)	\$17,927	0.33%	\$30	\$36,437	0.59%	\$62	\$1,174,027,339	2.24%	\$218
Instructional Leadership (Function 21)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$833,541,635	1.59%	\$155
School Leadership (Function 23)	\$461,133	8.51%	\$779	\$461,133	7.44%	\$779	\$3,098,498,544	5.91%	\$575
Guidance Counseling Services (Function 31)	\$148,388	2.74%	\$251	\$148,388	2.39%	\$251	\$1,925,975,683	3.67%	\$358
Social Work Services (Function 32)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$142,320,696	0.27%	\$26
Health Services (Function 33)	\$61,748	1.14%	\$104	\$61,748	1.00%	\$104	\$536,355,618	1.02%	\$100
Transportation (Function 34)	\$254,320	4.69%	\$430	\$280,787	4.53%	\$474	\$1,568,320,677	2.99%	\$291
Food Services (Function 35)	\$6,789	0.13%	\$11	\$366,317	5.91%	\$619	\$2,824,086,188	5.39%	\$524
Extracurricular (Function 36)	\$418,971	7.73%	\$708	\$433,371	6.99%	\$732	\$1,597,992,112	3.05%	\$297
General Administration (Function 41,92)	\$431,341	7.96%	\$729	\$431,341	6.96%	\$729	\$1,761,407,933	3.36%	\$327
Facilities Maintenance & Operations (Function 51)	\$622,856	11.49%	\$1,052	\$622,856	10.05%	\$1,052	\$5,268,534,020	10.05%	\$978
Security & Monitoring Services (Function 52)	\$12,876	0.24%	\$22	\$12,876	0.21%	\$22	\$488,298,074	0.93%	\$91
Data Processing Services (Function 53)	\$152,704	2.82%	\$258	\$152,704	2.46%	\$258	\$931,377,981	1.78%	\$173
Community Services (Function 61)	\$0	0.00%	\$0	\$0	0.00%	\$0	\$258,338,570	0.49%	\$48
Total Operating Expenditures by Function	\$5,420,819	100.00%	\$9,157	\$6,199,807	100.00%	\$10,473	\$52,435,381,781	100.00%	\$9,738
Non-Operating Expenditures by Function									
Non-Operating Expenditures by Function (1x-9x) (65xx)	\$104,699	27.62%	\$177	\$980,989	42.61%	\$1,657	\$7,697,906,295	45.77%	\$1,430
Non-Operating Expenditures by Function (1x-9x) (66xx)	\$274,407	72.38%	\$464	\$1,321,022	57.39%	\$2,231	\$9,119,400,592	54.23%	\$1,694

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Total Non-Operating Expenditures by Function	\$379,106	100.00%	\$640	\$2,302,011	100.00%	\$3,889	\$16,817,306,887	100.00%	\$3,123
Grand Total: Operating and Non-Operating Expenditures by Function	\$5,799,925	100.00%	\$9,797	\$8,501,818	100.00%	\$14,361	\$69,252,688,668	100.00%	\$12,861
Operating Expenditures by Program Intent Code (PIC) (61xx-64xx only)									
Basic Educational Services (PIC 11)	\$2,070,515	38.20%	\$3,497	\$2,168,272	34.97%	\$3,663	\$23,351,370,557	44.53%	\$4,336
Gifted and Talented (PIC 21)	\$14,358	0.26%	\$24	\$14,358	0.23%	\$24	\$396,916,794	0.76%	\$74
Career and Technical (PIC 22)	\$390,674	7.21%	\$660	\$390,674	6.30%	\$660	\$1,595,168,761	3.04%	\$296
Students with Disabilities (PICs 23,33)	\$679,203	12.53%	\$1,147	\$679,203	10.96%	\$1,147	\$6,244,503,312	11.91%	\$1,160
State Compensatory Education (PICs 24,26,28,29,30,34)	\$404,704	7.47%	\$684	\$711,582	11.48%	\$1,202	\$4,556,355,015	8.69%	\$846
Bilingual (PICs 25,35)	\$23,362	0.43%	\$39	\$23,362	0.38%	\$39	\$736,801,391	1.41%	\$137
High School Allotment (PIC 31)	\$51,460	0.95%	\$87	\$51,460	0.83%	\$87	\$568,930,627	1.09%	\$106
PreKindergarten (PIC 32)	\$137	0.00%	\$0	\$562	0.01%	\$1	\$553,448,852	1.06%	\$103
Athletics/Related Activities (PIC 91)	\$230,993	4.26%	\$390	\$230,993	3.73%	\$390	\$1,056,539,734	2.01%	\$196
Un-Allocated (PIC 99)	\$1,555,413	28.69%	\$2,627	\$1,929,341	31.12%	\$3,259	\$13,375,346,738	25.51%	\$2,484
Total Operating Expenditures by Program Intent Code (PIC)	\$5,420,819	100.00%	\$9,157	\$6,199,807	100.00%	\$10,473	\$52,435,381,781	100.00%	\$9,738
Non-Operating Expenditures by PIC									
Non-Operating Expenditures by PIC (1x-9x) (65xx)	\$104,699	27.62%	\$177	\$980,989	42.61%	\$1,657	\$7,697,906,295	45.77%	\$1,430
Non-Operating Expenditures by PIC (1x-9x) (66xx)	\$274,407	72.38%	\$464	\$1,321,022	57.39%	\$2,231	\$9,119,400,592	54.23%	\$1,694
Total Non-Operating Expenditures by Program Intent Code (PIC)	\$379,106	100.00%	\$640	\$2,302,011	100.00%	\$3,889	\$16,817,306,887	100.00%	\$3,123
Grand Total: Operating and Non-Operating Expenditures by Program Intent Code (PIC)	\$5,799,925	100.00%	\$9,797	\$8,501,818	100.00%	\$14,361	\$69,252,688,668	100.00%	\$12,861
Disbursements									
Total Disbursements									
Operating Expenditures	\$5,420,819	90.53%	\$9,157	\$6,199,807	71.35%	\$10,473	\$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	\$0	0.00%	\$0	\$0	0.00%	\$0	\$971,298,085	1.33%	\$180
Intergovernmental Charge	\$187,708	3.13%	\$317	\$187,708	2.16%	\$317	\$656,200,804	0.90%	\$122

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Debt Service (Object 6500)	\$104,699	1.75%	\$177	\$980,989	11.29%	\$1,657	\$7,697,906,295	10.55%	\$1,430
Capital Projects (Object 6600)	\$274,407	4.58%	\$464	\$1,321,022	15.20%	\$2,231	\$9,119,400,592	12.50%	\$1,694
Total Disbursements	\$5,987,633	100.00%	\$10,114	\$8,689,526	100.00%	\$14,678	\$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				0.4000			0.2108		
Total Tax Rate				1.4400			1.3041		

Fund Balance**

Fund Balance

Nonspendable Fund Balance	\$15,390		\$26	\$15,390		\$26	\$239,176,837		\$47
Restricted Fund Balance	\$0		\$0	\$16,668,276		\$28,156	\$17,226,468,243		\$3,385
Committed Fund Balance	\$100,661		\$170	\$100,661		\$170	\$3,318,730,683		\$652
Assigned Fund Balance	\$0		\$0	\$0		\$0	\$2,536,919,034		\$499
Unassigned Fund Balance	\$1,531,296		\$2,587	\$1,531,296		\$2,587	\$12,529,551,989		\$2,462
Total Fund Balance**	\$1,647,347		\$2,783	\$18,315,623		\$30,939	\$35,850,846,786		\$7,045

Fund Balance Reconciliation

2016-2017 Total Fund Balance (Previous Year)	\$1,592,472		\$2,624	\$1,818,559		\$2,996	\$33,590,717,467		\$6,624
2017-2018 Excess (Deficiency) Operating Expenditures	\$-135,325		\$-229	\$-1,031,647		\$-1,743	\$-7,644,108,910		\$-1,502
2017-2018 Excess (Deficiency) Non-Operating Expenditures	\$190,200		\$321	\$17,528,711		\$29,609	\$9,701,792,793		\$1,906
2017-2018 Uncommon Items	\$0		\$0	\$0		\$0	\$202,445,436		\$40
2017-2018 Total Fund Balance	\$1,647,347		\$2,783	\$18,315,623		\$30,939	\$35,850,846,786		\$7,045