

FINANCIAL REPORT

2017-2018



2016-2017 Actual Financial data

Totals for Little Cypress-Mauriceville CISD (181908)

Total Enrolled Students in Membership: 3,350

	General Fund			District			State		
	General Fund	%	Per Student	All Funds	%	Per Student	All Funds	%	Per Student
Receipts									
<u>Total Revenue</u>	26,319,136	100.00%	7,856	34,037,656	100.00%	10,160	60,069,643,793	100.00%	11,247
Local Tax	9,531,470	36.21%	2,845	13,021,924	38.26%	3,887	27,976,965,437	46.57%	5,238
Other Local and Intermediate	442,752	1.68%	132	1,083,306	3.18%	323	2,578,511,223	4.29%	483
State	15,942,638	60.57%	4,759	16,937,516	49.76%	5,056	23,445,734,687	39.03%	4,390
Federal	402,276	1.53%	120	2,994,910	8.80%	894	6,068,432,446	10.10%	1,136
Total Receipts	26,319,136	100.00%	7,856	37,142,658	100.00%	11,087	78,161,853,731	100.00%	14,634
Total Revenue	26,319,136	100.00%	7,856	34,037,656	91.64%	10,160	60,069,643,793	100.00%	11,247
Recapture	0	0.00%	0	0	0.00%	0	1,717,529,573	2.20%	322
Total Other Resources	0	0.00%	0	3,105,002	8.36%	927	16,374,680,365	20.95%	3,066
Fund Balances (for ISDs)									
<u>Total Fund Balance**</u>	6,924,140	26.31%	2,067	13,094,750	38.47%	3,909	33,590,717,467	58.57%	6,624
Nonspendable Fund Balance	16,373	0.06%	5	16,373	0.05%	5	229,029,207	0.40%	45
Restricted Fund Balance	0	0.00%	0	6,044,422	17.76%	1,804	16,129,847,564	28.13%	3,181
Committed Fund Balance	5,627,309	21.38%	1,680	5,753,497	16.90%	1,717	3,070,095,018	5.35%	605
Assigned Fund Balance	0	0.00%	0	0	0.00%	0	2,407,287,978	4.20%	475
Unassigned Fund Balance	1,280,458	4.87%	382	1,280,458	3.76%	382	11,754,457,700	20.50%	2,318
Disbursements									
<u>Total Expenditures</u>	26,641,305	100.00%	7,953	47,893,729	100.00%	14,297	68,297,721,380	100.00%	12,787
BY OBJECT	21,848,275	82.01%	6,522	23,627,486	49.33%	7,053	40,042,127,663	58.63%	7,497
Payroll (Objects 6100)									
Other Operating (Objects 6200-6400)	3,930,491	14.75%	1,173	5,487,750	11.46%	1,638	11,104,856,740	16.26%	2,079
Debt Service (Objects 6500)	394,200	1.48%	118	4,626,249	9.66%	1,381	8,139,910,713	11.92%	1,524
Capital Outlay (Objects 6600)	468,339	1.76%	140	14,152,244	29.55%	4,225	9,010,826,264	13.19%	1,687
BY FUNCTION (Objects 6100-6400 only)									

Debu Service (V L)	U	U	U	U	U	U	U	U	U	U	U
Facilities Acquisition & Construction (81)	0	0	0	0	0	0	0	392,644,180	0	74	
Total Operating Expenditures	25,778,766	100.00%	7,695	29,115,236	100.00%	8,691	50,754,340,223	100.00%	9,503		
Instruction (11,95)	14,189,585	55.04%	4,236	16,242,132	55.79%	4,848	28,512,879,011	56.18%	5,338		
Instructional Res Media (12)	1,017,317	3.95%	304	1,036,813	3.56%	309	602,919,895	1.19%	113		
Curriculum/Staff Develop (13)	40,974	0.16%	12	97,277	0.33%	29	1,118,753,712	2.20%	209		
Instructional Leadership (21)	832,888	3.23%	249	840,795	2.89%	251	795,765,497	1.57%	149		
School Leadership (23)	1,724,718	6.69%	515	1,725,813	5.93%	515	2,963,688,517	5.84%	555		
Guidance Counseling Svcs (31)	1,125,739	4.37%	336	1,126,394	3.87%	336	1,831,230,685	3.61%	343		
Social Work Services (32)	0	0.00%	0	0	0.00%	0	134,915,660	0.27%	25		
Health Services (33)	367,119	1.42%	110	367,119	1.26%	110	509,956,324	1.00%	95		
Transportation (34)	1,068,669	4.15%	319	1,070,062	3.68%	319	1,484,237,419	2.92%	278		
Food (35)	725	0.00%	0	1,171,000	4.02%	350	2,805,541,879	5.53%	525		
Extracurricular (36)	917,254	3.56%	274	917,254	3.15%	274	1,528,128,443	3.01%	286		
General Administration (41,92)	975,532	3.78%	291	975,532	3.35%	291	1,639,918,265	3.23%	307		
Plant Maint/Operation (51)	3,396,018	13.17%	1,014	3,421,969	11.75%	1,021	5,158,862,799	10.16%	966		
Security/Monitoring (52)	17,956	0.07%	5	17,956	0.06%	5	468,780,126	0.92%	88		
Data Processing Services (53)	101,502	0.39%	30	101,502	0.35%	30	957,336,378	1.89%	179		
Community Services (61)	2,770	0.01%	1	3,618	0.01%	1	241,425,613	0.00%	45		
Total Disbursements	26,839,746	100.00%	8,012	49,092,872	100.00%	14,655	76,498,619,030	100.00%	14,323		
Total Expenditures	26,641,305	99.26%	7,953	47,893,729	97.56%	14,297	68,297,721,380	100.00%	12,787		
Recapture	0	0.00%	0	0	0.00%	0	1,717,529,573	2.20%	322		
Total Other Uses	0	0.00%	0	994,439	2.03%	297	5,851,782,329	7.65%	1,096		
Intergovernmental Charge	198,441	0.74%	59	204,704	0.42%	61	631,585,748	1.24%	118		
Program Expenditures											
Operating Expenditures - Program	20,226,608	100.00%	6,038	22,372,267	100.00%	6,678	37,683,988,239	100.00%	7,056		
Regular	10,496,366	51.89%	3,133	10,754,416	48.07%	3,210	22,669,107,496	60.16%	4,244		
Gifted and Talented	1,224,771	6.06%	366	1,224,771	5.47%	366	403,184,949	1.07%	75		
Career and Technical	1,389,436	6.87%	415	1,424,727	6.37%	425	1,488,862,268	3.95%	279		
Students with Disabilities	3,850,884	19.04%	1,150	5,149,931	23.02%	1,537	5,868,618,104	15.57%	1,099		
Accelerated Education	583,178	2.88%	174	1,136,449	5.08%	339	1,669,659,901	4.43%	313		
Bilingual	22,905	0.11%	7	22,905	0.10%	7	660,108,586	1.75%	124		
Nondisc Alt Ed-AEP Basic Serv	53,548	0.26%	16	53,548	0.24%	16	150,276,291	0.40%	28		
Disc Alt Ed-DAEP Basic Serv	214,620	1.06%	64	214,620	0.96%	64	222,892,282	0.59%	42		
Disc Alt Ed-DAEP Supplemental	0	0.00%	0	0	0.00%	0	26,991,862	0.07%	5		
T1 A Schoolwide-St Comp>=40%	757,630	3.75%	226	757,630	3.39%	226	2,002,915,866	5.32%	375		

	209	701,790	3.47%	209	701,790	3.14%	209	1,015,226,210	2.69%	190
Athletics/Related Activities	235	788,370	3.90%	235	788,370	3.52%	235	510,744,718	1.36%	96
High School Allotment	43	143,110	0.71%	43	143,110	0.64%	43	995,399,706	2.64%	186
Prekindergarten										

District 63.5% **State** 63.1%

Instructional Expenditure Ratio

Tax Rates

2016 (current tax year) Tax Rates

Maintenance and Operations	1.0400	1.0869
Interest and Sinking Funds	0.3900	0.2101
Total Tax Rate	1.4300	1.2970

2015 Tax Year State Certified Property Values

	Amount	Percent	Amount	Percent
Property Value	945,186,070	N/A	2,117,237,490,096	N/A
Property Value per pupil	282,145	N/A	418,176	N/A
Property Value by category:				
Business	363,615,851	32.38%	845,239,296,289	35.45%
Residential	685,220,017	61.03%	1,345,716,654,821	56.44%
Land	19,434,699	1.73%	61,874,035,037	2.60%
Oil and Gas	29,534,700	2.63%	117,841,214,660	4.94%
Other	25,019,797	2.23%	13,528,275,687	0.57%

Unassigned Fund Balance percentage of total budgeted expenditures

2016-2017 School Districts' General Fund Unassigned Fund Balance***	1,280,458	11,795,907,800
2016-2017 School Districts' General Fund Total Budgeted Expenditures	28,394,243	43,775,469,571
2016-2017 School Districts' Percent of Total Budgeted Expenditures	4.5%	26.9%

** 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.

