

STEPHENVILLE I.S.D.**Board Report 2016-2017 - General Operating**

Balance Sheet

January 31, 2017

Object	2016-2017 Balance	2015-2016 Balance
111- CASH	2,701,238.37	5,770,433.60
112- INVESTMENTS	19,875,548.97	16,074,820.26
122- TAXES RECEIVABLE-DELINQUENT	463,769.00	389,081.00
123- ALLOWANCE FOR UNCOLLECTIBLE TAXES	-139,119.00	-137,456.00
124- DUE FROM GOV'T	11,053.09	212,454.00
126- DUE FROM OTHER FUNDS	528.31	524.59
129- RECEIVABLES	2,817.55	417.55
14-- PRE-PAID ITEMS	0.00	0.00
---- Asset	22,915,836.29	22,310,257.00
211- PAYABLES	17,291.96	11,755.66
214- COLLECTION FEES PAYABLE	0.00	0.00
215- PAYROLL TAXES PAYABLE	252,750.74	225,207.46
216- ACCRUED PAYROLL	2,342,930.62	2,267,600.64
217- DUE TO OTHER FUNDS	1,913.31	3,344.58
218- DUE TO STATE	0.00	0.00
221- WORKERS COMP LIABILITY	136,669.51	134,996.79
231- DEFERRED REVENUE	0.00	0.00
241- DUE TO GOVERNMENTS & AGENCIES	0.00	0.00
260- DEFERRED INFLOWS LOCAL TAXES	0.00	251,625.00
---- Liability	2,751,556.14	2,894,530.13
344- RESERVE FOR ENCUMBRANCES	-1,528,143.57	-1,043,323.16
354- COMMITED FUND BALANCE - CAPITAL	3,789,275.00	3,789,275.00
354- COMMITED FUND BALANCE - DEBT	1,150,000.00	0.00
360- UNDESIGNATED FUND BALANCE	15,225,005.15	15,626,469.87
431- RESERVE FOR ENCUMBRANCES	1,528,143.57	1,043,323.16
---- Equity	20,164,280.15	19,415,744.87
Grand Asset Totals	22,915,836.29	22,310,275.00
Grand Liability Totals	2,751,556.14	2,894,530.13
Grand Equity Totals	20,164,280.15	19,415,744.87

STEPHENVILLE I.S.D.**Board Report 2016-2017 - General Fund**

Revenue/Expenditure Summary

For period ending January 31, 2017

YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS

Object	2016-2017	2016-2017	2015-2016	2016-17	2015-16
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FY
TD %					
Grand Revenue Totals	31,535,776.00	22,709,493.20	19,939,818.67	72.01	57.67
Grand Expense Totals	30,991,445.00	13,375,948.49	13,396,158.97	43.16	38.37
Grand Totals	544,331.00	9,333,544.71	-6,543,659.70		

Object	2016-2017	2016-2017	2015-2016	2016-17	2015-16
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
57-- LOCAL REVENUES	18,916,504.00	15,918,023.74	13,639,197.95	84.15	62.22
58-- STATE REVENUES	12,158,272.00	6,581,624.73	6,029,529.54	54.13	49.12
59-- FEDERAL PROGRAM REVENUE	461,000.00	209,844.73	271,091.18	45.02	71.34
---- Revenue	31,535,776.00	22,709,493.20	19,939,818.67	72.01	57.67
61-- PERSONNEL COST	21,937,694.00	10,130,590.81	10,031,567.26	46.18	47.12
62-- CONTRACTED SERVICES	4,107,474.00	1,613,785.13	1,298,534.66	39.29	14.12
63-- SUPPLIES	3,445,950.00	1,154,679.15	1,507,552.36	33.51	52.87
64-- MISCELLANEOUS	840,525.00	331,170.79	320,557.41	39.40	39.21
66-- CAPITAL ASSETS	659,802.00	145,722.61	237,947.28	22.09	31.26
---- Expense	30,991,445.00	13,375,948.49	13,396,158.97	43.16	38.37

BUDGT TO ACTUAL-REVENUE/EXPENDITURES WITH COMMITTED & AVAILABLE FUNDS

Object	2016-2017	2016-2017	2016-2017	2016-2017
	Current Budget	FYTD Activity	Committed Funds	Available Funds
57-- LOCAL REVENUES	18,916,504.00	15,918,023.74	0.00	2,998,480.21
58-- STATE REVENUES	12,158,272.00	6,581,624.73	0.00	5,576,647.27
59-- FEDERAL PROGRAM REVENUE	461,000.00	209,844.73	0.00	251,155.27
---- Revenue	31,535,776.00	22,709,493.20	0.00	8,826,282.75
61-- PERSONNEL COST	21,937,694.00	10,130,590.81	0.00	11,807,103.19
62-- CONTRACTED SERVICES	4,107,474.00	1,613,785.13	986,796.90	1,506,891.97
63-- SUPPLIES	3,445,950.00	1,154,679.15	111,376.88	2,179,306.92
64-- MISCELLANEOUS	840,525.00	331,170.79	22,590.34	487,350.87
66-- CAPITAL ASSETS	659,802.00	145,722.61	434,520.88	79,558.51
---- Expense	30,991,445.00	13,375,948.49	1,555,285.00	16,060,211.46

CALCULATION OF NET CURRENT INCREASE/ (DECREASE) IN FUND

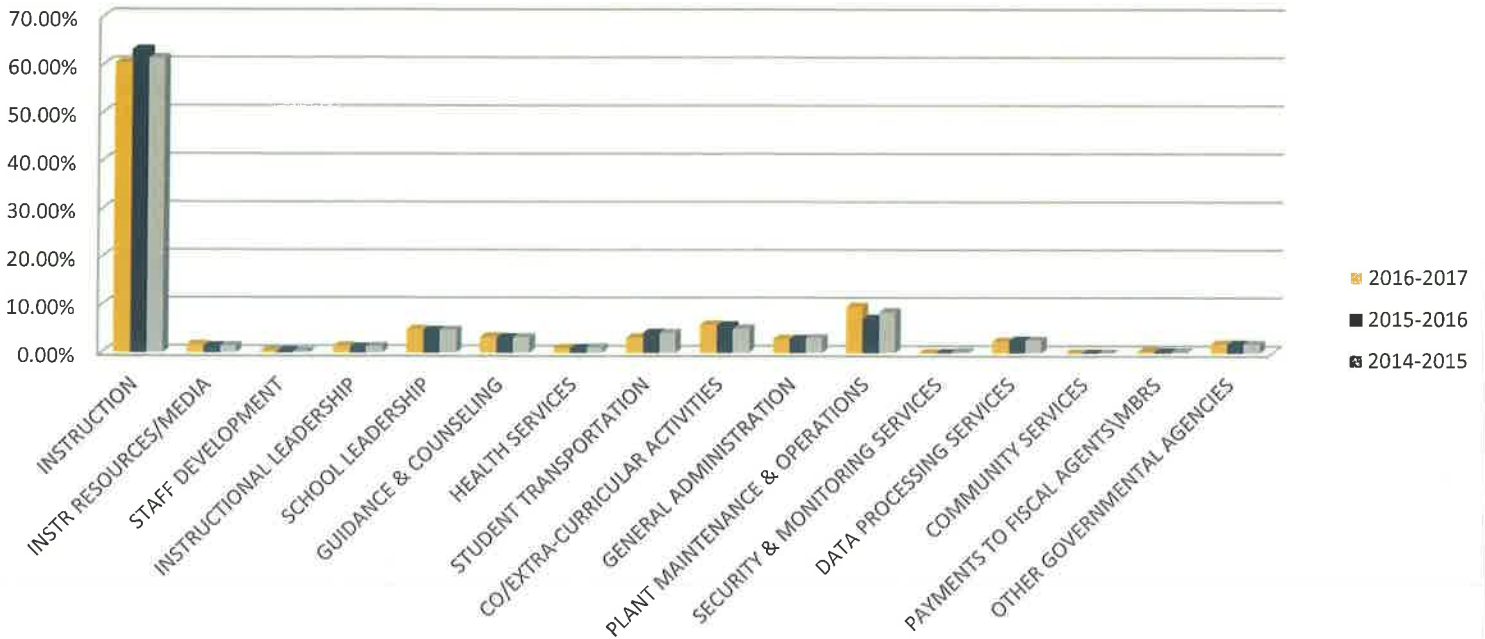
Revenue	22,709,493.20
Expenditures	<u>14,931,233.49</u>
Current Increase in Fund	7,778,259.71

STEPHENVILLE ISD - GENERAL OPERATING FUND EXPENDITURES BY FUNCTION

Three Year Trend as of January 31, 2016-2017, 2015-2016, 2014-2015

FUNCTION	2016-2017		2015-2016		2014-2015	
	FYTD Activity	FYTD %	FYTD Activity	FYTD %	FYTD Activity	FYTD %
11 INSTRUCTION	\$ 8,070,598.83	60.34%	\$ 8,453,812.05	63.11%	\$ 7,875,113.55	61.40%
12 INSTR RESOURCES/MEDIA	\$ 235,523.09	1.76%	\$ 189,147.71	1.41%	\$ 188,809.97	1.47%
13 STAFF DEVELOPMENT	\$ 60,902.18	0.46%	\$ 54,706.72	0.41%	\$ 45,903.94	0.36%
21 INSTRUCTIONAL LEADERSHIP	\$ 194,586.41	1.45%	\$ 170,247.28	1.27%	\$ 175,683.07	1.37%
23 SCHOOL LEADERSHIP	\$ 657,778.23	4.92%	\$ 636,538.90	4.75%	\$ 621,467.20	4.85%
31 GUIDANCE & COUNSELING	\$ 449,682.30	3.36%	\$ 428,449.87	3.20%	\$ 421,384.14	3.29%
33 HEALTH SERVICES	\$ 141,270.49	1.06%	\$ 134,350.24	1.00%	\$ 149,586.33	1.17%
34 STUDENT TRANSPORTATION	\$ 433,668.88	3.24%	\$ 568,908.20	4.25%	\$ 539,681.82	4.21%
36 CO/EXTRA-CURRICULAR ACTIVITIES	\$ 794,603.70	5.94%	\$ 765,844.19	5.72%	\$ 656,729.63	5.12%
41 GENERAL ADMINISTRATION	\$ 391,015.98	2.92%	\$ 390,304.40	2.91%	\$ 405,998.42	3.17%
51 PLANT MAINTENANCE & OPERATIONS	\$ 1,293,519.38	9.67%	\$ 955,489.25	7.13%	\$ 1,096,394.55	8.55%
52 SECURITY & MONITORING SERVICES	\$ 7,637.50	0.06%	\$ 6,195.00	0.05%	\$ 32,450.00	0.25%
53 DATA PROCESSING SERVICES	\$ 333,926.06	2.50%	\$ 351,902.87	2.63%	\$ 340,680.07	2.66%
61 COMMUNITY SERVICES	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
93 PAYMENTS TO FISCAL AGENTS\MBRS	\$ 55,368.74	0.41%	\$ 38,204.29	0.29%	\$ 32,425.30	0.25%
99 OTHER GOVERNMENTAL AGENCIES	\$ 255,866.72	1.91%	\$ 252,058.00	1.88%	\$ 244,469.00	1.91%
TOTALS	\$ 13,375,948.49	100.00%	\$ 13,396,158.97	100.00%	\$ 12,826,776.99	100.00%

Three Year Trend of Expenditures by Function Current Month to Date for January, 2017



STEPHENVILLE I.S.D.**Board Reports 2016-2017 - Debt Service Fund**

Balance Sheet

January 31, 2017

Object	2016-2017 Balance	2015-2016 Balance
111- CASH & INVESTMENTS	1,407,444.71	1,478,288.65
122- RECEIVABLES	42,529.00	57,812.00
123- ALLOWANCES-UNCOLLECTIBLE TAX	-15,012.00	-17,054.00
126- DUE FROM	0.00	1,732.54
129- OTHER RECEIVABLES	1,237.96	140.33
181- RESTRICTED INVESTMENTS	0.00	360,000.00
---- Asset	1,436,199.67	1,880,919.52
218- PAYABLES	43,082.00	12,701.05
231- DEFERRED REVENUE	27,517.00	40,758.00
---- Liability	70,599.00	53,459.05
34-- RESERVE FOR ENCUMBRANCES	0.00	0.00
36-- UNDESIGNATED FUND BALANCE	1,365,600.67	1,827,460.47
43-- RESERVE FOR ENCUMBRANCES	0.00	0.00
---- Equity	1,365,600.67	1,827,460.47
Grand Asset Totals	1,436,199.67	1,880,919.52
Grand Liability Totals	70,599.00	53,459.05
Grand Equity Totals	1,365,600.67	1,827,460.47

STEPHENVILLE I.S.D.
Board Report 2016-2017 - Debt Service
Revenue/Expenditure Summary
For the period ended January 31, 2017

YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS

Object	2016-2017	2016-2017	2015-2016	2016-17	2015-16
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
Grand Revenue Totals	2,857,013.00	1,149,460.28	758,315.30	26.08	19.37
Grand Expense Totals	2,679,138.00	3,500.00	3,020.45	0.10	0.11
Grand Totals	177,875.00	1,145,960.28	755,294.85		

Object	2016-2017	2016-2017	2015-2016	2016-17	2015-16
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
571- LOCAL TAX REVENUE	1,036,570.00	767,424.60	757,831.60	74.04	76.32
574- OTHER LOCAL REVENUES	1,500.00	1,035.68	483.70	69.05	60.46
578- OTHER STATE REVENUES	57,636.00	0.00	0.00	0.00	0.00
579- FEDERAL REIMBURSEMENT	226,307.00	0.00	0.00	0.00	0.00
791- TRANSFERS IN	1,535,000.00	381,000.00	0.00	24.82	0.00
---- Revenue	2,857,013.00	1,149,460.28	758,315.30	40.23	40.08
651- DEBT PRINCIPAL PAYMENTS	1,605,000.00	0.00	0.00	0.00	0.00
652- DEBT INTEREST PAYMENTS	1,067,338.00	0.00	0.00	0.00	0.00
659- OTHERE DEBT SERVICES EXPEND	6,800.00	3,500.00	3,020.45	51.47	44.12
---- Expense	2,679,138.00	3,500.00	3,020.45	0.13	0.11

BUDGET TO ACTUAL-REVENUE/EXPENDITURES WITH COMMITED & AVAILABLE FUNDS

Object	2016-2017	2016-2017	2016-2017	2016-17
	Current Budget	FYTD Activity	Committed Funds	Available Funds
57-- LOCAL REVENUES	1,036,570.00	767,424.60	0.00	269,145.40
57-- INTEREST REVENUES	1,500.00	1,035.68	0.00	464.32
58-- OTHER STATE REVENUES	57,636.00	0.00	0.00	57,636.00
59- FEDERAL PROGRAM REVENUE	226,307.00	0.00	0.00	226,307.00
791- TRANSFERS IN	1,535,000.00	381,000.00	0.00	1,154,000.00
---- Revenue	2,857,013.00	1,149,460.28	0.00	1,707,552.72
651- DEBT PRINCIPAL	1,605,000.00	0.00	0.00	1,605,000.00
652- DEBT INTEREST	1,067,338.00	0.00	0.00	1,067,338.00
659- MISCELLANEOUS	6,800.00	3,500.00	1,500.00	1,800.00
---- Expense	2,679,138.00	3,500.00	1,500.00	2,676,138.00

CALCULATION OF NET CURRENT INCREASE/ (DECREASE) IN FUND

Revenue	1,149,460.28
Expenditures	5,000.00
Current Increase/Decrease in Fund	1,144,460.28

STEPHENVILLE I.S.D.
Board Reports 2016-2017 - Child Nutrition
 Balance Sheet
 January 31, 2017

Object	2016-2017 Balance	2015-2016 Balance
111- CASH	572,865.15	655,825.44
124- DUE FROM GOVERNMENT	101,413.03	96,086.17
126- DUE FROM OTHER FUNDS	0.00	0.00
129- RECEIVABLES	122.50	110.00
---- Asset	674,400.68	752,021.61
211- PAYABLES	2,147.60	0.00
215- PAYROLL TAXES PAYABLE	2,502.68	2,377.20
216- ACCURED WAGES PAYABLE	67,993.17	59,656.01
217- DUE TO OTHER FUNDS	0.00	0.00
231- DEFERRED REVENUE	0.00	0.00
---- Liability	72,643.45	62,033.21
344- RESERVE FOR ENCUMBRANCES	-129.70	-4,556.81
345- RESERVED FOR CHILD NUTRITION	538,253.29	556,426.05
355- DESIGNATED FUND BALANCE	0.00	0.00
360- UNDESIGNATED FUND BALANCE	63,503.94	133,562.35
431- RESERVE FOR ENCUMBRANCES	129.70	4,556.81
---- Equity	601,757.23	689,988.40
Grand Asset Totals	674,400.68	752,021.61
Grand Liability Totals	72,643.45	62,033.21
Grand Equity Totals	601,757.23	689,988.40

STEPHENVILLE I.S.D
Board Report 2016-2017 - Child Nutrition
Revenue/Expenditure Summary
For period ending January 31, 2017

YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS

Object	2016-2017 Current Budget	2016-2017 FYTD Activity	2015-2016 FYTD Activity	2016-17 FYTD %	2015-16 FYTD %
Grand Revenue Totals	1,402,038.00	681,259.87	719,462.56	48.59	49.00
Grand Expense Totals	1,556,131.00	617,755.93	585,936.21	39.70	38.86
Grand Totals	-154,093.00	63,503.94	133,526.35		

Object	2016-2017 Current Budget	2016-2017 FYTD Activity	2015-2016 FYTD Activity	2016-17 FYTD %	2015-16 FYTD %
57-- LOCAL REVENUES	425,558.00	203,662.13	225,293.17	48.58	56.32
58-- STATE REVENUES	7,950.00	0.00	0.00	0.00	0.00
59-- FEDERAL PROGRAM REVENUE	968,530.00	477,597.74	494,169.39	49.31	46.63
---- Revenue	1,402,038.00	681,259.87	719,462.56	48.59	49.00
61-- PERSONNEL COST	610,231.00	296,430.32	287,537.10	48.58	49.38
62-- CONTRACTED SERVICES	22,000.00	2,075.00	2,075.00	9.43	35.78
63-- SUPPLIES	916,900.00	315,515.61	293,928.11	34.41	32.25
64-- MISCELLANEOUS	7,000.00	3,735.00	2,396.00	53.36	28.30
66-- CAPITAL ASSETS	0.00	0.00	0.00	0.00	0.00
---- Expense	1,556,131.00	617,755.93	585,936.21	39.70	38.86

BUDGET TO ACTUAL-REVENUE/EXPENDITURES WITH COMMITTED & AVAILABLE FUNDS

Object	2016-2017 Current Budget	2016-2017 FYTD Activity	2016-2017 Committed Funds	2016-2017 Available Funds
57-- LOCAL REVENUES	425,558.00	203,662.13	49.50	221,846.37
58-- STATE REVENUES	7,950.00	0.00	0.00	7,950.00
59-- FEDERAL PROGRAM REVENUE	968,530.00	477,597.74	0.00	490,932.26
---- Revenue	1,402,038.00	681,259.87	49.50	720,728.63
61-- PERSONNEL COST	610,231.00	296,430.32	0.00	313,800.68
62-- CONTRACTED SERVICES	22,000.00	2,075.00	0.00	19,925.00
63-- SUPPLIES	916,900.00	315,515.61	4,781.78	596,602.61
64-- MISCELLANEOUS	7,000.00	3,735.00	0.00	3,265.00
66-- CAPITAL ASSETS	0.00	0.00	0.00	0.00
---- Expense	1,556,131.00	617,755.93	4,781.78	933,593.29

CALCULATION OF NET CURRENT INCREASE/(DECREAS) IN FUND

Revenue	681,259.87
Expenditures	<u>622,537.71</u>
Current Increase in Fund	58,722.16