

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

Balance Sheet

November 30, 2016

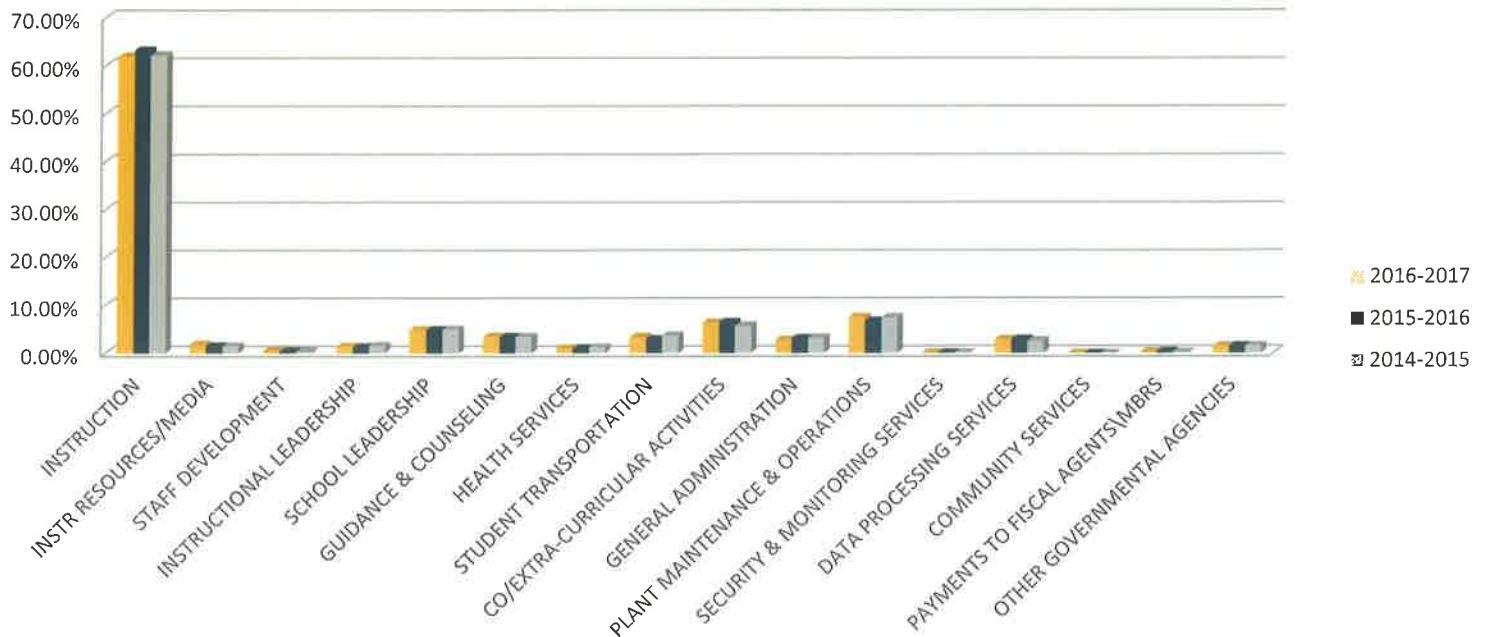
Object	2016-2017 Balance	2015-2016 Balance
111- CASH	5,028,191.95	3,283,636.17
112- INVESTMENTS	8,875,768.00	10,169,672.48
122- TAXES RECEIVABLE-DELINQUENT	463,769.00	389,081.00
123- ALLOWANCE FOR UNCOLLECTIBLE TAXES	-139,119.00	-137,456.00
124- DUE FROM GOV'T	11,053.09	212,454.00
126- DUE FROM OTHER FUNDS	528.31	188,074.03
129- RECEIVABLES	2,817.55	812.55
14-- PRE-PAID ITEMS	0.00	0.00
---- Asset	14,243,008.90	14,106,274.23
211- PAYABLES	32,585.26	11,755.66
214- COLLECTION FEES PAYABLE	0.00	0.00
215- PAYROLL TAXES PAYABLE	234,742.86	204,334.34
216- ACCRUED PAYROLL	2,333,346.30	2,166,295.74
217- DUE TO OTHER FUNDS	1,913.31	3,344.31
218- DUE TO STATE	0.00	0.00
221- WORKERS COMP LIABILITY	142,590.18	140,013.12
231- DEFERRED REVENUE	376,035.00	0.00
241- DUE TO GOVERNMENTS & AGENCIES	0.00	0.00
260- DEFERRED INFLOWS LOCAL TAXES	0.00	251,625.00
---- Liability	3,121,212.91	2,777,368.17
344- RESERVE FOR ENCUMBRANCES	-1,952,654.73	-1,855,146.97
354- COMMITTED FUND BALANCE - CAPITAL	3,789,275.00	3,789,275.00
354- COMMITTED FUND BALANCE - DEBT	1,150,000.00	0.00
360- UNDESIGNATED FUND BALANCE	6,182,520.99	7,539,631.06
431- RESERVE FOR ENCUMBRANCES	1,952,654.73	1,855,146.97
---- Equity	11,121,795.99	11,328,906.06
Grand Asset Totals	13,499,587.71	14,106,274.23
Grand Liability Totals	3,250,964.19	2,777,368.17
Grand Equity Totals	10,248,623.52	11,328,906.06

STEPHENVILLE ISD - GENERAL OPERATING FUND EXPENDITURES BY FUNCTION

Three Year Trend as of November 30, 2016-2017, 2015-2016, 2014-2015

FUNCTION	2016-2017 FYTD Activity	2016-2017 FYTD %	2015-2016 FYTD Activity	2015-2016 FYTD %	2014-2015 FYTD Activity	2014-2015 FYTD %
11 INSTRUCTION	\$ 5,307,826.88	61.83%	\$ 5,231,747.87	63.16%	\$ 4,797,858.10	62.16%
12 INSTR RESOURCES/MEDIA	\$ 157,003.97	1.83%	\$ 129,943.37	1.57%	\$ 115,994.82	1.50%
13 STAFF DEVELOPMENT	\$ 45,364.47	0.53%	\$ 35,430.61	0.43%	\$ 31,258.08	0.40%
21 INSTRUCTIONAL LEADERSHIP	\$ 121,626.94	1.42%	\$ 107,939.97	1.30%	\$ 124,315.72	1.61%
23 SCHOOL LEADERSHIP	\$ 420,559.77	4.90%	\$ 406,512.46	4.91%	\$ 388,118.46	5.03%
31 GUIDANCE & COUNSELING	\$ 299,862.32	3.49%	\$ 280,766.31	3.39%	\$ 266,519.56	3.45%
33 HEALTH SERVICES	\$ 90,995.58	1.06%	\$ 86,314.85	1.04%	\$ 96,643.43	1.25%
34 STUDENT TRANSPORTATION	\$ 290,908.57	3.39%	\$ 246,385.12	2.97%	\$ 292,270.26	3.79%
36 CO/EXTRA-CURRICULAR ACTIVITIES	\$ 553,006.88	6.44%	\$ 535,833.43	6.47%	\$ 443,501.10	5.75%
41 GENERAL ADMINISTRATION	\$ 240,728.28	2.80%	\$ 260,437.11	3.14%	\$ 247,432.76	3.21%
51 PLANT MAINTENANCE & OPERATIONS	\$ 648,395.53	7.55%	\$ 561,299.83	6.78%	\$ 574,105.12	7.44%
52 SECURITY & MONITORING SERVICES	\$ 5,555.00	0.06%	\$ 5,915.00	0.07%	\$ 5,437.50	0.07%
53 DATA PROCESSING SERVICES	\$ 247,295.46	2.88%	\$ 240,807.85	2.91%	\$ 199,094.44	2.58%
61 COMMUNITY SERVICES	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
93 PAYMENTS TO FISCAL AGENTS\MBRS	\$ 27,684.37	0.32%	\$ 29,795.29	0.36%	\$ 16,212.65	0.21%
99 OTHER GOVERNMENTAL AGENCIES	\$ 127,718.40	1.49%	\$ 124,339.60	1.50%	\$ 120,129.40	1.56%
TOTALS	\$ 8,584,532.42	100.00%	\$ 8,283,468.67	100.00%	\$ 7,718,891.40	100.00%

**Three Year Trend of Expenditures by Function Current Month to Date
for November, 2016**



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

Revenue/Expenditure Summary

For period ending November 30, 2016

YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS

	2016-2017	2016-2017	2015-2016	2016-17	2015-16
Object	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
Grand Revenue Totals	31,390,318.00	8,862,907.58	6,727,455.63	28.23	19.46
Grand Expense Totals	30,948,705.00	8,584,532.42	8,283,468.67	27.74	23.72
Grand Totals	441,613.00	278,375.16	-1,556,013.04		

	2016-2017	2016-2017	2015-2016	2016-17	2015-16
Object	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
57-- LOCAL REVENUES	18,776,787.00	2,794,533.25	961,972.25	14.88	4.39
58-- STATE REVENUES	12,152,531.00	5,899,861.65	5,743,017.21	48.55	46.78
59-- FEDERAL PROGRAM REVENUE	461,000.00	168,512.68	22,466.17	36.55	5.91
---- Revenue	31,390,318.00	8,862,907.58	6,727,455.63	28.23	19.46
61-- PERSONNEL COST	21,937,694.00	6,539,742.32	6,432,785.19	29.81	30.22
62-- CONTRACTED SERVICES	4,093,944.00	860,579.29	803,664.29	21.02	8.74
63-- SUPPLIES	3,411,562.00	884,769.90	811,386.23	25.93	28.45
64-- MISCELLANEOUS	845,703.00	235,024.03	214,375.96	27.93	26.22
66-- CAPITAL ASSETS	659,802.00	64,416.88	21,257.00	9.76	2.79
---- Expense	30,948,705.00	8,584,532.42	8,283,468.67	27.74	23.72

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

	2016-2017	2016-2017	2016-2017	2016-2017
Object	Current Budget	FYTD Activity	Committed Funds	Available Funds
57-- LOCAL REVENUES	18,776,787.00	2,794,533.25	0.00	18,062,779.88
58-- STATE REVENUES	12,152,531.00	5,899,861.65	0.00	7,439,868.71
59-- FEDERAL PROGRAM REVENUE	461,000.00	168,512.68	0.00	435,424.70
---- Revenue	31,390,318.00	8,862,907.58	0.00	25,938,073.29
61-- PERSONNEL COST	21,937,694.00	6,539,742.32	0.00	15,397,951.68
62-- CONTRACTED SERVICES	4,093,944.00	860,579.29	1,224,347.77	2,009,016.94
63-- SUPPLIES	3,411,562.00	884,769.90	158,587.84	2,368,204.26
64-- MISCELLANEOUS	845,703.00	235,024.03	61,004.57	549,674.40
66-- CAPITAL ASSETS	659,802.00	64,416.88	574,296.00	21,089.12
---- Expense	30,948,705.00	8,584,532.42	2,018,236.18	20,345,936.40

CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

Revenue	8,862,907.58
Expenditures	10,602,768.60
Current Increase in Fund	-1,739,861.02

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

Balance Sheet

November 30, 2016

Object	2016-2017 Balance	2015-2016 Balance
111- CASH & INVESTMENTS	715,161.23	774,606.51
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	743,916.19	1,177,237.38
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	673,317.19	1,123,778.33
43-- RESERVE FOR ENCUMBRANCES	0.00	0.00
---- Equity	673,317.19	1,123,778.33
Grand Asset Totals	743,916.19	1,177,237.38
Grand Liability Totals	70,599.00	53,459.05
Grand Equity Totals	673,317.19	1,123,778.33

STEPHENVILLE I.S.D.**Board Report 2016-2017 - Debt Service****Revenue/Expenditure Summary**

For the period ended November 30, 2016

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	2,857,013.00	456,426.80	54,612.71	15.98	2.98
Grand Expense Totals	2,679,138.00	2,750.00	3,000.00	0.10	0.11
Grand Totals	177,875.00	453,676.80	51,612.71		

Object	2016-2017 Current Budget	2016-2017 FYTD Activity	2015-2016 FYTD Activity	2016-17 FYTD %	2015-16 FYTD %
571- LOCAL TAX REVENUE	1,036,570.00	75,099.31	54,429.73	7.24	5.48
574- OTHER LOCAL REVENUES	1,500.00	327.49	182.98	21.83	22.87
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	456,426.80	54,612.71	15.98	2.89
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	2,750.00	3,000.00	40.44	44.12
---- Expense	2,679,138.00	2,750.00	3,000.00	0.10	0.11

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

Object	2016-2017 Current Budget	2016-2017 FYTD Activity	2016-2017 Committed Funds	2016-17 Available Funds
57-- LOCAL REVENUES	1,036,570.00	75,099.31	0.00	961,470.69
57-- INTEREST REVENUES	1,500.00	327.49	0.00	1,172.51
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	456,426.80	0.00	2,400,586.20
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	2,750.00	0.00	4,050.00
---- Expense	2,679,138.00	2,750.00	0.00	2,676,388.00

CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

Revenue	456,426.80
Expenditures	2,750.00
Current Increase/Decrease in Fund	453,676.80

STEPHENVILLE I.S.D.**Board Reports 2016-2017 - Child Nutrition**

Balance Sheet

November 30, 2016

Object	2016-2017 Balance	2015-2016 Balance
111- CASH	574,471.21	733,025.07
124- DUE FROM GOVERNMENT	91,484.13	97,820.58
126- DUE FROM OTHER FUNDS	0.00	0.00
129- RECEIVABLES	110.00	130.00
---- Asset	666,065.34	830,975.65
211- PAYABLES	2,147.60	0.00
215- PAYROLL TAXES PAYABLE	2,258.08	2,413.69
216- ACCURED WAGES PAYABLE	65,180.01	61,175.57
217- DUE TO OTHER FUNDS	0.00	87,631.13
231- DEFERRED REVENUE	0.00	0.00
---- Liability	69,585.69	151,220.39
344- RESERVE FOR ENCUMBRANCES	-5,616.50	-5,900.34
345- RESERVED FOR CHILD NUTRITION	556,462.05	556,426.05
355- DESIGNATED FUND BALANCE	0.00	0.00
360- UNDESIGNATED FUND BALANCE	40,017.60	123,329.21
431- RESERVE FOR ENCUMBRANCES	5,616.50	5,900.34
---- Equity	596,479.65	679,755.26
Grand Asset Totals	666,065.34	830,975.65
Grand Liability Totals	69,585.69	151,220.39
Grand Equity Totals	596,479.65	679,755.26

STEPHENVILLE I.S.D
Board Report 2016-2017 - Child Nutrition
Revenue/Expenditure Summary
For period ending November 30, 2016

YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS

	2016-2017	2016-2017	2015-2016	2016-17	2015-16
Object	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
Grand Revenue Totals	1,402,038.00	447,373.73	472,663.80	31.91	32.19
Grand Expense Totals	1,556,131.00	389,147.37	349,370.59	25.01	23.17
Grand Totals	-154,093.00	58,226.36	123,293.21		

	2016-2017	2016-2017	2015-2016	2016-17	2015-16
Object	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
57-- LOCAL REVENUES	425,558.00	133,911.18	147,984.12	31.47	37.00
58-- STATE REVENUES	7,950.00	0.00	0.00	0.00	0.00
59-- FEDERAL PROGRAM REVENUE	968,530.00	313,462.55	324,679.68	32.36	30.63
---- Revenue	1,402,038.00	447,373.73	472,663.80	31.91	32.19
61-- PERSONNEL COST	610,231.00	191,712.78	188,795.23	31.42	32.42
62-- CONTRACTED SERVICES	22,000.00	1,245.00	1,245.00	5.66	21.47
63-- SUPPLIES	916,900.00	195,454.59	159,330.36	21.32	17.48
64-- MISCELLANEOUS	7,000.00	735.00	0.00	0.00	0.00
66-- CAPITAL ASSETS	0.00	0.00	0.00	0.00	0.00
---- Expense	1,556,131.00	389,147.37	349,370.59	25.01	23.17

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

	2016-2017	2016-2017	2016-2017	2016-2017
Object	Current Budget	FYTD Activity	Committed Funds	Available Funds
57-- LOCAL REVENUES	425,558.00	133,911.18	0.00	291,645.82
58-- STATE REVENUES	7,950.00	0.00	0.00	7,950.00
59-- FEDERAL PROGRAM REVENUE	968,530.00	313,462.55	0.00	655,067.45
---- Revenue	1,402,038.00	447,373.73	0.00	954,664.27
61-- PERSONNEL COST	610,231.00	191,712.78	0.00	418,518.22
62-- CONTRACTED SERVICES	22,000.00	1,245.00	0.00	20,755.00
63-- SUPPLIES	916,900.00	195,454.59	5,876.38	715,569.03
64-- MISCELLANEOUS	7,000.00	735.00	0.00	6,265.00
66-- CAPITAL ASSETS	0.00	0.00	0.00	0.00
---- Expense	1,556,131.00	389,147.37	5,876.38	1,161,107.25

CALCULATION OF NET CURRENT INCREASE/(DECREAS) IN FUND

Revenue	447,373.73
Expenditures	395,023.75
Current Increase in Fund	52,349.98