

**STEPHENVILLE I.S.D.****Board Report 2015-2016 - General Operating**

## Balance Sheet

February 29, 2016

| Object                                 | 2015-2016<br>Balance | 2014-2015<br>Balance |
|----------------------------------------|----------------------|----------------------|
| 111- CASH                              | 2,609,753.53         | 642,920.15           |
| 112- INVESTMENTS                       | 19,080,096.75        | 18,546,552.75        |
| 122- TAXES RECEIVABLE-DELINQUENT       | 389,081.00           | 425,438.14           |
| 123- ALLOWANCE FOR UNCOLLECTIBLE TAXES | -137,456.00          | -112,164.37          |
| 124- DUE FROM GOV'T                    | 212,454.00           | 0.00                 |
| 126- DUE FROM OTHER FUNDS              | 524.59               | 32,484.08            |
| 129- RECEIVABLES                       | 417.55               | 3,165.55             |
| 14-- PRE-PAID ITEMS                    | 0.00                 | 0.00                 |
| ---- Asset                             | 22,154,871.42        | 19,538,396.30        |
| 211- PAYABLES                          | 11,755.66            | 13,739.93            |
| 214- COLLECTION FEES PAYABLE           | 0.00                 | 0.00                 |
| 215- PAYROLL TAXES PAYABLE             | 237,066.15           | 171,834.65           |
| 216- ACCRUED PAYROLL                   | 2,681,918.07         | 2,615,090.36         |
| 217- DUE TO OTHER FUNDS                | 3,344.58             | -71,161.26           |
| 221- WORKERS COMP LIABILITY            | 133,145.70           | 163,675.56           |
| 231- DEFERRED REVENUE                  | 0.00                 | 0.00                 |
| 241- DUE TO GOVERNMENTS & AGENCIES     | 0.00                 | 0.00                 |
| 260- DEFERRED INFLOWS LOCAL TAXES      | 251,625.00           | 313,273.77           |
| ---- Liability                         | 3,318,855.16         | 3,206,453.01         |
| 344- RESERVE FOR ENCUMBRANCES          | -897,347.21          | -1,010,233.97        |
| 354- COMMITTED FUND BALANCE            | 3,789,275.00         | 3,789,275.00         |
| 360- UNDESIGNATED FUND BALANCE         | 15,046,741.26        | 12,542,668.29        |
| 431- RESERVE FOR ENCUMBRANCES          | 897,347.21           | 1,010,233.97         |
| ---- Equity                            | 18,836,016.26        | 16,331,943.29        |
| Grand Asset Totals                     | 22,154,871.42        | 19,538,396.30        |
| Grand Liability Totals                 | 3,318,855.16         | 3,206,453.01         |
| Grand Equity Totals                    | 18,836,016.26        | 16,331,943.29        |

**STEPHENVILLE I.S.D.****Board Report 2015-2016 - General Fund**

## Revenue/Expenditure Summary

For period ending February 29, 2016

**YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS**

|                      | 2015-2016      | 2015-2016     | 2014-2015     | 2015-16 | 2014-15 |
|----------------------|----------------|---------------|---------------|---------|---------|
| Object               | Current Budget | FYTD Activity | FYTD Activity | FYTD %  | FYTD %  |
| Grand Revenue Totals | 30,116,896.00  | 22,572,866.41 | 20,469,512.49 | 74.95   | 75.41   |
| Grand Expense Totals | 29,105,923.00  | 16,011,051.47 | 15,078,075.79 | 51.49   | 51.81   |
| Grand Totals         | 1,010,973.00   | 6,561,814.94  | 5,391,436.70  |         |         |

|                              | 2015-2016      | 2015-2016     | 2014-2015     | 2015-16 | 2014-15 |
|------------------------------|----------------|---------------|---------------|---------|---------|
| Object                       | Current Budget | FYTD Activity | FYTD Activity | FYTD %  | FYTD %  |
| 57-- LOCAL REVENUES          | 17,796,232.00  | 16,142,456.74 | 14,402,150.92 | 90.71   | 93.89   |
| 58-- STATE REVENUES          | 11,940,664.00  | 6,148,692.43  | 5,760,654.69  | 51.49   | 51.81   |
| 59-- FEDERAL PROGRAM REVENUE | 380,000.00     | 281,717.24    | 306,706.88    | 74.14   | 80.71   |
| ---- Revenue                 | 30,116,896.00  | 22,572,866.41 | 20,469,512.49 | 74.95   | 75.41   |
| 61-- PERSONNEL COST          | 21,373,796.00  | 12,185,133.93 | 12,103,135.11 | 57.01   | 57.83   |
| 62-- CONTRACTED SERVICES     | 3,765,991.00   | 1,525,876.63  | 1,489,374.15  | 40.52   | 40.73   |
| 63-- SUPPLIES                | 2,931,674.00   | 1,626,922.11  | 1,059,311.83  | 55.49   | 48.91   |
| 64-- MISCELLANEOUS           | 745,447.00     | 397,171.52    | 293,740.21    | 53.28   | 41.75   |
| 66-- CAPITAL ASSETS          | 289,015.00     | 275,947.28    | 132,514.49    | 95.48   | 55.32   |
| ---- Expense                 | 29,105,923.00  | 16,011,051.47 | 15,078,075.79 | 57.07   | 54.45   |

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

|                              | 2015-2016      | 2015-2016     | 2015-2016       | 2015-2016       |
|------------------------------|----------------|---------------|-----------------|-----------------|
| Object                       | Current Budget | FYTD Activity | Committed Funds | Available Funds |
| 57-- LOCAL REVENUES          | 17,796,232.00  | 16,142,456.74 | 0.00            | 1,653,775.26    |
| 58-- STATE REVENUES          | 11,940,664.00  | 6,148,692.43  | 0.00            | 5,791,971.57    |
| 59-- FEDERAL PROGRAM REVENUE | 380,000.00     | 281,717.24    | 0.00            | 98,282.76       |
| ---- Revenue                 | 30,116,896.00  | 22,572,866.41 | 0.00            | 7,544,029.59    |
| 61-- PERSONNEL COST          | 21,373,796.00  | 12,185,133.93 | 0.00            | 9,188,662.07    |
| 62-- CONTRACTED SERVICES     | 3,765,991.00   | 1,525,876.63  | 805,190.03      | 1,434,924.34    |
| 63-- SUPPLIES                | 2,931,674.00   | 1,626,922.11  | 107,058.72      | 1,197,693.17    |
| 64-- MISCELLANEOUS           | 745,447.00     | 397,171.52    | 19,106.76       | 329,168.72      |
| 66-- CAPITAL ASSETS          | 289,015.00     | 275,947.28    | 0.00            | 13,067.72       |
| ---- Expense                 | 29,105,923.00  | 16,011,051.47 | 931,355.51      | 12,163,516.02   |

**CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND**

|                          |               |
|--------------------------|---------------|
| Revenue                  | 22,300,670.75 |
| Expenditures             | 14,476,348.45 |
| Current Increase in Fund | 7,824,322.30  |

**STEPHENVILLE I.S.D.****Board Report 2015-2016 - General Fund**

## Revenue/Expenditure Summary

For period ending February 29, 2016

**YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS**

|                      | 2015-2016      | 2015-2016     | 2014-2015     | 2015-16 | 2014-15 |
|----------------------|----------------|---------------|---------------|---------|---------|
| Object               | Current Budget | FYTD Activity | FYTD Activity | FYTD %  | FYTD %  |
| Grand Revenue Totals | 30,116,896.00  | 22,572,866.41 | 20,469,512.49 | 74.95   | 75.41   |
| Grand Expense Totals | 29,105,923.00  | 16,011,051.47 | 15,078,075.79 | 51.49   | 51.81   |
| Grand Totals         | 1,010,973.00   | 6,561,814.94  | 5,391,436.70  |         |         |

|                              | 2015-2016      | 2015-2016     | 2014-2015     | 2015-16 | 2014-15 |
|------------------------------|----------------|---------------|---------------|---------|---------|
| Object                       | Current Budget | FYTD Activity | FYTD Activity | FYTD %  | FYTD %  |
| 57-- LOCAL REVENUES          | 17,796,232.00  | 16,142,456.74 | 14,402,150.92 | 90.71   | 93.89   |
| 58-- STATE REVENUES          | 11,940,664.00  | 6,148,692.43  | 5,760,654.69  | 51.49   | 51.81   |
| 59-- FEDERAL PROGRAM REVENUE | 380,000.00     | 281,717.24    | 306,706.88    | 74.14   | 80.71   |
| ---- Revenue                 | 30,116,896.00  | 22,572,866.41 | 20,469,512.49 | 74.95   | 75.41   |
| 61-- PERSONNEL COST          | 21,373,796.00  | 12,185,133.93 | 12,103,135.11 | 57.01   | 57.83   |
| 62-- CONTRACTED SERVICES     | 3,765,991.00   | 1,525,876.63  | 1,489,374.15  | 40.52   | 40.73   |
| 63-- SUPPLIES                | 2,931,674.00   | 1,626,922.11  | 1,059,311.83  | 55.49   | 48.91   |
| 64-- MISCELLANEOUS           | 745,447.00     | 397,171.52    | 293,740.21    | 53.28   | 41.75   |
| 66-- CAPITAL ASSETS          | 289,015.00     | 275,947.28    | 132,514.49    | 95.48   | 55.32   |
| ---- Expense                 | 29,105,923.00  | 16,011,051.47 | 15,078,075.79 | 57.07   | 54.45   |

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

|                              | 2015-2016      | 2015-2016     | 2015-2016       | 2015-2016       |
|------------------------------|----------------|---------------|-----------------|-----------------|
| Object                       | Current Budget | FYTD Activity | Committed Funds | Available Funds |
| 57-- LOCAL REVENUES          | 17,796,232.00  | 16,142,456.74 | 0.00            | 1,653,775.26    |
| 58-- STATE REVENUES          | 11,940,664.00  | 6,148,692.43  | 0.00            | 5,791,971.57    |
| 59-- FEDERAL PROGRAM REVENUE | 380,000.00     | 281,717.24    | 0.00            | 98,282.76       |
| ---- Revenue                 | 30,116,896.00  | 22,572,866.41 | 0.00            | 7,544,029.59    |
| 61-- PERSONNEL COST          | 21,373,796.00  | 12,185,133.93 | 0.00            | 9,188,662.07    |
| 62-- CONTRACTED SERVICES     | 3,765,991.00   | 1,525,876.63  | 805,190.03      | 1,434,924.34    |
| 63-- SUPPLIES                | 2,931,674.00   | 1,626,922.11  | 107,058.72      | 1,197,693.17    |
| 64-- MISCELLANEOUS           | 745,447.00     | 397,171.52    | 19,106.76       | 329,168.72      |
| 66-- CAPITAL ASSETS          | 289,015.00     | 275,947.28    | 0.00            | 13,067.72       |
| ---- Expense                 | 29,105,923.00  | 16,011,051.47 | 931,355.51      | 12,163,516.02   |

**CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND**

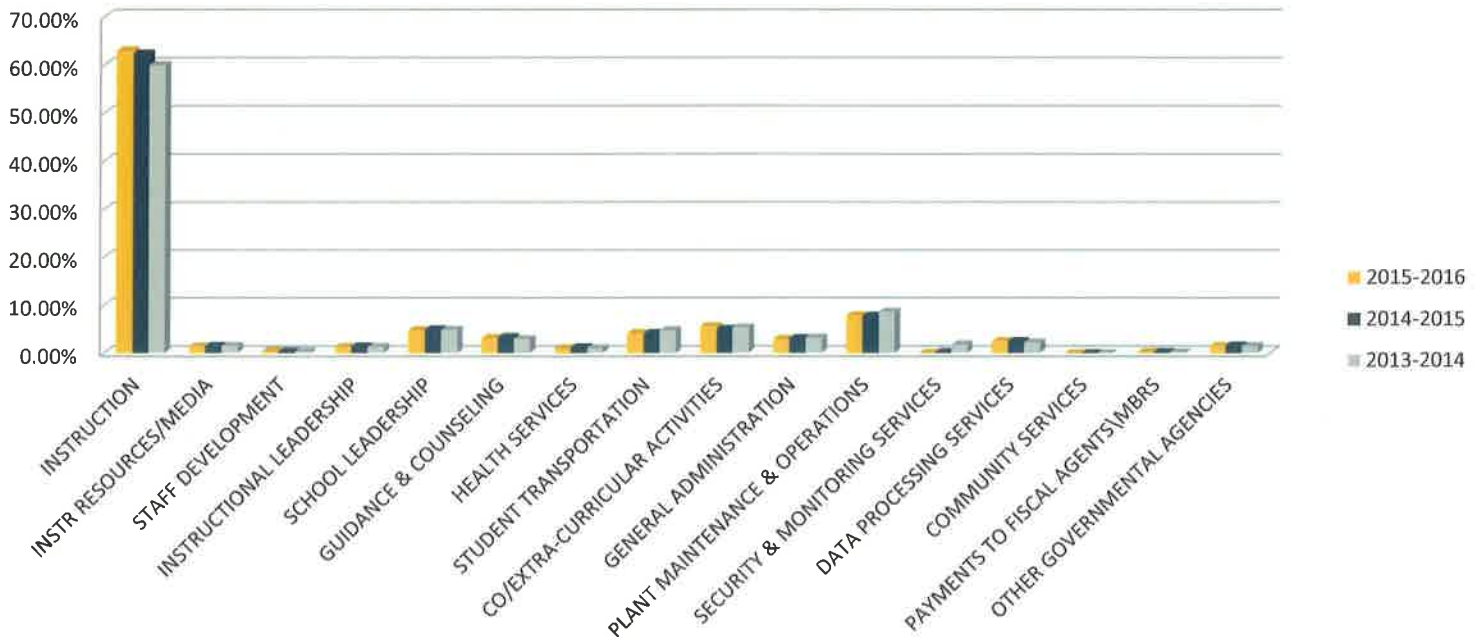
|                          |               |
|--------------------------|---------------|
| Revenue                  | 22,572,866.41 |
| Expenditures             | 16,942,406.98 |
| Current Increase in Fund | 5,630,459.43  |

## STEPHENVILLE ISD - GENERAL OPERATING FUND EXPENDITURES BY FUNCTION

Three Year Trend as of February 29, 2015-2016, 2014-2015, 2013-2014

| FUNCTION                          | 2015-2016<br>FYTD Activity | 2015-2016<br>FYTD % | 2014-2015<br>FYTD Activity | 2014-2015<br>FYTD % | 2013-2014<br>FYTD Activity | 2013-2014<br>FYTD % |
|-----------------------------------|----------------------------|---------------------|----------------------------|---------------------|----------------------------|---------------------|
| 11 INSTRUCTION                    | \$ 10,073,197.06           | 62.91%              | \$ 9,410,073.97            | 62.41%              | \$ 8,939,482.96            | 60.00%              |
| 12 INSTR RESOURCES/MEDIA          | \$ 226,410.19              | 1.41%               | \$ 234,162.82              | 1.55%               | \$ 230,746.18              | 1.55%               |
| 13 STAFF DEVELOPMENT              | \$ 65,006.04               | 0.41%               | \$ 54,739.29               | 0.36%               | \$ 54,911.00               | 0.37%               |
| 21 INSTRUCTIONAL LEADERSHIP       | \$ 206,940.87              | 1.29%               | \$ 214,125.62              | 1.42%               | \$ 194,967.11              | 1.31%               |
| 23 SCHOOL LEADERSHIP              | \$ 769,787.74              | 4.81%               | \$ 745,875.40              | 4.95%               | \$ 731,203.44              | 4.91%               |
| 31 GUIDANCE & COUNSELING          | \$ 508,668.24              | 3.18%               | \$ 502,611.33              | 3.33%               | \$ 446,344.19              | 3.00%               |
| 33 HEALTH SERVICES                | \$ 166,868.85              | 1.04%               | \$ 183,532.89              | 1.22%               | \$ 159,137.02              | 1.07%               |
| 34 STUDENT TRANSPORTATION         | \$ 665,160.12              | 4.15%               | \$ 624,040.02              | 4.14%               | \$ 714,326.96              | 4.79%               |
| 36 CO/EXTRA-CURRICULAR ACTIVITIES | \$ 902,471.50              | 5.64%               | \$ 762,412.47              | 5.06%               | \$ 797,022.66              | 5.35%               |
| 41 GENERAL ADMINISTRATION         | \$ 467,301.63              | 2.92%               | \$ 474,564.56              | 3.15%               | \$ 481,122.75              | 3.23%               |
| 51 PLANT MAINTENANCE & OPERATIONS | \$ 1,259,882.92            | 7.87%               | \$ 1,182,669.73            | 7.84%               | \$ 1,289,200.65            | 8.65%               |
| 52 SECURITY & MONITORING SERVICES | \$ 6,545.00                | 0.04%               | \$ 33,211.25               | 0.22%               | \$ 268,178.59              | 1.80%               |
| 53 DATA PROCESSING SERVICES       | \$ 402,549.02              | 2.51%               | \$ 378,907.63              | 2.51%               | \$ 334,664.86              | 2.25%               |
| 61 COMMUNITY SERVICES             | \$ -                       | 0.00%               | \$ 254.51                  | 0.00%               | \$ -                       | 0.00%               |
| 93 PAYMENTS TO FISCAL AGENTS\MBRS | \$ 38,204.29               | 0.24%               | \$ 32,425.30               | 0.22%               | \$ 30,000.00               | 0.20%               |
| 99 OTHER GOVERNMENTAL AGENCIES    | \$ 252,058.00              | 1.57%               | \$ 244,469.00              | 1.62%               | \$ 227,392.46              | 1.53%               |
| TOTALS                            | \$ 16,011,051.47           | 100.00%             | \$ 15,078,075.79           | 100.00%             | \$ 14,898,700.83           | 100.00%             |

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



**STEPHENVILLE I.S.D.****Board Reports 2015-2016 - Debt Service Fund**

Balance Sheet

February 29, 2016

| Object                            | 2015-2016<br>Balance | 2014-2015<br>Balance |
|-----------------------------------|----------------------|----------------------|
| 111- CASH & INVESTMENTS           | 259,389.39           | 1,257,952.62         |
| 122- RECEIVABLES                  | 57,812.00            | 63,941.81            |
| 123- ALLOWANCES-UNCOLLECTIBLE TAX | -17,054.00           | -12,946.99           |
| 126- DUE FROM                     | 1,732.54             | 0.00                 |
| 129- OTHER RECEIVABLES            | 140.33               | 0.00                 |
| 181- RESTRICTED INVESTMENTS       | 360,000.00           | 0.00                 |
| ---- Asset                        | 662,020.26           | 1,308,947.44         |
| 218- PAYABLES                     |                      | 12,701.05            |
| 231- DEFERRED REVENUE             | 40,758.00            | 50,994.82            |
| ---- Liability                    | 40,758.00            | 63,695.87            |
| 34-- RESERVE FOR ENCUMBRANCES     | 1,072,165.62         | 717,333.71           |
| 36-- UNDESIGNATED FUND BALANCE    | -450,903.36          | 527,917.86           |
| 43-- RESERVE FOR ENCUMBRANCES     | 0.00                 | 0.00                 |
| ---- Equity                       | 621,262.26           | 1,245,251.57         |
| Grand Asset Totals                | 662,020.26           | 1,308,947.44         |
| Grand Liability Totals            | 40,758.00            | 63,695.87            |
| Grand Equity Totals               | 621,262.26           | 1,245,251.57         |

**STEPHENVILLE I.S.D.****Board Report 2015-2016 - Debt Service**

## Revenue/Expenditure Summary

For the period ended February 29, 2016

**YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS**

|                      | 2015-2016      | 2015-2016     | 2014-2015     | 2015-16 | 2014-15 |
|----------------------|----------------|---------------|---------------|---------|---------|
| Object               | Current Budget | FYTD Activity | FYTD Activity | FYTD %  | FYTD %  |
| Grand Revenue Totals | 1,212,100.00   | 1,682,410.84  | 2,639,566.08  | 138.80  | 86.74   |
| Grand Expense Totals | 2,682,766.00   | 2,133,314.20  | 2,111,648.22  | 79.52   | 69.45   |
| Grand Totals         | -1,470,666.00  | -450,903.36   | 527,917.86    |         |         |

|                                 | 2015-2016      | 2015-2016     | 2014-2015     | 2015-16 | 2014-15 |
|---------------------------------|----------------|---------------|---------------|---------|---------|
| Object                          | Current Budget | FYTD Activity | FYTD Activity | FYTD %  | FYTD %  |
| 571- LOCAL TAX REVENUE          | 992,922.00     | 896,612.33    | 2,638,248.14  | 90.30   | 93.63   |
| 574- OTHER LOCAL REVENUES       | 800.00         | 614.51        | 1,317.94      | 76.81   | 52.72   |
| 578- OTHER STATE REVENUES       | 0.00           | 72,030.05     | 0.00          | 0.00    | 0.00    |
| 579- FEDERAL REIMBURSEMENT      | 218,378.00     | 113,153.95    | 0.00          | 51.82   | 0.00    |
| 791- TRANSFERS IN               | 0.00           | 600,000.00    | 0.00          | 0.00    | 0.00    |
| ---- Revenue                    | 1,212,100.00   | 1,682,410.84  | 2,639,566.08  | 138.80  | 86.74   |
| 651- DEBT PRINCIPAL PAYMENTS    | 1,555,000.00   | 1,555,000.00  | 1,505,000.00  | 100.00  | 80.70   |
| 652- DEBT INTEREST PAYMENTS     | 1,122,766.00   | 573,043.75    | 604,378.29    | 51.04   | 51.72   |
| 659- OTHER DEBT SERVICES EXPEND | 5,000.00       | 5,270.45      | 2,269.93      | 105.41  | 32.43   |
| ---- Expense                    | 2,682,766.00   | 2,133,314.20  | 2,111,648.22  | 79.52   | 69.45   |

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

|                             | 2015-2016      | 2015-2016     | 2015-2016       | 2015-16         |
|-----------------------------|----------------|---------------|-----------------|-----------------|
| Object                      | Current Budget | FYTD Activity | Committed Funds | Available Funds |
| 57-- LOCAL REVENUES         | 992,922.00     | 896,612.33    | 0.00            | 96,309.67       |
| 57-- INTEREST REVENUES      | 800.00         | 614.51        | 0.00            | 185.49          |
| 58-- OTHER STATE REVENUES   | 0.00           | 72,030.05     | 0.00            | -72,030.05      |
| 59- FEDERAL PROGRAM REVENUE | 218,378.00     | 113,153.95    | 0.00            | 105,224.05      |
| 791- TRANSFERS IN           | 0.00           | 600,000.00    | 0.00            | -600,000.00     |
| ---- Revenue                | 1,212,100.00   | 1,682,410.84  | 0.00            | -470,310.84     |
| 651- DEBT PRINCIPAL         | 1,555,000.00   | 1,555,000.00  | 0.00            | 0.00            |
| 652- DEBT INTEREST          | 1,122,766.00   | 573,043.75    | 0.00            | 549,722.25      |
| 659- MISCELLANEOUS          | 5,000.00       | 5,270.45      | 0.00            | -270.45         |
| ---- Expense                | 2,682,766.00   | 2,133,314.20  | 0.00            | 549,451.80      |

**CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND**

|                                    |              |
|------------------------------------|--------------|
| Revenue                            | 1,682,410.84 |
| Expenditures                       | 2,133,314.20 |
| Current Increase(Decrease) in Fund | -450,903.36  |

**STEPHENVILLE I.S.D.****Board Reports 2015-2016 - Child Nutrition**

Balance Sheet

February 29, 2016

| Object                            | 2015-2016<br>Balance | 2014-2015<br>Balance |
|-----------------------------------|----------------------|----------------------|
| 111- CASH                         | 674,785.53           | 879,609.86           |
| 124- DUE FROM GOVERNMENT          | 105,559.75           | 83,093.20            |
| 126- DUE FROM OTHER FUNDS         | 0.00                 | 0.00                 |
| 129- RECEIVABLES                  | 130.00               | 25.00                |
| ---- Asset                        | 780,475.28           | 962,728.06           |
| 211- PAYABLES                     | 0.00                 | 2,398.89             |
| 215- PAYROLL TAXES PAYABLE        | 2,612.05             | 2,059.09             |
| 216- ACCURED WAGES PAYABLE        | 70,543.53            | 70,306.05            |
| 217- DUE TO OTHER FUNDS           | 0.00                 | 64,481.74            |
| 231- DEFERRED REVENUE             | 0.00                 | 0.00                 |
| ---- Liability                    | 73,155.58            | 139,245.77           |
| 344- RESERVE FOR ENCUMBRANCES     | -230.00              | -3,901.70            |
| 345- RESERVED FOR CHILD NUTRITION | 556,426.05           | 765,643.42           |
| 355- DESIGNATED FUND BALANCE      | 0.00                 | 0.00                 |
| 360- UNDESIGNATED FUND BALANCE    | 150,893.65           | 57,838.87            |
| 431- RESERVE FOR ENCUMBRANCES     | 230.00               | 3,901.70             |
| ---- Equity                       | 707,319.70           | 823,482.29           |
| Grand Asset Totals                | 780,475.28           | 962,728.06           |
| Grand Liability Totals            | 73,155.58            | 139,245.77           |
| Grand Equity Totals               | 707,319.70           | 823,482.29           |

**STEPHENVILLE I.S.D**  
**Board Report 2015-2016 - Child Nutrition**  
Revenue/Expenditure Summary  
For period ending February 29, 2016

**YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS**

|                      | 2015-2016      | 2015-2016     | 2014-2015     | 2015-16 | 2014-15 |
|----------------------|----------------|---------------|---------------|---------|---------|
| Object               | Current Budget | FYTD Activity | FYTD Activity | FYTD %  | FYTD %  |
| Grand Revenue Totals | 1,468,434.00   | 873,710.71    | 840,922.82    | 59.50   | 55.57   |
| Grand Expense Totals | 1,507,923.00   | 722,853.06    | 783,119.95    | 47.94   | 47.89   |
| Grand Totals         | -39,489.00     | 150,857.65    | 57,802.87     |         |         |

|                              | 2015-2016      | 2015-2016     | 2014-2015     | 2015-16 | 2014-15 |
|------------------------------|----------------|---------------|---------------|---------|---------|
| Object                       | Current Budget | FYTD Activity | FYTD Activity | FYTD %  | FYTD %  |
| 57-- LOCAL REVENUES          | 400,000.00     | 273,981.57    | 269,275.06    | 68.50   | 63.36   |
| 58-- STATE REVENUES          | 8,600.00       | 0.00          | 5.12          | 0.00    | 0.06    |
| 59-- FEDERAL PROGRAM REVENUE | 1,059,834.00   | 599,729.14    | 571,642.64    | 56.59   | 52.94   |
| ---- Revenue                 | 1,468,434.00   | 873,710.71    | 840,922.82    | 59.50   | 55.57   |
| 61-- PERSONNEL COST          | 582,306.00     | 348,070.92    | 349,046.60    | 59.77   | 60.34   |
| 62-- CONTRACTED SERVICES     | 5,800.00       | 2,490.00      | 3,138.00      | 42.93   | 13.76   |
| 63-- SUPPLIES                | 911,451.00     | 369,875.74    | 371,140.66    | 40.58   | 38.14   |
| 64-- MISCELLANEOUS           | 8,366.00       | 2,416.40      | 3,416.69      | 28.88   | 75.93   |
| 66-- CAPITAL ASSETS          | 0.00           | 0.00          | 56,378.00     | 0.00    | 99.96   |
| ---- Expense                 | 1,507,923.00   | 722,853.06    | 783,119.95    | 47.94   | 47.89   |

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

|                              | 2015-2016      | 2015-2016     | 2015-2016       | 2015-16         |
|------------------------------|----------------|---------------|-----------------|-----------------|
| Object                       | Current Budget | FYTD Activity | Committed Funds | Available Funds |
| 57-- LOCAL REVENUES          | 400,000.00     | 273,981.57    | 0.00            | 126,018.43      |
| 58-- STATE REVENUES          | 8,600.00       | 0.00          | 0.00            | 8,600.00        |
| 59-- FEDERAL PROGRAM REVENUE | 1,059,834.00   | 599,729.14    | 0.00            | 460,104.86      |
| ---- Revenue                 | 1,468,434.00   | 873,710.71    | 0.00            | 594,723.29      |
| 61-- PERSONNEL COST          | 582,306.00     | 348,070.92    | 0.00            | 234,235.08      |
| 62-- CONTRACTED SERVICES     | 5,800.00       | 2,490.00      | 0.00            | 3,310.00        |
| 63-- SUPPLIES                | 911,451.00     | 369,875.74    | 1,803.06        | 539,772.20      |
| 64-- MISCELLANEOUS           | 8,366.00       | 2,416.40      | 0.00            | 5,949.60        |
| 66-- CAPITAL ASSETS          | 0.00           | 0.00          | 0.00            | 0.00            |
| ---- Expense                 | 1,507,923.00   | 722,853.06    | 1,803.06        | 783,266.88      |

**CALCULATION OF NET CURRENT INCREASE/(DECREAS) IN FUND**

|                          |            |
|--------------------------|------------|
| Revenue                  | 873,710.71 |
| Expenditures             | 724,656.12 |
| Current Increase in Fund | 149,054.59 |

**STEPHENVILLE I.S.D.****Board Reports 2015-2016 - Special Revenues**

Balance Sheet

February 29, 2016

| Object                         | 2015-2016<br>Balance | 2014-2015<br>Balance |
|--------------------------------|----------------------|----------------------|
| 111- CASH & INVESTMENTS        | 18,144.32            | 82,748.30            |
| 124- DUE FROM GOVERNMENT       | 0.00                 | -3,022.86            |
| 126- DUE FROM OTHER FUNDS      | 2,379.82             | 2,379.82             |
| 129- OTHER RECEIVABLES         | 0.00                 | 0.00                 |
| ---- Asset                     | 20,524.14            | 82,105.26            |
| 211- ACCOUNTS PAYABLE          | 0.00                 | 0.00                 |
| 215- ACCRUED BENEFITS          | 6,899.83             | 6,221.45             |
| 216- ACCRUED WAGES PAYABLE     | 150,360.67           | 138,266.08           |
| 217- DUE TO OTHER FUNDS        | 1,125.49             | 43,012.21            |
| 231- DEFERRED REVENUE          | 14,656.84            | 147.22               |
| ---- Liability                 | 173,042.83           | 187,646.96           |
| 344- RESERVE FOR ENCUMBRANCES  | -54,096.10           | -43,241.55           |
| 349- COMMITTED FUND BALANCE    | 3,933.14             | 3,933.14             |
| 360- UNDESIGNATED FUND BALANCE | -156,451.83          | -109,474.84          |
| 431- RESERVE FOR ENCUMBRANCES  | 54,096.10            | 43,241.55            |
| ---- Equity                    | -152,518.69          | -105,541.70          |

|                        |             |             |
|------------------------|-------------|-------------|
| Grand Asset Totals     | 20,524.14   | 82,105.26   |
| Grand Liability Totals | 173,042.83  | 187,646.96  |
| Grand Equity Totals    | -152,518.69 | -105,541.70 |

## Equity by Fund:

|                                      |            |            |
|--------------------------------------|------------|------------|
| ESEA TITLE I - PART A                | -59,424.08 | -43,656.29 |
| IDEA - B FORMULA                     | -96,855.86 | -66,497.95 |
| IDEA - B PRESCHOOL                   | -5,152.17  | -1,508.64  |
| WEATHERFORD TECH PREP                |            |            |
| VOCATIONAL EDUC-BASIC-CARL PERKINS   |            |            |
| ESEA TITLE II, PART A                | -1,791.23  | -4,526.75  |
| ENGLISH LANGUAGE ADQUISITION/ENHANCE |            | -8,098.64  |
| ARRA TITLE XIV SFSF                  |            |            |
| TITLE VI, PART B RURAL & LOW INCOME  |            |            |
| ARRA IDEA - B FORMULA                |            |            |
| ARRA TITLE I                         |            |            |
| ARRA STIMULUS Edu-Jobs               |            |            |
| NCTCOG JR HI PRE-AP GRANT            | 3,339.00   | 9,837.00   |
| ADVANCED PLACEMENT INCENTIVE         | 3,933.14   | 3,933.14   |
| STUDENT SUCCESS INTIATIVE            |            |            |
| INSTRUCTIONAL MEDIA RESOURCES        | 3,679.37   | 345.04     |
| ADVANCE PLACEMENT AWARDS             | -1,322.99  |            |
| TPW OUTDOOR ADVENTURE GRANT          | 1,076.13   | 3,901.00   |
| DAIRY MAX                            |            | 730.39     |

**STEPHENVILLE I.S.D.****Board Report 2015-2016 - Special Revenues**

## Revenue/Expenditure Summary

For period ending February 29, 2016

**YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS**

|                      | 2015-2016      | 2015-2016     | 2014-2015     | 2015-16 | 2014-15 |
|----------------------|----------------|---------------|---------------|---------|---------|
| Object               | Current Budget | FYTD Activity | FYTD Activity | FYTD %  | FYTD %  |
| Grand Revenue Totals | 1,852,205.36   | 760,117.87    | 536,403.72    | 41.04   | 21.67   |
| Grand Expense Totals | 2,256,469.36   | 889,058.79    | 905,199.13    | 39.40   | 37.60   |
| Grand Totals         | -404,264.00    | -128,940.92   | 368,795.41    |         |         |

|                              | 2015-2016      | 2015-2016     | 2014-2015     | 2015-16 | 2014-15 |
|------------------------------|----------------|---------------|---------------|---------|---------|
| Object                       | Current Budget | FYTD Activity | FYTD Activity | FYTD %  | FYTD %  |
| 57-- LOCAL REVENUES          | 0.00           | 0.00          | 4,697.41      |         | 100.00  |
| 58-- STATE REVENUES          | 345,692.36     | 77,765.09     | 61,189.72     | 22.50   | 7.73    |
| 59-- FEDERAL PROGRAM REVENUE | 1,506,513.00   | 682,352.78    | 470,516.59    | 45.29   | 28.08   |
| ---- Revenue                 | 1,852,205.36   | 760,117.87    | 536,403.72    | 41.04   | 21.67   |
| 61-- PERSONNEL COST          | 1,226,872.00   | 662,556.73    | 605,830.09    | 54.00   | 57.67   |
| 62-- CONTRACTED SERVICES     | 231,422.00     | 70,331.39     | 96,268.85     | 30.39   | 34.35   |
| 63-- SUPPLIES                | 703,172.36     | 130,870.74    | 198,284.83    | 18.61   | 8.76    |
| 64-- MISCELLANEOUS           | 93,003.00      | 25,299.93     | 4,815.36      | 26.63   | 7.51    |
| 66-- CAPITAL ASSETS          | 0.00           | 0.00          | 0.00          | 0.00    | 0.00    |
| ---- Expense                 | 2,256,469.36   | 889,058.79    | 905,199.13    | 39.40   | 37.60   |