

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

Balance Sheet

June 30, 2017

Object	2016-2017 Balance	2015-2016 Balance
111- CASH	1,889,859.57	2,674,429.27
112- INVESTMENTS	14,725,988.49	14,358,177.35
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	2,817.55
14-- PRE-PAID ITEMS	0.00	0.00
---- Asset	16,954,897.01	17,500,027.76
211- PAYABLES	25,765.32	11,690.47
214- COLLECTION FEES PAYABLE	0.00	0.00
215- PAYROLL TAXES PAYABLE	145,040.64	129,287.61
216- ACCRUED PAYROLL	2,293,837.23	2,312,831.56
217- DUE TO OTHER FUNDS	1,913.31	3,344.58
218- DUE TO STATE	0.00	0.00
221- WORKERS COMP LIABILITY	110,858.43	116,974.37
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	2,577,414.93	2,825,753.59
344- RESERVE FOR ENCUMBRANCES	-806,336.37	-4,453,353.80
354- COMMITED FUND BALANCE - CAPITAL	3,789,275.00	3,789,275.00
354- COMMITED FUND BALANCE - DEBT	600,000.00	0.00
360- UNDESIGNATED FUND BALANCE	9,988,207.08	10,884,999.17
431- RESERVE FOR ENCUMBRANCES	806,336.37	4,453,353.80
---- Equity	14,377,482.08	14,674,274.17
Grand Asset Totals	16,954,897.01	17,500,027.76
Grand Liability Totals	2,577,414.93	2,825,753.59
Grand Equity Totals	14,377,482.08	14,674,274.17

**STEPHENVILLE I.S.D.**  
**Board Report 2016-2017 - General Fund**  
 Revenue/Expenditure Summary  
 For period ending June 30, 2017

**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	31,596,526.00	30,251,507.32	28,838,353.06	95.72	83.41
Grand Expense Totals	31,078,814.00	26,169,903.81	26,449,510.64	84.20	77.47
Grand Totals	526,012.00	4,081,603.51	2,388,851.42		

	2016-2017	2016-2017	2015-2016	2016-17	2015-16
Object	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
57-- LOCAL REVENUES	18,967,254.00	20,099,461.84	19,086,233.54	105.97	87.07
58-- STATE REVENUES	12,175,772.00	9,861,287.78	9,397,880.62	80.99	76.56
59-- FEDERAL PROGRAM REVENUE	461,000.00	290,757.70	354,238.90	63.07	93.22
---- Revenue	31,604,026.00	30,251,507.32	28,838,353.06	95.72	83.41
61-- PERSONNEL COST	21,975,618.00	19,255,719.15	18,850,074.64	87.62	88.54
62-- CONTRACTED SERVICES	4,225,075.00	3,021,345.99	4,055,268.56	71.51	44.10
63-- SUPPLIES	3,337,688.00	2,572,028.35	2,337,836.64	77.06	81.98
64-- MISCELLANEOUS	870,481.00	713,408.68	635,010.52	75.69	69.15
66-- CAPITAL ASSETS	669,152.00	607,401.64	571,311.28	90.77	36.25
---- Expense	31,078,014.00	26,169,903.51	26,449,501.64	84.20	77.47

**BUDGT TO ACTUAL-REVENUE/EXPENDITURES WITH COMMITTD & AVAILABLE FUNDS**

	2016-2017	2016-2017	2016-2017	2016-2017
Object	Current Budget	FYTD Activity	Committed Funds	Available Funds
57-- LOCAL REVENUES	18,967,254.00	20,099,461.84	3,000.05	-1,135,207.89
58-- STATE REVENUES	12,175,772.00	9,861,287.78	0.00	2,314,484.22
59-- FEDERAL PROGRAM REVENUE	461,000.00	290,757.70	0.00	170,242.30
---- Revenue	31,604,026.00	30,251,507.32	3,000.05	1,349,518.63
61-- PERSONNEL COST	21,975,618.00	19,255,719.15	10,241.61	2,709,657.24
62-- CONTRACTED SERVICES	4,225,075.00	3,021,345.99	469,968.73	733,760.28
63-- SUPPLIES	3,337,688.00	2,572,028.35	307,068.02	458,591.63
64-- MISCELLANEOUS	870,481.00	713,408.68	35,693.11	121,379.21
66-- CAPITAL ASSETS	669,152.00	607,401.64	6,284.93	55,465.43
---- Expense	31,078,014.00	26,169,903.81	829,256.40	4,078,853.79

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

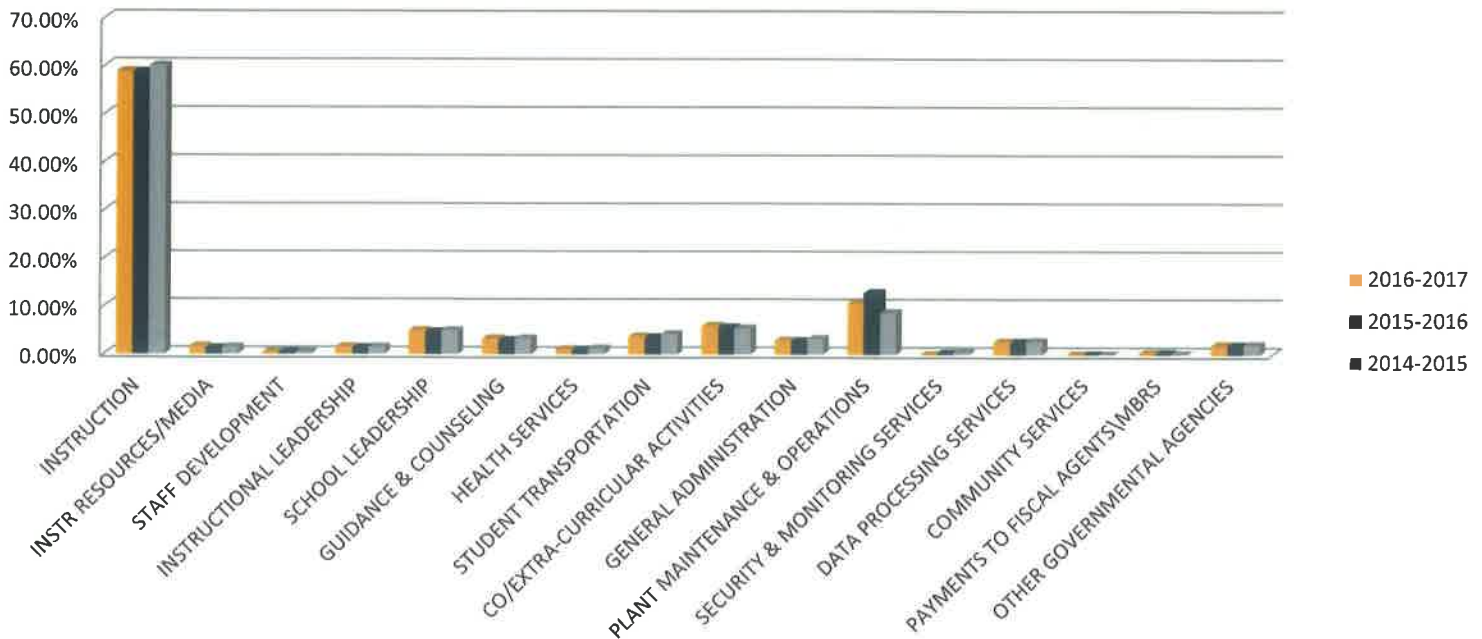
Revenue	30,253,507.37
Expenditures	<u>26,999,160.21</u>
Current Increase in Fund	3,254,347.16

## STEPHENVILLE ISD - GENERAL OPERATING FUND EXPENDITURES BY FUNCTION

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

FUNCTION	2016-2017		2015-2016		2014-2015	
	FYTD Activity	FYTD %	FYTD Activity	FYTD %	FYTD Activity	FYTD %
11 INSTRUCTION	\$ 15,405,551.11	58.89%	\$ 15,527,580.88	58.71%	\$ 14,321,805.72	60.08%
12 INSTR RESOURCES/MEDIA	\$ 422,979.15	1.62%	\$ 333,802.12	1.26%	\$ 350,122.11	1.47%
13 STAFF DEVELOPMENT	\$ 126,095.82	0.48%	\$ 105,514.58	0.40%	\$ 94,077.55	0.39%
21 INSTRUCTIONAL LEADERSHIP	\$ 401,368.79	1.53%	\$ 345,254.78	1.31%	\$ 359,316.59	1.51%
23 SCHOOL LEADERSHIP	\$ 1,302,045.07	4.98%	\$ 1,232,384.23	4.66%	\$ 1,197,215.67	5.02%
31 GUIDANCE & COUNSELING	\$ 853,570.09	3.26%	\$ 775,760.46	2.93%	\$ 783,109.24	3.29%
33 HEALTH SERVICES	\$ 270,328.64	1.03%	\$ 256,382.32	0.97%	\$ 281,182.16	1.18%
34 STUDENT TRANSPORTATION	\$ 981,930.40	3.75%	\$ 934,726.96	3.53%	\$ 1,018,395.71	4.27%
36 CO/EXTRA-CURRICULAR ACTIVITIES	\$ 1,552,674.45	5.94%	\$ 1,477,733.73	5.59%	\$ 1,303,551.22	5.47%
41 GENERAL ADMINISTRATION	\$ 754,206.68	2.88%	\$ 734,691.84	2.78%	\$ 772,108.74	3.24%
51 PLANT MAINTENANCE & OPERATIONS	\$ 2,787,360.96	10.65%	\$ 3,395,124.57	12.84%	\$ 2,068,242.56	8.68%
52 SECURITY & MONITORING SERVICES	\$ 9,077.50	0.03%	\$ 77,763.23	0.29%	\$ 102,615.26	0.43%
53 DATA PROCESSING SERVICES	\$ 703,319.42	2.69%	\$ 676,787.55	2.56%	\$ 653,857.18	2.74%
61 COMMUNITY SERVICES	\$ 970.85	0.00%	\$ 500.00	0.00%	\$ 392.93	0.00%
93 PAYMENTS TO FISCAL AGENTS\MBRS	\$ 77,000.00	0.29%	\$ 67,999.59	0.26%	\$ 38,018.00	0.16%
99 OTHER GOVERNMENTAL AGENCIES	\$ 512,163.36	1.96%	\$ 507,494.80	1.92%	\$ 493,148.20	2.07%
<b>TOTALS</b>	<b>\$ 26,160,642.29</b>	<b>100.00%</b>	<b>\$ 26,449,501.64</b>	<b>100.00%</b>	<b>\$ 23,837,158.84</b>	<b>100.00%</b>

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



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

Balance Sheet

June 30, 2017

Object	2016-2017 Balance	2015-2016 Balance
111- CASH & INVESTMENTS	110,331.27	326,686.64
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	139,086.23	729,317.51
218- PAYABLES	14,947.00	0.00
231- DEFERRED REVENUE	27,517.00	40,758.00
---- Liability	42,464.00	40,758.00
34-- RESERVE FOR ENCUMBRANCES	0.00	0.00
36-- UNDESIGNATED FUND BALANCE	96,622.23	688,559.51
43-- RESERVE FOR ENCUMBRANCES	0.00	0.00
---- Equity	96,622.23	688,559.51
Grand Asset Totals	139,086.23	729,317.51
Grand Liability Totals	42,464.00	40,758.00
Grand Equity Totals	96,622.23	688,559.51

**STEPHENVILLE I.S.D.**  
**Board Report 2016-2017 - Debt Service**  
Revenue/Expenditure Summary  
For the period ended June 30, 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	2,036,700.59	1,749,708.09	71.29	92.48
Grand Expense Totals	2,679,138.00	2,159,718.75	2,133,314.20	80.61	79.47
Grand Totals	177,875.00	-123,018.16	-383,606.11		

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	964,324.69	964,913.58	93.03	97.18
574- OTHER LOCAL REVENUES	1,500.00	1,526.72	860.51	101.78	107.56
578- OTHER STATE REVENUES	57,636.00	28,135.00	72,030.05	48.81	0.00
579- FEDERAL REIMBURSEMENT	226,307.00	111,714.18	111,903.95	49.36	49.45
791- TRANSFERS IN	1,535,000.00	931,000.00	600,000.00	60.65	100.00
---- Revenue	2,857,013.00	2,036,700.59	1,749,708.09	71.29	92.48
651- DEBT PRINCIPAL PAYMENTS	1,605,000.00	1,605,000.00	1,555,000.00	100.00	100.00
652- DEBT INTEREST PAYMENTS	1,067,338.00	549,718.75	573,043.75	51.50	51.04
659- OTHER DEBT SERVICES EXPEND	6,800.00	5,000.00	5,270.45	73.53	77.51
---- Expense	2,679,138.00	2,159,718.75	2,133,314.20	80.61	79.47

**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	964,324.69	0.00	72,245.31
57-- INTEREST REVENUES	1,500.00	1,526.72	0.00	-26.72
58-- OTHER STATE REVENUES	57,636.00	28,135.00	0.00	29,501.00
59- FEDERAL PROGRAM REVENUE	226,307.00	111,714.18	0.00	114,592.82
791- TRANSFERS IN	1,535,000.00	931,000.00	0.00	604,000.00
---- Revenue	2,857,013.00	2,036,700.59	0.00	820,312.41
651- DEBT PRINCIPAL	1,605,000.00	1,605,000.00	0.00	0.00
652- DEBT INTEREST	1,067,338.00	549,718.75	0.00	517,619.25
659- MISCELLANEOUS	6,800.00	5,000.00	0.00	1,800.00
---- Expense	2,679,138.00	2,159,718.75	0.00	519,419.25

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

Revenue	2,036,700.59
Expenditures	2,159,718.75
Current Increase/Decrease in Fund	-123,018.16

**STEPHENVILLE I.S.D.**  
**Board Reports 2016-2017 - Child Nutrition**  
 Balance Sheet  
 June 30, 2017

Object	2016-2017 Balance	2015-2016 Balance
111- CASH	639,034.54	761,478.44
124- DUE FROM GOVERNMENT	9,338.00	92,732.49
126- DUE FROM OTHER FUNDS	0.00	0.00
129- RECEIVABLES	142.50	110.00
---- Asset	<u>648,515.04</u>	<u>854,320.93</u>
211- PAYABLES	2,147.60	0.00
215- PAYROLL TAXES PAYABLE	0.00	0.00
216- ACCURED WAGES PAYABLE	74,215.14	64,655.77
217- DUE TO OTHER FUNDS	0.00	0.00
231- DEFERRED REVENUE	0.00	0.00
---- Liability	<u>76,362.74</u>	<u>64,655.77</u>
344- RESERVE FOR ENCUMBRANCES	-6,633.73	-42,765.79
345- RESERVED FOR CHILD NUTRITION	538,253.29	556,426.05
355- DESIGNATED FUND BALANCE	0.00	0.00
360- UNDESIGNATED FUND BALANCE	33,899.01	233,239.11
431- RESERVE FOR ENCUMBRANCES	6,633.73	42,765.79
---- Equity	<u>572,152.30</u>	<u>789,665.16</u>
Grand Asset Totals	648,515.04	854,320.93
Grand Liability Totals	76,362.74	64,655.77
Grand Equity Totals	572,152.30	789,665.16

**STEPHENVILLE I.S.D**  
**Board Report 2016-2017 - Child Nutrition**  
Revenue/Expenditure Summary  
For period ending June 30, 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	1,259,339.87	1,389,182.59	89.82	94.60
Grand Expense Totals	1,556,131.00	1,225,440.86	1,155,979.48	78.75	76.66
Grand Totals	-154,093.00	33,899.01	233,203.11		

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	364,394.45	403,874.20	85.49	100.84
58-- STATE REVENUES	7,950.00	7,996.56	7,954.85	100.59	92.50
59-- FEDERAL PROGRAM REVENUE	968,530.00	886,948.86	977,353.04	90.61	83.47
---- Revenue	1,402,038.00	1,259,339.87	1,389,182.59	89.12	88.25
61-- PERSONNEL COST	610,231.00	559,363.37	528,592.03	91.66	90.78
62-- CONTRACTED SERVICES	22,000.00	6,662.60	3,735.00	30.28	64.40
63-- SUPPLIES	916,900.00	655,515.91	621,236.05	71.49	68.17
64-- MISCELLANEOUS	7,000.00	3,898.98	2,416.40	55.70	28.54
66-- CAPITAL ASSETS	0.00	0.00	0.00	0.00	0.00
---- Expense	1,556,131.00	1,225,440.86	1,155,979.48	78.75	76.66

**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	364,394.45	0.00	61,163.55
58-- STATE REVENUES	7,950.00	7,996.56	0.00	-46.56
59-- FEDERAL PROGRAM REVENUE	968,530.00	886,948.86	0.00	81,581.14
---- Revenue	1,402,038.00	1,259,339.87	0.00	142,698.13
61-- PERSONNEL COST	610,231.00	559,363.37	0.00	50,867.63
62-- CONTRACTED SERVICES	22,000.00	6,662.60	0.00	15,337.40
63-- SUPPLIES	916,900.00	655,515.91	6,633.73	254,750.36
64-- MISCELLANEOUS	7,000.00	3,898.98	0.00	3,101.02
66-- CAPITAL ASSETS	0.00	0.00	0.00	0.00
---- Expense	1,556,131.00	1,225,440.86	6,633.73	324,056.41

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

Revenue	1,259,339.87
Expenditures	<u>1,232,034.58</u>
Current Increase in Fund	27,305.29