

**STEPHENVILLE I.S.D.**  
**Board Report 2016-2017 - General Operating**  
 Balance Sheet  
 September 30, 2016

Object	2016-2017 Balance	2015-2016 Balance
111- CASH	3,733,038.45	6,608,465.65
112- INVESTMENTS	8,870,214.73	8,169,338.76
122- TAXES RECEIVABLE-DELINQUENT	389,081.00	389,081.00
123- ALLOWANCE FOR UNCOLLECTIBLE TAXES	-137,456.00	-137,456.00
124- DUE FROM GOV'T	555,054.00	212,454.00
126- DUE FROM OTHER FUNDS	524.59	176,450.65
129- RECEIVABLES	196,410.58	3,083.33
14-- PRE-PAID ITEMS	0.00	0.00
---- Asset	13,606,867.35	15,421,417.39
211- PAYABLES	17,291.96	130,520.51
214- COLLECTION FEES PAYABLE	0.00	0.00
215- PAYROLL TAXES PAYABLE	230,792.12	188,901.72
216- ACCRUED PAYROLL	1,672,234.02	1,480,234.06
217- DUE TO OTHER FUNDS	3,204.25	-13,950.18
218- DUE TO STATE	0.00	682,487.00
221- WORKERS COMP LIABILITY	79,526.19	116,190.50
231- DEFERRED REVENUE	0.00	0.00
241- DUE TO GOVERNMENTS & AGENCIES	51,385.00	56,871.00
260- DEFERRED INFLOWS LOCAL TAXES	251,625.00	251,625.00
---- Liability	2,306,058.54	2,892,879.61
344- RESERVE FOR ENCUMBRANCES	-2,592,667.48	-2,099,410.10
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	6,361,533.81	8,739,262.78
431- RESERVE FOR ENCUMBRANCES	2,592,667.48	2,099,410.10
---- Equity	11,300,808.81	12,528,537.78
Grand Asset Totals	13,606,867.35	15,421,417.39
Grand Liability Totals	2,306,058.54	2,892,879.61
Grand Equity Totals	11,300,808.81	12,528,537.78

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

**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	30,746,391.00	2,485,677.57	2,284,255.43	8.08	6.61
Grand Expense Totals	30,304,778.00	2,660,672.41	2,631,461.75	8.78	7.54
Grand Totals	441,613.00	-174,994.84	-347,206.32		

Object	2016-2017	2016-2017	2015-2016	2016-17	2015-16
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
57-- LOCAL REVENUES	18,157,160.00	84,931.80	66,757.03	0.47	0.30
58-- STATE REVENUES	12,128,231.00	2,399,322.34	2,313,180.31	19.78	18.03
59-- FEDERAL PROGRAM REVENUE	461,000.00	1,423.43	4,318.09	0.31	1.14
---- Revenue	30,746,391.00	2,485,398.16	2,284,255.43	95.25	6.61
61-- PERSONNEL COST	21,941,954.00	2,258,398.16	2,224,664.42	10.29	100.32
62-- CONTRACTED SERVICES	3,935,048.00	131,323.94	249,664.42	3.34	92.45
63-- SUPPLIES	3,408,285.00	137,376.31	81,593.57	2.86	90.08
64-- MISCELLANEOUS	839,891.00	69,265.53	60,407.33	8.25	89.67
66-- CAPITAL ASSETS	179,600.00	64,265.53	15,253.50	35.78	2.00
---- Expense	30,304,778.00	2,660,672.41	2,631,461.75	8.78	7.54

**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	18,157,160.00	84,931.80	0.00	18,072,228.20
58-- STATE REVENUES	12,128,231.00	2,399,322.34	0.00	9,728,908.66
59-- FEDERAL PROGRAM REVENUE	461,000.00	1,423.43	0.00	459,576.57
---- Revenue	30,746,391.00	2,485,677.57	0.00	28,260,713.43
61-- PERSONNEL COST	21,941,954.00	2,258,398.16	4,339.99	19,679,215.85
62-- CONTRACTED SERVICES	3,935,048.00	131,232.94	1,478,369.35	2,325,354.71
63-- SUPPLIES	3,408,285.00	137,376.31	528,314.05	2,742,594.64
64-- MISCELLANEOUS	839,891.00	60,308.47	72,581.90	698,000.63
66-- CAPITAL ASSETS	179,600.00	64,265.53	94,252.67	21,081.80
---- Expense	30,304,778.00	2,660,672.41	2,177,857.96	25,466,247.63

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

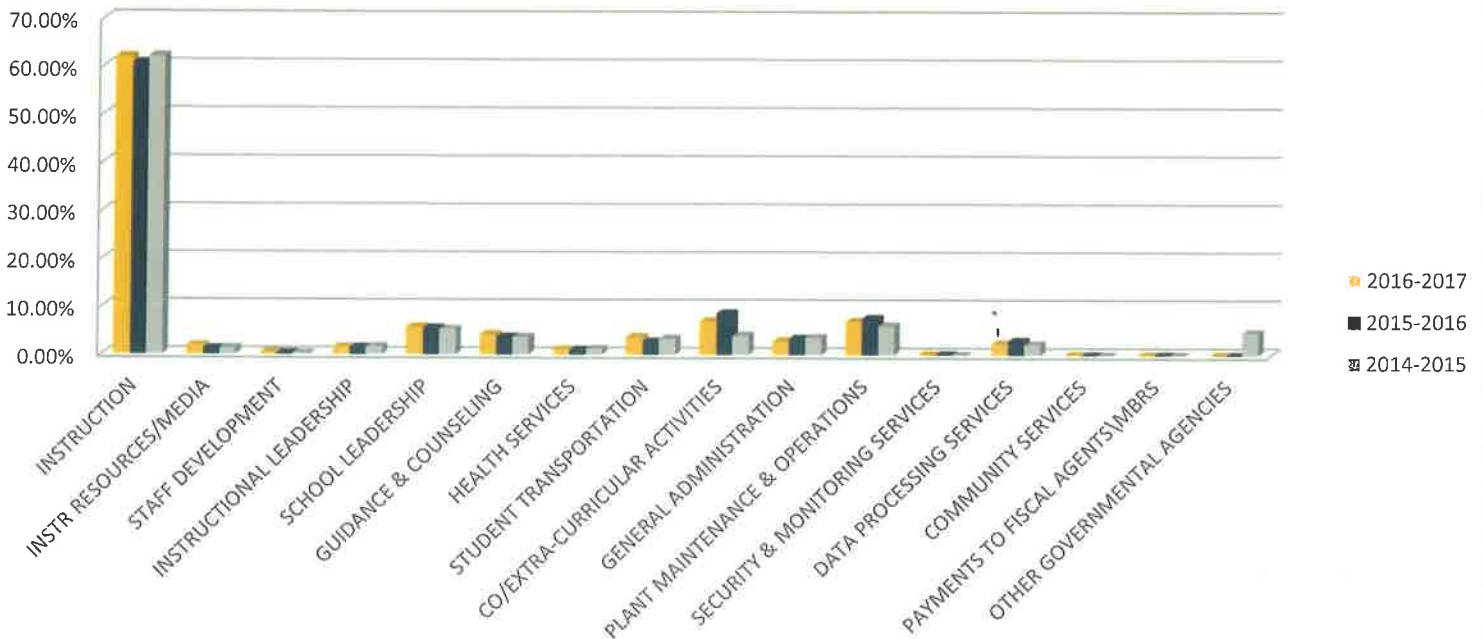
Revenue	2,485,677.57
Expenditures	4,838,530.37
Current Increase in Fund	-2,352,852.80

## STEPHENVILLE ISD - GENERAL OPERATING FUND EXPENDITURES BY FUNCTION

Three Year Trend as of August 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	\$ 1,650,137.93	62.02%	\$ 1,597,248.93	60.70%	\$ 1,578,508.53	62.18%
12 INSTR RESOURCES/MEDIA	\$ 50,504.30	1.90%	\$ 33,969.44	1.29%	\$ 33,917.96	1.34%
13 STAFF DEVELOPMENT	\$ 10,961.46	0.41%	\$ 8,982.24	0.34%	\$ 8,562.65	0.34%
21 INSTRUCTIONAL LEADERSHIP	\$ 41,836.47	1.57%	\$ 40,555.77	1.54%	\$ 42,897.49	1.69%
23 SCHOOL LEADERSHIP	\$ 153,837.96	5.78%	\$ 148,537.86	5.64%	\$ 136,063.11	5.36%
31 GUIDANCE & COUNSELING	\$ 112,016.45	4.21%	\$ 98,932.57	3.76%	\$ 94,558.88	3.72%
33 HEALTH SERVICES	\$ 29,626.14	1.11%	\$ 27,402.44	1.04%	\$ 32,162.73	1.27%
34 STUDENT TRANSPORTATION	\$ 98,178.53	3.69%	\$ 74,845.58	2.84%	\$ 86,145.01	3.39%
36 CO/EXTRA-CURRICULAR ACTIVITIES	\$ 185,030.34	6.95%	\$ 227,940.57	8.66%	\$ 101,971.32	4.02%
41 GENERAL ADMINISTRATION	\$ 76,604.97	2.88%	\$ 90,371.26	3.43%	\$ 92,801.78	3.66%
51 PLANT MAINTENANCE & OPERATIONS	\$ 185,346.19	6.97%	\$ 202,405.49	7.69%	\$ 153,911.93	6.06%
52 SECURITY & MONITORING SERVICES	\$ 2,380.00	0.09%	\$ 2,170.00	0.08%	\$ 120.00	0.00%
53 DATA PROCESSING SERVICES	\$ 64,211.67	2.41%	\$ 78,099.60	2.97%	\$ 56,784.35	2.24%
61 COMMUNITY SERVICES	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
93 PAYMENTS TO FISCAL AGENTS\MBRS	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
99 OTHER GOVERNMENTAL AGENCIES	\$ -	0.00%	\$ -	0.00%	\$ 120,129.40	4.73%
TOTALS	\$ 2,660,672.41	100.00%	\$ 2,631,461.75	100.00%	\$ 2,538,535.14	100.00%

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



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

Balance Sheet

September 30, 2016

Object	2016-2017 Balance	2015-2016 Balance
111- CASH & INVESTMENTS	261,868.44	727,382.16
122- RECEIVABLES	57,812.00	57,812.00
123- ALLOWANCES-UNCOLLECTIBLE TAX	-17,054.00	-17,054.00
126- DUE FROM	1,732.54	1,732.54
129- OTHER RECEIVABLES	1,237.96	140.33
181- RESTRICTED INVESTMENTS	0.00	360,000.00
---- Asset	305,596.94	1,130,013.03
218- PAYABLES		12,701.05
231- DEFERRED REVENUE	40,758.00	40,758.00
---- Liability	40,758.00	53,459.05
34-- RESERVE FOR ENCUMBRANCES	0.00	0.00
36-- UNDESIGNATED FUND BALANCE	264,838.94	1,076,553.98
43-- RESERVE FOR ENCUMBRANCES	0.00	0.00
---- Equity	264,838.94	1,076,553.98
Grand Asset Totals	305,596.94	1,130,013.03
Grand Liability Totals	40,758.00	53,459.05
Grand Equity Totals	264,838.94	1,076,553.98

**STEPHENVILLE I.S.D.**  
**Board Report 2016-2017 - Debt Service**  
Revenue/Expenditure Summary  
For the period ended September 30, 2016

**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	384.01	4,388.36	0.01	0.23
Grand Expense Totals	2,679,138.00	0.00	0.00	0.00	0.00
Grand Totals	177,875.00	384.01	4,338.36		

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	324.88	4,328.68	0.03	0.44
574- OTHER LOCAL REVENUES	1,500.00	59.13	59.68	3.94	7.46
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	0.00	0.00	0.00	0.00
---- Revenue	2,857,013.00	384.01	4,388.36	0.01	0.23
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	0.00	0.00	0.00	0.00
---- Expense	2,679,138.00	0.00	0.00	100.00	88.16

**BUDGET TO ACTUAL-REVENUE/EXPENDITURES WITH COMMITTED & 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	324.88	0.00	1,036,245.12
57-- INTEREST REVENUES	1,500.00	59.13	0.00	1,440.87
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	0.00	0.00	1,535,000.00
---- Revenue	2,857,013.00	384.01	0.00	2,856,628.99
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	0.00	0.00	6,800.00
---- Expense	2,679,138.00	0.00	0.00	2,679,138.00

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

Revenue	384.01
Expenditures	0.00
Current Increase (Decrease) in Fund	384.01

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

Object	2016-2017 Balance	2015-2016 Balance
111- CASH	491,520.72	673,563.58
124- DUE FROM GOVERNMENT	122,003.45	110,880.35
126- DUE FROM OTHER FUNDS	0.00	0.00
129- RECEIVABLES	110.00	110.00
---- Asset	613,634.17	784,553.96
211- PAYABLES	2,147.60	6,638.36
215- PAYROLL TAXES PAYABLE	0.00	2,742.11
216- ACCURED WAGES PAYABLE	46,174.49	40,219.63
217- DUE TO OTHER FUNDS	0.00	92,179.50
231- DEFERRED REVENUE	0.00	0.00
---- Liability	48,322.09	141,780.60
344- RESERVE FOR ENCUMBRANCES	-9,740.00	-484.53
345- RESERVED FOR CHILD NUTRITION	565,312.08	642,773.36
355- DESIGNATED FUND BALANCE	0.00	0.00
360- UNDESIGNATED FUND BALANCE	9,740.00	484.53
431- RESERVE FOR ENCUMBRANCES	0.00	0.00
---- Equity	565,312.08	642,773.36
Grand Asset Totals	613,634.17	784,553.96
Grand Liability Totals	48,322.09	141,780.60
Grand Equity Totals	565,312.08	642,773.36

**STEPHENVILLE I.S.D**  
**Board Report 2016-2017 - Child Nutrition**  
Revenue/Expenditure Summary  
For period ending September 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	1,402,038.00	153,831.63	158,469.85	10.97	10.79
Grand Expense Totals	1,556,131.00	86,735.34	72,158.54	5.98	4.79
Grand Totals	-154,093.00	67,096.29	86,311.31		

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	43,242.16	47,589.47	10.16	11.90
58-- STATE REVENUES	7,950.00	0.00	0.00	0.00	0.00
59-- FEDERAL PROGRAM REVENUE	968,530.00	110,589.47	110,880.38	11.42	10.46
---- Revenue	1,402,038.00	153,831.63	158,469.85	10.97	10.79
61-- PERSONNEL COST	610,231.00	68,303.30	65,105.18	11.19	11.18
62-- CONTRACTED SERVICES	22,000.00	415.00	415.00	8.30	7.16
63-- SUPPLIES	916,900.00	18,017.04	6,638.36	74.49	0.73
64-- MISCELLANEOUS	7,000.00	0.00	0.00	29.08	0.00
66-- CAPITAL ASSETS	0.00	0.00	0.00	0.00	0.00
---- Expense	1,556,131.00	86,735.34	72,158.54	5.98	4.79

**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	400,000.00	43,242.16	0.00	382,315.84
58-- STATE REVENUES	8,600.00	0.00	0.00	7,950.00
59-- FEDERAL PROGRAM REVENUE	1,059,834.00	110,589.47	0.00	857,940.53
---- Revenue	1,468,434.00	153,831.63	0.00	1,248,206.37
61-- PERSONNEL COST	610,231.00	68,303.30	0.00	541,927.70
62-- CONTRACTED SERVICES	22,000.00	415.00	0.00	21,585.00
63-- SUPPLIES	916,900.00	18,017.04	98,640.00	800,242.96
64-- MISCELLANEOUS	7,000.00	0.00	0.00	7,000.00
66-- CAPITAL ASSETS	0.00	0.00	0.00	0.00
---- Expense	1,556,131.00	86,735.34	98,640.00	1,370,755.66

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

Revenue	153,831.63
Expenditures	185,375.34
Current Increase in Fund	-31,543.71