

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

Balance Sheet

August 31, 2016

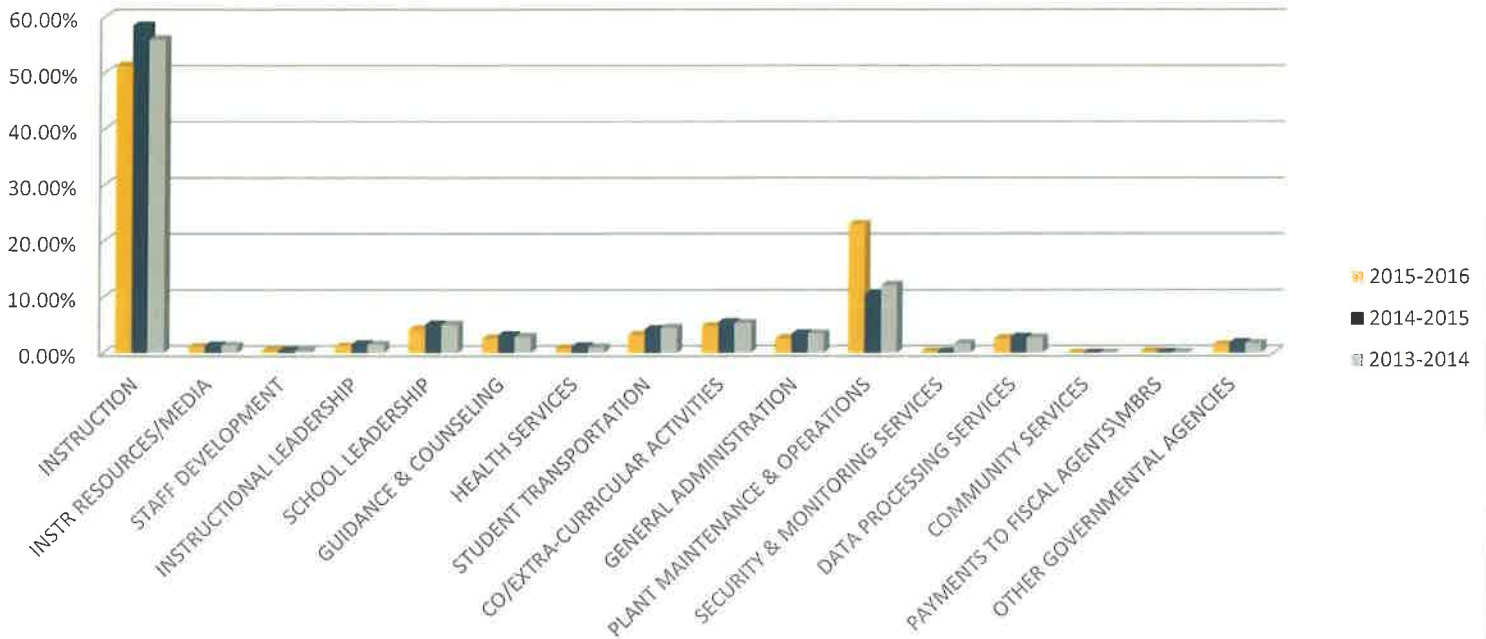
Object	2015-2016 Balance	2014-2015 Balance
111- CASH	4,130,627.99	6,388,401.44
112- INVESTMENTS	8,367,335.15	8,168,443.93
122- TAXES RECEIVABLE-DELINQUENT	389,081.00	389,081.00
123- ALLOWANCE FOR UNCOLLECTIBLE TAXES	-137,456.00	-137,456.00
124- DUE FROM GOV'T	354,755.00	228,301.36
126- DUE FROM OTHER FUNDS	524.59	188,035.13
129- RECEIVABLES	196,410.58	6,138.42
14-- PRE-PAID ITEMS	0.00	0.00
---- Asset	13,301,278.31	15,230,945.28
211- PAYABLES	62,132.60	232,130.67
214- COLLECTION FEES PAYABLE	0.00	0.00
215- PAYROLL TAXES PAYABLE	150,024.46	24,196.81
216- ACCRUED PAYROLL	1,184,962.90	976,589.62
217- DUE TO OTHER FUNDS	3,204.25	4,434.62
218- DUE TO STATE	0.00	682,487.00
221- WORKERS COMP LIABILITY	80,408.59	117,041.50
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	1,783,742.80	2,345,376.22
344- RESERVE FOR ENCUMBRANCES	-583,084.72	0.00
354- COMMITTED FUND BALANCE	3,789,275.00	3,789,275.00
360- UNDESIGNATED FUND BALANCE	7,728,260.51	9,096,294.06
431- RESERVE FOR ENCUMBRANCES	583,084.72	0.00
---- Equity	11,517,535.51	12,885,569.06
Grand Asset Totals	13,301,278.31	15,230,945.28
Grand Liability Totals	1,783,742.80	2,345,376.22
Grand Equity Totals	11,517,535.51	12,885,569.06

STEPHENVILLE ISD - GENERAL OPERATING FUND EXPENDITURES BY FUNCTION

Three Year Trend as of August 31, 2015-2016, 2014-2015, 2013-2014

FUNCTION	2015-2016 FYTD Activity	2015-2016 FYTD %	2014-2015 FYTD Activity	2014-2015 FYTD %	2013-2014 FYTD Activity	2013-2014 FYTD %
11 INSTRUCTION	\$ 17,271,631.66	51.25%	\$ 15,901,888.10	58.40%	\$ 15,185,072.74	55.98%
12 INSTR RESOURCES/MEDIA	\$ 371,260.80	1.10%	\$ 377,973.32	1.39%	\$ 373,577.27	1.38%
13 STAFF DEVELOPMENT	\$ 147,742.05	0.44%	\$ 117,583.79	0.43%	\$ 116,393.57	0.43%
21 INSTRUCTIONAL LEADERSHIP	\$ 412,519.23	1.22%	\$ 421,724.77	1.55%	\$ 410,418.83	1.51%
23 SCHOOL LEADERSHIP	\$ 1,421,165.52	4.22%	\$ 1,387,873.14	5.10%	\$ 1,372,341.75	5.06%
31 GUIDANCE & COUNSELING	\$ 881,803.08	2.62%	\$ 877,795.56	3.22%	\$ 789,297.15	2.91%
33 HEALTH SERVICES	\$ 290,898.86	0.86%	\$ 310,872.38	1.14%	\$ 273,127.50	1.01%
34 STUDENT TRANSPORTATION	\$ 1,096,909.23	3.25%	\$ 1,153,267.09	4.24%	\$ 1,227,944.04	4.53%
36 CO/EXTRA-CURRICULAR ACTIVITIES	\$ 1,630,078.25	4.84%	\$ 1,486,846.03	5.46%	\$ 1,445,890.18	5.33%
41 GENERAL ADMINISTRATION	\$ 881,228.72	2.61%	\$ 929,558.37	3.41%	\$ 944,881.40	3.48%
51 PLANT MAINTENANCE & OPERATIONS	\$ 7,756,525.47	23.02%	\$ 2,876,865.50	10.57%	\$ 3,295,910.30	12.15%
52 SECURITY & MONITORING SERVICES	\$ 77,938.23	0.23%	\$ 78,502.76	0.29%	\$ 455,083.49	1.68%
53 DATA PROCESSING SERVICES	\$ 886,190.07	2.63%	\$ 777,352.29	2.85%	\$ 738,813.67	2.72%
61 COMMUNITY SERVICES	\$ 500.00	0.00%	\$ 392.93	0.00%	\$ 1,000.00	0.00%
93 PAYMENTS TO FISCAL AGENTS\MBRS	\$ 67,999.59	0.20%	\$ 38,018.00	0.14%	\$ 30,000.00	0.11%
99 OTHER GOVERNMENTAL AGENCIES	\$ 507,494.80	1.51%	\$ 493,148.20	1.81%	\$ 467,651.26	1.72%
TOTALS	\$ 33,701,885.56	100.00%	\$ 27,229,662.23	100.00%	\$ 27,127,403.15	100.00%
	\$ 34,301,885.56					

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



STEPHENVILLE I.S.D.
Board Report 2015-2016 - General Fund
Revenue/Expenditure Summary
For period ending August 31, 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	34,575,153.00	32,933,998.32	29,169,151.59	95.25	107.45
Grand Expense Totals	34,916,214.00	33,701,885.56	27,229,662.23	96.52	98.33
Grand Totals	-341,061.00	-767,887.24	1,939,489.36		

	2015-2016	2015-2016	2014-2015	2015-16	2014-15
Object	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
57-- LOCAL REVENUES	21,919,589.00	19,392,441.55	16,853,570.42	88.47	109.87
58-- STATE REVENUES	12,275,564.00	12,953,605.27	11,320,824.26	105.52	101.82
59-- FEDERAL PROGRAM REVENUE	380,000.00	587,951.50	686,756.91	154.72	180.73
79-- SALE OF PROPERTY	0.00	0.00	308,000.00	0.00	100.00
---- Revenue	34,575,153.00	32,933,998.32	29,169,151.59	95.25	107.45
61-- PERSONNEL COST	21,289,733.00	21,292,039.67	20,994,180.69	100.01	100.32
62-- CONTRACTED SERVICES	9,192,085.00	8,267,146.64	3,380,354.29	61.32	92.45
63-- SUPPLIES	2,855,735.00	2,694,929.36	1,951,075.76	89.94	90.08
64-- MISCELLANEOUS	817,465.00	710,984.61	630,801.17	94.37	89.67
66-- CAPITAL ASSETS	761,196.00	736,785.28	273,250.32	96.79	114.07
---- Expense	34,916,214.00	33,701,885.56	27,229,662.23	96.52	98.33

BUDGT 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	21,919,589.00	19,392,441.55	0.00	2,527,147.45
58-- STATE REVENUES	12,275,564.00	12,953,605.27	0.00	-678,041.27
59-- FEDERAL PROGRAM REVENUE	380,000.00	587,951.50	0.00	-207,951.50
---- Revenue	34,575,153.00	32,933,998.32	0.00	1,641,154.68
61-- PERSONNEL COST	21,289,733.00	21,292,039.67	0.00	-2,306.67
62-- CONTRACTED SERVICES	9,192,085.00	8,267,146.64	583,023.78	341,914.58
63-- SUPPLIES	2,855,735.00	2,694,929.36	86.00	160,719.64
64-- MISCELLANEOUS	817,465.00	710,984.61	0.00	106,480.39
66-- CAPITAL ASSETS	761,196.00	736,785.28	0.00	24,410.72
---- Expense	34,916,214.00	33,701,885.56	583,109.78	631,218.66

CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

Revenue	32,933,998.32
Expenditures	34,284,995.34
Current Increase in Fund	-1,350,996.99

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

Balance Sheet

August 31, 2016

Object	2015-2016 Balance	2014-2015 Balance
111- CASH & INVESTMENTS	260,246.47	722,993.80
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	303,974.97	1,125,624.67
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	1,072,165.62	1,072,165.62
36-- UNDESIGNATED FUND BALANCE	-808,948.65	0.00
43-- RESERVE FOR ENCUMBRANCES	0.00	0.00
---- Equity	263,216.97	1,072,165.62
Grand Asset Totals	303,974.97	1,125,624.67
Grand Liability Totals	40,758.00	53,459.05
Grand Equity Totals	263,216.97	1,072,165.62

STEPHENVILLE I.S.D.
Board Report 2015-2016 - Debt Service
Revenue/Expenditure Summary
For the period ended August 31, 2016

YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS

Object	2015-2016	2015-2016	2014-2015	2015-16	2014-15
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
Grand Revenue Totals	1,892,059.00	1,875,613.30	3,035,494.41	99.13	99.75
Grand Expense Totals	2,684,566.00	2,684,561.95	2,680,662.50	100.00	88.16
Grand Totals	-792,507.00	-808,948.65	354,831.91		

Object	2015-2016	2015-2016	2014-2015	2015-16	2014-15
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
571- LOCAL TAX REVENUE	992,922.00	978,851.63	2,810,272.54	98.58	99.73
574- OTHER LOCAL REVENUES	800.00	993.50	2,753.54	124.19	110.14
578- OTHER STATE REVENUES	72,030.00	72,030.05	0.00	100.00	0.00
579- FEDERAL REIMBURSEMENT	226,307.00	223,738.12	222,468.42	98.86	99.89
791- TRANSFERS IN	600,000.00	600,000.00	0.00	100.00	0.00
---- Revenue	1,892,059.00	1,875,613.30	3,035,494.41	99.13	99.75
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	1,122,762.50	1,168,662.50	100.00	100.00
659- OTHER DEBT SERVICES EXPEND	6,800.00	6,799.45	7,000.00	99.99	100.00
---- Expense	2,684,566.00	2,684,561.95	2,680,662.50	100.00	88.16

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

Object	2015-2016	2015-2016	2015-2016	2015-16
	Current Budget	FYTD Activity	Committed Funds	Available Funds
57-- LOCAL REVENUES	992,922.00	978,851.63	0.00	14,070.37
57-- INTEREST REVENUES	800.00	993.50	0.00	-193.50
58-- OTHER STATE REVENUES	72,030.00	72,030.05	0.00	-0.05
59- FEDERAL PROGRAM REVENUE	226,307.00	223,738.12	0.00	2,568.88
791- TRANSFERS IN	600,000.00	600,000.00	0.00	0.00
---- Revenue	1,892,059.00	1,875,613.30	0.00	16,445.70
651- DEBT PRINCIPAL	1,555,000.00	1,555,000.00	0.00	0.00
652- DEBT INTEREST	1,122,766.00	1,122,762.50	0.00	3.50
659- MISCELLANEOUS	6,800.00	6,799.45	0.00	0.55
---- Expense	2,684,566.00	2,684,561.95	0.00	4.05

CALCULATION OF NET CURRENT INCREASE/ (DECREASE) IN FUND

Revenue	1,875,613.30
Expenditures	2,684,561.95
Current Increase(Decrease) in Fund	-808,948.65

STEPHENVILLE I.S.D.
Board Reports 2015-2016 - Child Nutrition
 Balance Sheet
 August 31, 2016

Object	2015-2016 Balance	2014-2015 Balance
111- CASH	545,395.96	707,795.52
124- DUE FROM GOVERNMENT	45,769.78	28,349.78
126- DUE FROM OTHER FUNDS	0.00	0.00
129- RECEIVABLES	110.00	110.00
---- Asset	591,275.74	736,255.30
211- PAYABLES	4,204.35	66,252.40
215- PAYROLL TAXES PAYABLE	0.00	0.00
216- ACCRUED WAGES PAYABLE	30,548.47	25,909.72
217- DUE TO OTHER FUNDS	0.00	87,631.13
231- DEFERRED REVENUE	0.00	0.00
---- Liability	34,752.82	179,793.25
344- RESERVE FOR ENCUMBRANCES	0.00	0.00
345- RESERVED FOR CHILD NUTRITION	556,426.05	556,426.05
355- DESIGNATED FUND BALANCE	0.00	0.00
360- UNDESIGNATED FUND BALANCE	96.87	36.00
431- RESERVE FOR ENCUMBRANCES	0.00	0.00
---- Equity	556,522.92	556,462.05
 Grand Asset Totals	 591,275.74	 736,255.30
Grand Liability Totals	34,752.82	179,793.25
Grand Equity Totals	556,522.92	556,462.05

STEPHENVILLE I.S.D
Board Report 2015-2016 - Child Nutrition
Revenue/Expenditure Summary
For period ending August 31, 2016

YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS

Object	2015-2016 Current Budget	2015-2016 FYTD Activity	2014-2015 FYTD Activity	2015-16 FYTD %	2014-15 FYTD %
Grand Revenue Totals	1,468,434.00	1,269,266.75	1,309,456.12	86.44	86.53
Grand Expense Totals	1,507,923.00	1,269,205.88	1,518,673.49	84.17	92.87
Grand Totals	-39,489.00	60.87	-209,217.37		

Object	2015-2016 Current Budget	2015-2016 FYTD Activity	2014-2015 FYTD Activity	2015-16 FYTD %	2014-15 FYTD %
57-- LOCAL REVENUES	400,000.00	392,923.56	389,323.83	98.23	91.61
58-- STATE REVENUES	8,600.00	7,954.85	8,563.15	92.50	100.74
59-- FEDERAL PROGRAM REVENUE	1,059,834.00	868,388.34	911,569.14	81.94	84.41
---- Revenue	1,468,434.00	1,269,266.75	1,309,456.12	86.44	86.53
61-- PERSONNEL COST	582,306.00	584,099.16	586,029.31	100.31	101.32
62-- CONTRACTED SERVICES	5,800.00	3,735.00	4,383.00	64.40	19.22
63-- SUPPLIES	911,351.00	678,909.57	868,320.61	74.49	89.23
64-- MISCELLANEOUS	8,466.00	2,462.15	3,562.57	29.08	79.17
66-- CAPITAL ASSETS	0.00	0.00	56,378.00	0.00	99.96
---- Expense	1,507,923.00	1,269,205.88	1,518,673.49	84.17	92.87

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

Object	2015-2016 Current Budget	2015-2016 FYTD Activity	2015-2016 Committed Funds	2015-16 Available Funds
57-- LOCAL REVENUES	400,000.00	392,923.56	0.00	-3,874.70
58-- STATE REVENUES	8,600.00	7,954.85	0.00	645.15
59-- FEDERAL PROGRAM REVENUE	1,059,834.00	868,388.34	0.00	163,799.47
---- Revenue	1,468,434.00	1,269,266.75	0.00	160,569.92
61-- PERSONNEL COST	582,306.00	584,099.16	0.00	-1,793.16
62-- CONTRACTED SERVICES	5,800.00	3,735.00	0.00	2,065.00
63-- SUPPLIES	911,351.00	678,909.57	0.00	232,441.43
64-- MISCELLANEOUS	8,466.00	2,462.15	0.00	6,003.85
66-- CAPITAL ASSETS	0.00	0.00	0.00	0.00
---- Expense	1,507,923.00	1,269,205.88	0.00	238,717.12

CALCULATION OF NET CURRENT INCREASE/(DECREAS) IN FUND

Revenue	1,269,266.75
Expenditures	<u>1,269,205.88</u>
Current Increase in Fund	60.87