

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

Balance Sheet

October 31, 2015

Object	2015-2016 Balance	2014-2015 Balance
111- CASH	3,951,214.31	3,448,436.49
117- INVESTMENTS	9,727,375.69	8,798,470.59
118- CERTIFICATES OF DEPOSITS	445,000.00	445,000.00
122- TAXES RECEIVABLE-DELINQUENT	425,438.14	425,438.14
123- ALLOWANCE FOR UNCOLLECTIBLE TAXES	-112,164.37	-112,164.37
124- DUE FROM GOV'T	0.00	0.00
126- DUE FROM OTHER FUNDS	102,977.55	-38,842.89
129- RECEIVABLES	812.55	3,165.55
14-- PRE-PAID ITEMS	0.00	0.00
---- Asset	14,540,653.87	12,969,503.51
211- PAYABLES	11,755.66	12,212.68
214- COLLECTION FEES PAYABLE	0.00	0.00
215- PAYROLL TAXES PAYABLE	189,101.92	179,369.98
216- ACCRUED PAYROLL	2,011,628.81	2,002,277.18
217- DUE TO OTHER FUNDS	-96,914.10	-112,003.40
221- WORKERS COMP LIABILITY	141,318.64	117,794.32
231- DEFERRED REVENUE	0.00	0.00
241- DUE TO GOVERNMENTS & AGENCIES	0.00	0.00
260- DEFERRED INFLOWS LOCAL TAXES	313,273.77	313,273.77
---- Liability	2,570,164.70	2,512,924.53
344- RESERVE FOR ENCUMBRANCES	-1,977,364.93	-1,534,140.33
354- COMMITED FUND BALANCE	3,789,275.00	3,789,275.00
360- UNDESIGNATED FUND BALANCE	8,181,214.17	6,667,303.98
431- RESERVE FOR ENCUMBRANCES	1,977,364.93	1,534,140.33
---- Equity	11,970,489.17	10,456,578.98
Grand Asset Totals	14,540,653.87	12,969,503.51
Grand Liability Totals	2,570,164.70	2,512,924.53
Grand Equity Totals	11,970,489.17	10,456,578.98

STEPHENVILLE I.S.D.
Board Report 2015-2016 - General Fund
 Revenue/Expenditure Summary
 For period ending October 31, 2015

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	30,103,478.00	4,925,782.45	5,053,927.67	16.36	18.62
Grand Expense Totals	29,092,505.00	5,627,934.38	5,539,077.29	19.34	20.00
Grand Totals	1,010,973.00	-702,151.93	-485,149.62		

Object	2015-2016	2015-2016	2014-2015	2015-16	2014-15
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
57-- LOCAL REVENUES	17,782,814.00	194,989.72	793,443.41	1.10	5.17
58-- STATE REVENUES	11,940,664.00	4,726,474.64	4,252,782.96	39.58	38.25
59-- FEDERAL PROGRAM REVENUE	380,000.00	4,318.09	7,701.30	1.14	2.03
---- Revenue	30,103,478.00	4,925,782.45	5,053,927.67	16.36	18.62
61-- PERSONNEL COST	21,373,942.00	4,507,311.37	4,550,411.16	21.09	18.62
62-- CONTRACTED SERVICES	3,807,388.00	593,431.24	535,675.46	15.59	14.65
63-- SUPPLIES	2,915,097.00	334,259.45	315,800.40	11.47	14.58
64-- MISCELLANEOUS	744,563.00	171,675.32	107,660.21	23.06	15.30
66-- CAPITAL ASSETS	251,515.00	21,257.00	29,530.06	8.45	12.33
---- Expense	29,092,505.00	5,627,934.38	5,539,077.29	19.34	20.00

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

Object	2015-2016	2015-2016	2015-2016	2015-2016
	Current Budget	FYTD Activity	Committed Funds	Available Funds
57-- LOCAL REVENUES	17,782,814.00	194,989.72	0.00	17,587,824.28
58-- STATE REVENUES	11,940,664.00	4,726,474.64	0.00	7,214,189.36
59-- FEDERAL PROGRAM REVENUE	380,000.00	4,318.09	0.00	375,681.91
---- Revenue	30,103,478.00	4,925,782.45	0.00	25,177,695.55
61-- PERSONNEL COST	21,373,942.00	4,507,311.37	0.00	16,866,630.63
62-- CONTRACTED SERVICES	3,807,388.00	593,431.24	1,269,929.59	1,944,027.17
63-- SUPPLIES	2,915,097.00	334,259.45	546,246.88	2,034,590.67
64-- MISCELLANEOUS	744,563.00	171,675.32	34,407.57	538,480.11
66-- CAPITAL ASSETS	251,515.00	21,257.00	187,706.00	42,552.00
---- Expense	29,092,505.00	5,627,934.38	2,038,290.04	21,426,280.58

CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

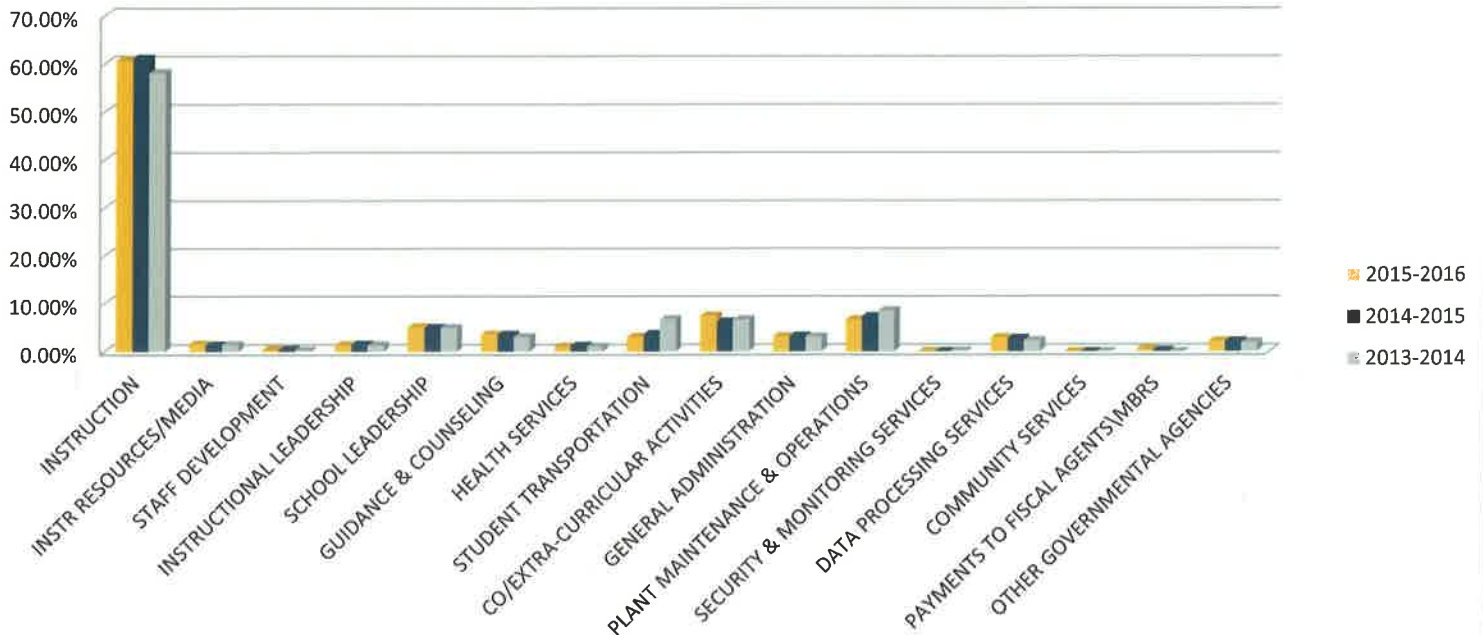
Revenue	4,925,782.45
Expenditures	<u>7,666,224.42</u>
Current Increase in Fund	-2,740,441.97

STEPHENVILLE ISD - GENERAL OPERATING FUND EXPENDITURES BY FUNCTION

Three Year Trend as of October 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	\$ 3,413,070.91	60.65%	\$ 3,386,730.40	61.14%	\$ 3,206,920.81	58.09%
12 INSTR RESOURCES/MEDIA	\$ 89,898.24	1.60%	\$ 73,081.66	1.32%	\$ 80,415.02	1.46%
13 STAFF DEVELOPMENT	\$ 22,194.08	0.39%	\$ 21,676.13	0.39%	\$ 18,640.97	0.34%
21 INSTRUCTIONAL LEADERSHIP	\$ 76,766.29	1.36%	\$ 87,196.70	1.57%	\$ 73,561.00	1.33%
23 SCHOOL LEADERSHIP	\$ 289,993.26	5.15%	\$ 276,526.87	4.99%	\$ 275,713.57	4.99%
31 GUIDANCE & COUNSELING	\$ 204,044.95	3.63%	\$ 196,921.72	3.56%	\$ 171,532.98	3.11%
33 HEALTH SERVICES	\$ 57,946.43	1.03%	\$ 70,463.67	1.27%	\$ 60,223.62	1.09%
34 STUDENT TRANSPORTATION	\$ 175,333.52	3.12%	\$ 203,286.65	3.67%	\$ 373,626.85	6.77%
36 CO/EXTRA-CURRICULAR ACTIVITIES	\$ 420,415.79	7.47%	\$ 342,705.71	6.19%	\$ 368,028.69	6.67%
41 GENERAL ADMINISTRATION	\$ 178,035.46	3.16%	\$ 178,717.10	3.23%	\$ 172,123.37	3.12%
51 PLANT MAINTENANCE & OPERATIONS	\$ 373,996.17	6.65%	\$ 409,384.11	7.39%	\$ 471,524.27	8.54%
52 SECURITY & MONITORING SERVICES	\$ 5,915.00	0.11%	\$ 2,867.50	0.05%	\$ 11,141.25	0.20%
53 DATA PROCESSING SERVICES	\$ 166,189.39	2.95%	\$ 153,177.02	2.77%	\$ 130,064.48	2.36%
61 COMMUNITY SERVICES	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
93 PAYMENTS TO FISCAL AGENTS\MBRS	\$ 29,795.29	0.53%	\$ 16,212.65	0.29%	\$ -	0.00%
99 OTHER GOVERNMENTAL AGENCIES	\$ 124,339.60	2.21%	\$ 120,129.40	2.17%	\$ 107,263.01	1.94%
TOTALS	\$ 5,627,934.38	100.00%	\$ 5,539,077.29	100.00%	\$ 5,520,779.89	100.00%

Three Year Trend of Expenditures by Function Current Month to Date for October, 2015



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

Balance Sheet

October 31, 2015

Object	2015-2016 Balance	2014-2015 Balance
111- CASH & INVESTMENTS	0.00	221,896.73
122- RECEIVABLES	63,941.81	63,941.81
123- ALLOWANCES-UNCOLLECTIBLE TAX	-12,946.99	-12,946.99
126- DUE FROM	140.33	0.00
129- OTHER RECEIVABLES	0.00	0.00
181- RESTRICTED INVESTMENTS	729,471.27	618,636.00
---- Asset	780,606.42	891,527.55
214- PAYABLES	0.00	0.00
231- DEFERRED REVENUE	63,695.87	63,695.87
---- Liability	63,695.87	63,695.87
34-- RESERVE FOR ENCUMBRANCES		
36-- UNDESIGNATED FUND BALANCE	716,910.55	827,831.68
43-- RESERVE FOR ENCUMBRANCES		
---- Equity	716,910.55	827,831.68
Grand Asset Totals	780,606.42	891,527.55
Grand Liability Totals	63,695.87	63,695.87
Grand Equity Totals	716,910.55	827,831.68

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

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	1,212,100.00	9,477.47	111,997.97	0.78	3.68
Grand Expense Totals	2,682,766.00	3,000.00	1,500.00	0.11	0.05
Grand Totals	-1,470,666.00	6,477.47	110,497.97		

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	9,353.67	111,772.68	0.94	3.97
574- OTHER LOCAL REVENUES	800.00	123.80	225.29	15.48	9.01
578- OTHER STATE REVENUES	0.00	0.00	0.00	0.00	0.00
579- FEDERAL REIMBURSEMENT	218,378.00	0.00	0.00	0.00	0.00
---- Revenue	1,212,100.00	9,477.47	111,997.97	0.78	3.68
651- DEBT PRINCIPAL PAYMENTS	1,555,000.00	0.00	0.00	0.00	0.00
652- DEBT INTEREST PAYMENTS	1,122,766.00	0.00	0.00	0.00	0.00
659- OTHER DEBT SERVICES EXPEND	5,000.00	3,000.00	1,500.00	60.00	21.43
---- Expense	2,682,766.00	3,000.00	1,500.00	0.11	0.05

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	9,353.67	0.00	983,568.33
57-- INTEREST REVENUES	800.00	123.80	0.00	676.20
59-- FEDERAL PROGRAM REVENUE	218,378.00	0.00	0.00	218,378.00
---- Revenue	1,212,100.00	9,477.47	0.00	1,202,622.53
651- DEBT PRINCIPAL	1,555,000.00	0.00	0.00	1,555,000.00
652- DEBT INTEREST	1,122,766.00	0.00	0.00	1,122,766.00
659- MISCELLANEOUS	5,000.00	3,000.00	0.00	2,000.00
---- Expense	2,682,766.00	3,000.00	0.00	2,679,766.00

CALCULATION OF NET CURRENT INCREASE/ (DECREASE) IN FUND

Revenue	9,477.47
Expenditures	3,000.00
Current Increase in Fund	6,477.47

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

Object	2015-2016 Balance	2014-2015 Balance
111- CASH	711,338.54	808,604.72
124- DUE FROM GOVERNMENT	115,978.72	120,609.71
126- DUE FROM OTHER FUNDS	0.00	0.00
129- RECEIVABLES	130.00	30.00
---- Asset	827,447.26	929,244.43
211- PAYABLES	0.00	0.00
215- PAYROLL TAXES PAYABLE	2,869.38	2,986.08
216- ACCURED WAGES PAYABLE	56,360.81	55,778.70
217- DUE TO OTHER FUNDS	96,727.15	46,643.17
231- DEFERRED REVENUE	0.00	0.00
---- Liability	155,957.34	105,407.95
344- RESERVE FOR ENCUMBRANCES	0.00	-112.50
345- RESERVED FOR CHILD NUTRITION	765,643.42	765,643.42
355- DESIGNATED FUND BALANCE	0.00	0.00
360- UNDESIGNATED FUND BALANCE	-94,153.50	58,193.06
431- RESERVE FOR ENCUMBRANCES	0.00	112.50
---- Equity	671,489.92	823,836.48
Grand Asset Totals	784,653.96	929,244.43
Grand Liability Totals	141,780.60	105,407.95
Grand Equity Totals	642,873.36	823,836.48

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

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	1,468,434.00	330,795.01	338,264.07	22.53	22.35
Grand Expense Totals	1,677,923.00	215,867.14	280,107.01	14.32	17.13
Grand Totals	-209,489.00	114,927.87	58,157.06		

Object	2015-2016	2015-2016	2014-2015	2015-16	2014-15
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
57-- LOCAL REVENUES	400,000.00	103,935.91	106,348.63	25.98	25.02
58-- STATE REVENUES	8,600.00	0.00	5.12	0.00	0.06
59-- FEDERAL PROGRAM REVENUE	1,059,834.00	226,859.10	231,910.32	21.41	21.48
---- Revenue	1,468,434.00	330,795.01	338,264.07	22.53	22.35
61-- PERSONNEL COST	582,306.00	132,183.47	134,512.34	22.70	23.26
62-- CONTRACTED SERVICES	5,800.00	830.00	830.00	14.31	3.64
63-- SUPPLIES	903,617.00	82,853.67	88,132.43	9.07	9.06
64-- MISCELLANEOUS	186,200.00	0.00	254.24	0.00	5.65
66-- CAPITAL ASSETS	0.00	0.00	56,378.00	0.00	99.96
---- Expense	1,677,923.00	215,867.14	280,107.01	14.32	17.13

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	400,000.00	103,935.91	0.00	296,064.09
58-- STATE REVENUES	8,600.00	0.00	0.00	8,600.00
59-- FEDERAL PROGRAM REVENUE	1,059,834.00	226,859.10	0.00	832,974.90
---- Revenue	1,468,434.00	330,795.01	0.00	1,137,638.99
61-- PERSONNEL COST	582,306.00	132,183.47	0.00	450,122.53
62-- CONTRACTED SERVICES	5,800.00	830.00	0.00	4,970.00
63-- SUPPLIES	903,617.00	82,853.67	3,929.54	816,833.79
64-- MISCELLANEOUS	186,200.00	0.00	0.00	186,200.00
66-- CAPITAL ASSETS	0.00	0.00	0.00	0.00
---- Expense	1,677,923.00	215,867.14	3,929.54	1,458,126.32

CALCULATION OF NET CURRENT INCREASE/(DECREAS) IN FUND

Revenue	330,795.01
Expenditures	<u>219,796.68</u>
Current Increase in Fund	110,998.33