STEPHENVILLE I.S.D.
Board Report 2017-2018 – General Operating
Balance Sheet
November 30, 2017

Object	2017-2018 Balance	2016-2017 Balance
111– CASH	3,520,769.00	5,028,191.95
112- INVESTMENTS	11,258,282.64	8,875,768.00
122- TAXES RECEIVABLE-DELINQUENT	463,769.00	463,769.00
123- ALLOWANCE FOR UNCOLLECTIBLE TAXES	-139,119.00	-139,119.00
124- DUE FROM GOV'T	11,053.09	11,053.09
126- DUE FROM OTHER FUNDS	489.14	528.31
129- RECEIVABLES	120,350.60	2,817.55
14-- PRE-PAID ITEMS	325,000.00	0.00
---- Asset	15,560,594.47	14,243,008.90
211- PAYABLES	61,102.92	32,585.26
214- COLLECTION FEES PAYABLE	0.00	0.00
215- PAYROLL TAXES PAYABLE	204,931.97	234,742.86
216- ACCRUED PAYROLL	2,610,413.13	2,333,346.30
217- DUE TO OTHER FUNDS	1,874.14	1,913.31
218- DUE TO STATE	968,746.00	0.00
221- WORKERS COMP LIABILITY	174,648.05	142,590.18
231- DEFERRED REVENUE	49,480.00	376,035.00
241- DUE TO GOVERNMENTS & AGENCIES	0.00	0.00
260- DEFERRED INFLOWS LOCAL TAXES	0.00	0.00
---- Liability	4,071,196.21	3,121,212.91
344- RESERVE FOR ENCUMBRANCES	-1,898,978.60	-1,952,593.79
354- COMMITED FUND BALANCE - CAPITAL	3,789,275.00	3,789,275.00
354- COMMITED FUND BALANCE - DEBT	1,400,000.00	1,150,000.00
354- COMMITED FUND BALANCE - REFRESH	600,000.00	0.00
360- UNDESIGNATED FUND BALANCE	5,700,123.26	6,182,520.99
431- RESERVE FOR ENCUMBRANCES	1,898,978.60	1,952,593.79
---- Equity	11,489,398.26	11,121,795.99
Grand Asset Totals	15,560,594.47	14,243,008.90
Grand Liability Totals	4,071,196.21	3,121,212.91
Grand Equity Totals	11,489,398.26	11,121,795.99

STEPHENVILLE I.S.D.
Board Report 2017-2018 - General Fund
Revenue/Expenditure Summary
For period ending November 30, 2017

YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS

Object	2017-2018 Current Budget	2017-2018 FYTD Activity	2016-2017 FYTD Activity	2017-18 FYTD %	2016-17 FYTD %
Grand Revenue Totals	32,673,102.00	7,112,217.65	8,862,907.58	21.77	26.78
Grand Expense Totals	30,238,523.00	8,117,265.93	8,584,532.42	26.84	27.70
Grand Totals	2,434,579.00	-1,005,048.28	278,375.16		

Object	2017-2018 Current Budget	2017-2018 FYTD Activity	2016-2017 FYTD Activity	2017-18 FYTD %	2016-17 FYTD %
57-- LOCAL REVENUES	19,896,626.00	1,725,571.08	2,794,533.25	8.67	13.69
58-- STATE REVENUES	12,295,476.00	5,373,072.21	5,899,861.65	43.70	48.59
59-- FEDERAL PROGRAM REVENUE	481,000.00	13,574.36	168,512.68	2.82	31.46
79-- GAIN ON SALE	0.00	0.00	0.00	0.00	0.00
---- Revenue	32,673,102.00	7,112,217.65	8,862,907.58	21.77	26.78
61-- PERSONNEL COST	22,706,995.00	6,745,410.52	6,539,742.32	29.71	29.56
62-- CONTRACTED SERVICES	4,149,796.00	774,670.31	860,579.29	18.67	21.57
63-- SUPPLIES	2,193,286.00	351,083.91	884,769.90	16.01	27.22
64-- MISCELLANEOUS	949,883.00	226,019.93	235,024.03	23.79	27.99
66-- CAPITAL ASSETS	238,563.00	20,081.26	64,416.88	8.42	8.16
---- Expense	30,238,523.00	8,117,265.93	8,854,532.42	26.84	27.70

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

Object	2017-2018 Current Budget	2017-2018 FYTD Activity	2017-2018 Committed Funds	2017-2018 Available Funds
57-- LOCAL REVENUES	19,896,626.00	1,725,571.08	0.00	18,171,054.92
58-- STATE REVENUES	12,295,476.00	5,373,072.21	0.00	6,922,403.79
59-- FEDERAL PROGRAM REVENUE	481,000.00	13,574.36	0.00	467,425.64
---- Revenue	32,673,102.00	7,112,217.65	0.00	25,560,884.35
61-- PERSONNEL COST	22,706,995.00	6,745,410.52	0.00	15,961,584.48
62-- CONTRACTED SERVICES	4,149,996.00	774,670.31	1,451,611.30	1,923,714.39
63-- SUPPLIES	2,193,086.00	351,083.91	261,483.74	1,580,518.35
64-- MISCELLANEOUS	949,883.00	226,019.93	27,536.63	696,326.44
66-- CAPITAL ASSETS	238,563.00	20,081.26	166,479.00	52,002.74
---- Expense	30,238,523.00	8,117,265.93	1,907,110.67	20,214,146.40

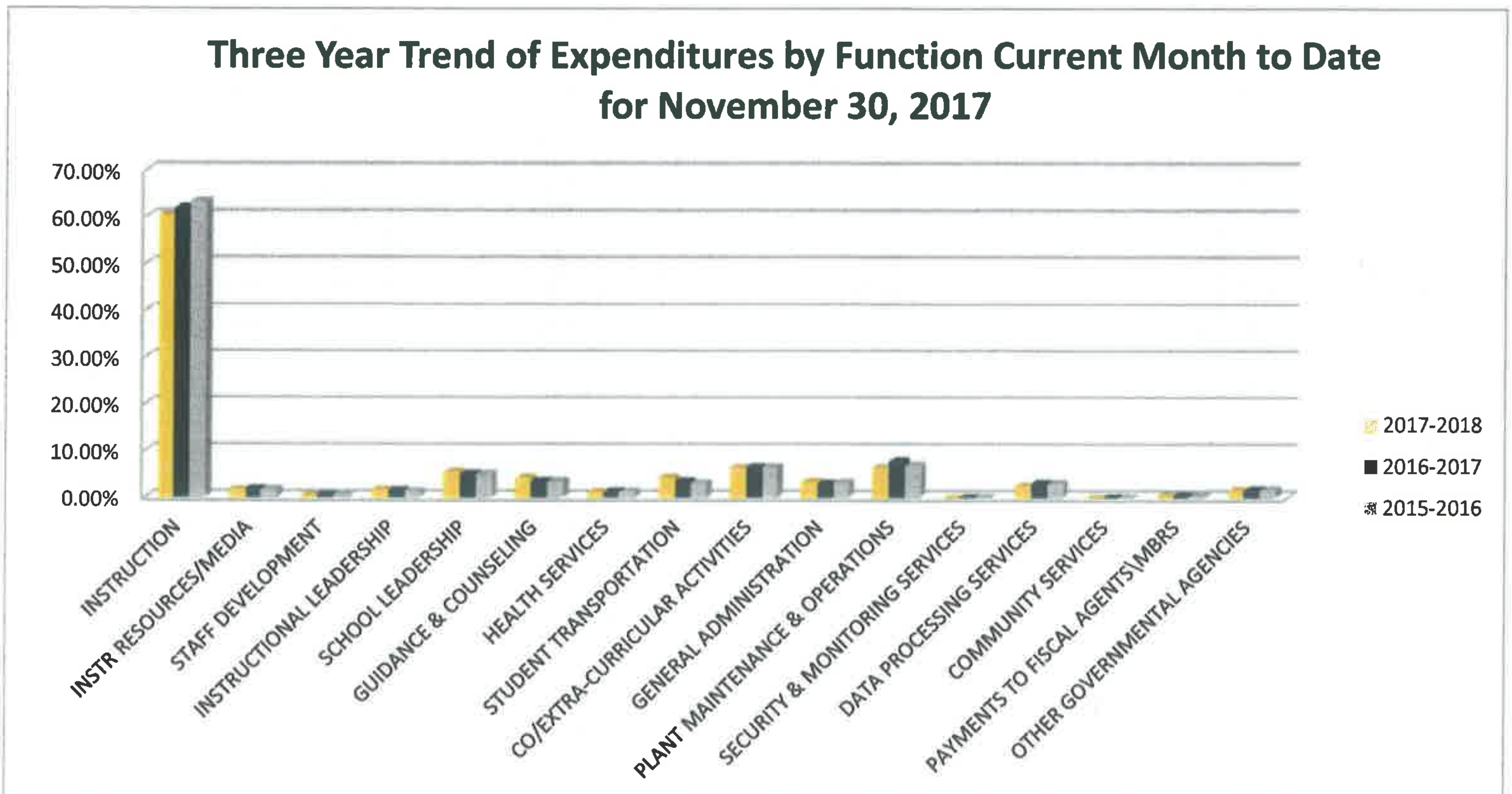
CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

Revenue	7,112,217.65
Expenditures	10,024,376.60
Current Increase in Fund	-2,912,158.95

STEPHENVILLE ISD - GENERAL OPERATING FUND EXPENDITURES BY FUNCTION

Three Year Trend as of November 30+A2, 2017-2018, 2016-2017, 2015-2016

FUNCTION	2017-2018 FYTD Activity	2017-2018 FYTD %	2016-2017 FYTD Activity	2016-2017 FYTD %	2015-2016 FYTD Activity	2015-2016 FYTD %
11 INSTRUCTION	$ 4,898,825.89	60.35%	$ 5,307,826.88	61.83%	$ 5,231,747.87	63.16%
12 INSTR RESOURCES/MEDIA	$ 141,657.10	1.75%	$ 157,003.97	1.83%	$ 129,943.37	1.57%
13 STAFF DEVELOPMENT	$ 38,770.74	0.48%	$ 45,364.47	0.53%	$ 35,430.61	0.43%
21 INSTRUCTIONAL LEADERSHIP	$ 140,492.11	1.73%	$ 121,626.94	1.42%	$ 107,939.97	1.30%
23 SCHOOL LEADERSHIP	$ 437,436.39	5.39%	$ 420,559.77	4.90%	$ 406,512.46	4.91%
31 GUIDANCE & COUNSELING	$ 332,858.57	4.10%	$ 299,862.32	3.49%	$ 280,766.31	3.39%
33 HEALTH SERVICES	$ 87,461.92	1.08%	$ 90,995.58	1.06%	$ 86,314.85	1.04%
34 STUDENT TRANSPORTATION	$ 351,292.77	4.33%	$ 290,908.57	3.39%	$ 246,385.12	2.97%
36 CO/EXTRA-CURRICULAR ACTIVITIES	$ 530,948.54	6.54%	$ 553,006.88	6.44%	$ 535,833.43	6.47%
41 GENERAL ADMINISTRATION	$ 265,625.27	3.27%	$ 240,728.28	2.80%	$ 260,437.11	3.14%
51 PLANT MAINTENANCE & OPERATIONS	$ 533,066.67	6.57%	$ 648,395.53	7.55%	$ 561,299.83	6.78%
52 SECURITY & MONITORING SERVICES	$ 6,675.00	0.08%	$ 5,555.00	0.06%	$ 5,915.00	0.07%
53 DATA PROCESSING SERVICES	$ 195,106.64	2.40%	$ 247,295.46	2.88%	$ 240,807.85	2.91%
61 COMMUNITY SERVICES	$ -	0.00%	$ -	0.00%	$ -	0.00%
93 PAYMENTS TO FISCAL AGENTS\MBRS	$ 28,900.00	0.36%	$ 27,684.37	0.32%	$ 29,795.29	0.36%
99 OTHER GOVERNMENTAL AGENCIES	$ 128,148.32	1.58%	$ 127,718.40	1.49%	$ 124,339.60	1.50%
TOTALS	$ 8,117,265.93	100.00%	$ 8,584,532.42	100.00%	$ 8,283,468.67	100.00%



STEPHENVILLE I.S.D.
Board Reports 2017-2018 - Debt Service Fund
Balance Sheet
November 30, 2017

Object	2017-2018 Balance	2016-2017 Balance
111- CASH & INVESTMENTS	102,406.36	715,161.23
122- RECEIVABLES	42,529.00	42,529.00
123- ALLOWANCES-UNCOLLECTIBLE TAX	-15,012.00	-15,012.00
126- DUE FROM	0.00	0.00
129- OTHER RECEIVABLES	1,237.96	1,237.96
181- RESTRICTED INVESTMENTS	0.00	0.00
---- Asset	131,161.32	743,916.19
218- PAYABLES	14,947.00	0.00
231- DEFERRED REVENUE	27,517.00	70,599.00
---- Liability	42,464.00	70,599.00
34-- RESERVE FOR ENCUMBRANCES	0.00	0.00
36-- UNDESIGNATED FUND BALANCE	88,697.32	673,317.19
43-- RESERVE FOR ENCUMBRANCES	0.00	0.00
---- Equity	88,697.32	673,317.19
Grand Asset Totals	131,161.32	743,916.19
Grand Liability Totals	42,464.00	70,599.00
Grand Equity Totals	88,697.32	673,317.19

STEPHENVILLE I.S.D.
Board Report 2017-2018 - Debt Service
Revenue/Expenditure Summary
For the period ended November 30, 2017

YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS

Object	2017-2018 Current Budget	2017-2018 FYTD Activity	2016-2017 FYTD Activity	2017-18 FYTD %	2016-17 FYTD %
Grand Revenue Totals	2,749,952.00	89,745.60	456,426.80	3.26	15.98
Grand Expense Totals	2,679,338.00	4,600.00	2,750.00	0.17	0.10
Grand Totals	70,614.00	85,145.60	453,676.80		

Object	2017-2018 Current Budget	2017-2018 FYTD Activity	2016-2017 FYTD Activity	2017-18 FYTD %	2016-17 FYTD %
571- LOCAL TAX REVENUE	1,080,542.00	89,636.05	75,099.31	8.30	7.24
574- OTHER LOCAL REVENUES	1,500.00	109.55	327.49	7.30	21.83
578- OTHER STATE REVENUES	29,910.00	0.00	0.00	0.00	0.00
579- FEDERAL REIMBURSEMENT	238,000.00	0.00	0.00	0.00	0.00
791- TRANSFERS IN	1,400,000.00	0.00	381,000.00	0.00	24.82
---- Revenue	2,749,952.00	89,745.60	456,426.80	3.26	15.98
651- DEBT PRINCIPAL PAYMENTS	1,670,000.00	0.00	0.00	0.00	0.00
652- DEBT INTEREST PAYMENTS	1,001,838.00	0.00	0.00	0.00	0.00
659- OTHERE DEBT SERVICES EXPEND	7,500.00	4,600.00	2,750.00	61.33	40.44
---- Expense	2,679,338.00	4,600.00	2,750.00	.17	0.10

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

Object	2017-2018 Current Budget	2017-2018 FYTD Activity	2017-2018 Committed Funds	2017-18 Available Funds
57-- LOCAL REVENUES	1,080,542.00	89,636.05	0.00	990,905.95
57-- INTEREST REVENUES	1,500.00	109.55	0.00	1,390.45
58-- OTHER STATE REVENUES	29,910.00	0.00	0.00	29,910.00
59-- FEDERAL PROGRAM REVENUE	238,000.00	0.00	0.00	238,000.00
791- TRANSFERS IN	1,400,000.00	0.00	0.00	1,400,000.00
---- Revenue	2,749,952.00	89,745.60	0.00	2,660,206.40
651- DEBT PRINCIPAL	1,670,000.00	0.00	0.00	1,670,000.00
652- DEBT INTEREST	1,001,838.00	0.00	0.00	1,001,838.00
659- MISCELLANEOUS	7,500.00	4,600.00	0.00	2,900.00
---- Expense	2,679,338.00	4,600.00	0.00	2,674,738.00

CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

Revenue	89,745.60
Expenditures	4,600.00
Current Increase/Decrease in Fund	85,145.60

STEPHENVILLE I.S.D.
Board Reports 2017-2018 – Child Nutrition
Balance Sheet
November 30, 2017

	Object	2017-2018 Balance	2016-2017 Balance
111-	CASH	488,501.01	574,458.71
124-	DUE FROM GOVERNMENT	96,241.27	91,484.13
126-	DUE FROM OTHER FUNDS	0.00	0.00
129-	RECEIVABLES	142.50	122.50
----	Asset	584,884.78	666,065.34
211-	PAYABLES	2,147.60	2,147.60
215-	PAYROLL TAXES PAYABLE	0.00	2,258.08
216-	ACCURED WAGES PAYABLE	72,296.04	65,180.01
217-	DUE TO OTHER FUNDS	0.00	0.00
231-	DEFERRED REVENUE	0.00	0.00
----	Liability	74,443.64	69,180.01
344-	RESERVE FOR ENCUMBRANCES	-4,541.47	-5,616.50
345-	RESERVED FOR CHILD NUTRITION	538,253.29	538,253.29
355-	DESIGNATED FUND BALANCE	0.00	0.00
360-	UNDESIGNATED FUND BALANCE	-27,812.15	58,226.36
431-	RESERVE FOR ENCUMBRANCES	4,541.47	5,616.50
----	Equity	510,441.14	596,479.65

	2017-2018	2016-2017
Grand Asset Totals	584,884.78	666,065.34
Grand Liability Totals	74,443.64	69,585.69
Grand Equity Totals	510,441.14	596,479.65

STEPHENVILLE I.S.D

Board Report 2017-2018 - Child Nutrition

Revenue/Expenditure Summary

For period ending November 30, 2017

YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS

	Object	2017-2018 Current Budget	2017-2018 FYTD Activity	2016-2017 FYTD Activity	2017-18 FYTD %	2016-17 FYTD %
	Grand Revenue Totals	1,384,797.00	466,076.83	447,373.73	33.40	32.36
	Grand Expense Totals	1,547,613.00	383,598.52	389,147.37	24.79	25.01
	Grand Totals	-162,816.00	82,478.31	58,226.36		

	Object	2017-2018 Current Budget	2017-2018 FYTD Activity	2016-2017 FYTD Activity	2017-18 FYTD %	2016-17 FYTD %
57--	LOCAL REVENUES	403,821.00	139,179.30	133,911.18	34.47	31.47
58--	STATE REVENUES	7,950.00	1,862.37	0.00	23.43	0.00
59--	FEDERAL PROGRAM REVENUE	973,026.00	325,035.16	313,462.55	33.40	32.36
----	Revenue	1,384,797.00	466,076.83	447,373.77	33.66	31.91
61--	PERSONNEL COST	601,213.00	180,921.87	191,712.78	30.09	31.42
62--	CONTRACTED SERVICES	28,500.00	4,946.00	1,245.00	17.35	6.88
63--	SUPPLIES	910,400.00	197,130.65	195,454.59	21.65	21.23
64--	MISCELLANEOUS	7,500.00	600.00	735.00	8.00	10.50
66--	CAPITAL ASSETS	0.00	0.00	0.00	0.00	0.00
----	Expense	1,547,613.00	383,598.52	389,147.37	24.79	25.01

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

	Object	2017-2018 Current Budget	2017-2018 FYTD Activity	2017-2018 Committed Funds	2017-2018 Available Funds
57--	LOCAL REVENUES	403,821.00	139,179.30	0.00	264,641.70
58--	STATE REVENUES	7,950.00	1,862.37	0.00	6,087.63
59--	FEDERAL PROGRAM REVENUE	973,026.00	325,035.16	0.00	647,990.84
----	Revenue	1,384,797.00	466,076.83	0.00	918,720.17
61--	PERSONNEL COST	601,213.00	180,921.87	0.00	420,291.13
62--	CONTRACTED SERVICES	28,500.00	4,946.00	0.00	23,554.00
63--	SUPPLIES	910,400.00	197,130.65	57,564.83	655,704.52
64--	MISCELLANEOUS	7,500.00	600.00	0.00	6,900.00
66--	CAPITAL ASSETS	0.00	0.00	0.00	0.00
----	Expense	1,547,613.00	383,598.52	57,564.93	1,106,449.65

CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

Revenue	466,076.83
Expenditures	441,163.45
Current Increase in Fund	24,913.38