

## STEPHENVILLE I.S.D.

## Board Report 2016-2017 - General Operating

## Balance Sheet

July 31, 2017

Object	2016-2017 Balance	2015-2016 Balance
111- CASH	1,711,270.11	879,620.33
112- INVESTMENTS	14,234,303.41	14,363,157.66
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	159,783.24	212,454.00
126- DUE FROM OTHER FUNDS	528.31	524.59
129- RECEIVABLES	2,817.55	185,357.49
14-- PRE-PAID ITEMS	-2,500.00	0.00
---- Asset	16,430,852.62	15,892,739.07
211- PAYABLES	43,162.46	11,690.47
214- COLLECTION FEES PAYABLE	0.00	0.00
215- PAYROLL TAXES PAYABLE	161,470.51	316,253.70
216- ACCRUED PAYROLL	1,084,882.19	1,126,629.01
217- DUE TO OTHER FUNDS	1,913.31	3,344.58
218- DUE TO STATE	0.00	0.00
221- WORKERS COMP LIABILITY	93,816.71	113,935.44
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	1,385,245.18	1,823,478.20
344- RESERVE FOR ENCUMBRANCES	-749,158.00	-3,137,264.73
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	10,656,332.44	10,279,985.87
431- RESERVE FOR ENCUMBRANCES	749,158.00	3,137,264.73
---- Equity	15,045,607.44	14,069,260.87
Grand Asset Totals	16,430,852.62	15,892,739.07
Grand Liability Totals	1,385,245.18	1,823,478.20
Grand Equity Totals	15,045,607.44	14,069,260.87

**STEPHENVILLE I.S.D.**  
**Board Report 2016-2017 - General Fund**  
**Revenue/Expenditure Summary**  
**For period ending July 31, 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	31,604,026.00	32,102,759.43	30,583,077.74	101.58	88.45
Grand Expense Totals	31,086,436.00	27,353,030.56	28,799,239.62	87.99	83.20
Grand Totals	517,590.00	4,749,728.87	1,783,838.12		

Object	2016-2017	2016-2017	2015-2016	2016-17	2015-16
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
57-- LOCAL REVENUES	18,967,254.00	20,280,468.01	19,189,260.93	106.92	87.54
58-- STATE REVENUES	12,175,772.00	11,360,714.66	11,022,272.28	93.31	89.79
59-- FEDERAL PROGRAM REVENUE	461,000.00	461,576.76	354,238.90	100.13	97.77
---- Revenue	31,604,026.00	32,102,759.43	30,565,772.11	101.58	97.77
61-- PERSONNEL COST	21,974,446.00	19,906,959.71	19,452,352.07	90.59	88.54
62-- CONTRACTED SERVICES	4,168,816.00	3,330,235.00	5,625,486.43	79.88	61.17
63-- SUPPLIES	3,274,707.00	2,730,822.18	2,410,983.76	83.39	84.55
64-- MISCELLANEOUS	871,158.00	737,607.03	655,334.59	84.67	80.17
66-- CAPITAL ASSETS	797,309.00	647,406.64	655,082.77	81.20	86.06
---- Expense	31,086,436.00	27,353,303.56	28,799,239.62	87.99	83.20

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

Object	2016-2017	2016-2017	2016-2017	2016-2017
	Current Budget	FYTD Activity	Committed Funds	Available Funds
57-- LOCAL REVENUES	18,967,254.00	20,280,468.01	0.00	-1,313,214.01
58-- STATE REVENUES	12,175,772.00	11,360,714.66	0.00	815,057.34
59-- FEDERAL PROGRAM REVENUE	461,000.00	461,576.76	0.00	-576.76
---- Revenue	31,604,026.00	32,102,759.43	0.00	-498,733.43
61-- PERSONNEL COST	21,975,618.00	19,906,959.71	717.61	2,066,768.68
62-- CONTRACTED SERVICES	4,225,075.00	3,330,235.00	353,246.72	485,334.28
63-- SUPPLIES	3,337,688.00	2,730,822.18	254,509.24	289,375.58
64-- MISCELLANEOUS	870,481.00	737,607.03	17,593.53	115,957.44
66-- CAPITAL ASSETS	669,152.00	647,406.64	127,738.00	22,164.36
---- Expense	31,078,014.00	27,353,030.56	753,805.10	2,979,600.34

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

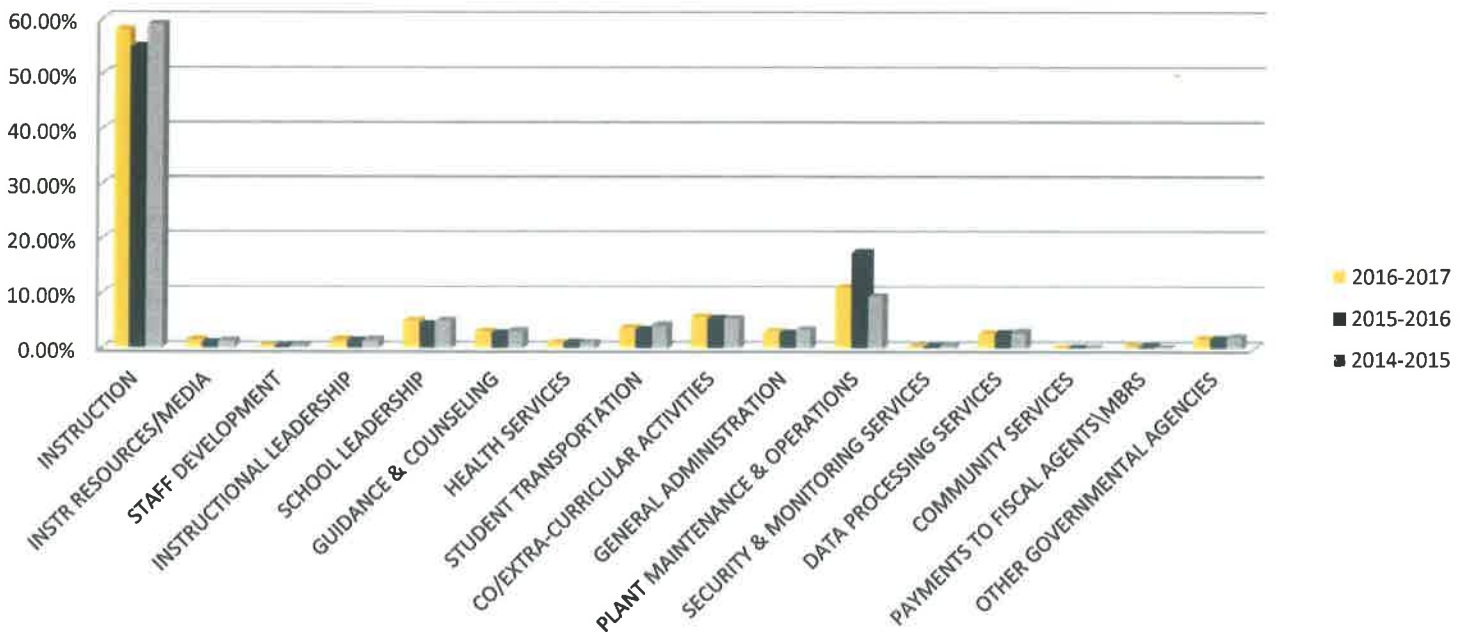
Revenue	32,102,759.43
Expenditures	28,860,640.76
Current Increase in Fund	3,995,923.77

# STEPHENVILLE ISD - GENERAL OPERATING FUND EXPENDITURES BY FUNCTION

Three Year Trend as of July 31, 2016-2017, 2015-2016, 2014-2015

FUNCTION	2016-2017 FYTD Activity	2016-2017 FYTD %	2015-2016 FYTD Activity	2015-2016 FYTD %	2014-2015 FYTD Activity	2014-2015 FYTD %
11 INSTRUCTION	\$ 15,857,182.66	57.97%	\$ 15,809,085.85	54.89%	\$ 14,672,772.56	59.12%
12 INSTR RESOURCES/MEDIA	\$ 427,128.67	1.56%	\$ 336,183.95	1.17%	\$ 355,099.94	1.43%
13 STAFF DEVELOPMENT	\$ 137,178.63	0.50%	\$ 112,290.82	0.39%	\$ 106,702.80	0.43%
21 INSTRUCTIONAL LEADERSHIP	\$ 444,100.62	1.62%	\$ 376,813.26	1.31%	\$ 386,521.15	1.56%
23 SCHOOL LEADERSHIP	\$ 1,377,645.48	5.04%	\$ 1,305,850.05	4.53%	\$ 1,258,644.51	5.07%
31 GUIDANCE & COUNSELING	\$ 875,727.03	3.20%	\$ 803,428.22	2.79%	\$ 802,311.12	3.23%
33 HEALTH SERVICES	\$ 275,023.09	1.01%	\$ 262,955.50	0.91%	\$ 287,090.74	1.16%
34 STUDENT TRANSPORTATION	\$ 1,036,320.68	3.79%	\$ 978,080.56	3.40%	\$ 1,051,933.85	4.24%
36 CO/EXTRA-CURRICULAR ACTIVITIES	\$ 1,605,249.73	5.87%	\$ 1,526,480.63	5.30%	\$ 1,352,504.13	5.45%
41 GENERAL ADMINISTRATION	\$ 826,119.16	3.02%	\$ 800,443.42	2.78%	\$ 829,356.44	3.34%
51 PLANT MAINTENANCE & OPERATIONS	\$ 3,045,955.82	11.14%	\$ 5,034,642.30	17.48%	\$ 2,351,167.60	9.47%
52 SECURITY & MONITORING SERVICES	\$ 81,185.61	0.30%	\$ 77,763.23	0.27%	\$ 102,615.26	0.41%
53 DATA PROCESSING SERVICES	\$ 774,079.17	2.83%	\$ 799,227.44	2.78%	\$ 728,261.80	2.93%
61 COMMUNITY SERVICES	\$ 970.85	0.00%	\$ 500.00	0.00%	\$ 392.93	0.00%
93 PAYMENTS TO FISCAL AGENTS\MBRS	\$ 77,000.00	0.28%	\$ 67,999.59	0.24%	\$ 38,018.00	0.15%
99 OTHER GOVERNMENTAL AGENCIES	\$ 512,163.36	1.87%	\$ 507,494.80	1.76%	\$ 493,148.20	1.99%
<b>TOTALS</b>	<b>\$ 27,353,030.56</b>	<b>100.00%</b>	<b>\$ 28,799,239.62</b>	<b>100.00%</b>	<b>\$ 24,816,541.03</b>	<b>100.00%</b>

**Three Year Trend of Expenditures by Function Current Month to Date for July 31, 2017**



STEPHENVILLE I.S.D.

Board Reports 2016-2017 - Debt Service Fund

Balance Sheet

July 31, 2017

Object	2016-2017 Balance	2015-2016 Balance
111- CASH & INVESTMENTS	118,218.85	332,485.91
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	146,973.81	735,116.78
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	104,509.81	694,358.78
43-- RESERVE FOR ENCUMBRANCES	0.00	0.00
---- Equity	104,509.81	694,358.78
Grand Asset Totals	146,973.81	735,116.78
Grand Liability Totals	42,464.00	40,758.00
Grand Equity Totals	104,509.81	694,358.78

**STEPHENVILLE I.S.D.**  
**Board Report 2016-2017 - Debt Service**  
**Revenue/Expenditure Summary**  
**For the period ended July 31, 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	2,857,013.00	2,045,838.17	1,755,507.36	71.61	92.78
Grand Expense Totals	2,679,138.00	2,160,968.75	2,133,314.20	80.66	79.47
Grand Totals	177,875.00	-115,130.58	-377,806.84		

Object	2016-2017 Current Budget	2016-2017 FYTD Activity	2015-2016 FYTD Activity	2016-17 FYTD %	2015-16 FYTD %
571- LOCAL TAX REVENUE	1,036,570.00	973,383.73	970,644.15	93.03	97.76
574- OTHER LOCAL REVENUES	1,500.00	1,605.26	929.21	107.02	116.15
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	2,045,838.17	1,755,507.36	71.61	92.78
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	6,250.00	5,270.45	91.91	77.51
---- Expense	2,679,138.00	2,160,968.75	2,133,314.20	80.66	79.47

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

Object	2016-2017 Current Budget	2016-2017 FYTD Activity	2016-2017 Committed Funds	2016-17 Available Funds
57-- LOCAL REVENUES	1,036,570.00	973,383.73	0.00	63,186.27
57-- INTEREST REVENUES	1,500.00	1,605.26	0.00	-105.26
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	111,714.18	2,878.64
791- TRANSFERS IN	1,535,000.00	931,000.00	0.00	604,000.00
---- Revenue	2,857,013.00	2,045,838.17	111,714.18	699,460.65
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	517,618.75	.50
659- MISCELLANEOUS	6,800.00	6,250.00	0.00	550.00
---- Expense	2,679,138.00	2,160,968.75	517,618.75	550.50

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

Revenue	2,157,552.35
Expenditures	2,678,587.50
Current Increase/Decrease in Fund	-521,035.15

STEPHENVILLE I.S.D.  
 Board Reports 2016-2017 - Child Nutrition  
 Balance Sheet  
 July 31, 2017

Object	2016-2017 Balance	2015-2016 Balance
111- CASH	590,104.26	674,000.84
124- DUE FROM GOVERNMENT	9,338.00	11,413.98
126- DUE FROM OTHER FUNDS	0.00	0.00
129- RECEIVABLES	142.50	110.00
---- Asset	599,584.76	685,524.82
211- PAYABLES	2,147.60	0.00
215- PAYROLL TAXES PAYABLE	0.00	0.00
216- ACCURED WAGES PAYABLE	36,446.19	32,060.77
217- DUE TO OTHER FUNDS	0.00	0.00
231- DEFERRED REVENUE	0.00	0.00
---- Liability	38,593.79	32,060.77
344- RESERVE FOR ENCUMBRANCES	-2,565.32	-2,311.09
345- RESERVED FOR CHILD NUTRITION	538,253.29	556,426.05
355- DESIGNATED FUND BALANCE	0.00	0.00
360- UNDESIGNATED FUND BALANCE	22,737.68	97,038.00
431- RESERVE FOR ENCUMBRANCES	2,565.32	2,311.09
---- Equity	560,990.97	653,464.05
Grand Asset Totals	599,584.76	685,524.82
Grand Liability Totals	38,593.79	32,060.77
Grand Equity Totals	560,990.97	653,464.05

**STEPHENVILLE I.S.D**  
**Board Report 2016-2017 - Child Nutrition**  
**Revenue/Expenditure Summary**  
**For period ending July 31, 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	1,268,625.27	1,307,864.08	90.48	89.07
Grand Expense Totals	1,556,131.00	1,245,887.59	1,210,862.08	80.06	80.30
Grand Totals	-154,093.00	22,737.68	97,002.00		

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	364,341.45	403,874.70	85.61	100.97
58-- STATE REVENUES	7,950.00	7,996.56	7,954.85	100.59	92.50
59-- FEDERAL PROGRAM REVENUE	968,530.00	896,287.26	896,034.53	92.54	84.54
---- Revenue	1,402,038.00	1,268,625.27	1,307,864.08	90.48	89.07
61-- PERSONNEL COST	610,231.00	573,015.76	541,754.21	93.90	93.04
62-- CONTRACTED SERVICES	22,000.00	7,087.60	3,735.00	32.22	64.40
63-- SUPPLIES	916,900.00	661,885.25	662,956.47	72.19	72.74
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	1,245,887.59	1,210,862.08	80.06	80.30

**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	364,341.45	23.00	61,193.55
58-- STATE REVENUES	7,950.00	7,996.56	0.00	-46.56
59-- FEDERAL PROGRAM REVENUE	968,530.00	896,287.26	0.00	72,242.74
---- Revenue	1,402,038.00	1,268,625.27	23.00	133,389.73
61-- PERSONNEL COST	610,231.00	573,015.76	0.00	37,215.24
62-- CONTRACTED SERVICES	22,000.00	7,087.60	0.00	14,912.40
63-- SUPPLIES	916,900.00	661,885.25	2,116.15	252,898.60
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	1,245,887.59	2,116.15	308,127.26

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

Revenue	1,268,648.27
Expenditures	<u>1,248,003.74</u>
Current Increase in Fund	20,644.53