

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

Balance Sheet

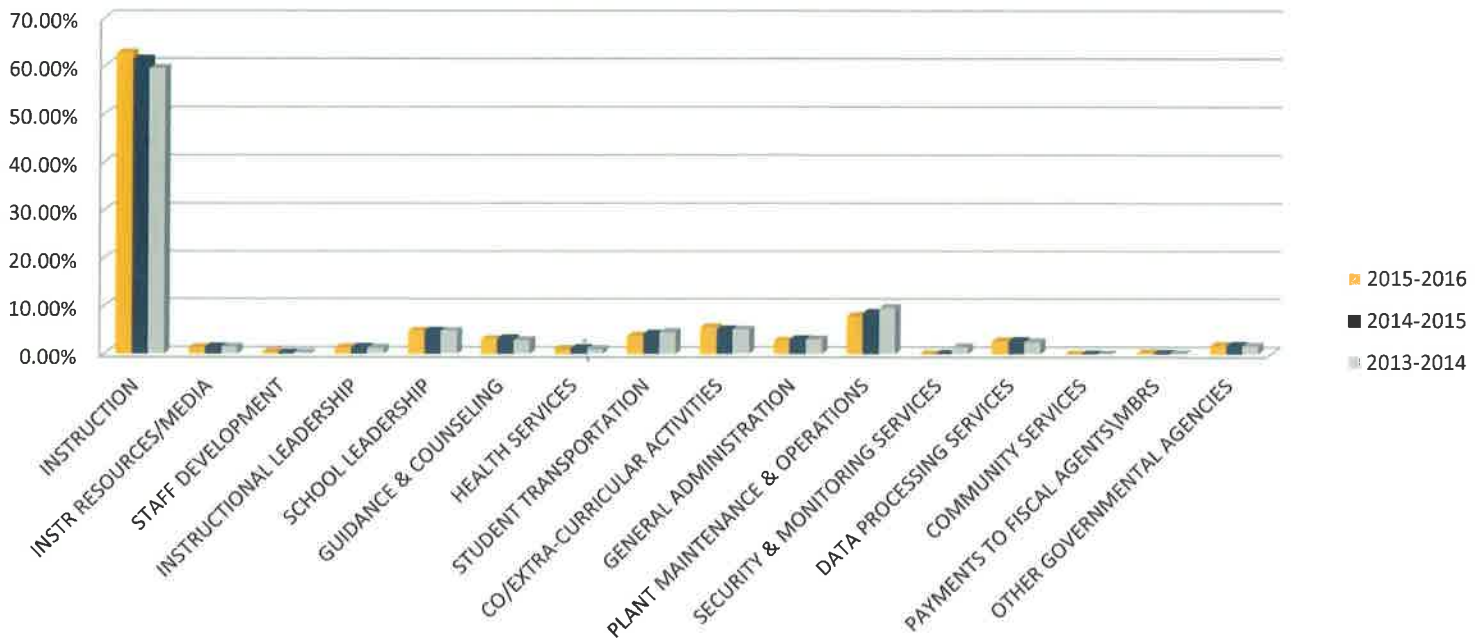
April 30, 2016

Object	2015-2016 Balance	2014-2015 Balance
111- CASH	1,840,186.95	1,344,330.93
112- INVESTMENTS	17,346,602.34	15,049,566.65
122- TAXES RECEIVABLE-DELINQUENT	389,081.00	425,438.14
123- ALLOWANCE FOR UNCOLLECTIBLE TAXES	-137,456.00	-112,164.37
124- DUE FROM GOV'T	212,454.00	0.00
126- DUE FROM OTHER FUNDS	524.59	96,352.07
129- RECEIVABLES	2,817.55	3,165.55
14-- PRE-PAID ITEMS	0.00	0.00
---- Asset	19,654,210.43	16,806,688.97
211- PAYABLES	11,856.55	69,770.75
214- COLLECTION FEES PAYABLE	0.00	0.00
215- PAYROLL TAXES PAYABLE	261,950.28	175,791.63
216- ACCRUED PAYROLL	3,094,174.05	2,961,809.83
217- DUE TO OTHER FUNDS	3,344.58	-21,241.40
221- WORKERS COMP LIABILITY	126,529.56	187,898.13
231- DEFERRED REVENUE	0.00	0.00
241- DUE TO GOVERNMENTS & AGENCIES	0.00	0.00
260- DEFERRED INFLOWS LOCAL TAXES	251,625.00	313,273.77
---- Liability	3,749,480.02	3,687,302.71
344- RESERVE FOR ENCUMBRANCES	-5,190,476.29	-693,157.07
354- COMMITED FUND BALANCE	3,789,275.00	3,789,275.00
360- UNDESIGNATED FUND BALANCE	12,115,455.41	9,330,111.26
431- RESERVE FOR ENCUMBRANCES	5,190,476.29	693,157.07
---- Equity	15,904,730.41	13,119,386.26
Grand Asset Totals	19,654,210.43	16,806,688.97
Grand Liability Totals	3,749,480.02	3,687,302.71
Grand Equity Totals	15,904,730.41	13,119,386.26

Three Year Trend as of April 30, 2015-2016, 2014-2015, 2013-2014

FUNCTION	2015-2016		2014-2015		2013-2014	
	FYTD Activity	FYTD %	FYTD Activity	FYTD %	FYTD Activity	FYTD %
11 INSTRUCTION	\$ 13,081,075.66	62.70%	\$ 12,257,384.58	61.36%	\$ 11,745,397.20	59.51%
12 INSTR RESOURCES/MEDIA	\$ 289,910.49	1.39%	\$ 305,690.71	1.53%	\$ 297,556.12	1.51%
13 STAFF DEVELOPMENT	\$ 78,277.95	0.38%	\$ 66,126.22	0.33%	\$ 67,435.17	0.34%
21 INSTRUCTIONAL LEADERSHIP	\$ 278,874.69	1.34%	\$ 287,371.33	1.44%	\$ 256,861.74	1.30%
23 SCHOOL LEADERSHIP	\$ 1,012,609.56	4.85%	\$ 975,510.03	4.88%	\$ 960,822.76	4.87%
31 GUIDANCE & COUNSELING	\$ 657,686.75	3.15%	\$ 651,717.98	3.26%	\$ 576,919.87	2.92%
33 HEALTH SERVICES	\$ 219,781.81	1.05%	\$ 240,585.02	1.20%	\$ 205,015.04	1.04%
34 STUDENT TRANSPORTATION	\$ 797,374.42	3.82%	\$ 852,944.78	4.27%	\$ 908,633.48	4.60%
36 CO/EXTRA-CURRICULAR ACTIVITIES	\$ 1,172,149.99	5.62%	\$ 1,016,059.27	5.09%	\$ 1,023,040.63	5.18%
41 GENERAL ADMINISTRATION	\$ 596,554.82	2.86%	\$ 610,872.99	3.06%	\$ 609,015.66	3.09%
51 PLANT MAINTENANCE & OPERATIONS	\$ 1,650,821.63	7.91%	\$ 1,719,996.78	8.61%	\$ 1,912,739.71	9.69%
52 SECURITY & MONITORING SERVICES	\$ 7,635.00	0.04%	\$ 33,656.25	0.17%	\$ 291,956.84	1.48%
53 DATA PROCESSING SERVICES	\$ 572,834.78	2.75%	\$ 550,782.26	2.76%	\$ 503,581.19	2.55%
61 COMMUNITY SERVICES	\$ 500.00	0.00%	\$ 254.51	0.00%	\$ 579.09	0.00%
93 PAYMENTS TO FISCAL AGENTS\MBRS	\$ 67,999.59	0.33%	\$ 38,018.00	0.19%	\$ 30,000.00	0.15%
99 OTHER GOVERNMENTAL AGENCIES	\$ 379,776.40	1.82%	\$ 368,808.60	1.85%	\$ 347,521.86	1.76%
TOTALS	\$ 20,863,863.54	100.00%	\$ 19,975,779.31	100.00%	\$ 19,737,076.36	100.00%

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



STEPHENVILLE I.S.D.
Board Report 2015-2016 - General Fund
 Revenue/Expenditure Summary
 For period ending April 30, 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	33,349,918.00	24,487,127.09	22,152,342.19	73.42	81.60
Grand Expense Totals	33,688,565.00	20,863,863.54	19,975,779.31	63.71	72.13
Grand Totals	-338,647.00	3,623,263.55	2,176,562.88		

Object	2015-2016	2015-2016	2014-2015	2015-16	2014-15
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
57-- LOCAL REVENUES	21,029,254.00	16,807,925.94	14,891,713.38	79.93	97.08
58-- STATE REVENUES	11,940,664.00	7,356,767.14	6,913,228.62	61.61	62.18
59-- FEDERAL PROGRAM REVENUE	380,000.00	322,434.01	347,400.19	84.85	91.42
---- Revenue	33,349,918.00	24,487,127.09	22,152,342.19	73.42	81.60
61-- PERSONNEL COST	21,373,796.00	16,063,339.56	15,924,972.31	75.15	76.09
62-- CONTRACTED SERVICES	8,283,350.00	2,151,263.50	2,204,777.46	25.97	54.14
63-- SUPPLIES	2,933,591.00	1,855,676.82	1,293,076.14	63.26	53.39
64-- MISCELLANEOUS	800,899.00	517,636.38	420,266.93	64.63	51.33
66-- CAPITAL ASSETS	296,929.00	275,947.28	132,686.47	93.93	55.34
---- Expense	33,688,565.00	20,863,863.54	19,975,779.31	63.71	63.36

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	21,029,254.00	16,807,925.94	0.00	4,221,328.06
58-- STATE REVENUES	11,940,664.00	7,356,767.14	0.00	4,583,896.86
59-- FEDERAL PROGRAM REVENUE	380,000.00	322,434.01	0.00	57,565.99
---- Revenue	33,349,918.00	24,487,127.09	0.00	8,862,790.91
61-- PERSONNEL COST	21,373,796.00	16,063,339.56	0.00	5,310,456.44
62-- CONTRACTED SERVICES	8,283,350.00	2,151,263.50	5,044,521.86	1,087,564.64
63-- SUPPLIES	2,933,591.00	1,855,676.82	125,416.84	952,497.34
64-- MISCELLANEOUS	800,899.00	517,636.38	32,137.63	251,124.99
66-- CAPITAL ASSETS	296,929.00	275,947.28	11,928.00	9,053.72
---- Expense	33,688,565.00	20,863,863.54	5,214,004.33	7,610,697.13

CALCULATION OF NET CURRENT INCREASE/ (DECREASE) IN FUND

Revenue	24,487,127.09
Expenditures	<u>26,077,867.87</u>
Current Increase in Fund	-1,590,740.78

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

Balance Sheet

April 30, 2016

Object	2015-2016 Balance	2014-2015 Balance
111- CASH & INVESTMENTS	300,914.13	1,466,493.13
122- RECEIVABLES	57,812.00	63,941.81
123- ALLOWANCES-UNCOLLECTIBLE TAX	-17,054.00	-12,946.99
126- DUE FROM	1,732.54	0.00
129- OTHER RECEIVABLES	140.33	0.00
181- RESTRICTED INVESTMENTS	360,000.00	0.00
---- Asset	703,545.00	1,517,487.95
218- PAYABLES		12,701.05
231- DEFERRED REVENUE	40,758.00	50,994.82
---- Liability	40,758.00	63,695.87
34-- RESERVE FOR ENCUMBRANCES	1,072,165.62	717,333.71
36-- UNDESIGNATED FUND BALANCE	-409,378.62	736,458.37
43-- RESERVE FOR ENCUMBRANCES	0.00	0.00
---- Equity	662,787.00	1,453,792.08
Grand Asset Totals	703,545.00	1,517,487.95
Grand Liability Totals	40,758.00	63,695.87
Grand Equity Totals	662,787.00	1,453,792.08

STEPHENVILLE I.S.D.
Board Report 2015-2016 - Debt Service
Revenue/Expenditure Summary
For the period ended April 30, 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	1,723,935.58	2,851,706.59	91.11	93.71
Grand Expense Totals	2,684,566.00	2,133,314.20	2,115,248.22	79.47	69.57
Grand Totals	792,507.00	-409,378.62	736,458.37		

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	938,004.08	2,729,923.32	94.47	96.88
574- OTHER LOCAL REVENUES	800.00	747.50	1,789.52	96.44	71.58
578- OTHER STATE REVENUES	72,030.00	72,030.05	0.00	100.00	0.00
579- FEDERAL REIMBURSEMENT	226,307.00	113,153.95	119,993.75	50.00	53.88
791- TRANSFERS IN	600,000.00	600,000.00	0.00	100.00	0.00
---- Revenue	1,892,059.00	1,723,935.58	2,851,706.59	91.11	93.71
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	573,043.75	604,378.29	51.04	51.72
659- OTHER DEBT SERVICES EXPEND	6,800.00	5,270.45	5,869.93	77.51	83.86
---- Expense	2,684,566.00	2,133,314.20	2,115,248.22	79.47	69.57

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	938,004.08	0.00	54,917.92
57-- INTEREST REVENUES	800.00	747.50	0.00	52.50
58-- OTHER STATE REVENUES	72,030.00	72,030.05	0.00	-0.05
59- FEDERAL PROGRAM REVENUE	226,307.00	113,153.95	0.00	113,153.05
791- TRANSFERS IN	600,000.00	600,000.00	0.00	0.00
---- Revenue	1,892,059.00	1,723,935.58	0.00	168,123.42
651- DEBT PRINCIPAL	1,555,000.00	1,555,000.00	0.00	0.00
652- DEBT INTEREST	1,122,766.00	573,043.75	0.00	549,722.25
659- MISCELLANEOUS	6,800.00	5,270.45	0.00	1,529.55
---- Expense	2,684,566.00	2,133,314.20	0.00	551,251.80

CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

Revenue	1,723,935.58
Expenditures	<u>2,133,314.20</u>
Current Increase (Decrease) in Fund	-409,378.62

STEPHENVILLE I.S.D.
Board Reports 2015-2016 - Child Nutrition
 Balance Sheet
 April 30, 2016

Object	2015-2016 Balance	2014-2015 Balance
111- CASH	705,801.99	900,761.44
124- DUE FROM GOVERNMENT	104,410.34	107,423.20
126- DUE FROM OTHER FUNDS	0.00	0.00
129- RECEIVABLES	110.00	25.00
---- Asset	<u>810,322.33</u>	<u>1,008,209.64</u>
211- PAYABLES	0.00	7,778.88
215- PAYROLL TAXES PAYABLE	2,582.37	2,661.68
216- ACCURED WAGES PAYABLE	86,663.78	83,810.06
217- DUE TO OTHER FUNDS	0.00	72,363.57
231- DEFERRED REVENUE	0.00	0.00
---- Liability	<u>89,246.15</u>	<u>166,614.19</u>
344- RESERVE FOR ENCUMBRANCES	-12,121.70	-60.00
345- RESERVED FOR CHILD NUTRITION	556,426.05	765,643.42
355- DESIGNATED FUND BALANCE	0.00	0.00
360- UNDESIGNATED FUND BALANCE	164,650.13	75,952.03
431- RESERVE FOR ENCUMBRANCES	12,121.70	60.00
---- Equity	<u>721,076.18</u>	<u>841,595.45</u>
Grand Asset Totals	810,322.33	1,008,209.64
Grand Liability Totals	89,246.15	166,614.19
Grand Equity Totals	721,076.18	841,595.45

STEPHENVILLE I.S.D
Board Report 2015-2016 - Child Nutrition
Revenue/Expenditure Summary
For period ending April 30, 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	1,468,434.00	1,145,280.65	1,126,359.74	79.36	74.43
Grand Expense Totals	1,507,923.00	1,000,666.52	1,050,443.71	66.36	64.24
Grand Totals	-39,489.00	164,614.13	75,916.03		

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	365,437.74	353,156.79	91.36	83.10
58-- STATE REVENUES	8,600.00	7,954.85	8,568.27	92.50	100.80
59-- FEDERAL PROGRAM REVENUE	1,059,834.00	791,888.06	764,634.68	74.72	70.81
---- Revenue	1,468,434.00	1,165,280.65	1,126,359.74	79.36	74.43
61-- PERSONNEL COST	582,306.00	459,266.47	461,870.45	78.87	79.85
62-- CONTRACTED SERVICES	5,800.00	3,320.00	4,383.00	57.24	19.22
63-- SUPPLIES	911,351.00	535,663.65	524,395.57	58.78	53.89
64-- MISCELLANEOUS	8,466.00	2,416.40	3,416.69	28.54	53.89
66-- CAPITAL ASSETS	0.00	0.00	56,378.00	0.00	99.96
---- Expense	1,507,923.00	1,000,666.52	1,050,443.71	66.36	64.24

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	365,437.74	0.00	34,562.26
58-- STATE REVENUES	8,600.00	7,954.85	0.00	645.15
59-- FEDERAL PROGRAM REVENUE	1,059,834.00	791,888.06	0.00	267,945.94
---- Revenue	1,468,434.00	1,165,280.65	0.00	303,153.35
61-- PERSONNEL COST	582,306.00	459,266.47	0.00	123,039.53
62-- CONTRACTED SERVICES	5,800.00	3,320.00	0.00	2,480.00
63-- SUPPLIES	911,351.00	535,663.65	12,121.70	363,565.65
64-- MISCELLANEOUS	8,466.00	2,416.40	0.00	6,049.60
66-- CAPITAL ASSETS	0.00	0.00	0.00	0.00
---- Expense	1,507,923.00	1,000,666.52	12,121.70	495,134.78

CALCULATION OF NET CURRENT INCREASE/ (DECREAS) IN FUND

Revenue	1,165,280.65
Expenditures	1,012,788.22
Current Increase in Fund	152,492.13