

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

Balance Sheet

November 30, 2015

Object	2015-2016 Balance	2014-2015 Balance
111- CASH	3,002,150.59	4,865,149.86
112- INVESTMENTS	10,169,672.48	7,593,904.03
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	1,882,243.55	36,606.96
129- RECEIVABLES	812.55	3,165.55
14-- PRE-PAID ITEMS	0.00	0.00
---- Asset	15,518,958.17	12,812,100.17
211- PAYABLES	12,449.35	12,212.68
214- COLLECTION FEES PAYABLE	0.00	0.00
215- PAYROLL TAXES PAYABLE	204,334.34	176,774.99
216- ACCRUED PAYROLL	2,166,295.74	2,071,540.37
217- DUE TO OTHER FUNDS	1,542,605.97	-44,153.59
221- WORKERS COMP LIABILITY	140,013.12	120,111.83
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	4,317,323.52	2,649,760.05
344- RESERVE FOR ENCUMBRANCES	-1,855,146.97	-1,593,469.79
354- COMMITED FUND BALANCE	3,789,275.00	3,789,275.00
360- UNDESIGNATED FUND BALANCE	7,412,359.65	6,373,065.12
431- RESERVE FOR ENCUMBRANCES	1,855,146.97	1,593,469.79
---- Equity	11,201,634.65	10,162,340.12
Grand Asset Totals	15,518,958.17	12,812,100.17
Grand Liability Totals	4,317,323.52	2,649,760.05
Grand Equity Totals	11,201,634.65	10,162,340.12

STEPHENVILLE I.S.D.
Board Report 2015-2016 - General Fund
Revenue/Expenditure Summary
For period ending November 30, 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	6,600,184.22	6,937,339.57	21.92	25.56
Grand Expense Totals	29,092,505.00	8,283,468.67	7,718,891.40	28.47	27.87
Grand Totals	1,010,973.00	-1,683,284.45	-781,551.83		

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	834,700.84	1,372,157.95	4.69	8.95
58-- STATE REVENUES	11,940,664.00	5,743,017.21	5,307,001.43	48.10	47.73
59-- FEDERAL PROGRAM REVENUE	380,000.00	22,466.17	258,180.19	5.91	67.94
---- Revenue	30,103,478.00	6,600,184.22	6,937,339.57	21.92	25.56
61-- PERSONNEL COST	21,373,942.00	6,432,785.19	6,377,524.31	30.10	30.47
62-- CONTRACTED SERVICES	3,800,988.00	803,664.29	680,606.09	21.14	18.61
63-- SUPPLIES	2,912,263.00	811,386.23	445,872.77	27.86	20.58
64-- MISCELLANEOUS	753,797.00	214,375.96	178,205.17	28.44	20.58
66-- CAPITAL ASSETS	251,515.00	21,257.00	36,683.06	8.45	15.31
---- Expense	29,092,505.00	8,283,468.67	7,718,891.40	28.47	27.87

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	834,700.84	0.00	16,948,113.16
58-- STATE REVENUES	11,940,664.00	5,743,017.31	0.00	6,197,646.79
59-- FEDERAL PROGRAM REVENUE	380,000.00	22,466.17	0.00	357,533.86
---- Revenue	30,103,478.00	6,600,184.22	0.00	23,503,293.78
61-- PERSONNEL COST	21,373,942.00	6,432,785.19	0.00	14,941,156.81
62-- CONTRACTED SERVICES	3,800,988.00	803,664.29	1,124,572.39	1,872,751.32
63-- SUPPLIES	2,912,263.00	811,386.23	543,125.39	1,557,751.38
64-- MISCELLANEOUS	753,797.00	214,375.96	26,123.04	513,298.00
66-- CAPITAL ASSETS	251,515.00	21,257.00	187,706.00	42,552.00
---- Expense	29,092,505.00	8,283,468.67	1,881,526.82	18,927,509.51

CALCULATION OF NET CURRENT INCREASE/ (DECREASE) IN FUND

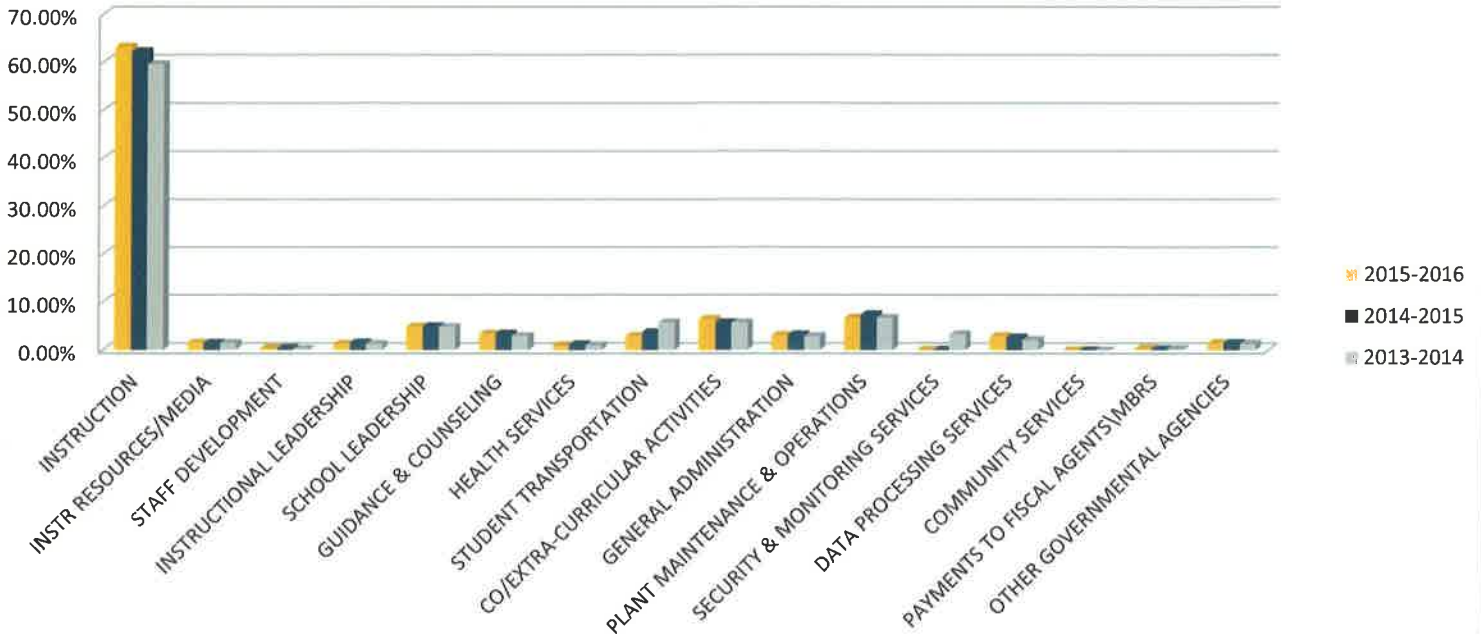
Revenue	6,600,184.22
Expenditures	10,164,995.49
Current Increase in Fund	-3,564,811.27

STEPHENVILLE ISD - GENERAL OPERATING FUND EXPENDITURES BY FUNCTION

Three Year Trend as of November 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	\$ 5,231,747.87	63.16%	\$ 4,797,858.10	62.16%	\$ 4,750,656.74	59.56%
12 INSTR RESOURCES/MEDIA	\$ 129,943.37	1.57%	\$ 115,994.82	1.50%	\$ 118,454.12	1.49%
13 STAFF DEVELOPMENT	\$ 35,430.61	0.43%	\$ 31,258.08	0.40%	\$ 25,318.05	0.32%
21 INSTRUCTIONAL LEADERSHIP	\$ 107,939.97	1.30%	\$ 124,315.72	1.61%	\$ 103,649.61	1.30%
23 SCHOOL LEADERSHIP	\$ 406,512.46	4.91%	\$ 388,118.46	5.03%	\$ 389,325.64	4.88%
31 GUIDANCE & COUNSELING	\$ 280,766.31	3.39%	\$ 266,519.56	3.45%	\$ 239,234.24	3.00%
33 HEALTH SERVICES	\$ 86,314.85	1.04%	\$ 96,643.43	1.25%	\$ 84,303.56	1.06%
34 STUDENT TRANSPORTATION	\$ 246,385.12	2.97%	\$ 292,270.26	3.79%	\$ 462,951.81	5.80%
36 CO/EXTRA-CURRICULAR ACTIVITIES	\$ 535,833.43	6.47%	\$ 443,501.10	5.75%	\$ 464,037.89	5.82%
41 GENERAL ADMINISTRATION	\$ 260,437.11	3.14%	\$ 247,432.76	3.21%	\$ 231,240.12	2.90%
51 PLANT MAINTENANCE & OPERATIONS	\$ 561,299.83	6.78%	\$ 574,105.12	7.44%	\$ 539,458.33	6.76%
52 SECURITY & MONITORING SERVICES	\$ 5,915.00	0.07%	\$ 5,437.50	0.07%	\$ 266,855.87	3.35%
53 DATA PROCESSING SERVICES	\$ 240,807.85	2.91%	\$ 199,094.44	2.58%	\$ 171,545.08	2.15%
61 COMMUNITY SERVICES	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
93 PAYMENTS TO FISCAL AGENTS\MBRS	\$ 29,795.29	0.36%	\$ 16,212.65	0.21%	\$ 22,366.11	0.28%
99 OTHER GOVERNMENTAL AGENCIES	\$ 124,339.60	1.50%	\$ 120,129.40	1.56%	\$ 107,263.06	1.34%
TOTALS	\$ 8,283,468.67	100.00%	\$ 7,718,891.40	100.00%	\$ 7,976,660.23	100.00%

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



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

Balance Sheet

November 30, 2015

Object	2015-2016 Balance	2014-2015 Balance
111- CASH & INVESTMENTS	774,606.51	940,975.74
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	<u>1,177,237.38</u>	<u>991,970.56</u>
218- PAYABLES	12,701.05	12,701.05
231- DEFERRED REVENUE	40,758.00	50,994.82
---- Liability	<u>53,459.05</u>	<u>63,695.87</u>
34-- RESERVE FOR ENCUMBRANCES		
36-- UNDESIGNATED FUND BALANCE	1,123,778.33	928,274.69
43-- RESERVE FOR ENCUMBRANCES		
---- Equity	<u>1,123,778.33</u>	<u>928,274.69</u>
Grand Asset Totals	1,177,237.38	991,970.56
Grand Liability Totals	53,459.05	63,695.87
Grand Equity Totals	1,123,778.33	928,274.69

STEPHENVILLE I.S.D.
Board Report 2015-2016 - Debt Service
Revenue/Expenditure Summary
For the period ended November 30, 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	54,612.71	212,440.98	4.51	6.98
Grand Expense Totals	2,682,766.00	3,000.00	1,500.00	0.11	0.05
Grand Totals	-1,470,666.00	51,612.71	210,940.98		

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	54,429.73	212,077.98	5.48	7.53
574- OTHER LOCAL REVENUES	800.00	132.98	363.00	22.87	14.52
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	54,612.71	212,440.98	4.51	6.98
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- OTHERE 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	54,429.73	0.00	938,492.27
57-- INTEREST REVENUES	800.00	132.98	0.00	617.02
59-- FEDERAL PROGRAM REVENUE	218,378.00	0.00	0.00	218,378.00
---- Revenue	1,212,100.00	54,612.71	0.00	1,157,487.29
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	54,612.71
Expenditures	<u>3,000.00</u>
Current Increase in Fund	51,612.71

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

Object	2015-2016 Balance	2014-2015 Balance
111- CASH	791,504.40	840,196.79
124- DUE FROM GOVERNMENT	97,820.58	89,938.03
126- DUE FROM OTHER FUNDS	0.00	0.00
129- RECEIVABLES	130.00	0.00
---- Asset	889,454.98	930,134.82
211- PAYABLES	0.00	67.00
215- PAYROLL TAXES PAYABLE	2,413.69	2,227.93
216- ACCURED WAGES PAYABLE	61,175.57	59,036.84
217- DUE TO OTHER FUNDS	146,110.46	50,958.11
231- DEFERRED REVENUE	0.00	0.00
---- Liability	209,699.72	112,289.88
344- RESERVE FOR ENCUMBRANCES	-5,900.34	-75.48
345- RESERVED FOR CHILD NUTRITION	765,643.42	765,643.42
355- DESIGNATED FUND BALANCE	0.00	0.00
360- UNDESIGNATED FUND BALANCE	-85,888.16	52,201.52
431- RESERVE FOR ENCUMBRANCES	5,900.34	75.48
---- Equity	679,755.26	817,844.94
Grand Asset Totals	889,454.98	930,134.82
Grand Liability Totals	209,699.72	112,289.88
Grand Equity Totals	679,755.26	817,844.94

STEPHENVILLE I.S.D
Board Report 2015-2016 - Child Nutrition
 Revenue/Expenditure Summary
 For period ending November 30, 2015

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	472,663.80	471,757.57	32.19	31.17
Grand Expense Totals	1,677,923.00	349,370.59	419,592.05	23.17	25.66
Grand Totals	-209,489.00	123,293.21	52,165.52		

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	147,984.12	149,904.10	37.00	35.27
58-- STATE REVENUES	8,600.00	0.00	5.12	0.00	0.06
59-- FEDERAL PROGRAM REVENUE	1,059,834.00	324,679.68	321,848.35	30.63	29.80
---- Revenue	1,468,434.00	472,663.80	471,575.57	32.19	31.17
61-- PERSONNEL COST	582,306.00	188,795.23	187,071.61	32.42	32.34
62-- CONTRACTED SERVICES	5,800.00	1,245.00	1,245.00	21.47	5.46
63-- SUPPLIES	903,617.00	159,330.36	174,643.20	17.44	17.95
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	349,370.59	419,592.05	23.17	25.66

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	147,984.12	0.00	252,015.88
58-- STATE REVENUES	8,600.00	0.00	0.00	8,600.00
59-- FEDERAL PROGRAM REVENUE	1,059,834.00	324,679.68	0.00	735,154.32
---- Revenue	1,468,434.00	472,663.80	0.00	995,770.20
61-- PERSONNEL COST	582,306.00	188,795.23	0.00	393,510.77
62-- CONTRACTED SERVICES	5,800.00	1,245.00	0.00	4,555.00
63-- SUPPLIES	903,617.00	159,330.36	3,433.66	747,220.30
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	349,370.59	3,433.66	1,331,986.07

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