

STEPHENVILLE I.S.D.**Board Report 2016-2017 - General Operating**

Balance Sheet

April 30, 2017

Object	2016-2017 Balance	2015-2016 Balance
111- CASH	1,845,689.02	1,840,186.95
112- INVESTMENTS	18,207,944.89	17,346,602.34
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	11,053.09	212,454.00
126- DUE FROM OTHER FUNDS	528.31	524.59
129- RECEIVABLES	-205,868.20	2,817.55
14-- PRE-PAID ITEMS	0.00	0.00
---- Asset	20,183,997.11	19,654,210.43
211- PAYABLES	18,330.43	11,856.55
214- COLLECTION FEES PAYABLE	0.00	0.00
215- PAYROLL TAXES PAYABLE	298,877.15	261,950.28
216- ACCRUED PAYROLL	2,937,635.99	3,094,174.05
217- DUE TO OTHER FUNDS	1,913.31	3,344.58
218- DUE TO STATE	0.00	0.00
221- WORKERS COMP LIABILITY	126,782.19	126,529.56
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	3,383,539.07	3,749,480.02
344- RESERVE FOR ENCUMBRANCES	-1,575,350.12	-5,190,476.29
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	12,411,183.04	12,115,455.41
431- RESERVE FOR ENCUMBRANCES	1,575,350.12	5,190,476.29
---- Equity	16,800,458.04	15,904,730.41
Grand Asset Totals	20,183,997.11	19,654,210.43
Grand Liability Totals	3,383,539.07	3,749,480.02
Grand Equity Totals	16,800,458.04	15,904,730.41

STEPHENVILLE I.S.D.
Board Report 2016-2017 - General Fund
Revenue/Expenditure Summary
For period ending April 30, 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	31,581,526.00	27,790,352.33	24,487,127.09	88.00	70.82
Grand Expense Totals	31,038,195.00	21,283,664.47	20,863,863.54	70.34	61.47
Grand Totals	543,331.00	6,506,687.86	3,623,263.55		

Object	2016-2017	2016-2017	2015-2016	2016-17	2015-16
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
57-- LOCAL REVENUES	18,959,754.00	19,617,698.14	16,807,925.94	103.47	76.68
58-- STATE REVENUES	12,160,772.00	7,919,030.37	7,356,767.14	65.12	59.93
59-- FEDERAL PROGRAM REVENUE	461,000.00	253,623.82	322,434.01	55.02	84.85
---- Revenue	31,581,526.00	27,790,352.33	24,487,127.09	84.85	70.82
61-- PERSONNEL COST	21,946,594.00	16,198,190.55	16,063,339.56	73.81	75.45
62-- CONTRACTED SERVICES	4,117,910.00	2,431,912.02	2,151,263.50	59.06	23.39
63-- SUPPLIES	3,444,230.00	1,477,551.63	1,855,676.82	42.90	65.07
64-- MISCELLANEOUS	876,159.00	579,767.38	517,636.38	66.17	63.32
66-- CAPITAL ASSETS	653,302.00	596,242.89	275,947.28	91.27	36.25
---- Expense	31,038,195.00	21,283,664.47	20,863,863.54	70.34	61.47

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	18,959,754.00	19,617,698.14	0.00	-657,944.19
58-- STATE REVENUES	12,160,772.00	7,919,030.37	0.00	4,241,741.63
59-- FEDERAL PROGRAM REVENUE	461,000.00	253,623.82	0.00	207,376.18
---- Revenue	31,581,526.00	27,790,352.33	0.00	3,791,173.62
61-- PERSONNEL COST	21,946,594.00	16,198,190.55	6,936.44	5,741,467.01
62-- CONTRACTED SERVICES	4,117,910.00	2,431,912.02	607,032.83	1,078,965.15
63-- SUPPLIES	3,444,230.00	1,477,551.63	900,030.33	1,066,648.04
64-- MISCELLANEOUS	876,159.00	579,767.38	31,547.62	264,844.00
66-- CAPITAL ASSETS	653,302.00	596,242.89	43,284.93	13,714.18
---- Expense	31,038,195.00	21,283,664.47	1,588,832.15	8,165,698.38

CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

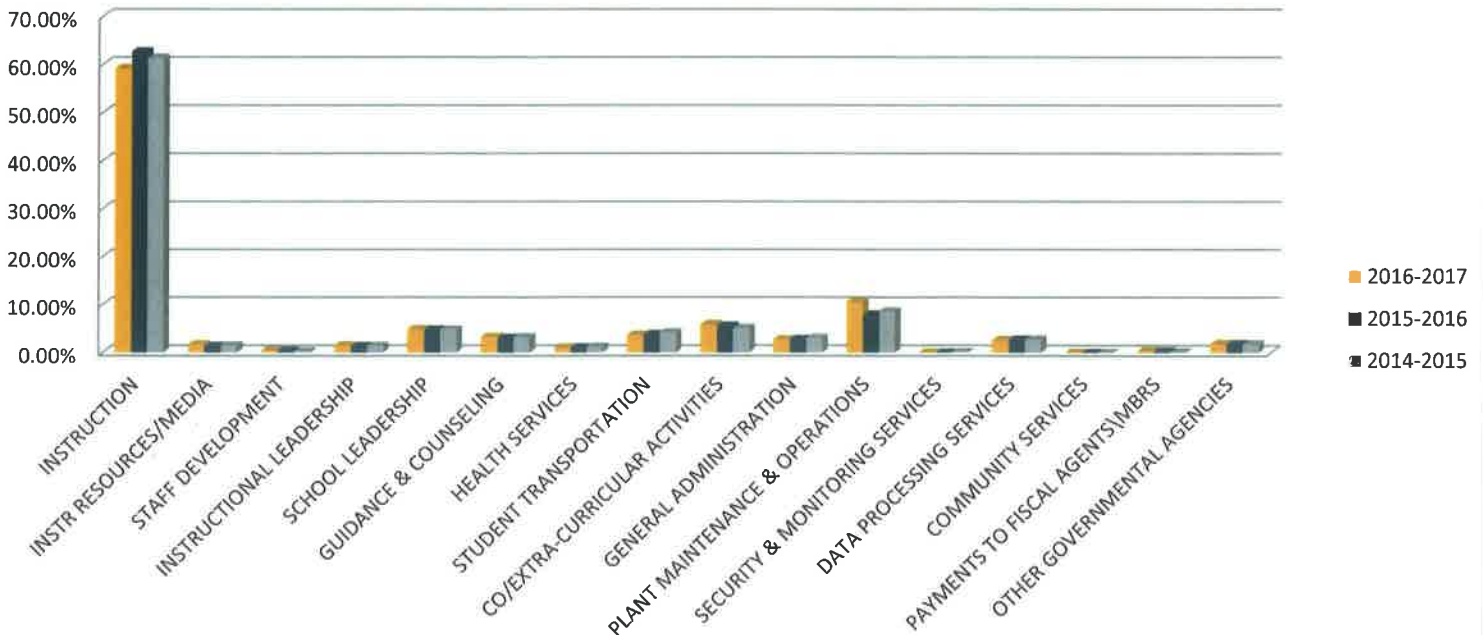
Revenue	27,790,352.33
Expenditures	<u>22,872,496.62</u>
Current Increase in Fund	4,917,855.71

STEPHENVILLE ISD - GENERAL OPERATING FUND EXPENDITURES BY FUNCTION

Three Year Trend as of April 30, 2016-2017, 2015-2016, 2014-2015

FUNCTION	2016-2017	2016-2017	2015-2016	2015-2016	2014-2015	2014-2015
	FYTD Activity	FYTD %	FYTD Activity	FYTD %	FYTD Activity	FYTD %
11 INSTRUCTION	\$ 12,605,912.33	59.23%	\$ 13,081,075.66	62.70%	\$ 12,257,384.58	61.36%
12 INSTR RESOURCES/MEDIA	\$ 367,549.27	1.73%	\$ 289,910.49	1.39%	\$ 305,690.71	1.53%
13 STAFF DEVELOPMENT	\$ 96,003.90	0.45%	\$ 78,277.95	0.38%	\$ 66,126.22	0.33%
21 INSTRUCTIONAL LEADERSHIP	\$ 312,111.00	1.47%	\$ 278,874.69	1.34%	\$ 287,371.33	1.44%
23 SCHOOL LEADERSHIP	\$ 1,044,073.61	4.91%	\$ 1,012,609.56	4.85%	\$ 975,510.03	4.88%
31 GUIDANCE & COUNSELING	\$ 701,669.33	3.30%	\$ 657,686.75	3.15%	\$ 651,717.98	3.26%
33 HEALTH SERVICES	\$ 225,591.59	1.06%	\$ 219,781.81	1.05%	\$ 240,586.02	1.20%
34 STUDENT TRANSPORTATION	\$ 789,428.37	3.71%	\$ 797,374.42	3.82%	\$ 852,944.78	4.27%
36 CO/EXTRA-CURRICULAR ACTIVITIES	\$ 1,255,040.37	5.90%	\$ 1,172,149.99	5.62%	\$ 1,016,059.27	5.09%
41 GENERAL ADMINISTRATION	\$ 591,892.75	2.78%	\$ 596,554.82	2.86%	\$ 610,872.99	3.06%
51 PLANT MAINTENANCE & OPERATIONS	\$ 2,261,702.58	10.63%	\$ 1,650,821.63	7.91%	\$ 1,719,996.78	8.61%
52 SECURITY & MONITORING SERVICES	\$ 8,797.50	0.04%	\$ 7,635.00	0.04%	\$ 33,656.25	0.17%
53 DATA PROCESSING SERVICES	\$ 562,876.83	2.64%	\$ 572,834.78	2.75%	\$ 550,782.26	2.76%
61 COMMUNITY SERVICES	\$ -	0.00%	\$ 500.00	0.00%	\$ 254.51	0.00%
93 PAYMENTS TO FISCAL AGENTS\MBRS	\$ 77,000.00	0.36%	\$ 67,999.59	0.33%	\$ 38,018.00	0.19%
99 OTHER GOVERNMENTAL AGENCIES	\$ 384,015.04	1.80%	\$ 379,776.40	1.82%	\$ 368,808.60	1.85%
TOTALS	\$ 21,283,664.47	100.00%	\$ 20,863,863.54	100.00%	\$ 19,975,780.31	100.00%

Three Year Trend of Expenditures by Function Current Month to Date for April, 2017



STEPHENVILLE I.S.D.**Board Reports 2016-2017 - Debt Service Fund**

Balance Sheet

April 30, 2017

Object	2016-2017 Balance	2015-2016 Balance
111- CASH & INVESTMENTS	96,224.37	300,914.13
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	<u>124,979.33</u>	<u>703,545.00</u>
218- PAYABLES	43,082.00	0.00
231- DEFERRED REVENUE	27,517.00	40,758.00
---- Liability	<u>70,599.00</u>	<u>40,758.00</u>
34-- RESERVE FOR ENCUMBRANCES	0.00	0.00
36-- UNDESIGNATED FUND BALANCE	54,380.33	662,787.00
43-- RESERVE FOR ENCUMBRANCES	0.00	0.00
---- Equity	<u>54,380.23</u>	<u>662,787.00</u>
Grand Asset Totals	124,979.33	703,545.00
Grand Liability Totals	70,599.00	40,758.00
Grand Equity Totals	54,380.33	662,787.00

STEPHENVILLE I.S.D.
Board Report 2016-2017 - Debt Service
Revenue/Expenditure Summary
For the period ended April 30, 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	2,857,013.00	1,994,458.69	1,723,935.58	69.81	91.11
Grand Expense Totals	2,679,138.00	2,159,718.75	2,133,314.20	80.61	79.47
Grand Totals	177,875.00	-165,260.60	-409,378.62		

Object	2016-2017	2016-2017	2015-2016	2016-17	2015-16
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
571- LOCAL TAX REVENUE	1,036,570.00	950,348.81	938,004.08	91.68	94.47
574- OTHER LOCAL REVENUES	1,500.00	1,395.70	747.50	93.05	93.44
578- OTHER STATE REVENUES	57,636.00	0.00	72,030.05	0.00	0.00
579- FEDERAL REIMBURSEMENT	226,307.00	111,714.18	113,153.95	49.36	50.00
791- TRANSFERS IN	1,535,000.00	931,000.00	600,000.00	60.65	100.00
---- Revenue	2,857,013.00	1,994,458.69	1,723,935.58	69.81	91.11
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	5,000.00	5,270.45	73.53	77.51
---- Expense	2,679,138.00	2,159,718.75	2,133,314.20	80.61	79.47

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

Object	2016-2017	2016-2017	2016-2017	2016-17
	Current Budget	FYTD Activity	Committed Funds	Available Funds
57-- LOCAL REVENUES	1,036,570.00	950,348.81	0.00	86,221.19
57-- INTEREST REVENUES	1,500.00	1,395.70	0.00	104.30
58-- OTHER STATE REVENUES	57,636.00	0.00	0.00	57,636.00
59- FEDERAL PROGRAM REVENUE	226,307.00	111,714.18	0.00	114,592.82
791- TRANSFERS IN	1,535,000.00	931,000.00	0.00	604,000.00
---- Revenue	2,857,013.00	1,994,458.69	0.00	862,554.31
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	0.00	517,619.25
659- MISCELLANEOUS	6,800.00	5,000.00	0.00	1,800.00
---- Expense	2,679,138.00	2,159,718.75	0.00	519,419.25

CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

Revenue	1,994,458.69
Expenditures	2,159,718.75
Current Increase/Decrease in Fund	-165,260.06

STEPHENVILLE I.S.D.**Board Reports 2016-2017 - Child Nutrition**

Balance Sheet

April 30, 2017

Object	2016-2017 Balance	2015-2016 Balance
111- CASH	624,765.90	705,801.99
124- DUE FROM GOVERNMENT	91,596.84	104,410.34
126- DUE FROM OTHER FUNDS	0.00	0.00
129- RECEIVABLES	142.50	110.00
---- Asset	716,505.24	810,322.33
211- PAYABLES	2,147.60	0.00
215- PAYROLL TAXES PAYABLE	2,259.73	2,582.37
216- ACCURED WAGES PAYABLE	95,397.76	86,663.78
217- DUE TO OTHER FUNDS	0.00	0.00
231- DEFERRED REVENUE	0.00	0.00
---- Liability	99,805.09	89,246.15
344- RESERVE FOR ENCUMBRANCES	-3,999.77	-12,121.70
345- RESERVED FOR CHILD NUTRITION	538,253.29	556,426.05
355- DESIGNATED FUND BALANCE	0.00	0.00
360- UNDESIGNATED FUND BALANCE	78,446.86	164,650.13
431- RESERVE FOR ENCUMBRANCES	3,999.77	12,121.70
---- Equity	616,700.15	721,076.18
Grand Asset Totals	716,505.24	810,322.33
Grand Liability Totals	99,805.09	89,246.15
Grand Equity Totals	616,700.15	721,076.18

STEPHENVILLE I.S.D
Board Report 2016-2017 - Child Nutrition
 Revenue/Expenditure Summary
 For period ending April 30, 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	1,107,746.89	1,165,280.65	79.01	79.36
Grand Expense Totals	1,556,131.00	1,029,300.03	1,000,666.52	66.14	66.36
Grand Totals	-154,093.00	78,446.86	164,614.13		

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	326,558.95	365,437.74	76.74	91.36
58-- STATE REVENUES	7,950.00	7,996.56	7,954.85	100.59	92.50
59-- FEDERAL PROGRAM REVENUE	968,530.00	773,191.38	791,888.06	79.83	74.72
---- Revenue	1,402,038.00	1,107,746.89	1,165,280.65	79.01	79.36
61-- PERSONNEL COST	610,231.00	479,756.35	459,266.47	78.62	78.87
62-- CONTRACTED SERVICES	22,000.00	5,297.60	3,320.00	24.08	57.24
63-- SUPPLIES	916,900.00	540,511.08	535,663.65	58.95	58.78
64-- MISCELLANEOUS	7,000.00	3,735.00	2,416.40	53.36	28.54
66-- CAPITAL ASSETS	0.00	0.00	0.00	0.00	0.00
---- Expense	1,556,131.00	1,029,300.03	1,000,666.52	66.14	66.36

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	326,558.95	-9.75	99,008.80
58-- STATE REVENUES	7,950.00	7,996.56	0.00	-46.56
59-- FEDERAL PROGRAM REVENUE	968,530.00	773,191.38	0.00	195,338.62
---- Revenue	1,402,038.00	1,107,746.89	-9.75	294,300.86
61-- PERSONNEL COST	610,231.00	479,756.35	0.00	130,474.65
62-- CONTRACTED SERVICES	22,000.00	5,297.60	415.00	16,287.40
63-- SUPPLIES	916,900.00	540,511.08	3,525.89	372,863.90
64-- MISCELLANEOUS	7,000.00	3,735.00	50.00	3,215.00
66-- CAPITAL ASSETS	0.00	0.00	0.00	0.00
---- Expense	1,556,131.00	1,029,300.03	3,990.02	522,840.95

CALCULATION OF NET CURRENT INCREASE/(DECREAS) IN FUND

Revenue	1,107,746.89
Expenditures	<u>1,033,290.05</u>
Current Increase in Fund	74,456.84