

STEPHENVILLE I.S.D.  
Board Report 2018-2019 - General Operating  
Balance Sheet  
April 30, 2019

Object	2018-2019 Balance	2017-2018 Balance
111- CASH	701,015.92	2,096,947.54
112- INVESTMENTS	20,859,119.03	18,458,492.47
122- TAXES RECEIVABLE-DELINQUENT	516,307.00	525,338.00
123- ALLOWANCE FOR UNCOLLECTIBLE TAXES	-171,776.00	-163,296.00
124- DUE FROM GOV'T	0.00	171,619.26
126- DUE FROM OTHER FUNDS	237,476.79	489.14
129- RECEIVABLES	0.00	0.00
14-- PRE-PAID ITEMS	336,500.00	327,500.00
---- Asset	22,478,642.74	21,417,090.41
211- PAYABLES	14,084.64	71,803.13
214- COLLECTION FEES PAYABLE	0.00	0.00
215- PAYROLL TAXES PAYABLE	1,665.99	6,659.72
216- ACCRUED PAYROLL	1,103,550.08	3,227,702.72
217- DUE TO OTHER FUNDS	1,794.05	1,794.05
218- DUE TO STATE	0.00	0.00
221- WORKERS COMP LIABILITY	67,697.36	112,620.85
231- DEFERRED REVENUE	0.00	1,256.64
241- DUE TO GOVERNMENTS & AGENCIES	0.00	0.00
260- DEFERRED INFLOWS LOCAL TAXES	344,531.00	362,042.00
---- Liability	1,533,323.12	3,783,879.11
344- RESERVE FOR ENCUMBRANCES	-1,024,155.00	-954,784.80
354- COMMITED FUND CAPITAL/DEBT	5,189,275.00	3,789,275.00
354- COMMITED FUND DEBT	0.00	1,400,000.00
354- COMMITED FUND BALANCE - REFRESH	600,000.00	600,000.00
360- UNDESIGNATED FUND BALANCE	15,156,044.62	11,843,936.30
431- RESERVE FOR ENCUMBRANCES	1,024,155.00	954,784.80
---- Equity	20,945,319.62	17,633,211.30
Grand Asset Totals	22,478,642.74	21,417,090.41
Grand Liability Totals	1,533,323.12	3,783,879.11
Grand Equity Totals	20,945,319.62	17,633,211.30

**STEPHENVILLE I.S.D.**  
**Board Report 2018-2019 - General Fund**  
**Revenue/Expenditure Summary**  
**For period ending April 30, 2019**

**YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS**

Object	2018-2019	2018-2019	2017-2018	2017-18	2016-17
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
Grand Revenue Totals	31,995,164.00	26,763,043.68	27,900,517.18	83.65	84.78
Grand Expense Totals	31,584,893.00	19,214,800.94	20,997,827.50	60.84	73.52
Grand Totals	410,271.00	7,548,242.74	6,902,689.68		

Object	2018-2019	2018-2019	2017-2018	2017-18	2017-18
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
57-- LOCAL REVENUES	19,692,585.00	18,955,777.58	19,699,926.22	96.26	96.72
58-- STATE REVENUES	11,297,329.00	7,207,364.96	7,974,751.89	63.80	66.18
59-- FEDERAL PROGRAM REVENUE	505,000.00	99,849.09	225,831.09	19.77	45.71
79-- TRANSFER IN	500,250.00	500,052.05	7.98	99.96	0.00
---- Revenue	31,995,164.00	26,763,043.68	27,900,517.18	77.67	84.78
61-- PERSONNEL COST	22,970,526.00	15,024,866.30	16,914,797.39	65.41	75.24
62-- CONTRACTED SERVICES	4,714,041.00	2,280,479.25	2,214,086.17	48.38	51.34
63-- SUPPLIES	2,552,963.00	1,086,341.41	1,143,107.26	42.55	44.05
64-- MISCELLANEOUS	964,069.00	576,036.86	588,846.86	59.75	63.41
66-- CAPITAL ASSETS	383,294.00	247,077.12	136,989.82	64.46	52.85
---- Expense	31,584,893.00	19,214,800.94	20,997,827.50	60.84	73.52

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

Object	2018-2019	2018-2019	2018-2019	2018-2019
	Current Budget	FYTD Activity	Committed Funds	Available Funds
57-- LOCAL REVENUES	19,692,585.00	18,955,777.58	1,600.00	735,207.42
58-- STATE REVENUES	11,297,329.00	7,207,364.96	0.00	4,089,964.04
59-- FEDERAL PROGRAM REVENUE	505,000.00	99,849.00	0.00	405,150.91
59-- TRANSFER IN	500,250.00	500,052.05	0.00	197.95
---- Revenue	31,995,164.00	26,763,043.68	1,600.00	5,230,520.32
61-- PERSONNEL COST	22,970,526.00	15,024,866.30	-300.00	7,945,959.70
62-- CONTRACTED SERVICES	4,714,041.00	2,280,479.25	645,461.88	1,788,099.87
63-- SUPPLIES	2,552,963.00	1,086,341.41	224,306.43	1,242,315.16
64-- MISCELLANEOUS	964,069.00	576,036.86	29,197.50	358,834.64
66-- CAPITAL ASSETS	383,294.00	247,077.12	126,260.49	9,956.39
---- Expense	31,584,893.00	19,214,800.94	1,024,926.30	11,345,165.76

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

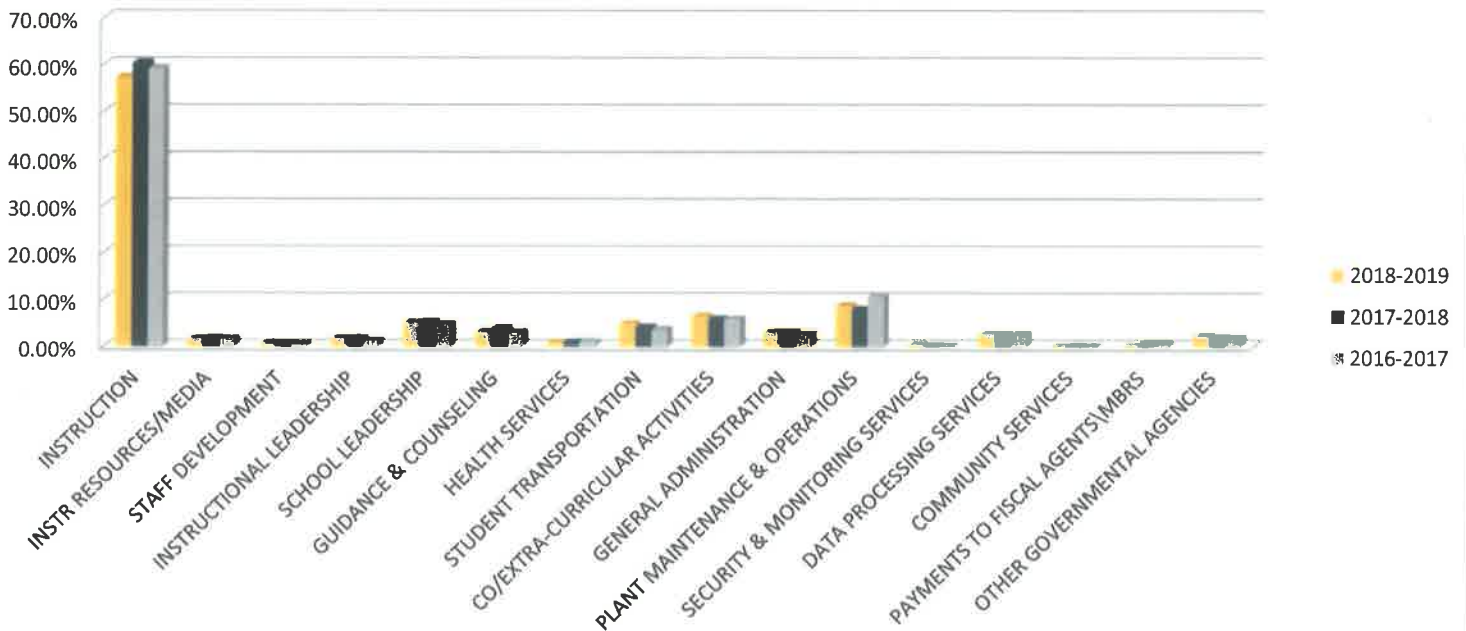
Revenue	26,764,643.68
Expenditures	<u>20,239,727.24</u>
Current Increase in Fund	6,524,916.47

# STEPHENVILLE ISD - GENERAL OPERATING FUND EXPENDITURES BY FUNCTION

Three Year Trend as of April 30, 2018-2019, 2017-2018, 2016-2017

FUNCTION	2018-2019		2017-2018		2016-2017	
	FYTD Activity	FYTD %	FYTD Activity	FYTD %	FYTD Activity	FYTD %
11 INSTRUCTION	\$ 11,021,091.42	57.36%	\$ 12,666,776.83	60.32%	\$ 12,605,912.33	59.23%
12 INSTR RESOURCES/MEDIA	\$ 328,763.75	1.71%	\$ 372,795.24	1.78%	\$ 367,549.27	1.73%
13 STAFF DEVELOPMENT	\$ 91,636.96	0.48%	\$ 106,463.28	0.51%	\$ 96,003.90	0.45%
21 INSTRUCTIONAL LEADERSHIP	\$ 385,408.47	2.01%	\$ 358,361.27	1.71%	\$ 312,111.00	1.47%
23 SCHOOL LEADERSHIP	\$ 1,008,391.65	5.25%	\$ 1,087,178.77	5.18%	\$ 1,044,073.61	4.91%
31 GUIDANCE & COUNSELING	\$ 638,776.82	3.32%	\$ 822,024.56	3.91%	\$ 701,669.33	3.30%
33 HEALTH SERVICES	\$ 191,613.67	1.00%	\$ 216,815.09	1.03%	\$ 225,591.59	1.06%
34 STUDENT TRANSPORTATION	\$ 953,723.34	4.96%	\$ 859,086.02	4.09%	\$ 789,428.37	3.71%
36 CO/EXTRA-CURRICULAR ACTIVITIES	\$ 1,248,410.21	6.50%	\$ 1,232,852.34	5.87%	\$ 1,255,040.37	5.90%
41 GENERAL ADMINISTRATION	\$ 633,728.04	3.30%	\$ 622,465.98	2.96%	\$ 591,892.75	2.78%
51 PLANT MAINTENANCE & OPERATIONS	\$ 1,681,652.20	8.75%	\$ 1,669,187.99	7.95%	\$ 2,261,702.58	10.63%
52 SECURITY & MONITORING SERVICES	\$ 59,973.65	0.31%	\$ 10,490.00	0.05%	\$ 8,797.50	0.04%
53 DATA PROCESSING SERVICES	\$ 496,891.89	2.59%	\$ 504,267.63	2.40%	\$ 562,876.83	2.64%
61 COMMUNITY SERVICES	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
93 PAYMENTS TO FISCAL AGENTS\MBRS	\$ 41,100.00	0.21%	\$ 77,000.00	0.37%	\$ 77,000.00	0.36%
99 OTHER GOVERNMENTAL AGENCIES	\$ 433,638.87	2.26%	\$ 392,062.50	1.87%	\$ 384,015.04	1.80%
<b>TOTALS</b>	<b>\$ 19,214,800.94</b>	<b>100.00%</b>	<b>\$ 20,997,827.50</b>	<b>100.00%</b>	<b>\$ 21,283,664.47</b>	<b>100.00%</b>

### Three Year Trend of Expenditures by Function Current Month to Date for April 30, 2019



**STEPHENVILLE I.S.D.**

**Board Reports 2018-2019 - Debt Services Fund**

**Balance Sheet**

April 30, 2019

Object	2018-2019 Balance	2017-2018 Balance
111- CASH	13,371.94	123,916.41
124- INVESTMENTS	2,710,339.42	381,367.39
126- RECEIVABLES	42,355.00	44,096.00
129- ALLOWANCES-UNCOLLECTIBLE TAX	-18,814.00	-16,884.00
124- DUE FROM	0.00	0.00
129- OTHER RECEIVABLES	0.00	0.00
181- RESTRICTED INVESTMENTS	0.00	0.00
---- Asset	2,747,252.36	532,495.80
211- PAYABLES	0.00	14,947.00
231- DEFERRED REVENUE	23,541.00	27,212.00
---- Liability	23,541.00	42,159.00
34-- RESERVE FOR ENCUMBRANCES	0.00	0.00
35-- COMMITED FB FOR EARLY DEBT PAYMENT	381,000.00	381,000.00
36-- UNDESIGNATED FUND BALANCE	2,342,711.36	109,336.80
43-- RESERVE FOR ENCUMBRANCES	0.00	0.00
---- Equity	2,723,711.36	490,336.80
Grand Asset Totals	2,747,252.36	532,495.80
Grand Liability Totals	23,541.00	42,159.00
Grand Equity Totals	2,723,711.36	490,336.80

**TEPHENVILLE I.S.D.**  
**Board Report 2018-2019 - Debt Service**  
**Revenue/Expenditure Summary**  
**For the period ended April 30, 2019**

**YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS**

Object	2018-2019 Current Budget	2018-2019 FYTD Activity	2017-2018 FYTD Activity	2018-19 FYTD %	2017-18 FYTD %
Grand Revenue Totals	5,229,476.00	5,075,069.58	2,301,491.79	97.05	83.63
Grand Expense Totals	4,952,108.00	2,820,232.93	2,197,061.08	56.95	81.94
Grand Totals	277,368.00	2,254,836.65	104,430.71		

Object	2018-2019 Current Budget	2018-2019 FYTD Activity	2017-2018 FYTD Activity	2018-19 FYTD %	2017-18 FYTD %
571- LOCAL TAX REVENUE	4,935,566.00	4,904,348.18	1,071,909.06	99.37	99.22
574- OTHER LOCAL REVENUES	14,300.00	29,294.97	2,624.57	204.86	74.99
578- OTHER STATE REVENUES	41,610.00	27,523.00	14,884.00	66.15	49.76
579- FEDERAL REIMBURSEMENT	238,000.00	112,554.14	112,074.16	47.29	47.09
791- TRANSFERS IN	0.00	1,349.29	1,100,000.00	0.00	78.57
---- Revenue	5,229,476.00	5,075,069.58	2,301,491.79	95.86	83.18
651- DEBT PRINCIPAL PAYMENTS	1,800,000.00	1,330,000.00	1,670,000.00	73.89	100.00
652- DEBT INTEREST PAYMENTS	3,144,608.00	1,488,732.93	517,618.75	47.34	51.67
659- OTHER DEBT SERVICES EXPEND	7,500.00	1,500.00	9,442.33	20.00	99.39
---- Expense	4,952,108.00	2,820,232.93	2,197,061.08	56.95	81.94

**BUDGET TO ACTUAL-REVENUE/EXPENDITURES WITH COMMITED & AVAILABLE FUND6**

Object	2018-2019 Current Budget	2018-2019 FYTD Activity	2018-2019 Committed Funds	2018-19 Available Funds
57-- LOCAL REVENUES	4,935,566.00	4,904,348.18	0.00	31,217.82
57-- INTEREST REVENUES	14,300.00	29,294.97	0.00	-9,326.90
58-- OTHER STATE REVENUES	41,610.00	27,523.00	0.00	14,087.00
59-- FEDERAL PROGRAM REVENUE	238,000.00	112,554.14	0.00	125,445.86
791- TRANSFERS IN	0.00	1,349.29	0.00	-1,349.29
---- Revenue	5,229,476.00	5,075,069.58	0.00	154,406.42
651- DEBT PRINCIPAL	1,800,000.00	1,330,000.00	0.00	470,000.00
652- DEBT INTEREST	3,144,608.00	1,488,732.93	0.00	1,655,875.07
659- MISCELLANEOUS	7,500.00	1,500.00	0.00	6,000.00
---- Expense	4,952,108.00	2,820,232.93	0.00	2,131,875.07

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

Revenue	5,075,069.58
Expenditures	2,820,232.93
Current Increase/Decrease in Fund	2,254,836.65

STEPHENVILLE I.S.D.

Board Reports 2018-2019 - Child Nutrition

Balance Sheet

April 30, 2019

Object	2018-2019 Balance	2017-2018 Balance
111- CASH	317,945.60	521,221.77
124- DUE FROM GOVERNMENT	107,180.25	116,661.15
126- DUE FROM OTHER FUNDS	0.00	0.00
129- RECEIVABLES	237.50	157.50
---- Asset	425,363.35	638,040.42
211- PAYABLES	0.00	11,164.15
215- PAYROLL TAXES PAYABLE	0.00	0.00
216- ACCURED WAGES PAYABLE	34,227.98	94,190.50
217- DUE TO OTHER FUNDS	0.00	0.00
231- DEFERRED REVENUE	0.00	0.00
---- Liability	34,227.98	105,354.65
344- RESERVE FOR ENCUMBRANCES	-3,027.94	-4,380.94
345- RESERVED FOR CHILD NUTRITION	289,965.04	427,962.83
355- DESIGNATED FUND BALANCE	0.00	0.00
360- UNDESIGNATED FUND BALANCE	101,170.33	104,722.94
431- RESERVE FOR ENCUMBRANCES	3,027.94	4,380.94
---- Equity	391,135.37	532,685.77
Grand Asset Totals	425,363.35	638,040.42
Grand Liability Totals	34,227.98	105,354.65
Grand Equity Totals	391,135.37	532,685.77

**STEPHENVILLE I.S.D**  
**Board Report 2018-2019 - Child Nutrition**  
**Revenue/Expenditure Summary**  
**For period ending April 30, 2019**

**YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS**

Object	2018-2019 Current Budget	2018-2019 FYTD Activity	2017-2018 FYTD Activity	2018-19 FYTD %	2017-18 FYTD %
Grand Revenue Totals	1,408,921.00	1,176,196.34	1,130,120.23	83.48	81.61
Grand Expense Totals	1,575,351.00	1,075,026.01	1,025,397.29	68.24	66.26
Grand Totals	-166,430.00	101,170.33	104,722.94		

Object	2018-2019 Current Budget	2018-2019 FYTD Activity	2017-2018 FYTD Activity	2018-19 FYTD %	2017-18 FYTD %
57-- LOCAL REVENUES	403,821.00	337,993.72	329,237.31	83.70	81.53
58-- STATE REVENUES	8,200.00	13,819.10	14,341.36	168.53	180.39
59-- FEDERAL PROGRAM REVENUE	996,900.00	824,383.52	786,541.56	82.69	80.83
---- Revenue	1,408,921.00	1,176,196.34	1,130,120.23	83.48	81.61
61-- PERSONNEL COST	636,101.00	424,699.87	461,400.84	66.77	76.74
62-- CONTRACTED SERVICES	21,500.00	9,531.09	9,476.60	44.33	33.66
63-- SUPPLIES	910,750.00	639,145.05	553,919.85	70.18	60.82
64-- MISCELLANEOUS	7,000.00	1,650.00	600.00	23.57	8.00
66-- CAPITAL ASSETS	0.00	0.00	0.00	0.00	0.00
---- Expense	1,575,351.00	1,075,026.01	1,025,397.29	68.24	66.26

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

Object	2018-2019 Current Budget	2018-2019 FYTD Activity	2018-2019 Committed Funds	2018-2019 Available Funds
57-- LOCAL REVENUES	403,821.00	337,993.72	0.00	65,827.28
58-- STATE REVENUES	8,200.00	13,819.10	0.00	-5,619.10
59-- FEDERAL PROGRAM REVENUE	996,900.00	824,383.52	0.00	172,516.48
---- Revenue	1,408,921.00	1,176,196.34	0.00	232,724.66
61-- PERSONNEL COST	636,101.00	424,699.87	0.00	211,401.13
62-- CONTRACTED SERVICES	21,500.00	9,531.09	0.00	11,968.91
63-- SUPPLIES	910,750.00	639,145.05	12,241.96	259,362.99
64-- MISCELLANEOUS	7,000.00	1,650.00	100.00	5,250.00
66-- CAPITAL ASSETS	0.00	0.00	0.00	0.00
---- Expense	1,575,351.00	1,075,026.01	12,341.96	487,983.03

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

Revenue	1,176,196.34
Expenditures	<u>1,087,367.97</u>
Current Increase in Fund	88,828.37

STEPHENVILLE I.S.D.

Board Reports 2018-2019 - Capital Projects & Bonds Proceeds

Balance Sheet

April 30, 2019

Object	2018-2019 Balance	2017-2018 Balance
111- CASH	237,259.02	0.00
124- INVESTMENTS	57,679,622.42	0.00
124- DUE FROM	0.00	0.00
129- OTHER RECEIVABLES	0.00	0.00
181- RESTRICTED INVESTMENTS	0.00	0.00
---- Asset	57,916,881.44	0.00
211- PAYABLES	0.00	0.00
221- RETAINAGE	41,897.64	0.00
231- DEFERRED REVENUE	0.00	0.00
---- Liability	41,897.64	0.00
34-- RESERVE FOR ENCUMBRANCES	0.00	0.00
36-- FUND BALANCE	57,874,983.80	0.00
43-- RESERVE FOR ENCUMBRANCES	0.00	0.00
---- Equity	57,874,983.80	0.00
Grand Asset Totals	57,916,881.44	0.00
Grand Liability Totals	41,897.64	0.00
Grand Equity Totals	57,874,983.80	0.00



**STEPHENVILLE I.S.D.**

**Board Report 2018-2019 - Capital Projects & Bond Proceeds  
Revenue/Expenditure Summary  
For the period ended April 30, 2019**

**YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS**

	2018-2019	2018-2019	2017-2018	2018-19	2017-18
Object	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
Grand Revenue Totals	62,182,295.00	61,569,987.66	0.00	99.02	0.00
Grand Expense Totals	61,072,114.00	3,695,003.86	0.00	6.05	0.00
Grand Totals	1,110,181.00	57,874,983.80	0.00		

	2018-2019	2018-2019	2017-2018	2018-19	2017-18
Object	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
571- LOCAL TAX REVENUE	1,192,181.00	579,873.79	0.00	48.64	0.00
574- OTHER LOCAL REVENUES	0.00	0.00	0.00	0.00	0.00
578- OTHER STATE REVENUES	0.00	0.00	0.00	0.00	0.00
579- FEDERAL REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
791- TRANSFERS IN	60,990,114.00	60,990,113.87	0.00	100.00	0.00
---- Revenue	62,182,295.00	61,569,987.66	0.00	99.02	0.00
659- MISCELLANEOUS-BOND ISSUE	190,114.00	190,114.00	0.00	100.00	0.00
659- MISCELLANEOUS-MANAGEMENT FEE	72,000.00	45,134.17	0.00	62.27	0.00
662- CAPITAL ASSETS-HIGH SCHOOL	56,519,975.00	1,910,278.35	0.00	3.38	0.00
662- CAPITAL ASSETS--SOFTBALL	1,320,000.00	942,535.29	0.00	71.40	0.00
662- CAPITAL ASSETS--GILBERT	2,470,000.00	106,890.00	0.00	3.38	0.00
89- TRANSFERS OUT	500,025.00	500,052.05	0.00	100.01	0.00
---- Expense	61,000,114.00	3,695,003.86	0.00	7.98	0.00

**BUDGET TO ACTUAL-REVENUE/EXPENDITURES WITH COMMITTED & AVAILABLE FUND6**

	2018-2019	2018-2019	2018-2019	2018-19
Object	Current Budget	FYTD Activity	Committed Funds	Available Funds
57-- LOCAL REVENUES	1,192,181.00	579,873.79	0.00	612,307.21
57-- INTEREST REVENUES	0.00	0.00	0.00	0.00
58-- OTHER STATE REVENUES	0.00	0.00	0.00	0.00
59-- FEDERAL PROGRAM REVENUE	0.00	0.00	0.00	0.00
791- TRANSFERS IN	60,990,114.00	60,990,113.87	0.00	0.13
---- Revenue	62,182,295.00	61,569,987.66	0.00	762,505.77
659- MISCELLANEOUS	262,114.00	235,248.17	0.00	26,865.83
662- CAPITAL ASSETS	60,309,975.00	2,959,703.64	4,278.25	57,345,993.11
89- TRANSFERS IN	500,025.00	500,052.05	0.00	-27.05
---- Expense	61,072,114.00	3,695,003.86	4,278.25	57,372,831.89

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

Revenue	61,569,987.66
Expenditures	<u>3,699,282.11</u>
Current Increase in Fund	57,874,983.80