

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

Object	2018-2019 Balance	2017-2018 Balance
111- CASH	2,463,055.33	3,105,129.72
112- INVESTMENTS	12,540,582.20	11,247,425.18
122- TAXES RECEIVABLE-DELINQUENT	525,338.00	525,338.00
123- ALLOWANCE FOR UNCOLLECTIBLE TAXES	-163,296.00	-163,296.00
124- DUE FROM GOV'T	52,953.26	171,619.26
126- DUE FROM OTHER FUNDS	489.14	489.14
129- RECEIVABLES	107,322.16	0.00
14-- PRE-PAID ITEMS	327,500.00	327,500.00
---- Asset	15,853,944.09	15,214,205.30
211- PAYABLES	106,235.79	50,615.73
214- COLLECTION FEES PAYABLE	0.00	0.00
215- PAYROLL TAXES PAYABLE	4,414.42	5,226.33
216- ACCRUED PAYROLL	1,102,807.37	1,812,285.90
217- DUE TO OTHER FUNDS	1,794.05	1,874.14
218- DUE TO STATE	0.00	0.00
221- WORKERS COMP LIABILITY	142,155.43	195,567.88
231- DEFERRED REVENUE	74,805.02	1,256.64
241- DUE TO GOVERNMENTS & AGENCIES	0.00	0.00
260- DEFERRED INFLOWS LOCAL TAXES	362,042.00	362,042.00
---- Liability	1,794,254.08	2,428,868.62
344- RESERVE FOR ENCUMBRANCES	-2,021,640.87	-1,930,302.77
354- COMMITED FUND BALANCE - CAPITAL	3,789,275.00	3,789,275.00
354- COMMITED FUND BALANCE - DEBT	0.00	1,400,000.00
354- COMMITED FUND BALANCE - REFRESH	600,000.00	600,000.00
360- UNDESIGNATED FUND BALANCE	9,670,415.01	6,996,061.68
431- RESERVE FOR ENCUMBRANCES	2,021,640.87	1,930,302.77
---- Equity	14,059,690.01	12,785,336.68
8		
Grand Asset Totals	15,853,944.09	15,214,205.30
Grand Liability Totals	1,794,254.08	2,428,868.62
Grand Equity Totals	14,059,690.01	12,785,336.68

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

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	31,319,363.00	1,865,762.16	3,445,818.07	5.96	10.47
Grand Expense Totals	31,228,989.00	2,299,707.59	2,872,003.01	7.36	9.39
Grand Totals	90,374.00	-433,945.43	573,815.06		

Object	2017-2018	2017-2018	2016-2017	2017-18	2016-17
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
57-- LOCAL REVENUES	19,662,910.00	107,177.16	161,692.13	0.55	0.79
58-- STATE REVENUES	11,151,453.00	1,758,585.00	3,284,125.94	15.77	27.26
59-- FEDERAL PROGRAM REVENUE	505,000.00	0.00	0.00	0.00	0.00
79-- TRANSFER IN	0.00	0.00	0.00	0.00	0.00
---- Revenue	31,319,363.00	1,865,762.16	3,445,818.07	5.96	10.47
61-- PERSONNEL COST	22,966,893.00	1,725,107.08	2,288,893.11	7.51	10.18
62-- CONTRACTED SERVICES	4,687,536.00	347,600.90	383,553.14	7.42	8.46
63-- SUPPLIES	2,400,283.00	161,157.05	97,164.93	6.71	3.74
64-- MISCELLANEOUS	911,590.00	47,342.56	102,391.83	5.19	11.03
66-- CAPITAL ASSETS	262,687.00	18,500.00	0.00	7.04	0.00
---- Expense	31,228,989.00	2,299,707.59	2,872,003.01	7.36	9.39

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	19,662,910.00	107,177.16	0.00	19,555,732.84
58-- STATE REVENUES	11,151,453.00	1,758,585.00	0.00	9,392,868.00
59-- FEDERAL PROGRAM REVENUE	505,000.00	0.00	0.00	505,000.00
59-- TRANSFER IN	0.00	0.00	0.00	0.00
---- Revenue	31,319,363.00	1,865,762.16	0.00	29,453,600.84
61-- PERSONNEL COST	22,966,893.00	1,725,107.08	0.00	21,241,785.92
62-- CONTRACTED SERVICES	4,687,536.00	347,600.90	1,609,476.45	2,730,458.65
63-- SUPPLIES	2,400,283.00	161,157.05	171,373.58	2,067,752.37
64-- MISCELLANEOUS	911,590.00	47,342.56	52,921.29	811,326.15
66-- CAPITAL ASSETS	262,687.00	18,500.00	191,899.00	52,288.00
---- Expense	31,228,989.00	2,299,707.59	2,025,670.32	26,903,611.09

CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

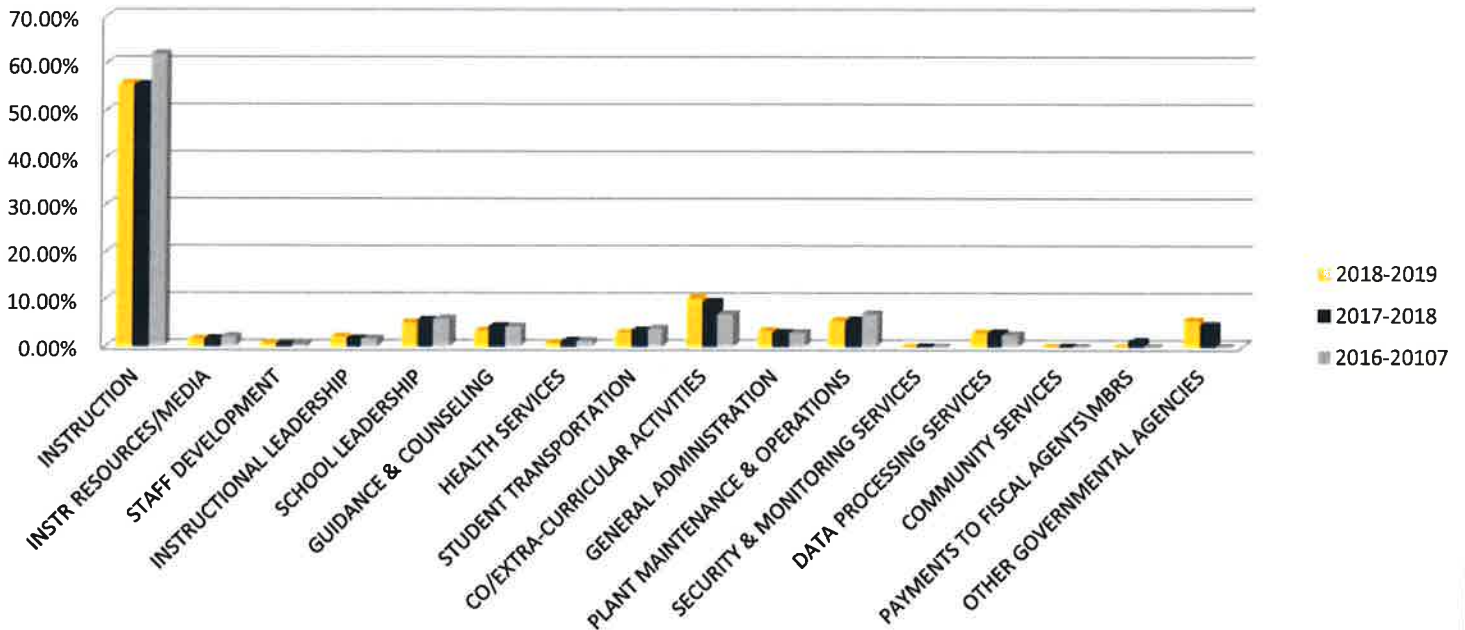
Revenue	1,865,762.16
Expenditures	<u>4,325,377.91</u>
Current Increase in Fund	-2,459,615.75

STEPHENVILLE ISD - GENERAL OPERATING FUND EXPENDITURES BY FUNCTION

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

FUNCTION	2018-2019	2018-2019	2017-2018	2017-2018	2016-2017	2016-2017
	FYTD Activity	FYTD %	FYTD Activity	FYTD %	FYTD Activity	FYTD %
11 INSTRUCTION	\$ 1,281,006.63	55.70%	\$ 1,588,248.04	55.30%	\$ 1,650,137.93	62.02%
12 INSTR RESOURCES/MEDIA	\$ 35,700.13	1.55%	\$ 45,096.51	1.57%	\$ 50,504.30	1.90%
13 STAFF DEVELOPMENT	\$ 13,002.02	0.57%	\$ 13,768.02	0.48%	\$ 10,961.46	0.41%
21 INSTRUCTIONAL LEADERSHIP	\$ 44,801.21	1.95%	\$ 46,590.36	1.62%	\$ 41,836.47	1.57%
23 SCHOOL LEADERSHIP	\$ 120,177.11	5.23%	\$ 163,511.73	5.69%	\$ 153,837.96	5.78%
31 GUIDANCE & COUNSELING	\$ 73,866.07	3.21%	\$ 126,448.71	4.40%	\$ 112,016.45	4.21%
33 HEALTH SERVICES	\$ 20,629.27	0.90%	\$ 29,755.07	1.04%	\$ 29,626.14	1.11%
34 STUDENT TRANSPORTATION	\$ 72,514.71	3.15%	\$ 99,709.25	3.47%	\$ 98,175.53	3.69%
36 CO/EXTRA-CURRICULAR ACTIVITIES	\$ 235,682.87	10.25%	\$ 268,532.54	9.35%	\$ 185,030.34	6.95%
41 GENERAL ADMINISTRATION	\$ 76,870.99	3.34%	\$ 89,187.77	3.11%	\$ 76,604.97	2.88%
51 PLANT MAINTENANCE & OPERATIONS	\$ 127,079.50	5.53%	\$ 160,405.04	5.59%	\$ 185,346.19	6.97%
52 SECURITY & MONITORING SERVICES	\$ 292.50	0.01%	\$ 2,275.00	0.08%	\$ 2,380.00	0.09%
53 DATA PROCESSING SERVICES	\$ 66,127.49	2.88%	\$ 81,426.65	2.84%	\$ 64,211.67	2.41%
61 COMMUNITY SERVICES	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
93 PAYMENTS TO FISCAL AGENTS\MBRS	\$ -	0.00%	\$ 28,900.00	1.01%	\$ -	0.00%
99 OTHER GOVERNMENTAL AGENCIES	\$ 131,957.09	5.74%	\$ 128,148.32	4.46%	\$ -	0.00%
TOTALS	\$ 2,299,707.59	100.00%	\$ 2,872,003.01	100.00%	\$ 2,660,669.41	100.00%

Three Year Trend of Expenditures by Function Current Month to Date for September 30, 2018



STEPHENVILLE I.S.D.

Board Reports 2018-2019 - Debt Services Fund

Balance Sheet

September 30, 2018

Object	2018-2019 Balance	2017-2018 Balance
111- CASH	86,390.49	18,450.87
124- INVESTMENTS	384,791.83	0.00
126- RECEIVABLES	44,096.00	44,096.00
129- ALLOWANCES-UNCOLLECTIBLE TAX	-16,884.00	-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	498,394.32	45,662.87
211- PAYABLES	14,947.00	14,947.00
231- DEFERRED REVENUE	27,212.00	27,212.00
---- Liability	42,159.00	42,159.00
34-- RESERVE FOR ENCUMBRANCES	0.00	0.00
35-- COMMITED FB FOR EARLY DEBT PAYMENT	381,000.00	0.00
36-- UNDESIGNATED FUND BALANCE	75,235.32	3,503.87
43-- RESERVE FOR ENCUMBRANCES	0.00	0.00
---- Equity	456,235.32	3,503.87
Grand Asset Totals	498,394.32	45,662.87
Grand Liability Totals	42,159.00	42,159.00
Grand Equity Totals	456,235.32	3,503.87

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

YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS

Object	2018-2019	2018-2019	2017-2018	2018-19	2017-18
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
Grand Revenue Totals	5,215,176.00	2,945.72	3,790.11	0.06	.14
Grand Expense Totals	4,952,108.00	0.00	5,192.33	0.00	.19
Grand Totals	263,068.00	2,945.72	-1,402.22		

Object	2018-2019	2018-2019	2017-2018	2018-19	2017-18
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
571- LOCAL TAX REVENUE	4,932,066.00	804.13	3,773.08	0.02	0.35
574- OTHER LOCAL REVENUES	3,500.00	792.30	17.03	0.22	0.49
578- OTHER STATE REVENUES	41,610.00	0.00	0.00	0.00	0.00
579- FEDERAL REIMBURSEMENT	238,000.00	0.00	0.00	0.00	0.00
791- TRANSFERS IN	0.00	1,349.29	0.00	0.00	0.00
---- Revenue	5,215,176.00	2,945.72	3,790.11	0.06	0.14
651- DEBT PRINCIPAL PAYMENTS	1,800,000.00	0.00	0.00	0.00	0.00
652- DEBT INTEREST PAYMENTS	3,144,608.00	0.00	0.00	0.00	0.00
659- OTHER DEBT SERVICES EXPEND	7,500.00	0.00	5,192.33	0.00	0.00
---- Expense	4,952,108.00	0.00	5,192.33	0.00	0.00

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

Object	2018-2019	2018-2019	2018-2019	2018-19
	Current Budget	FYTD Activity	Committed Funds	Available Funds
57-- LOCAL REVENUES	4,932,066.00	804.13	0.00	4,931,261.87
57-- INTEREST REVENUES	3,500.00	792.30	0.00	2,707.70
58-- OTHER STATE REVENUES	41,610.00	0.00	0.00	41,610.00
59-- FEDERAL PROGRAM REVENUE	238,000.00	0.00	0.00	238,000.00
791- TRANSFERS IN	0.00	1,349.29	0.00	-1,349.29
---- Revenue	5,215,176.00	2,945.72	0.00	5,212,230.28
651- DEBT PRINCIPAL	1,800,000.00	0.00	0.00	1,800,000.00
652- DEBT INTEREST	3,144,608.00	0.00	0.00	3,144,608.00
659- MISCELLANEOUS	7,500.00	0.00	0.00	7,500.00
---- Expense	4,952,108.00	0.00	0.00	4,952,108.00

CALCULATION OF NET CURRENT INCREASE/ (DECREASE) IN FUND

Revenue	2,945.72
Expenditures	0,000.00
Current Increase/Decrease in Fund	2,945.75

STEPHENVILLE I.S.D.
 Board Reports 2018-2019 - Child Nutrition
 Balance Sheet
 September 30, 2018

Object	2018-2019 Balance	2017-2018 Balance
111- CASH	375,215.94	501,487.64
124- DUE FROM GOVERNMENT	107,672.80	112,610.94
126- DUE FROM OTHER FUNDS	0.00	0.00
129- RECEIVABLES	157.50	142.50
---- Asset	483,046.24	614,241.08
211- PAYABLES	2,147.60	53,808.49
215- PAYROLL TAXES PAYABLE	0.00	0.00
216- ACCURED WAGES PAYABLE	35,214.62	53,707.43
217- DUE TO OTHER FUNDS	0.00	0.00
231- DEFERRED REVENUE	0.00	0.00
---- Liability	37,362.22	107,515.92
344- RESERVE FOR ENCUMBRANCES	-4,382.92	0.00
345- RESERVED FOR CHILD NUTRITION	427,962.83	427,962.83
355- DESIGNATED FUND BALANCE	0.00	0.00
360- UNDESIGNATED FUND BALANCE	17,721.19	78,762.33
431- RESERVE FOR ENCUMBRANCES	4,382.92	0.00
---- Equity	445,684.02	506,725.16
Grand Asset Totals	483,046.24	614,241.08
Grand Liability Totals	37,362.22	107,515.92
Grand Equity Totals	445,684.02	506,725.16

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

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	149,469.88	159,345.22	10.61	11.57
Grand Expense Totals	1,575,351.00	64,657.96	80,582.89	4.10	5.21
Grand Totals	-166,430.00	84,811.92	78,762.33		

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	41,797.08	45,033.48	10.35	11.15
58-- STATE REVENUES	8,200.00	0.00	1,700.80	0.00	21.39
59-- FEDERAL PROGRAM REVENUE	996,900.00	107,672.80	112,610.94	10.80	11.57
---- Revenue	1,408,921.00	149,469.88	159,345.22	10.61	11.51
61-- PERSONNEL COST	636,101.00	50,250.34	63,157.14	100.16	102.65
62-- CONTRACTED SERVICES	21,500.00	415.00	4,531.00	68.93	39.63
63-- SUPPLIES	910,750.00	13,877.62	12,894.75	89.98	89.32
64-- MISCELLANEOUS	7,000.00	115.00	0.00	9.63	55.81
66-- CAPITAL ASSETS	0.00	0.00	0.00	0.00	0.00
---- Expense	1,575,351.00	64,657.96	80,582.89	93.16	93.82

52UDGET 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	41,797.08	0.00	362,023.92
58-- STATE REVENUES	8,200.00	0.00	0.00	8,200.00
59-- FEDERAL PROGRAM REVENUE	996,900.00	107,672.80	0.00	889,227.20
---- Revenue	1,408,921.00	149,469.88	0.00	1,259,451.12
61-- PERSONNEL COST	636,101.00	50,250.34	0.00	585,850.66
62-- CONTRACTED SERVICES	21,500.00	415.00	4,213.00	16,872.00
63-- SUPPLIES	910,750.00	13,877.62	5,281.90	891,590.48
64-- MISCELLANEOUS	7,000.00	115.00	0.00	6,885.00
66-- CAPITAL ASSETS	0.00	0.00	0.00	0.00
---- Expense	1,575,351.00	64,657.96	9,494.90	1,501,198.14

CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

Revenue	149,469.88
Expenditures	<u>74,152.86</u>
Current Increase in Fund	75,317.02