

**Stephenville Independent School District****Board Reports 2022-2023 – General Operating**

Revenue/Expenditure Summary

For period ending September 30, 2022

**CALCULATION OF NET CURRENT INCREASE IN FUND**

Revenue	2,606,136.62
Expenditures	2,803,889.96
Current Increase in Fund	<u>-197,753.34</u>

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

Obj XXXX	Object Description	2022-2023 Current Budget	2022-2023 FYTD Activity	2021-2022 FYTD Activity	2022-2023 FYTD %	2021-2022 FYTD %
57--	LOCAL REVENUES	23,760,829.00	86,562.31	135,353.78	0.36	0.66
58--	STATE REVENUES	10,700,082.00	2,506,455.07	2,662,218.78	23.42	19.63
59--	FEDERAL PROGRAM REVENUE	535,000.00	13,119.24	8,841.36	2.45	1.65
----	Revenue	\$34,995,911.00	\$2,606,136.62	\$2,806,413.92	7.45%	8.12%
61--	PERSONNEL COST	27,031,126.00	2,138,538.76	2,053,564.01	7.91	7.97
62--	CONTRACTED SERVICES	4,742,662.00	367,077.60	319,323.45	7.74	7.20
63--	SUPPLIES	1,754,718.04	129,341.46	114,176.76	7.37	6.02
64--	MISCELLANEOUS	1,220,733.96	168,932.14	145,334.28	13.84	9.99
66--	CAPITAL ASSETS	243,500.00	0.00	0.00	0	0
89--	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
----	Expense	\$34,992,740.00	\$2,803,889.96	\$2,632,398.50	8.01%	7.73%

	2022-2023 Current Budget	2022-2023 FYTD Activity	2021-2022 FYTD Activity
Grand Revenue	34,995,911.00	2,606,136.62	2,806,413.92
Grand Expense	34,992,740.00	2,803,889.96	2,632,398.50
Grand Totals	3,171.00	-197,753.34	\$174,015.42

# STEPHENVILLE INDEPENDENT SCHOOL DISTRICT

Statement Period: 9/1/2022 - 9/30/2022

## INVESTMENT REPORT FOR GENERAL FUND

	Beginning Balance	Transactions/ Activity	Ending Balance	Accrued Earn FYTD
<b>TCG Holdings via Ameritrade</b>	6,143,427.63	(17,463.36)	6,125,964.27	(17,463.36)
<i>Monthly Details:</i>				*Asset Value Change
Dividends and Interest		7,546.77		
Market Appreciation/(Depreciation)		(24,498.18)		
(Withdrawals) from Account		-		
Other Income or (Expense)		(511.95)		
<b>Texas Range (AAAm rated)</b>	62,686.37	125.26	62,811.63	125.26
Interest Earned		125.26		
(Withdrawals) from Account		-		
<b>TEXPOOL Prime (AAAm rated)</b>	6,224,439.80	13,368.79	6,237,808.59	13,368.79
Interest Earned		13,368.79		
(Withdrawals) from Account		-		
<b>FFB Checking Account Earnings</b>	-	18,576.71	-	18,576.71
Gen Operating Cash	-	18,574.26	-	
Worker's Comp	-	2.45	-	
<b>TOTAL ALL INSTITUTIONS:</b>	<b>\$12,430,553.80</b>	<b>\$14,607.40</b>	<b>\$12,426,584.49</b>	<b>\$14,607.40</b>

## INVESTMENT REPORT FOR BOND/CONSTRUCTION PROCEEDS FUND

	Beginning Balance	Transactions/ Activity	Ending Balance	Accrued Interest FYTD
<b>FFB Checking Account Earnings</b>	-		-	207.87
<b>FFB Money Market</b>	3,417,335.43	6,479.49	3,423,814.92	6,479.49
Interest Earned		6,479.49		
(Withdrawals) from Account		-		
<b>TEXPOOL Prime (AAAm rated)</b>	2,012,380.80	4,322.19	2,016,702.99	4,322.19
Interest Earned		4,322.19		
(Withdrawals) from Account		-		
<b>TOTAL FOR ALL INSTITUTIONS</b>	<b>\$5,429,716.23</b>	<b>\$10,801.68</b>	<b>\$5,440,517.91</b>	<b>\$11,009.55</b>

## INVESTMENT REPORT FOR DEBT SERVICE FUNDS

	Beginning Balance	Interest Earned	Ending Balance	Accrued Earn FYTD
<b>TEXPOOL Prime (AAAm rated)</b>	1,125,523.90	2,417.41	1,127,941.31	2,417.41
<b>FFB Checking Account Earnings</b>	-		-	1,103.16
<b>TOTAL FOR ALL INSTITUTIONS</b>	<b>\$1,125,523.90</b>	<b>\$2,417.41</b>	<b>\$1,127,941.31</b>	<b>\$3,520.57</b>

This report complies with District Investment Policy and State law in regard to Public Funds Investment Act, both in format and in portfolio contents as it relates to District Investment Strategy and relevant provisions of Government Code, Chapter 2256.

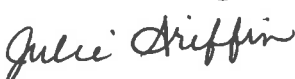
Signed: Tim Sherrod



Date:

9/30/2022

Signed: Julie Griffin



Date:

9/30/2022

## STEPHENVILLE INDEPENDENT SCHOOL DISTRICT

## DETAILED TCG INVESTMENT REPORT FOR GENERAL FUND

	September 2022					
	Beginning	Current	Market	Cost	Div/Int & Buy/Sell	(Loss)
	Account Value \$6,143,427.63 % of portfolio					
<b>Cash and Cash Alternatives</b>						
Fed Inv Fed Gov Oblig Fund	0.49	0.01%	9/30/22 30,211.08		0.38	
<b>TCG Holdings Ameritrade (Maturity)/Fxd Incm</b>	99.51%					
Douglas Ariz Pledge Rev Oblig Txbl Rev (1/1/23)		0.46%	396,270.80	400,004.21		(3,733.41)
FULTON CNTY GA GO LIBR BDS M/W (7/01/2023)		4.08%	234,499.03	241,744.99		(7,245.96)
Hawkins Cnty Tenn Ref Bds (3/1/2023)		3.00%	499,372.05	505,925.85		(6,553.80)
Lincoln Mich Cons Sch DistTaxable GO (5/01/23)		0.33%	425,479.07	435,008.12		(9,529.05)
Midland Mich Pub Schs Taxable GO (5/01/23)		0.38%	489,330.60	500,008.26		(10,677.66)
Moreno Valley Calif Pub Fin AU Taxable Ref BDS (05/01/2023)		0.33%	341,648.62	350,009.47		(8,360.85)
Somerset Cnty N J Impt Auth (5/15/23)		0.54%	420,254.65	430,639.29		(10,384.64)
United States Treasury Notes (02/15/2024)		2.75%	587,296.86	602,492.83		(15,195.97)
United States Treasury Notes (8/15/23)		0.13%	482,480.45	498,970.31		(16,489.86)
United States Treasury Notes (10/15/23)		0.13%	661,160.14	685,577.73		(24,417.59)
United States Treasury Notes (6/30/23)		0.13%	825,296.88	847,900.00		(22,603.12)
United States Treasury Notes (12/31/23)		0.75%	383,000.00	398,212.50		(15,212.50)
United States Treasury Notes (5/31/24)		2.50%	349,664.04	358,914.06		(9,250.02)
Management Expense		-	-	-	(511.95)	-
<b>Total Fixed Income</b>			<b>\$6,095,753.19</b>	<b>\$6,255,407.62</b>		<b>(\$159,654.43)</b>
<b>Total Account Value as of 9/30/2022</b>			<b>\$6,125,964.27</b>			

## DETAILED TEXAS RANGE POOL INVESTMENT REPORT FOR GENERAL FUND

Market Value	Share Price	Shares Owned	Earnings	Market Value
9/1/22	9/30/22	9/30/22		9/30/22
62,686.37	1.00	62,811.63	125.26	\$62,811.63

## DETAILED TEXPOOL PRIME INVESTMENT REPORT FOR FUNDS

	Market Value	Share Price	Shares Owned	Earnings/(WD)	Market Value
	9/1/22	9/30/22	9/30/22		9/30/22
<b>General Operating</b>	6,224,439.80	1.00	6,237,808.59	13,368.79	\$6,237,808.59
<b>Debt Service Funds</b>	1,125,523.90	1.00	1,127,941.31	2,417.41	\$1,127,941.31
<b>Bond Proceeds</b>	2,012,380.80	1.00	2,016,702.99	4,322.19	\$2,016,702.99

This report complies with District Investment Policy and State law in regard to Public Funds  
Investment Act, both in format and in portfolio contents as it relates to District  
Investment Strategy and relevant provisions of Government Code, Chapter 2256.

# Stephenville Independent School District

## Board Reports 2022-2023 – Child Nutrition

### Balance Sheet

For period ending September 30, 2022

Object XXXX	Object Description	2022-2023 Ending Balance	2021-2022 Ending Balance
111-	CASH	858,750.11	-7,450.87
124-	DUE FROM GOVERNMENT	0.00	100,147.03
126-	DUE FROM OTHER FUNDS	0.00	200,000.00
129-	OTHER RECEIVABLES	0.00	0.00
XXXX	*Asset	\$858,750.11	292,696.16
211-	ACCOUNTS PAYABLE	2,317.19	3,043.51
215-	PAYROLL TAXES PAYABLE	369.14	514.67
216-	ACCRUED WAGES PAYABLE	45,709.06	35,012.75
231-	DEFERRED REVENUE LOCAL	0.00	0.00
XXXX	*Liability	\$48,395.39	\$38,570.93
344-	RESERVE FOR ENCUMBRANCES	(211,096.36)	(34,046.11)
345-	RESERVE FOR CHILD NUTRITION	308,887.08	308,887.08
360-	UNDESIGNATED FUND BALANCE	501,467.64	(54,761.85)
431-	RESERVE FOR ENCUMBRANCES	211,096.36	34,046.11
XXXX	*Equity	\$810,354.72	254,125.23

	2022-2023	2021-2022
<b>Grand Asset Totals:</b>	858,750.11	292,696.16
<b>Grand Liability Totals:</b>	48,395.39	38,570.93
<b>Grand Equity Totals:</b>	\$810,354.72	254,125.23

*\*Transfer \$200,000 back out*

**Stephenville Independent School District****Board Reports 2022-2023 – Child Nutrition**

Revenue/Expenditure Summary

For period ending September 30, 2022

**CALCULATION OF NET CURRENT INCREASE IN FUND**

Revenue	\$28,390.06
Expenditures	83,833.95
Current Increase/(Decrease) in Fund	<u>-\$55,443.89</u>

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

Obj XXXX	Object Description	2022-2023 Current Budget	2022-2023 FYTD Activity	2021-2022 FYTD Activity	2022-2023 FYTD %	2021-2022 FYTD %
57--	LOCAL REVENUES	135,000.00	15,757.35	18,660.75	11.67	18.66
58--	STATE REVENUES	15,000.00	2,425.43	620.91	16.17	4.14
59--	FEDERAL PROGRAM REVENUE	1,672,588.62	10,207.28	0.00	0.61	0.00
----	Revenue	\$1,822,588.62	\$28,390.06	\$19,281.66	1.56%	1.27%
61--	PERSONNEL COST	765,095.00	61,108.91	51,659.82	7.99	7.79
62--	CONTRACTED SERVICES	13,215.00	5,697.00	415.00	43.11	3.90
63--	SUPPLIES	1,264,176.62	17,028.04	21,967.18	1.35	1.72
64--	MISCELLANEOUS	5,000.00	0.00	0.00	0	0.00
66--	CAPITAL ASSETS	43,690.00	0.00	0.00	0.00	0.00
----	Expense	\$2,091,176.62	\$83,833.95	\$74,042.00	0.00%	0.00%

	2022-2023 Current Budget	2022-2023 FYTD Activity	2021-2022 FYTD Activity
Grand Revenue	1,822,588.62	28,390.06	19,281.66
Grand Expense	2,091,176.62	83,833.95	74,042.00
Grand Totals	(268,588.00)	-\$55,443.89	(54,760.34)

# Stephenville Independent School District

## Board Reports 2022-2023 – Debt Service

### Balance Sheet

For period ending September 30, 2022

Object XXXX	Object Description	2022-2023	2021-2022
		Ending Balance	Ending Balance
111-	CASH	630,891.84	560,376.42
112-	INVESTMENTS	1,127,941.31	1,118,790.62
122-	TAX RECEIVABLE-DELINQUENT	98,942.00	98,942.00
123-	ALLOWANCE-UNCOLLECTIBLE TAXES	(18,068.00)	(18,068.00)
124-	DUE FROM	18,805.14	18,805.14
129-	OTHER RECEIVABLES	0.00	0.00
191-	LONG TERM INVESTMENTS	1,880,000.00	1,410,000.00
XXX A	Asset	\$3,738,512.29	\$3,188,846.18
211-	ACCOUNTS PAYABLE	0.00	0.00
231-	DEFERRED REVENUE	0.00	0.00
260-	DEFERRED REVENUE	80,874.00	80,874.00
XXX L	Liability	\$80,874.00	\$80,874.00
348-	RESERVE FOR LONG-TERM DEBT	1,688,441.10	1,688,441.10
349-	OTHER RESERVED FUND BALANCE	1,410,000.00	1,410,000.00
360-	UNDESIGNATED FUND BALANCE	559,197.19	9,531.08
431-	RESERVE FOR ENCUMBRANCES	0.00	0.00
XXX Q	Equity	\$3,657,638.29	\$3,107,972.18
		2022-2023	2021-2022
<b>Grand Asset Totals:</b>		\$3,738,512.29	\$3,188,846.18
<b>Grand Liability Totals:</b>		\$80,874.00	\$80,874.00
<b>Grand Equity Totals:</b>		\$3,657,638.29	\$3,107,972.18

## Stephenville Independent School District

### Board Reports 2022-2023 – Debt Service

Revenue/Expenditure Summary

For period ending September 30, 2022

#### CALCULATION OF NET CURRENT INCREASE IN FUND

Revenue	8,678.81
Expenditures	750.00
Current Increase in Fund	<u>\$7,928.81</u>

#### YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS

Obj XXXX	Object Description	2022-2023 Current Budget	2022-2023 FYTD Activity	2021-2022 FYTD Activity	2022-2023 FYTD %	2021-2022 FYTD %
571-	LOCAL TAX REVENUE	6,946,069.00	5,158.24	9,451.14	0.07	0.15
574-	OTHER LOCAL REVENUES	20,000.00	3,520.57	79.94	17.60	0.40
582-	TEA STATE PROGRAMS	35,000.00	0.00	0.00	0.00	0.00
594-	FEDERAL REIMBURSEMENT	239,988.00	0.00	0.00	0.00	0.00
791-	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
----	Revenue	\$7,241,057.00	\$8,678.81	\$9,531.08	0.12%	0.15%
651-	DEBT PRINCIPAL PAYMENTS	3,925,000.00	0.00	0.00	0.00	0.15
652-	DEBT INTEREST PAYMENTS	3,282,414.00	0.00	0.00	0.00	0.00
659-	OTHER DEBT SERVICE EXPENSES	30,000.00	750.00	0.00	2.50	0.00
894-	OTHER DEBT SERVICE EXPENSES	0.00	0.00	0.00	0.00	0.00
----	Expense	\$7,237,414.00	\$750.00	\$0.00	0.01%	0.00%

	2022-2023 Current Budget	2022-2023 FYTD Activity	2021-2022 FYTD Activity
Grand Revenue	7,241,057.00	8,678.81	9,531.08
Grand Expense	7,237,414.00	750.00	0.00
Grand Totals	\$3,643.00	\$7,928.81	\$9,531.08

**Stephenville Independent School District**  
**Board Reports 2022-2023 – Capital Projects & Bond Proceeds**  
Balance Sheet  
For period ending September 30, 2022

Object XXXX	Object Description	2022-2023 Ending Balance	2021-2022 Ending Balance
1100	FFB MM CASH & INV	3,423,814.92	5,803,885.58
1110	CASH	94,685.91	2,893,075.76
1121	POOL-DOLLAR INVESTMENT	2,016,702.99	2,000,342.07
1123	INVESTMENT WITH TCG	0.00	0.00
1261	DUE FROM GENERAL FUND	84,493.79	2,082,144.94
1264	DUE FROM CPTL PROJECTS	1,518,888.50	0.00
1290	OTHER RECEIVABLES	0.00	0.00
XXXX	*Asset	\$7,138,586.11	\$12,779,448.35
2110	ACCOUNTS PAYABLE	0.00	0.00
2174	DUE TO CAPITAL PROJECTS	1,518,888.50	0.00
2215.0X	RETAINAGE DUE	0.00	56,311.33
2215.20	RETAINAGE DUE- IMPERIAL	0.00	0.00
2215.21	RETAINAGE DUE- ICI	2,297,030.48	2,037,290.04
2215.22	RETAINAGE DUE - ANCHOR	79,941.50	0.00
XXXX	*Liability	\$3,895,860.48	\$2,093,601.37
3470	RESTRICTED FUNDS	8,639,764.14	9,685,504.41
3510	COMMITTED FUND BALANCE CONST	0.00	999,999.81
3601	REV SUMMARY	0.00	0.00
3602	EXP SUMMARY	(1,537,240.82)	342.76
36XX	UNDESIGNATED FUND BALANCE	0.00	0.00
XXX Q-----	*Equity	\$7,102,523.32	\$10,685,846.98

	2022-2023	2021-2022
<b>Grand Asset Totals:</b>	7,138,586.11	12,779,448.35
<b>Grand Liability Totals:</b>	3,895,860.48	2,093,601.37
<b>Grand Equity Totals:</b>	\$3,242,725.63	\$10,685,846.98



## Stephenville Independent School District

### Board Reports 2022-2023 – Capital Projects & Bond Proceeds

Revenue/Expenditure Summary

For period ending September 30, 2022

#### YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS

Obj XXXX	Object Description	2022-2023 Current Budget	2022-2023 FYTD Activity	2021-2022 FYTD Activity
57--	LOCAL REVENUES	35,000.00	11,009.55	342.76
79--	PROCEEDS IN	0.00	0.00	-
----	Revenue	\$ 35,000.00	\$ 11,009.55	\$ 342.76
62--	CONTRACTED SERVICES	0.00	0.00	0.00
63--	SUPPLIES	462,385.09	29,047.70	-
66--	CAPITAL ASSETS	1,943,363.99	0.00	0.00
----	Expense (698/699)	\$ 2,405,749.08	\$ 29,047.70	\$ -

	2022-2023 Current Budget	2022-2023 FYTD Activity	2021-2022 FYTD Activity
Grand Revenue	35,000.00	11,009.55	342.76
Grand Expense	2,405,749.08	29,047.70	-
Grand Totals	\$ (2,370,749.08)	\$ (18,038.15)	\$ 342.76