

STEPHENVILLE I.S.D.
Board Report 2019-2020 - General Operating
Balance Sheet
November 30, 2019

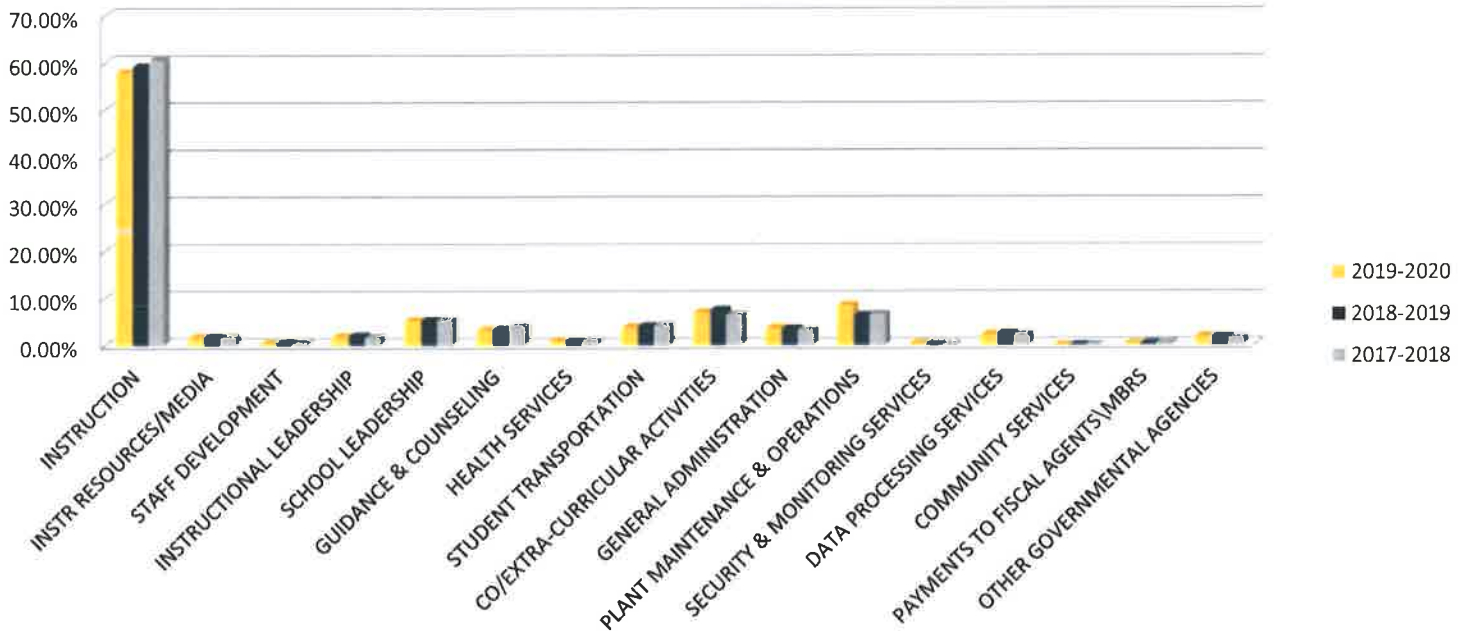
Object	2019-2020 Balance	2018-2019 Balance
111- CASH	3,442,530.93	2,396,827.14
112- INVESTMENTS	13,165,827.60	12,563,675.07
122- TAXES RECEIVABLE-DELINQUENT	420,508.00	516,307.00
123- ALLOWANCE FOR UNCOLLECTIBLE TAXES	-157,114.00	-171,776.00
124- DUE FROM GOV'T	0.00	156,052.72
126- DUE FROM OTHER FUNDS	239,571.81	247,813.63
129- RECEIVABLES	0.00	0.00
14-- PRE-PAID ITEMS	327,500.00	336,500.00
---- Asset	17,438,824.34	16,045,399.56
211- PAYABLES	182,190.82	14,084.64
214- COLLECTION FEES PAYABLE	0.00	0.00
215- PAYROLL TAXES PAYABLE	34,195.66	37,435.95
216- ACCRUED PAYROLL	1,225,465.16	1,103,550.08
217- DUE TO OTHER FUNDS	77,850.11	1,794.05
218- DUE TO STATE	0.00	904,706.00
221- WORKERS COMP LIABILITY	72,210.28	127,780.47
231- DEFERRED REVENUE	55,493.00	74,805.02
241- DUE TO GOVERNMENTS & AGENCIES	0.00	0.00
260- DEFERRED INFLOWS LOCAL TAXES	263,394.00	344,531.00
---- Liability	1,910,799.03	2,608,687.21
344- RESERVE FOR ENCUMBRANCES	-1,832,551.17	-1,797,843.57
354- COMMITED FUND CAPITAL/DEBT	5,189,275.00	5,189,275.00
354- COMMITED FUND DEBT	0.00	0.00
354- COMMITED FUND BALANCE - REFRESH	600,000.00	600,000.00
360- CURRENT YEAR FUND BALANCE	836,728.63	39,635.47
360- UNDESIGNATED FUND BALANCE	8,902,021.68	7,607,801.88
431- RESERVE FOR ENCUMBRANCES	1,832,551.17	1,797,843.57
---- Equity	15,528,025.31	13,436,712.35
Grand Asset Totals	17,438,824.34	16,045,399.56
Grand Liability Totals	1,910,799.03	2,608,687.21
Grand Equity Totals	15,528,025.31	13,436,712.35

STEPHENVILLE ISD - GENERAL OPERATING FUND EXPENDITURES BY FUNCTION

Three Year Trend as of November 30, 2019-2020, 2018-2019, 2017-2018

FUNCTION	2019-2020	2019-2020	2018-2019	2018-2019	2017-2018	2017-2018
	FYTD Activity	FYTD %	FYTD Activity	FYTD %	FYTD Activity	FYTD %
11 INSTRUCTION	\$ 4,589,209.92	58.00%	\$ 4,283,013.13	59.17%	\$ 4,994,606.42	60.44%
12 INSTR RESOURCES/MEDIA	\$ 134,107.75	1.70%	\$ 133,760.85	1.85%	\$ 143,909.98	1.74%
13 STAFF DEVELOPMENT	\$ 28,664.73	0.36%	\$ 36,807.63	0.51%	\$ 38,860.45	0.47%
21 INSTRUCTIONAL LEADERSHIP	\$ 157,554.11	1.99%	\$ 146,853.04	2.03%	\$ 143,430.88	1.74%
23 SCHOOL LEADERSHIP	\$ 425,315.40	5.38%	\$ 383,534.60	5.30%	\$ 446,636.16	5.40%
31 GUIDANCE & COUNSELING	\$ 265,130.00	3.35%	\$ 252,734.36	3.49%	\$ 339,734.15	4.11%
33 HEALTH SERVICES	\$ 81,387.17	1.03%	\$ 72,035.59	1.00%	\$ 88,868.24	1.08%
34 STUDENT TRANSPORTATION	\$ 305,685.86	3.86%	\$ 296,613.62	4.10%	\$ 353,550.01	4.28%
36 CO/EXTRA-CURRICULAR ACTIVITIES	\$ 561,345.77	7.09%	\$ 547,655.97	7.57%	\$ 536,292.77	6.49%
41 GENERAL ADMINISTRATION	\$ 296,999.16	3.75%	\$ 256,053.82	3.54%	\$ 270,096.72	3.27%
51 PLANT MAINTENANCE & OPERATIONS	\$ 675,315.75	8.54%	\$ 465,171.93	6.43%	\$ 545,222.68	6.60%
52 SECURITY & MONITORING SERVICES	\$ 26,259.20	0.33%	\$ 13,160.65	0.18%	\$ 6,955.00	0.08%
53 DATA PROCESSING SERVICES	\$ 190,763.12	2.41%	\$ 191,561.48	2.65%	\$ 198,428.06	2.40%
61 COMMUNITY SERVICES	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
93 PAYMENTS TO FISCAL AGENTS\MBRS	\$ 23,300.00	0.29%	\$ 27,400.00	0.38%	\$ 28,900.00	0.35%
99 OTHER GOVERNMENTAL AGENCIES	\$ 150,840.89	1.91%	\$ 131,957.09	1.82%	\$ 128,148.32	1.55%
TOTALS	\$ 7,911,878.83	100.00%	\$ 7,238,313.76	100.00%	\$ 8,263,639.84	100.00%

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



STEPHENVILLE I.S.D.
Board Report 2019-2020 - General Fund
Revenue/Expenditure Summary
For period ending November 30, 2019

YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS

Object	2019-2020	2019-2020	2018-2019	2019-20	2018-19
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
Grand Revenue Totals	34,286,866.00	8,748,607.46	7,277,949.23	25.63	22.71
Grand Expense Totals	33,732,953.00	7,911,878.83	7,238,313.76	23.41	22.86
Grand Totals	553,913.00	836,728.63	39,635.47		

Object	2018-2019	2018-2019	2017-2018	2017-18	2017-18
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
57-- LOCAL REVENUES	18,895,776.00	1,904,518.21	2,149,178.34	10.16	10.89
58-- STATE REVENUES	14,968,090.00	6,826,333.51	4,604,240.77	45.61	40.76
59-- FEDERAL PROGRAM REVENUE	423,000.00	17,755.74	24,478.07	4.20	4.85
79-- TRANSFER IN	0.00	0.00	500,052.05	0.00	99.96
---- Revenue	34,286,866.00	8,748,607.46	7,277,949.23	25.63	22.71
61-- PERSONNEL COST	25,242,770.00	6,312,035.05	5,683,044.65	25.08	24.75
62-- CONTRACTED SERVICES	4,570,625.00	825,146.48	798,163.33	17.75	17.04
63-- SUPPLIES	2,570,292.00	496,961.52	533,416.90	19.07	20.11
64-- MISCELLANEOUS	979,466.00	277,735.78	196,002.64	28.11	20.03
66-- CAPITAL ASSETS	369,800.00	0.00	27,686.24	0.00	7.11
---- Expense	33,732,953.00	7,911,878.83	7,238,313.76	23.41	22.86

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

Object	2019-2020	2019-2020	2019-2020	2019-2020
	Current Budget	FYTD Activity	Committed Funds	Available Funds
57-- LOCAL REVENUES	18,895,776.00	1,904,518.21	12,000.00	16,979,257.79
58-- STATE REVENUES	14,968,090.00	6,826,333.51	0.00	8,141,756.49
59-- FEDERAL PROGRAM REVENUE	423,000.00	17,755.74	0.00	405,244.26
79-- TRANSFER IN	0.00	0.00	0.00	0.00
---- Revenue	34,286,866.00	8,748,607.46	12,000.00	25,526,258.54
61-- PERSONNEL COST	25,242,770.00	6,312,035.05	-2,000.00	18,932,734.95
62-- CONTRACTED SERVICES	4,570,625.00	825,146.48	1,344,095.48	2,401,383.04
63-- SUPPLIES	2,570,292.00	496,961.52	207,020.45	1,866,310.03
64-- MISCELLANEOUS	979,466.00	277,735.78	48,122.31	653,607.91
66-- CAPITAL ASSETS	369,800.00	0.00	309,119.00	60,681.00
---- Expense	33,732,953.00	7,911,878.83	1,906,357.24	23,914,716.93

CALCULATION OF NET CURRENT INCREASE/ (DECREASE) IN FUND

Revenue	7,277,949.23
Expenditures	<u>8,220,997.83</u>
Current Increase in Fund	-943,048.60

STEPHENVILLE I.S.D.
Board Reports 2019-2020 - Debt Services Fund
 Balance Sheet
 November 30, 2019

Object	2019-2020 Balance	2018-2019 Balance
111- CASH	549,402.59	592,269.69
124- INVESTMENTS	796,773.82	386,312.60
126- RECEIVABLES	66,929.00	42,355.00
129- ALLOWANCES-UNCOLLECTIBLE TAX	-18,580.00	-18,814.00
124- DUE FROM	13,967.00	638.11
129- OTHER RECEIVABLES	0.00	0.00
191- RESTRICTED INVESTMENTS	470,000.00	0.00
---- Asset	1,878,492.41	1,002,761.40
211- PAYABLES	0.00	0.00
231- DEFERRED REVENUE	48,349.00	23,541.00
---- Liability	48,349.00	23,541.00
34-- RESERVE FOR ENCUMBRANCES	0.00	-1,500.00
34-- FUNDS COMMITTED TO ESCROW FOR DP	470,000.00	0.00
34-- COMMITED FB FOR DEBT PAYMENT	833,136.50	468,874.71
36-- UNDESIGNATED FUND BALANCE FOR CPY	527,006.91	510,345.69
43-- RESERVE FOR ENCUMBRANCES	0.00	1,500.00
---- Equity	1,830,143.41	979,220.40
Grand Asset Totals	1,878,492.41	1,002,761.40
Grand Liability Totals	48,349.00	23,541.00
Grand Equity Totals	1,830,143.41	979,220.40

STEPHENVILLE I.S.D.
Board Report 2019-2020 - Debt Service
Revenue/Expenditure Summary
For the period ended November 30, 2019

YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS

Object	2019-2020	2019-2020	2018-2019	2019-20	2018-19
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
Grand Revenue Totals	5,711,108.00	530,006.91	510,345.69	9.28	9.76
Grand Expense Totals	5,090,250.00	3,000.00	0.00	0.06	0.00
Grand Totals	620,858.00	527,006.91	510,345.69		

Object	2019-2020	2019-2020	2018-2019	2019-20	2018-19
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
571- LOCAL TAX REVENUE	5,439,000.00	470,733.38	205,941.47	8.65	10.25
574- OTHER LOCAL REVENUES	32,000.00	6,247.53	1,752.71	19.52	21.65
578- OTHER STATE REVENUES	15,000.00	53,026.00	0.00	353.51	0.00
579- FEDERAL REIMBURSEMENT	225,108.00	0.00	0.00	0.00	0.00
791- TRANSFERS IN	0.00	0.00	1,349.29	0.00	0.00
---- Revenue	5,711,108.00	530,006.91	209,043.47	9.28	9.76

651- DEBT PRINCIPAL PAYMENTS	1,795,000.00	0.00	0.00	0.00	0.00
652- DEBT INTEREST PAYMENTS	3,285,250.00	0.00	0.00	0.00	0.00
659- OTHER DEBT SERVICES EXPEND	10,000.00	3,000.00	0.00	30.00	0.00
---- Expense	5,090,250.00	3,000.00	0.00	0.06	0.00

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

Object	2019-2020	2019-2020	2019-2020	2019-20
	Current Budget	FYTD Activity	Committed Funds	Available Funds
57-- LOCAL REVENUES	5,439,000.00	470,733.38	0.00	4,968,266.62
57-- INTEREST REVENUES	32,000.00	6,247.53	0.00	25,752.47
58-- OTHER STATE REVENUES	15,000.00	53,026.00	0.00	-38,026.00
59-- FEDERAL PROGRAM REVENUE	225,108.00	0.00	0.00	225,108.00
791- TRANSFERS IN	0.00	0.00	0.00	0.00
---- Revenue	5,711,108.00	530,006.91	0.00	5,181,101.09

651- DEBT PRINCIPAL	1,795,000.00	0.00	0.00	1,795,000.00
652- DEBT INTEREST	3,285,250.00	0.00	0.00	3,285,250.00
659- MISCELLANEOUS	10,000.00	3,000.00	0.00	7,000.00
---- Expense	5,090,250.00	3,000.00	0.00	5,087,250.00

CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

Revenue	530,006.91
Expenditures	003,000.00
Current Increase/Decrease in Fund	547,006.91

STEPHENVILLE I.S.D.
Board Reports 2019-2020 - Child Nutrition
 Balance Sheet
 November 30, 2019

Object	2019-2020 Balance	2018-2019 Balance
111- CASH	134,357.42	318,980.02
124- DUE FROM GOVERNMENT	56,879.46	100,179.34
126- DUE FROM OTHER FUNDS	0.00	0.00
129- RECEIVABLES	0.00	207.50
---- Asset	191,236.88	419,366.86
211- PAYABLES	1,372.67	0.00
215- PAYROLL TAXES PAYABLE	3,239.88	3,182.98
216- ACCURED WAGES PAYABLE	32,879.50	34,227.98
217- DUE TO OTHER FUNDS	0.00	0.00
231- DEFERRED REVENUE	0.00	0.00
---- Liability	37,492.05	37,410.96
344- RESERVE FOR ENCUMBRANCES	-10,794.25	-4,754.79
345- RESERVED FOR CHILD NUTRITION	106,349.50	289,965.04
355- DESIGNATED FUND BALANCE	0.00	0.00
360- UNDESIGNATED FUND BALANCE	47,395.33	91,990.86
431- RESERVE FOR ENCUMBRANCES	10,794.25	4,754.79
---- Equity	153,744.83	381,955.90
Grand Asset Totals	191,236.88	419,366.86
Grand Liability Totals	37,492.05	37,410.96
Grand Equity Totals	153,744.83	381,955.90

STEPHENVILLE I.S.D
Board Report 2019-2020 - Child Nutrition
Revenue/Expenditure Summary
For period ending November 30, 2019

YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS

Object	2019-2020 Current Budget	2019-2020 FYTD Activity	2018-2019 FYTD Activity	2019-20 FYTD %	2018-19 FYTD %
Grand Revenue Totals	1,499,341.00	482,070.28	475,829.73	32.15	32.45
Grand Expense Totals	1,623,653.00	434,674.95	383,692.62	26.77	23.71
Grand Totals	-124,312.00	47,395.33	92,137.11		

Object	2019-2020 Current Budget	2019-2020 FYTD Activity	2018-2019 FYTD Activity	2019-20 FYTD %	2018-19 FYTD %
57-- LOCAL REVENUES	435,575.00	143,511.25	138,669.99	32.95	33.99
58-- STATE REVENUES	14,057.00	3,275.23	2,982.77	23.30	13.71
59-- FEDERAL PROGRAM REVENUE	1,049,709.00	335,283.80	334,176.97	31.94	32.23
---- Revenue	1,499,341.00	482,070.28	475,829.73	32.15	32.45
61-- PERSONNEL COST	654,651.00	177,462.27	161,845.29	27.11	26.49
62-- CONTRACTED SERVICES	21,500.00	1,245.00	5,043.00	5.79	29.84
63-- SUPPLIES	940,502.00	255,967.68	215,189.33	27.22	21.80
64-- MISCELLANEOUS	7,000.00	0.00	1,615.00	0.00	50.47
66-- CAPITAL ASSETS	0.00	0.00	0.00	0.00	0.00
---- Expense	1,623,653.00	434,674.95	383,692.62	26.77	23.71

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

Object	2019-2020 Current Budget	2019-2020 FYTD Activity	2019-2020 Committed Funds	2019-2020 Available Funds
57-- LOCAL REVENUES	435,575.00	143,511.25	0.00	292,063.75
58-- STATE REVENUES	14,057.00	3,275.23	0.00	10,781.77
59-- FEDERAL PROGRAM REVENUE	1,049,709.00	335,283.80	0.00	714,425.20
---- Revenue	1,499,341.00	482,070.28	0.00	1,017,270.72
61-- PERSONNEL COST	654,651.00	177,462.27	0.00	477,188.73
62-- CONTRACTED SERVICES	21,500.00	1,245.00	0.00	20,255.00
63-- SUPPLIES	940,502.00	255,967.68	17,853.29	666,681.03
64-- MISCELLANEOUS	7,000.00	0.00	0.00	7,000.00
66-- CAPITAL ASSETS	0.00	0.00	0.00	0.00
---- Expense	1,623,653.00	434,674.95	17,853.29	1,171,124.76

CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

Revenue	482,070.28
Expenditures	<u>452,528.24</u>
Current Increase in Fund	29,542.04

STEPHENVILLE I.S.D.**Board Reports 2019-2020 - Capital Projects & Bonds Proceeds**

Balance Sheet

November 30, 2019

Object	2019-2020 Balance	2018-2019 Balance
111- CASH	366,749.21	83,160.82
124- INVESTMENTS	53,780,523.56	57,663,464.47
124- DUE FROM	76,011.73	0.00
129- OTHER RECEIVABLES	0.00	0.00
181- RESTRICTED INVESTMENTS	0.00	0.00
---- Asset	54,223,284.50	57,746,625.29
211- PAYABLES	1,560,491.19	0.00
221- RETAINAGE	404,696.97	0.00
231- DEFERRED REVENUE	0.00	0.00
---- Liability	1,965,188.16	0.00
34-- RESERVE FOR ENCUMBRANCES	0.00	0.00
35-- COMMITTED FUND BALANCE CONSTRUCT	55,113,598.24	61,055,826.51
36-- FUND BALANCE	-2,855,501.90	-3,309,201.22
43-- RESERVE FOR ENCUMBRANCES	0.00	0.00
---- Equity	52,258,096.34	57,746,625.39
Grand Asset Totals	54,223,284.50	57,746,625.29
Grand Liability Totals	1,965,188.16	0.00
Grand Equity Totals	52,258,096.34	57,746,625.29

STEPHENVILLE I.S.D.

Board Report 2019-2020 - Capital Projects & Bond Proceeds

Revenue/Expenditure Summary

For the period ended November 30, 2019

YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS

Object	2019-2020 Current Budget	2019-2020 FYTD Activity	2018-2019 FYTD Activity	2019-20 FYTD %	2018-19 FYTD %
Grand Revenue Totals	55,718,000.00	293,909.21	61,055,826.51	0.53	98.19
Grand Expense Totals	55,718,000.00	3,149,411.11	3,309,201.22	5.65	5.35
Grand Totals	0.00	-2,855,501.90	57,746,625.29		

Object	2019-2020 Current Budget	2019-2020 FYTD Activity	2018-2019 FYTD Activity	2019-20 FYTD %	2018-19 FYTD %
571- LOCAL TAX REVENUE	0.00	0.00	0.00	0.00	0.00
574- OTHER LOCAL REVENUES	718,000.00	293,909.21	65,712.64	61.65	4.44
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	55,000,000.00	0.00	60,990,113.87	0.00	100.00
---- Revenue	55,718,000.00	293,909.21	61,055,826.51	0.53	98.19
659- MISCELLANEOUS-BOND ISSUE	0.00	0.00	0.00	0.00	0.00
659- MISCELLANEOUS-MANAGEMENT FEE	36,000.00	0.00	190,113.87	0.00	0.00
662- CAPITAL ASSETS--HIGH SCHOOL	48,574,204.00	2,388,927.15	440,361.60	4.92	0.78
662- CAPITAL ASSETS--SOFTBALL	34,477.00	2,513.39	2,001,824.00	3.45	0.00
662- CAPITAL ASSETS--GILBERT	2,303,319.00	416,711.96	176,849.70	18.09	0.00
662- CAPITAL ASSETS--AG CENTER	4,770,000.00	341,258.61	0.00	6.87	0.00
89- TRANSFERS OUT	0.00	0.00	500,052.05	0.00	0.00
0.00					
---- Expense	55,718,000.00	3,149,411.11	3,309,201.22	5.52	1.02

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

Object	2019-2020 Current Budget	2019-2020 FYTD Activity	2019-20 Committed Funds	2019-20 Available Funds
57-- LOCAL REVENUES	718,000.00	293,909.21	0.00	605,264.04
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	55,000,000.00	0.00	0.00	55,000,000.00
---- Revenue	55,718,000.00	293,909.21	0.00	55,605,264.04
659- MISCELLANEOUS	36,000.00	0.00	0.00	36,000.00
662- CAPITAL ASSETS	55,682,000.00	3,149,411.11	0.00	52,532,588.89
89- TRANSFERS IN	0.00	0.00	0.00	0.00
---- Expense	55,718,000.00	3,149,411.11	0.00	52,568,588.89

CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

Revenue	293,909.21
Expenditures	<u>3,149,411.11</u>
Current Decrease in Fund	(2,855,501.90)

STEPHENVILLE I.S.D.
Board Report 2019-2020 - General Operating
Balance Sheet
December 31, 2019

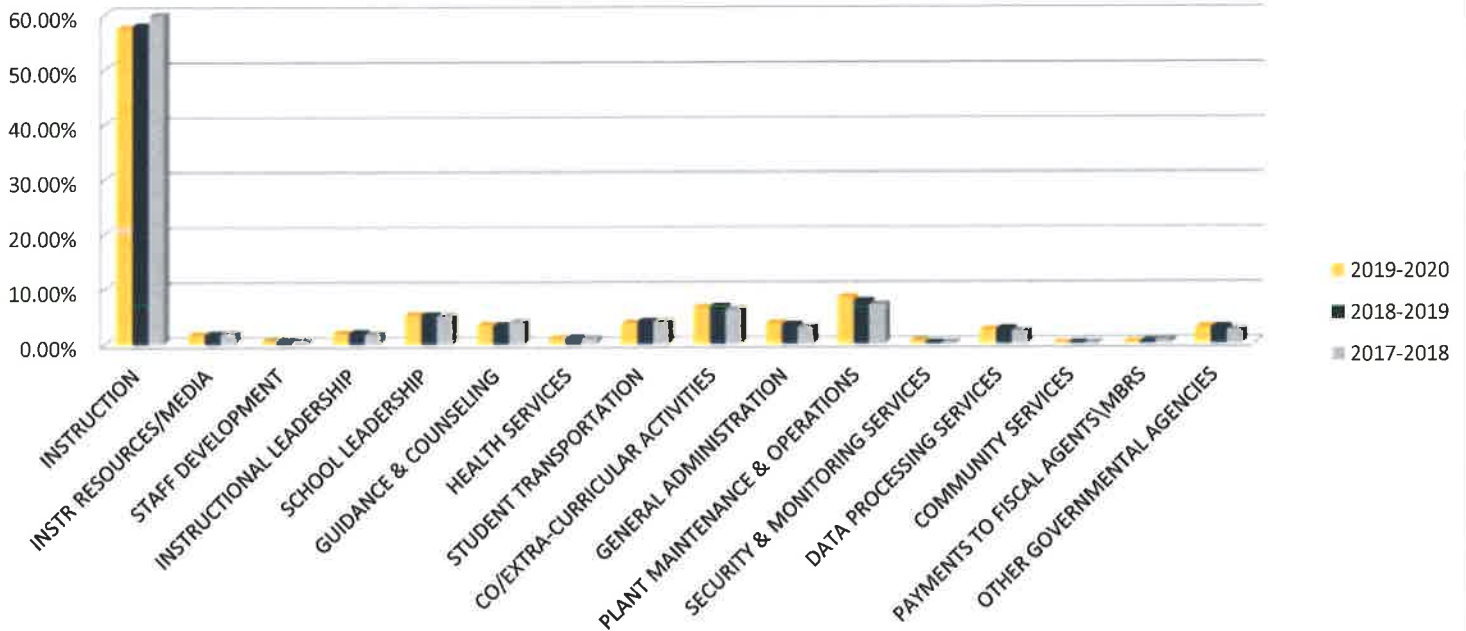
Object	2019-2020 Balance	2018-2019 Balance
111- CASH	2,969,351.03	265,897.42
112- INVESTMENTS	17,881,988.58	17,230,531.60
122- TAXES RECEIVABLE-DELINQUENT	420,508.00	516,307.00
123- ALLOWANCE FOR UNCOLLECTIBLE TAXES	-157,114.00	-171,776.00
124- DUE FROM GOV'T	0.00	156,052.72
126- DUE FROM OTHER FUNDS	239,571.81	247,813.63
129- RECEIVABLES	0.00	0.00
14-- PRE-PAID ITEMS	327,500.00	336,500.00
---- Asset	21,681,805.42	18,581,326.37
211- PAYABLES	137,030.40	47,016.66
214- COLLECTION FEES PAYABLE	0.00	0.00
215- PAYROLL TAXES PAYABLE	23,294.51	-31,266.03
216- ACCRUED PAYROLL	1,225,465.16	1,103,550.08
217- DUE TO OTHER FUNDS	83,983.32	1,794.05
218- DUE TO STATE	0.00	904,706.00
221- WORKERS COMP LIABILITY	71,202.69	120,064.38
231- DEFERRED REVENUE	55,493.00	74,805.02
241- DUE TO GOVERNMENTS & AGENCIES	0.00	0.00
260- DEFERRED INFLOWS LOCAL TAXES	263,394.00	344,531.00
---- Liability	1,859,863.08	2,565,201.16
344- RESERVE FOR ENCUMBRANCES	-1,666,963.83	-1,567,215.95
354- COMMITED FUND CAPITAL/DEBT	5,189,275.00	5,189,275.00
354- COMMITED FUND DEBT	0.00	0.00
354- COMMITED FUND BALANCE - REFRESH	600,000.00	600,000.00
360- CURRENT YEAR FUND BALANCE	5,130,645.66	2,619,801.88
360- UNDESIGNATED FUND BALANCE	8,902,021.68	7,607,048.33
431- RESERVE FOR ENCUMBRANCES	1,832,551.17	1,567,215.95
---- Equity	19,821,942.34	16,016,125.21
Grand Asset Totals	17,438,824.34	18,581,326.37
Grand Liability Totals	1,910,799.03	2,565,201.16
Grand Equity Totals	15,528,025.31	16,016,125.215

STEPHENVILLE ISD - GENERAL OPERATING FUND EXPENDITURES BY FUNCTION

Three Year Trend as of December 31, 2019-2020, 2018-2019, 2017-2018

FUNCTION	2019-2020		2018-2019		2017-2018	
	FYTD Activity	FYTD %	FYTD Activity	FYTD %	FYTD Activity	FYTD %
11 INSTRUCTION	\$ 5,942,347.95	57.39%	\$ 5,527,454.35	57.87%	\$ 6,507,368.93	59.86%
12 INSTR RESOURCES/MEDIA	\$ 175,448.15	1.69%	\$ 172,638.00	1.81%	\$ 200,463.01	1.84%
13 STAFF DEVELOPMENT	\$ 36,505.23	0.35%	\$ 44,777.84	0.47%	\$ 53,974.26	0.50%
21 INSTRUCTIONAL LEADERSHIP	\$ 204,833.70	1.98%	\$ 193,622.91	2.03%	\$ 190,729.44	1.75%
23 SCHOOL LEADERSHIP	\$ 553,497.95	5.35%	\$ 500,032.88	5.24%	\$ 558,648.44	5.14%
31 GUIDANCE & COUNSELING	\$ 359,691.56	3.47%	\$ 322,390.49	3.38%	\$ 432,980.39	3.98%
33 HEALTH SERVICES	\$ 106,671.56	1.03%	\$ 94,880.51	0.99%	\$ 111,372.07	1.02%
34 STUDENT TRANSPORTATION	\$ 392,457.02	3.79%	\$ 393,900.47	4.12%	\$ 450,055.48	4.14%
36 CO/EXTRA-CURRICULAR ACTIVITIES	\$ 688,476.85	6.65%	\$ 652,223.33	6.83%	\$ 675,794.03	6.22%
41 GENERAL ADMINISTRATION	\$ 387,819.48	3.75%	\$ 329,184.69	3.45%	\$ 330,213.33	3.04%
51 PLANT MAINTENANCE & OPERATIONS	\$ 880,511.05	8.50%	\$ 741,483.76	7.76%	\$ 777,563.03	7.15%
52 SECURITY & MONITORING SERVICES	\$ 39,349.20	0.38%	\$ 13,523.25	0.14%	\$ 10,304.00	0.09%
53 DATA PROCESSING SERVICES	\$ 256,468.25	2.48%	\$ 254,891.06	2.67%	\$ 254,375.96	2.34%
61 COMMUNITY SERVICES	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
93 PAYMENTS TO FISCAL AGENTS\MBRS	\$ 23,300.00	0.23%	\$ 27,400.00	0.29%	\$ 57,800.00	0.53%
99 OTHER GOVERNMENTAL AGENCIES	\$ 306,251.27	2.96%	\$ 282,797.98	2.96%	\$ 260,105.41	2.39%
TOTALS	\$ 10,353,629.22	100.00%	\$ 9,551,201.52	100.00%	\$ 10,871,747.78	100.00%

Three Year Trend of Expenditures by Function Current Month to Date for December 31, 2019



STEPHENVILLE I.S.D.
Board Report 2019-2020 - General Fund
Revenue/Expenditure Summary
For period ending December 31, 2019

YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS

	2019-2020	2019-2020	2018-2019	2019-20	2018-19
Object	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
Grand Revenue Totals	34,130,725.00	15,484,274.88	12,170,249.85	45.37	37.98
Grand Expense Totals	33,803,316.00	10,353,629.22	9,551,201.52	30.63	30.16
Grand Totals	327,409.00	5,130,645.66	2,619,048.33		

	2018-2019	2018-2019	2017-2018	2017-18	2017-18
Object	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
57-- LOCAL REVENUES	18,895,776.00	8,516,070.03	6,777,111.07	45.44	34.34
58-- STATE REVENUES	14,968,090.00	6,930,492.51	4,724,739.77	46.30	41.82
59-- FEDERAL PROGRAM REVENUE	423,000.00	37,712.34	168,346.96	8.92	33.34
79-- TRANSFER IN	0.00	0.00	500,052.05	0.00	99.96
---- Revenue	34,286,866.00	15,484,274.88	12,170,249.85	45.37	37.98
61-- PERSONNEL COST	25,168,574.00	8,137,022.95	7,434,400.46	32.33	32.37
62-- CONTRACTED SERVICES	4,649,455.00	1,235,542.65	1,194,731.65	25.51	25.51
63-- SUPPLIES	2,606,034.00	656,169.19	630,493.05	15.19	23.77
64-- MISCELLANEOUS	987,881.00	324,894.43	263,890.12	32.89	26.97
66-- CAPITAL ASSETS	391,372.00	0.00	27,686.24	0.00	7.11
---- Expense	33,803,316.00	10,353,629.22	9,551,201.52	30.63	30.16

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

	2019-2020	2019-2020	2019-2020	2019-2020
Object	Current Budget	FYTD Activity	Committed Funds	Available Funds
57-- LOCAL REVENUES	18,895,776.00	8,516,070.03	0.00	10,379,705.97
58-- STATE REVENUES	14,968,090.00	6,930,492.51	0.00	8,037,597.49
59-- FEDERAL PROGRAM REVENUE	423,000.00	37,712.34	0.00	385,287.66
79-- TRANSFER IN	0.00	0.00	0.00	0.00
---- Revenue	34,286,866.00	15,484,274.88	0.00	18,802,591.12
61-- PERSONNEL COST	25,168,574.00	8,137,022.95	0.00	17,031,551.05
62-- CONTRACTED SERVICES	4,649,455.00	1,235,542.65	1,239,698.65	2,174,213.70
63-- SUPPLIES	2,606,034.00	656,169.19	234,154.06	1,715,710.75
64-- MISCELLANEOUS	987,881.00	324,894.43	44,974.54	618,012.03
66-- CAPITAL ASSETS	391,372.00	0.00	330,691.00	60,681.00
---- Expense	33,803,316.00	10,353,629.22	1,849,518.25	21,600,168.53

CALCULATION OF NET CURRENT INCREASE/ (DECREASE) IN FUND

Revenue	15,484,274.88
Expenditures	<u>12,203,147.47</u>
Current Increase in Fund	3,281,127.41

STEPHENVILLE I.S.D.
Board Reports 2019-2020 - Debt Services Fund
Balance Sheet
December 31, 2019

Object	2019-2020 Balance	2018-2019 Balance
111- CASH	525,526.40	103,290.37
124- INVESTMENTS	2,699,032.91	2,138,029.33
126- RECEIVABLES	66,929.00	42,355.00
129- ALLOWANCES-UNCOLLECTIBLE TAX	-18,580.00	-18,814.00
124- DUE FROM	0.00	638.11
129- OTHER RECEIVABLES	0.00	0.00
191- RESTRICTED INVESTMENTS	470,000.00	0.00
---- Asset	<u>3,742,908.31</u>	<u>2,265,498.81</u>
211- PAYABLES	0.00	0.00
231- DEFERRED REVENUE	48,349.00	23,541.00
---- Liability	<u>48,349.00</u>	<u>23,541.00</u>
34-- RESERVE FOR ENCUMBRANCES	0.00	0.00
34-- FUNDS COMMITTED TO ESCROW FOR DP	470,000.00	0.00
34-- COMMITED FB FOR DEBT PAYMENT	833,136.50	468,874.71
36-- UNDESIGNATED FUND BALANCE FOR CPY	2,391,422.81	1,773,083.01
43-- RESERVE FOR ENCUMBRANCES	0.00	0.00
---- Equity	<u>3,694,559.31</u>	<u>979,220.40</u>
Grand Asset Totals	3,742,908.31	2,265,498.81
Grand Liability Totals	48,349.00	23,541.00
Grand Equity Totals	3,694,559.31	2,241,957.81

STEPHENVILLE I.S.D.
Board Report 2019-2020 - Debt Service
Revenue/Expenditure Summary
For the period ended December 31, 2019

YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS

Object	2019-2020	2019-2020	2018-2019	2019-20	2018-19
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
Grand Revenue Totals	5,711,108.00	2,394,422.81	1,774,583.10	41.93	33.93
Grand Expense Totals	5,090,250.00	3,000.00	1,500.00	0.06	0.03
Grand Totals	620,858.00	2,391,422.81	1,773,083.10		

Object	2019-2020	2019-2020	2018-2019	2019-20	2018-19
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
571- LOCAL TAX REVENUE	5,439,000.00	2,346,519.22	1,740,594.87	43.14	35.27
574- OTHER LOCAL REVENUES	32,000.00	8,844.59	5,680.94	27.64	39.73
578- OTHER STATE REVENUES	15,000.00	39,059.00	26,958.00	260.39	64.79
579- FEDERAL REIMBURSEMENT	225,108.00	0.00	0.00	0.00	0.00
791- TRANSFERS IN	0.00	0.00	1,349.29	0.00	0.00
---- Revenue	5,711,108.00	2,394,422.81	1,774,583.10	41.93	33.93

651- DEBT PRINCIPAL PAYMENTS	1,795,000.00	0.00	0.00	0.00	0.00
652- DEBT INTEREST PAYMENTS	3,285,250.00	0.00	0.00	0.00	0.00
659- OTHER DEBT SERVICES EXPEND	10,000.00	3,000.00	1,500.00	30.00	20.00
---- Expense	5,090,250.00	3,000.00	1,500.00	0.06	0.03

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

Object	2019-2020	2019-2020	2019-2020	2019-20
	Current Budget	FYTD Activity	Committed Funds	Available Funds
57-- LOCAL REVENUES	5,439,000.00	2,346,519.22	0.00	3,092,480.78
57-- INTEREST REVENUES	32,000.00	8,844.59	0.00	23,155.41
58-- OTHER STATE REVENUES	15,000.00	39,059.00	0.00	-24,059.00
59-- FEDERAL PROGRAM REVENUE	225,108.00	0.00	0.00	225,108.00
791- TRANSFERS IN	0.00	0.00	0.00	0.00
---- Revenue	5,711,108.00	2,394,422.81	0.00	3,316,685.19

651- DEBT PRINCIPAL	1,795,000.00	0.00	0.00	1,795,000.00
652- DEBT INTEREST	3,285,250.00	0.00	0.00	3,285,250.00
659- MISCELLANEOUS	10,000.00	3,000.00	0.00	7,000.00
---- Expense	5,090,250.00	3,000.00	0.00	5,087,250.00

CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

Revenue	2,394,422.81
Expenditures	<u>3,000.00</u>
Current Increase/Decrease in Fund	2,391,422.81

STEPHENVILLE I.S.D.**Board Reports 2019-2020 - Child Nutrition**

Balance Sheet

December 31, 2019

Object	2019-2020 Balance	2018-2019 Balance
111- CASH	118,291.35	319,586.60
124- DUE FROM GOVERNMENT	44,700.30	80,358.50
126- DUE FROM OTHER FUNDS	0.00	0.00
129- RECEIVABLES	0.00	207.50
---- Asset	162,991.65	400,152.60
211- PAYABLES	-3,269.10	2,605.91
215- PAYROLL TAXES PAYABLE	3,239.88	-2,605.91
216- ACCRUED WAGES PAYABLE	32,879.50	34,227.98
217- DUE TO OTHER FUNDS	0.00	0.00
231- DEFERRED REVENUE	0.00	0.00
---- Liability	32,850.28	37,227.98
344- RESERVE FOR ENCUMBRANCES	-1,524.71	-546.11
345- RESERVED FOR CHILD NUTRITION	106,349.50	289,965.04
355- DESIGNATED FUND BALANCE	0.00	0.00
360- UNDESIGNATED FUND BALANCE	23,791.87	75,959.58
431- RESERVE FOR ENCUMBRANCES	1,524.71	546.11
---- Equity	130,141.37	365,924.62
Grand Asset Totals	162,991.65	400,152.60
Grand Liability Totals	32,850.28	34,227.98
Grand Equity Totals	130,141.37	365,924.62

STEPHENVILLE I.S.D
Board Report 2019-2020 - Child Nutrition
Revenue/Expenditure Summary
For period ending December 31, 2019

YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS

Object	2019-2020 Current Budget	2019-2020 FYTD Activity	2018-2019 FYTD Activity	2019-20 FYTD %	2018-19 FYTD %
Grand Revenue Totals	1,499,341.00	614,135.38	591,193.26	40.96	40.32
Grand Expense Totals	1,623,653.00	589,329.78	514,713.44	36.30	31.82
Grand Totals	-124,312.00	24,805.60	76,479.82		

Object	2019-2020 Current Budget	2019-2020 FYTD Activity	2018-2019 FYTD Activity	2019-20 FYTD %	2018-19 FYTD %
57-- LOCAL REVENUES	435,575.00	180,077.18	173,675.02	41.34	42.58
58-- STATE REVENUES	14,057.00	3,275.23	2,982.77	23.30	13.71
59-- FEDERAL PROGRAM REVENUE	1,049,709.00	430,782.97	414,535.47	41.04	39.99
---- Revenue	1,499,341.00	614,135.38	591,193.26	40.96	40.32
61-- PERSONNEL COST	654,651.00	229,660.02	210,597.74	35.08	34.52
62-- CONTRACTED SERVICES	21,500.00	1,660.00	5,458.00	7.72	32.30
63-- SUPPLIES	940,502.00	356,509.76	297,042.70	37.91	30.09
64-- MISCELLANEOUS	7,000.00	1,500.00	1,615.00	21.43	50.47
66-- CAPITAL ASSETS	0.00	0.00	0.00	36.30	0.00
---- Expense	1,623,653.00	589,329.78	514,713.44	36.30	31.82

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

Object	2019-2020 Current Budget	2019-2020 FYTD Activity	2019-2020 Committed Funds	2019-2020 Available Funds
57-- LOCAL REVENUES	435,575.00	180,077.18	0.00	292,063.75
58-- STATE REVENUES	14,057.00	3,275.23	0.00	10,781.77
59-- FEDERAL PROGRAM REVENUE	1,049,709.00	430,782.97	0.00	714,425.20
---- Revenue	1,499,341.00	614,135.38	0.00	1,017,270.72
61-- PERSONNEL COST	654,651.00	230,673.75	0.00	423,977.25
62-- CONTRACTED SERVICES	21,500.00	1,660.00	0.00	19,840.00
63-- SUPPLIES	940,502.00	356,509.76	8,142.85	575,849.39
64-- MISCELLANEOUS	7,000.00	1,500.00	440.90	5,059.10
66-- CAPITAL ASSETS	0.00	0.00	0.00	0.00
---- Expense	1,623,653.00	590,343.51	8,583.75	1,024,725.74

CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

Revenue	614,135.38
Expenditures	<u>598,927.26</u>
Current Increase in Fund	15,208.12

STEPHENVILLE I.S.D.

Board Reports 2019-2020 - Capital Projects & Bonds Proceeds

Balance Sheet

December 31, 2019

Object	2019-2020 Balance	2018-2019 Balance
111- CASH	523,927.12	330,935.35
124- INVESTMENTS	49,157,295.95	58,675,387.09
124- DUE FROM	82,144.94	0.00
129- OTHER RECEIVABLES	0.00	0.00
181- RESTRICTED INVESTMENTS	0.00	0.00
---- Asset	49,763,368.01	59,006,322.44
211- PAYABLES	1,560,491.19	0.00
221- RETAINAGE	404,696.97	0.00
231- DEFERRED REVENUE	0.00	0.00
---- Liability	1,965,188.16	0.00
34-- RESERVE FOR ENCUMBRANCES	0.00	0.00
35-- COMMITTED FUND BALANCE CONSTRUCT	55,113,598.24	61,088,744.76
36-- FUND BALANCE	-2,855,501.90	-2,082,422.32
43-- RESERVE FOR ENCUMBRANCES	0.00	0.00
---- Equity	52,258,096.34	59,006,322.44
Grand Asset Totals	54,223,284.50	59,006,322.44
Grand Liability Totals	1,965,188.16	0.00
Grand Equity Totals	52,258,096.34	59,006,322.44

STEPHENVILLE I.S.D.

Board Report 2019-2020 - Capital Projects & Bond Proceeds

Revenue/Expenditure Summary

For the period ended December 31, 2019

YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS

Object	2019-2020 Current Budget	2019-2020 FYTD Activity	2018-2019 FYTD Activity	2019-20 FYTD %	2018-19 FYTD %
Grand Revenue Totals	55,718,000.00	377,418.13	61,088,744.76	0.68	98.24
Grand Expense Totals	55,718,000.00	8,093,543.02	3,309,201.22	14.51	3.37
Grand Totals	0.00	-7,716,124.89	57,746,625.29		

Object	2019-2020 Current Budget	2019-2020 FYTD Activity	2018-2019 FYTD Activity	2019-20 FYTD %	2018-19 FYTD %
571- LOCAL TAX REVENUE	0.00	0.00	0.00	0.00	0.00
574- OTHER LOCAL REVENUES	718,000.00	377,418.13	98,630.89	52.57	8.27
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	55,000,000.00	0.00	60,990,113.87	0.00	100.00
---- Revenue	55,718,000.00	377,418.13	61,088,744.76	0.68	98.24

659- MISCELLANEOUS-BOND ISSUE	0.00	0.00	190,113.87	0.00	100.00
659- MISCELLANEOUS-MANAGEMENT FEE	36,000.00	0.00	19,565.15	0.00	27.17
662- CAPITAL ASSETS--HIGH SCHOOL	48,574,204.00	5,583,276.72	1,025,303.95	11.49	1.81
662- CAPITAL ASSETS--SOFTBALL	34,477.00	2,513.39	304,160.30	7.29	14.51
662- CAPITAL ASSETS--GILBERT	2,303,319.00	1,269,749.52	43,227.00	18.09	1.74
662- CAPITAL ASSETS--AG CENTER	4,770,000.00	1,238,003.39	0.00	25.95	0.00
89- TRANSFERS OUT	0.00	0.00	500,052.05	0.00	0.00
---- Expense	55,718,000.00	8,093,543.02	2,082,422.32	14.51	3.37

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

Object	2019-2020 Current Budget	2019-2020 FYTD Activity	2019-20 Committed Funds	2019-20 Available Funds
57-- LOCAL REVENUES	718,000.00	377,418.13	0.00	340,581.87
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	55,000,000.00	0.00	0.00	55,000,000.00
---- Revenue	55,718,000.00	377,418.13	0.00	55,340,581.87
659- MISCELLANEOUS	36,000.00	0.00	0.00	36,000.00
662- CAPITAL ASSETS	55,682,000.00	8,093,543.02	0.00	47,588,456.98
89- TRANSFERS IN	0.00	0.00	0.00	0.00
---- Expense	55,718,000.00	8,093,543.02	0.00	47,624,456.98

CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

Revenue	377,418.13
Expenditures	<u>8,093,543.02</u>
Current Decrease in Fund	(7,716,124.89)