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

	Object	2018-2019 Balance	2017-2018 Balance
111–	CASH	2,396,827.14	3,270,285.46
112-	INVESTMENTS	12,563,675.07	11,258,282.64
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	156,052.72	171,619.26
126-	DUE FROM OTHER FUNDS	258,246.82	489.14
129-	RECEIVABLES	0.00	0.00
14--	PRE-PAID ITEMS	327,500.00	327,500.00
----	Asset	16,046,832.75	15,390,218.50
211-	PAYABLES	14,085.64	55,501.44
214-	COLLECTION FEES PAYABLE	0.00	0.00
215-	PAYROLL TAXES PAYABLE	35,766.14	6,352.33
216-	ACCRUED PAYROLL	1,103,550.08	2,610,413.13
217-	DUE TO OTHER FUNDS	1,794.05	1,874.14
218-	DUE TO STATE	904,706.00	0.00
221-	WORKERS COMP LIABILITY	127,780.47	174,648.05
231-	DEFERRED REVENUE	74,805.02	1,256.64
241-	DUE TO GOVERNMENTS & AGENCIES	0.00	0.00
260-	DEFERRED INFLOWS LOCAL TAXES	344,531.00	362,042.00
----	Liability	2,607,018.40	3,212,087.73
344-	RESERVE FOR ENCUMBRANCES	-1,798,567.88	-1,898,940.85
354-	COMMITED FUND BALANCE - CAPITAL	3,789,275.00	3,789,275.00
354-	COMMITED FUND BALANCE - DEBT	1,400,000.00	1,400,000.00
354-	COMMITED FUND BALANCE - REFRESH	600,000.00	600,000.00
360-	UNDESIGNATED FUND BALANCE	7,650,539.35	6,388,855.77
431-	RESERVE FOR ENCUMBRANCES	1,798,567.88	1,898,940.85
----	Equity	13,439,814.35	12,178,130.77
8			
	Grand Asset Totals	16,046,832.75	15,390,218.50
	Grand Liability Totals	2,607,018.40	3,212,087.73
	Grand Equity Totals	13,439,814.35	12,178,130.77

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

YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS

Object	2018-2019 Current Budget	2018-2019 FYTD Activity	2017-2018 FYTD Activity	2017-18 FYTD %	2016-17 FYTD %
Grand Revenue Totals	31,343,070.00	7,277,949.23	8,230,248.99	23.22	25.01
Grand Expense Totals	31,257,296.00	7,238,313.76	8,263,639.84	23.16	27.03
Grand Totals	85,774.00	39,635.47	-33,390.85		

Object	2017-2018 Current Budget	2017-2018 FYTD Activity	2016-2017 FYTD Activity	2017-18 FYTD %	2016-17 FYTD %
57-- LOCAL REVENUES	19,686,617.00	2,149,178.34	1,772,176.06	10.92	8.70
58-- STATE REVENUES	11,151,453.00	4,604,240.77	6,444,498.57	41.29	53.48
59-- FEDERAL PROGRAM REVENUE	505,000.00	24,478.07	13,574.36	4.85	2.75
79— TRANSFER IN	0.00	500,052.05	0.00	0.00	0.00
---- Revenue	31,343,070.00	7,277,949.23	8,230,248.99	23.22	25.01
61-- PERSONNEL COST	22,983,493.00	5,683,044.65	6,884,147.71	24.73	30.62
62-- CONTRACTED SERVICES	4,696,843.00	798,163.33	782,091.37	16.99	18.14
63-- SUPPLIES	2,390,278.00	533,416.90	351,123.91	22.32	13.53
64-- MISCELLANEOUS	923,995.00	196,002.64	226,195.59	21.21	24.36
66-- CAPITAL ASSETS	262,687.00	27,686.24	20,081.26	10.54	7.75
---- Expense	31,257,296.00	7,238,313.76	8,263,639.84	23.16	27.03

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

Object	2018-2019 Current Budget	2018-2019 FYTD Activity	2018-2019 Committed Funds	2018-2019 Available Funds
57-- LOCAL REVENUES	19,686,617.00	2,149,178.34	0.00	17,537,438.66
58-- STATE REVENUES	11,151,453.00	4,604,240.77	0.00	6,547,212.23
59-- FEDERAL PROGRAM REVENUE	505,000.00	24,478.07	0.00	480,521.93
59— TRANSFER IN	0.00	500,052.05	0.00	-500,052.05
---- Revenue	31,343,070.00	7,277,949.23	0.00	24,065,120.77
61-- PERSONNEL COST	22,983,493.00	5,683,044.65	0.00	17,300,448.35
62-- CONTRACTED SERVICES	4,696,843.00	798,163.33	1,408,531.06	2,490,148.61
63-- SUPPLIES	2,390,278.00	533,416.90	121,378.81	1,735,482.29
64-- MISCELLANEOUS	923,995.00	196,002.64	66,473.43	661,518.93
66-- CAPITAL ASSETS	262,687.00	27,686.24	191,899.00	43,101.76
---- Expense	31,257,296.00	7,238,313.76	1,788,282.30	22,230,669.94

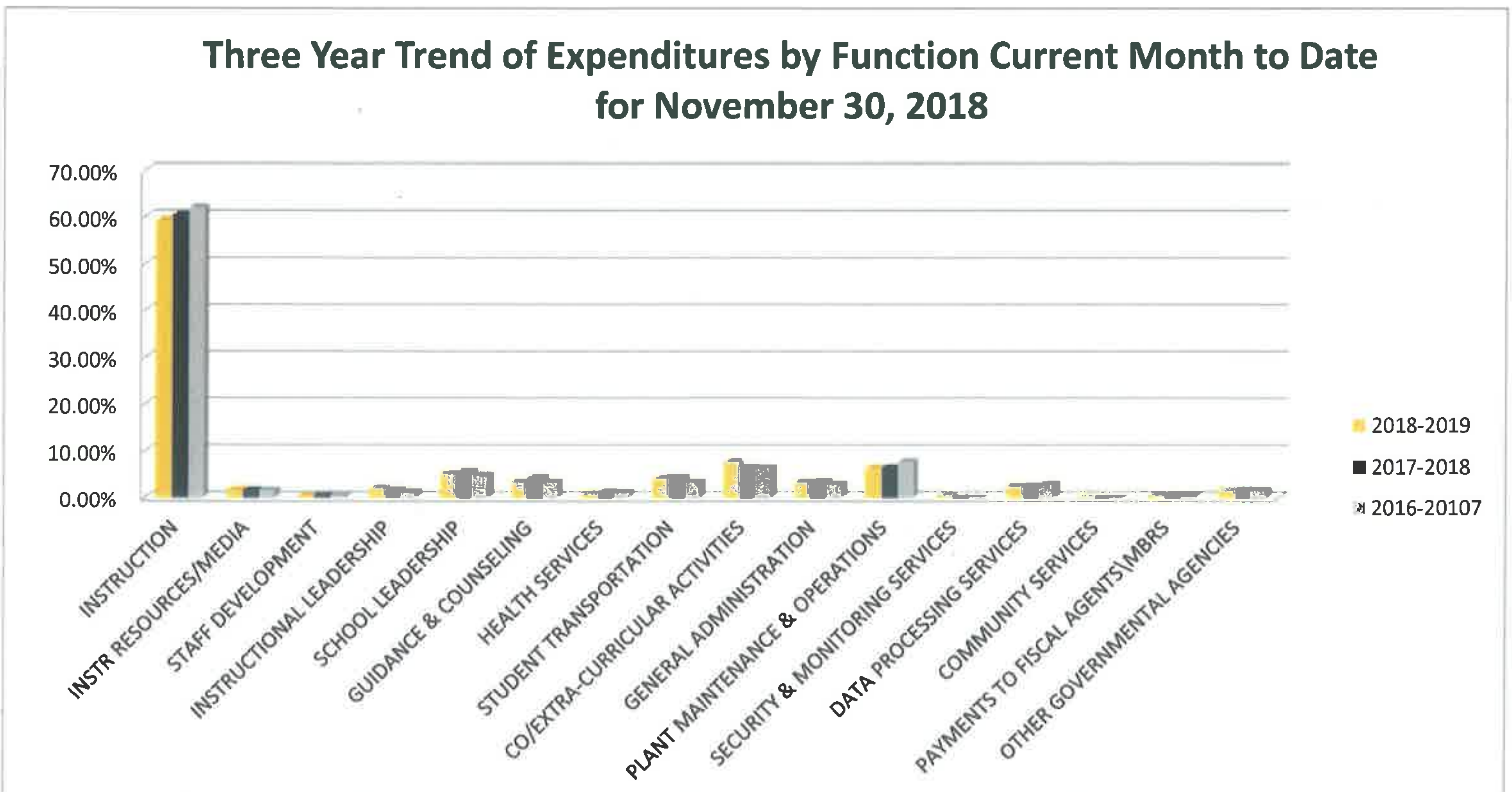
CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

Revenue	7,277,949.23
Expenditures	9,026,596.06
Current Increase in Fund	-1,748,646.83

STEPHENVILLE ISD - GENERAL OPERATING FUND EXPENDITURES BY FUNCTION

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

FUNCTION	2018-2019 FYTD Activity	2018-2019 FYTD %	2017-2018 FYTD Activity	2017-2018 FYTD %	2016-2017 FYTD Activity	2016-2017 FYTD %
11 INSTRUCTION	$ 4,283,013.13	59.17%	$ 4,994,606.42	60.44%	$ 5,307,826.88	61.83%
12 INSTR RESOURCES/MEDIA	$ 133,760.85	1.85%	$ 143,909.98	1.74%	$ 157,003.97	1.83%
13 STAFF DEVELOPMENT	$ 36,807.63	0.51%	$ 38,860.45	0.47%	$ 45,364.47	0.53%
21 INSTRUCTIONAL LEADERSHIP	$ 146,853.04	2.03%	$ 143,430.88	1.74%	$ 121,626.94	1.42%
23 SCHOOL LEADERSHIP	$ 383,534.60	5.30%	$ 446,636.16	5.40%	$ 420,559.77	4.90%
31 GUIDANCE & COUNSELING	$ 252,734.36	3.49%	$ 339,734.15	4.11%	$ 299,862.32	3.49%
33 HEALTH SERVICES	$ 72,035.59	1.00%	$ 88,868.24	1.08%	$ 90,995.58	1.06%
34 STUDENT TRANSPORTATION	$ 296,613.62	4.10%	$ 353,550.01	4.28%	$ 290,908.57	3.39%
36 CO/EXTRA-CURRICULAR ACTIVITIES	$ 547,655.97	7.57%	$ 536,292.77	6.49%	$ 553,006.88	6.44%
41 GENERAL ADMINISTRATION	$ 256,053.82	3.54%	$ 270,096.72	3.27%	$ 240,728.28	2.80%
51 PLANT MAINTENANCE & OPERATIONS	$ 465,171.93	6.43%	$ 545,222.68	6.60%	$ 648,395.53	7.55%
52 SECURITY & MONITORING SERVICES	$ 13,160.65	0.18%	$ 6,955.00	0.08%	$ 5,555.00	0.06%
53 DATA PROCESSING SERVICES	$ 191,561.48	2.65%	$ 198,428.06	2.40%	$ 247,295.46	2.88%
61 COMMUNITY SERVICES	$ -	0.00%	$ -	0.00%	$ -	0.00%
93 PAYMENTS TO FISCAL AGENTS\MBRS	$ 27,400.00	0.38%	$ 28,900.00	0.35%	$ 27,684.37	0.32%
99 OTHER GOVERNMENTAL AGENCIES	$ 131,957.09	1.82%	$ 128,148.32	1.55%	$ 127,718.40	1.49%
TOTALS	$ 7,238,313.76	100.00%	$ 8,263,639.84	100.00%	$ 8,584,532.42	100.00%



STEPHENVILLE I.S.D.
Board Reports 2018-2019 - Debt Services Fund
Balance Sheet
November 30, 2018

	Object	2018-2019 Balance	2017-2018 Balance
111-	CASH	592,269.69	102,406.36
124-	INVESTMENTS	386,312.60	0.00
126-	RECEIVABLES	42,355.00	44,096.00
129-	ALLOWANCES-UNCOLLECTIBLE TAX	-18,814.00	-16,884.00
124-	DUE FROM	638.11	0.00
129-	OTHER RECEIVABLES	0.00	0.00
181-	RESTRICTED INVESTMENTS	0.00	0.00
----	Asset	1,002,761.40	129,618.36
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	-1,500.00	0.00
35--	COMMITED FB FOR EARLY DEBT PAYMENT	381,000.00	0.00
36--	UNDESIGNATED FUND BALANCE	598,220.40	87,459.36
43--	RESERVE FOR ENCUMBRANCES	1,500.00	0.00
----	Equity	979,220.40	87,459.36

Grand Asset Totals	1,002,761.40	129,618.36
Grand Liability Totals	23,541.00	42,159.00
Grand Equity Totals	979,220.40	87,459.36

STEPHENVILLE I.S.D.
Board Report 2018-2019 - Debt Service
Revenue/Expenditure Summary
For the period ended November 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	5,229,476.00	510,346.69	89,745.60	9.79	3.26
Grand Expense Totals	4,952,108.00	0.00	7,192.33	0.00	.27
Grand Totals	263,068.00	510,346.69	82,553.27		

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	505,901.14	89,636.05	10.26	8.30
574- OTHER LOCAL REVENUES	14,300.00	3,095.26	109.55	88.44	3.13
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	5,229,476.00	510,345.69	89,745.60	9.79	3.26
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- OTHERE DEBT SERVICES EXPEND	7,500.00	0.00	7,192.33	0.00	75.71
---- Expense	4,952,108.00	0.00	7,192.33	0.00	0.27

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	505,901.14	0.00	4,429,664.86
57-- INTEREST REVENUES	14,300.00	3,095.26	0.00	11,204.74
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	5,229,476.00	510,345.69	0.00	4,719,130.31
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	1,500.00	6,000.00
---- Expense	4,952,108.00	0.00	1,500.00	4,950,608.00

CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

Revenue	510,345.29
Expenditures	1,500.00
Current Increase/Decrease in Fund	508,845.29

STEPHENVILLE I.S.D.
Board Reports 2018-2019 - Capital Projects & Bonds Proceeds
Balance Sheet
November 30, 2018

Object	2018-2019 Balance	2017-2018 Balance
111- CASH	83,160.82	0.00
124- INVESTMENTS	57,663,464.47	0.00
124- DUE FROM	0.00	0.00
129- OTHER RECEIVABLES	0.00	0.00
181- RESTRICTED INVESTMENTS	0.00	0.00
---- Asset	57,746,625.29	0.00
211- PAYABLES	0.00	0.00
231- DEFERRED REVENUE	0.00	0.00
---- Liability	0.00	0.00
34-- RESERVE FOR ENCUMBRANCES	0.00	0.00
36-- FUND BALANCE	57,746,625.29	0.00
43-- RESERVE FOR ENCUMBRANCES	0.00	0.00
---- Equity	57,746,625.29	0.00
Grand Asset Totals	57,746,625.29	0.00
Grand Liability Totals	0.00	0.00
Grand Equity Totals	57,746,625.29	0.00

STEPHENVILLE I.S.D.
Board Report 2018-2019 - Capital Projects & Bond Proceeds
Revenue/Expenditure Summary
For the period ended November 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	62,182,295.00	61,043,090.44	0.00	100.40	0.00
Grand Expense Totals	61,072,114.00	630,736.47	0.00	1.58	0.00
Grand Totals	1,110,181.00	60,412,353.97	0.00		

Object	2018-2019 Current Budget	2018-2019 FYTD Activity	2017-2018 FYTD Activity	2018-19 FYTD %	2017-18 FYTD %
571- LOCAL TAX REVENUE	1,192,181.00	65,712.64	0.00	5.87	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	61,055,826.51	0.00	98.19	0.00
659- MISCELLANEOUS	190,114.00	190,113.87	0.00	100.00	0.00
662- CAPITAL ASSETS	60,309,948.00	2,619,035.30	0.00	4.31	0.00
89— TRANSFERS IN	500,052.00	500,052.05	0.00	100.00	0.00
---- Expense	61,000,114.00	3,309,201.22	0.00	5.42	0.00

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	1,192,181.00	65,712.64	0.00	1,126,468.36
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	61,055,826.51	0.00	1,126,468.23
659- MISCELLANEOUS	190,114.00	190,113.87	0.00	0.13
662- CAPITAL ASSETS	60,309,948.00	2,619,035.30	0.00	57,690,912.70
89— TRANSFERS IN	500,052.00	500,052.05	0.00	-0.05
---- Expense	61,000,114.00	3,309,201.22	0.00	57,690,912.78

CALCULATION OF NET CURRENTINCREASE/(DECREASE) IN FUND

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

Object	2018-2019 Balance	2017-2018 Balance
111- CASH	318,980.02	485,540.22
124- DUE FROM GOVERNMENT	100,179.34	96,241.27
126- DUE FROM OTHER FUNDS	0.00	0.00
129- RECEIVABLES	207.50	142.50
---- Asset	419,366.86	581,923.99
211- PAYABLES	0.00	2,147.60
215- PAYROLL TAXES PAYABLE	3,182.98	0.00
216- ACCURED WAGES PAYABLE	35,214.62	72,296.04
217- DUE TO OTHER FUNDS	0.00	0.00
231- DEFERRED REVENUE	0.00	0.00
---- Liability	38,397.60	74,443.64
344- RESERVE FOR ENCUMBRANCES	-4,754.79	-4,541.47
345- RESERVED FOR CHILD NUTRITION	427,962.83	427,962.83
355- DESIGNATED FUND BALANCE	0.00	0.00
360- UNDESIGNATED FUND BALANCE	-46,993.57	79,517.52
431- RESERVE FOR ENCUMBRANCES	4,754.79	4,541.47
---- Equity	380,969.26	507,480.35
Grand Asset Totals	419,366.86	581,923.99
Grand Liability Totals	38,397.60	74,443.64
Grand Equity Totals	380,969.26	507,480.35

STEPHENVILLE I.S.D
Board Report 2018-2019 - Child Nutrition
Revenue/Expenditure Summary
For period ending November 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	475,829.73	466,249.48	33.77	33.67
Grand Expense Totals	1,575,351.00	383,838.87	386,731.96	24.37	24.99
Grand Totals	-166,430.00	91,990.86	79,517.52		

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	138,669.99	139,179.30	34.34	34.47
58-- STATE REVENUES	8,200.00	2,982.77	2,035.02	36.38	25.60
59-- FEDERAL PROGRAM REVENUE	996,900.00	334,176.97	325,035.16	33.52	33.40
---- Revenue	1,408,921.00	475,829.73	466,249.48	33.77	33.67
61-- PERSONNEL COST	636,101.00	161,991.54	184,055.31	25.47	30.61
62-- CONTRACTED SERVICES	21,500.00	5,043.00	4,946.00	23.46	17.57
63-- SUPPLIES	910,750.00	215,189.33	197,130.65	23.63	21.64
64-- MISCELLANEOUS	7,000.00	1,615.00	600.00	23.07	8.00
66-- CAPITAL ASSETS	0.00	0.00	0.00	0.00	0.00
---- Expense	1,575,351.00	383,838.87	386,731.96	24.37	24.99

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	138,669.99	-31.25	265,119.76
58-- STATE REVENUES	8,200.00	2,982.77	0.00	5,217.23
59-- FEDERAL PROGRAM REVENUE	996,900.00	334,176.97	0.00	662,723.03
---- Revenue	1,408,921.00	475,829.73	-31.25	993,060.02
61-- PERSONNEL COST	636,101.00	161,991.54	0.00	474,109.46
62-- CONTRACTED SERVICES	21,500.00	5,043.00	893.00	15,564.00
63-- SUPPLIES	910,750.00	215,189.33	4,649.20	690,911.47
64-- MISCELLANEOUS	7,000.00	1,615.00	0.00	5,385.00
66-- CAPITAL ASSETS	0.00	0.00	0.00	0.00
---- Expense	1,575,351.00	383,838.87	5,542.20	1,185,969.93

CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

Revenue	475,829.73
Expenditures	389,381.07
Current Increase in Fund	86,448.69