

STEPHENVILLE I.S.D.
Board Report 2018-2019 - General Operating
Balance Sheet
January 31, 2019

Object	2018-2019 Balance	2017-2018 Balance
111- CASH	1,043,544.90	1,936,307.08
112- INVESTMENTS	21,736,449.25	21,591,042.86
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	23,698,501.94	24,389,000.34
211- PAYABLES	14,084.64	59,786.09
214- COLLECTION FEES PAYABLE	0.00	0.00
215- PAYROLL TAXES PAYABLE	1,665.99	6,229.24
216- ACCRUED PAYROLL	1,103,550.08	2,619,393.27
217- DUE TO OTHER FUNDS	1,794.05	1,394.05
218- DUE TO STATE	0.00	0.00
221- WORKERS COMP LIABILITY	114,781.98	164,397.06
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	1,580,407.74	3,214,498.35
344- RESERVE FOR ENCUMBRANCES	-1,555,299.45	-1,388,993.30
354- COMMITED FUND BALANCE-CAPITAL/DEBT	5,189,275.00	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	16,328,819.20	15,385,226.99
431- RESERVE FOR ENCUMBRANCES	1,555,299.45	1,388,993.30
---- Equity	22,118,094.20	21,174,501.99
Grand Asset Totals	23,698,501.94	24,389,000.34
Grand Liability Totals	1,580,407.74	3,214,498.35
Grand Equity Totals	22,118,094.20	21,174,501.99

STEPHENVILLE I.S.D.
Board Report 2018-2019 - General Fund
Revenue/Expenditure Summary
For period ending January 31, 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	31,906,766.00	20,573,967.46	22,294,615.17	64.48	67.74
Grand Expense Totals	31,323,776.00	11,852,950.14	13,331,634.80	37.84	43.60
Grand Totals	582,990.00	8,721,017.32	8,962,980.37		

Object	2018-2019	2018-2019	2017-2018	2017-18	2017-18
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
57-- LOCAL REVENUES	19,686,617.00	14,227,955.84	15,350,546.97	72.27	75.37
58-- STATE REVENUES	11,214,899.00	5,789,083.30	6,750,881.82	51.62	56.03
59-- FEDERAL PROGRAM REVENUE	505,000.00	56,876.27	193,178.40	11.26	39.10
79-- TRANSFER IN	500,250.00	500,052.05	7.98	99.96	0.00
---- Revenue	31,906,766.00	20,573,967.46	22,294,615.17	64.48	67.74
61-- PERSONNEL COST	22,985,826.00	9,327,808.91	10,661,306.88	40.58	47.42
62-- CONTRACTED SERVICES	4,686,131.00	1,466,782.80	1,463,625.97	31.30	33.94
63-- SUPPLIES	2,466,238.00	718,627.97	725,570.97	29.14	27.96
64-- MISCELLANEOUS	928,894.00	311,999.22	349,718.53	33.59	37.96
66-- CAPITAL ASSETS	256,687.00	27,731.24	131,412.45	10.80	50.69
---- Expense	31,323,776.00	11,852,950.14	13,331,634.80	37.84	43.60

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	19,686,617.00	14,227,955.84	0.00	5,458,661.16
58-- STATE REVENUES	11,214,899.00	5,789,083.30	0.00	5,425,815.70
59-- FEDERAL PROGRAM REVENUE	505,000.00	56,876.27	0.00	448,123.73
59-- TRANSFER IN	500,250.00	500,052.05	0.00	197.95
---- Revenue	31,906,766.00	20,573,967.46	0.00	11,332,798.54
61-- PERSONNEL COST	22,985,826.00	9,327,808.91	134.20	13,657,882.89
62-- CONTRACTED SERVICES	4,686,131.00	1,466,782.80	1,081,418.93	2,137,929.27
63-- SUPPLIES	2,466,238.00	718,627.97	207,303.07	1,540,306.96
64-- MISCELLANEOUS	928,894.00	311,999.22	30,688.53	586,206.25
66-- CAPITAL ASSETS	256,687.00	27,731.24	218,399.00	10,556.76
---- Expense	31,323,776.00	11,852,950.14	1,537,943.73	17,932,882.13

CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

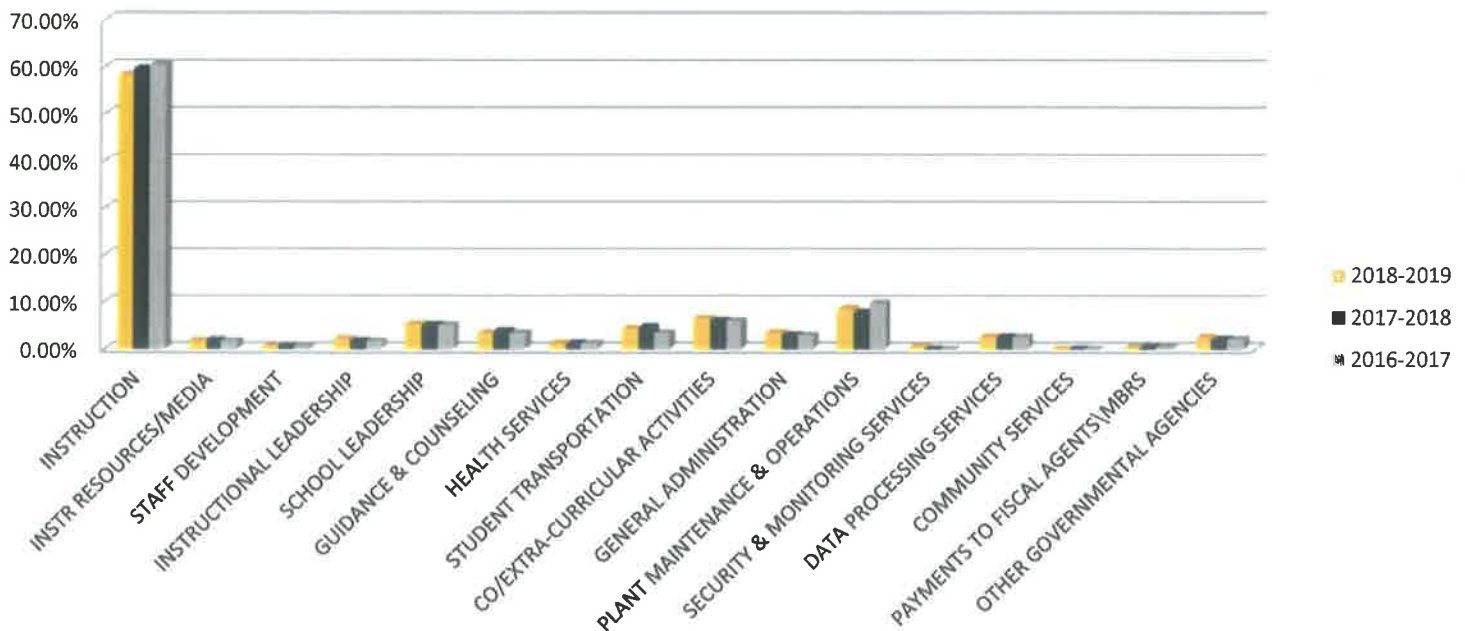
Revenue	20,573,967.46
Expenditures	<u>13,390,893.87</u>
Current Increase in Fund	7,183,073.59

STEPHENVILLE ISD - GENERAL OPERATING FUND EXPENDITURES BY FUNCTION

Three Year Trend as of January 31, 2018-2019, 2017-2018, 2016-2017

FUNCTION	2018-2019		2017-2018		2016-2017	
	FYTD Activity	FYTD %	FYTD Activity	FYTD %	FYTD Activity	FYTD %
11 INSTRUCTION	\$ 6,862,661.73	57.90%	\$ 7,943,361.19	59.58%	\$ 8,070,598.83	60.34%
12 INSTR RESOURCES/MEDIA	\$ 211,397.45	1.78%	\$ 244,168.90	1.83%	\$ 235,523.09	1.76%
13 STAFF DEVELOPMENT	\$ 51,862.48	0.44%	\$ 65,463.67	0.49%	\$ 60,902.18	0.46%
21 INSTRUCTIONAL LEADERSHIP	\$ 239,740.87	2.02%	\$ 227,387.42	1.71%	\$ 194,586.41	1.45%
23 SCHOOL LEADERSHIP	\$ 628,839.38	5.31%	\$ 690,504.23	5.18%	\$ 657,778.23	4.92%
31 GUIDANCE & COUNSELING	\$ 395,493.06	3.34%	\$ 523,290.78	3.93%	\$ 449,682.30	3.36%
33 HEALTH SERVICES	\$ 119,594.13	1.01%	\$ 134,662.05	1.01%	\$ 141,270.49	1.06%
34 STUDENT TRANSPORTATION	\$ 487,122.98	4.11%	\$ 599,639.84	4.50%	\$ 433,668.88	3.24%
36 CO/EXTRA-CURRICULAR ACTIVITIES	\$ 780,906.58	6.59%	\$ 808,102.26	6.06%	\$ 794,603.70	5.94%
41 GENERAL ADMINISTRATION	\$ 414,569.29	3.50%	\$ 408,332.94	3.06%	\$ 391,015.98	2.92%
51 PLANT MAINTENANCE & OPERATIONS	\$ 994,501.11	8.39%	\$ 1,026,938.61	7.70%	\$ 1,293,519.38	9.67%
52 SECURITY & MONITORING SERVICES	\$ 37,110.65	0.31%	\$ 10,481.50	0.08%	\$ 7,637.50	0.06%
53 DATA PROCESSING SERVICES	\$ 318,952.45	2.69%	\$ 331,396.00	2.49%	\$ 333,926.06	2.50%
61 COMMUNITY SERVICES	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
93 PAYMENTS TO FISCAL AGENTS\MBRS	\$ 27,400.00	0.23%	\$ 57,800.00	0.43%	\$ 55,368.74	0.41%
99 OTHER GOVERNMENTAL AGENCIES	\$ 282,797.98	2.39%	\$ 260,105.41	1.95%	\$ 255,866.72	1.91%
TOTALS	\$ 11,852,950.14	100.00%	\$ 13,331,634.80	100.00%	\$ 13,375,948.49	100.00%

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



STEPHENVILLE I.S.D.

Board Reports 2018-2019 - Debt Services Fund

Balance Sheet

January 31, 2019

Object	2018-2019 Balance	2017-2018 Balance
111- CASH	181,943.91	865,753.11
124- INVESTMENTS	3,993,344.88	0.00
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	4,198,829.79	892,965.11
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	0.00
36-- UNDESIGNATED FUND BALANCE	3,794,288.79	850,806.11
43-- RESERVE FOR ENCUMBRANCES	0.00	0.00
---- Equity	4,175,288.79	850,806.11
Grand Asset Totals	4,198,829.79	892,965.11
Grand Liability Totals	23,541.00	42,159.00
Grand Equity Totals	4,175,288.79	850,806.11

TEPHENVILLE I.S.D.
Board Report 2018-2019 - Debt Service
Revenue/Expenditure Summary
For the period ended January 31, 2019

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	5,229,476.00	3,707,914.08	853,842.35	70.90	31.03
Grand Expense Totals	4,952,108.00	1,500.00	7,942.33	0.03	.30
Grand Totals	277,368.00	3,706,414.08	845,900.02		

Object	2018-2019	2018-2019	2017-2018	2018-19	2017-18
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
571- LOCAL TAX REVENUE	4,935,566.00	3,667,825.63	837,921.63	74.31	77.55
574- OTHER LOCAL REVENUES	14,300.00	11,781.16	1,036.72	82.39	29.62
578- OTHER STATE REVENUES	41,610.00	26,958.00	14,884.00	64.79	49.76
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	3,707,914.08	853,842.35	70.90	31.03
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	1,500.00	7,942.33	20.00	83.60
---- Expense	4,952,108.00	1,500.00	7,942.33	0.03	0.30

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

Object	2018-2019	2018-2019	2018-2019	2018-19
	Current Budget	FYTD Activity	Committed Funds	Available Funds
57-- LOCAL REVENUES	4,935,566.00	3,667,825.63	0.00	1,267,740.37
57-- INTEREST REVENUES	14,300.00	11,781.16	0.00	2,518.84
58-- OTHER STATE REVENUES	41,610.00	26,958.00	0.00	14,652.00
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	3,707,914.08	0.00	1,521,561.92
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	1,500.00	0.00	6,000.00
---- Expense	4,952,108.00	1,500.00	0.00	4,950,608.00

CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

Revenue	3,707,914.08
Expenditures	<u>1,500.00</u>
Current Increase/Decrease in Fund	3,706,414.08

STEPHENVILLE I.S.D.

Board Reports 2018-2019 - Child Nutrition

Balance Sheet

January 31, 2019

Object	2018-2019 Balance	2017-2018 Balance
111- CASH	311,528.20	476,762.54
124- DUE FROM GOVERNMENT	94,074.45	87,383.36
126- DUE FROM OTHER FUNDS	0.00	0.00
129- RECEIVABLES	207.50	142.50
---- Asset	405,810.15	564,288.40
211- PAYABLES	0.00	2,147.60
215- PAYROLL TAXES PAYABLE	0.00	0.00
216- ACCURED WAGES PAYABLE	34,227.98	70,378.94
217- DUE TO OTHER FUNDS	0.00	0.00
231- DEFERRED REVENUE	0.00	0.00
---- Liability	34,227.98	72,526.54
344- RESERVE FOR ENCUMBRANCES	-11,136.88	-5,136.65
345- RESERVED FOR CHILD NUTRITION	289,965.04	427,962.83
355- DESIGNATED FUND BALANCE	0.00	0.00
360- UNDESIGNATED FUND BALANCE	81,617.13	63,799.03
431- RESERVE FOR ENCUMBRANCES	11,136.88	5,136.65
---- Equity	371,582.17	491,761.86
Grand Asset Totals	405,810.15	564,288.40
Grand Liability Totals	34,227.98	72,526.54
Grand Equity Totals	371,582.17	491,761.86

STEPHENVILLE I.S.D
Board Report 2018-2019 - Child Nutrition
Revenue/Expenditure Summary
For period ending January 31, 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	720,581.99	709,862.52	51.14	51.26
Grand Expense Totals	1,575,351.00	638,964.86	646,063.49	40.56	41.75
Grand Totals	-166,430.00	81,617.13	63,799.03		

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	208,246.68	209,506.96	51.57	51.88
58-- STATE REVENUES	8,200.00	3,725.39	3,809.78	45.43	47.92
59-- FEDERAL PROGRAM REVENUE	996,900.00	508,609.92	496,545.78	51.02	51.03
---- Revenue	1,408,921.00	720,581.99	709,862.52	51.14	51.26
61-- PERSONNEL COST	636,101.00	265,129.89	287,397.04	41.68	47.80
62-- CONTRACTED SERVICES	21,500.00	5,873.00	5,776.00	27.32	20.52
63-- SUPPLIES	910,750.00	366,346.97	352,290.45	40.22	38.68
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	638,964.86	646,063.49	40.56	41.75

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	208,246.68	0.00	195,574.32
58-- STATE REVENUES	8,200.00	3,725.39	0.00	4,474.61
59-- FEDERAL PROGRAM REVENUE	996,900.00	508,609.92	0.00	488,290.08
---- Revenue	1,408,921.00	720,581.99	0.00	688,339.01
61-- PERSONNEL COST	636,101.00	265,129.89	0.00	370,971.11
62-- CONTRACTED SERVICES	21,500.00	5,873.00	478.00	15,149.00
63-- SUPPLIES	910,750.00	366,346.97	60,308.55	484,094.48
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	638,964.86	60,786.55	875,599.59

CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

Revenue	720,581.99
Expenditures	<u>699,190.38</u>
Current Increase in Fund	20,830.58

STEPHENVILLE I.S.D.

Board Reports 2018-2019 - Capital Projects & Bonds Proceeds

Balance Sheet

January 31, 2019

Object	2018-2019 Balance	2017-2018 Balance
111- CASH	240,849.83	0.00
124- INVESTMENTS	58,837,554.25	0.00
124- DUE FROM	0.00	0.00
129- OTHER RECEIVABLES	0.00	0.00
181- RESTRICTED INVESTMENTS	0.00	0.00
---- Asset	59,078,404.08	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	59,078,404.08	0.00
43-- RESERVE FOR ENCUMBRANCES	0.00	0.00
---- Equity	59,078,404.08	0.00
Grand Asset Totals	59,078,404.08	0.00
Grand Liability Totals	0.00	0.00
Grand Equity Totals	59,078,404.08	0.00

STEPHENVILLE I.S.D.

Board Report 2018-2019 - Capital Projects & Bond Proceeds

Revenue/Expenditure Summary

For the period ended January 31, 2019

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	62,182,295.00	61,251,274.05	0.00	98.50	0.00
Grand Expense Totals	61,072,114.00	2,172,869.97	0.00	3.56	0.00
Grand Totals	1,110,181.00	59,078,404.08	0.00		

Object	2018-2019	2018-2019	2017-2018	2018-19	2017-18
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
571- LOCAL TAX REVENUE	1,192,181.00	261,160.18	0.00	21.91	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	61,251,274.05	0.00	98.50	0.00

659- MISCELLANEOUS-BOND ISSUE	190,114.00	190,113.87	0.00	100.00	0.00
659- MISCELLANEOUS-MANAGEMENT FEE	72,000.00	19,565.15	0.00	27.17	0.00
662- CAPITAL ASSETS-HIGH SCHOOL	56,519,975.00	1,321,526.35	0.00	2.34	0.00
662- CAPITAL ASSETS--SOFTBALL	1,320,000.00	89,695.30	0.00	6.80	0.00
662- CAPITAL ASSETS--GILBERT	2,470,000.00	51,917.25	0.00	2.10	0.00
89- TRANSFERS OUT	500,025.00	500,052.05	0.00	100.00	0.00
---- Expense	61,000,114.00	2,172,869.97	0.00	3.56	0.00

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

Object	2018-2019	2018-2019	2018-2019	2018-19
	Current Budget	FYTD Activity	Committed Funds	Available Funds
57-- LOCAL REVENUES	1,192,181.00	261,160.18	0.00	931,020.82
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	61,251,274.05	0.00	1,093,550.24

659- MISCELLANEOUS	262,114.00	209,679.02	0.00	52,434.98
662- CAPITAL ASSETS	60,309,975.00	1,463,138.90	12,889.00	58,833,946.30
89- TRANSFERS IN	500,025.00	500,052.05	0.00	-27.05
---- Expense	61,072,114.00	2,172,869.97	12,889.00	58,886,354.23

CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

Revenue	61,251,274.05
Expenditures	<u>2,185,758.97</u>
Current Increase in Fund	59,065,515.08