

## STEPHENVILLE I.S.D.

## Board Report 2017-2018 - General Operating

## Balance Sheet

July 31, 2018

Object	2017-2018 Balance	2016-2017 Balance
111- CASH	1,744,982.83	1,541,840.85
112- INVESTMENTS	15,012,218.66	14,234,303.41
122- TAXES RECEIVABLE-DELINQUENT	525,338.00	463,769.00
123- ALLOWANCE FOR UNCOLLECTIBLE TAXES	-163,296.00	-139,119.00
124- DUE FROM GOV'T	171,619.26	159,783.24
126- DUE FROM OTHER FUNDS	489.14	528.31
129- RECEIVABLES	0.00	2,817.55
14-- PRE-PAID ITEMS	327,500.00	-2,500.00
---- Asset	17,618,851.89	16,261,423.36
211- PAYABLES	32,934.50	43,162.46
214- COLLECTION FEES PAYABLE	0.00	0.00
215- PAYROLL TAXES PAYABLE	4,739.92	5,583.96
216- ACCRUED PAYROLL	1,107,969.48	1,084,882.19
217- DUE TO OTHER FUNDS	1,794.05	1,874.14
218- DUE TO STATE	0.00	0.00
221- WORKERS COMP LIABILITY	85,167.59	93,816.71
231- DEFERRED REVENUE	0.00	0.00
241- DUE TO GOVERNMENTS & AGENCIES	0.00	0.00
260- DEFERRED INFLOWS LOCAL TAXES	362,042.00	0.00
---- Liability	1,594,647.54	1,229,319.46
344- RESERVE FOR ENCUMBRANCES	-638,433.54	-749,158.00
354- COMMITED FUND BALANCE - CAPITAL	3,789,275.00	3,789,275.00
354- COMMITED FUND BALANCE - DEBT	300,000.00	1,150,000.00
354- COMMITED FUND BALANCE - REFRESH	600,000.00	0.00
360- UNDESIGNATED FUND BALANCE	11,334,929.35	10,092,828.90
431- RESERVE FOR ENCUMBRANCES	638,433.54	749,158.00
---- Equity	16,024,204.35	15,032,103.90
8		
Grand Asset Totals	17,618,851.89	16,261,423.36
Grand Liability Totals	1,594,647.54	1,229,319.46
Grand Equity Totals	16,024,204.35	15,032,103.90

**STEPHENVILLE I.S.D.**  
**Board Report 2017-2018 - General Fund**  
**Revenue/Expenditure Summary**  
**For period ending July 31, 2018**

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

Object	2017-2018	2017-2018	2016-2017	2017-18	2016-17
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
Grand Revenue Totals	32,768,321.00	31,818,562.68	32,102,759.43	97.10	97.00
Grand Expense Totals	30,894,742.00	26,524,879.95	27,367,790.74	85.86	88.30
Grand Totals	1,873,579.00	5,293,682.73	4,734,968.69		

Object	2017-2018	2017-2018	2016-2017	2017-18	2016-17
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
57-- LOCAL REVENUES	19,991,845.00	20,306,024.35	20,280,468.01	101.57	99.33
58-- STATE REVENUES	12,295,476.00	11,232,287.66	11,360,714.66	91.35	93.56
59-- FEDERAL PROGRAM REVENUE	481,000.00	277,242.69	461,576.76	57.64	86.17
79-- TRANSFER IN	0.00	3,007.98	0.00	0.00	0.00
---- Revenue	32,768,321.00	31,818,562.68	32,102,759.43	97.10	97.00
61-- PERSONNEL COST	22,698,637.00	20,434,246.74	19,921,719.89	90.02	90.04
62-- CONTRACTED SERVICES	4,399,535.00	3,151,888.73	3,330,235.00	71.64	83.46
63-- SUPPLIES	2,593,315.00	1,983,371.06	2,730,822.18	76.48	84.02
64-- MISCELLANEOUS	944,032.00	753,047.80	737,607.03	76.48	87.86
66-- CAPITAL ASSETS	259,223.00	202,325.62	647,406.64	78.05	82.02
---- Expense	30,894,742.00	26,524,879.95	27,367,790.74	85.86	88.30

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

Object	2017-2018	2017-2018	2017-2018	2017-2018
	Current Budget	FYTD Activity	Committed Funds	Available Funds
57-- LOCAL REVENUES	19,991,845.00	20,306,024.35	64,370.00	-378,549.35
58-- STATE REVENUES	12,295,476.00	11,232,287.66	0.00	1,063,188.34
59-- FEDERAL PROGRAM REVENUE	481,000.00	277,242.69	0.00	203,757.31
59-- TRANSFER IN	0.00	3,007.98	0.00	-3,007.98
---- Revenue	32,768,321.00	30,818,562.68	64,370.00	885,388.32
61-- PERSONNEL COST	22,698,637.00	20,434,246.74	50,000.00	2,214,390.26
62-- CONTRACTED SERVICES	4,399,535.00	3,151,888.73	266,581.83	918,064.44
63-- SUPPLIES	2,593,315.00	1,983,371.06	231,988.18	377,955.76
64-- MISCELLANEOUS	944,032.00	753,047.80	26,624.75	164,359.45
66-- CAPITAL ASSETS	259,223.00	202,325.62	99,479.00	-42,581.62
---- Expense	30,894,742.00	26,524,879.95	674,673.76	3,695,188.29

**CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND**

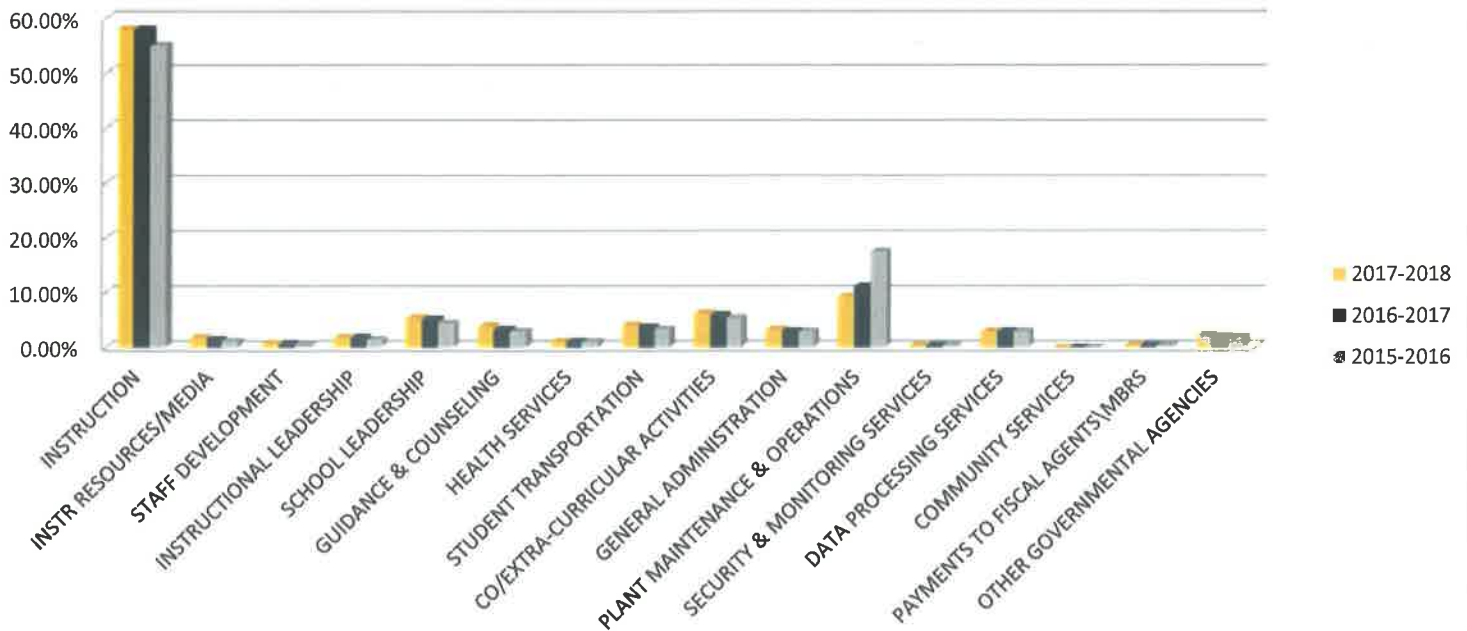
Revenue	30,818,562.68
Expenditures	27,199,553.71
Current Increase in Fund	3,619,008.97

# STEPHENVILLE ISD - GENERAL OPERATING FUND EXPENDITURES BY FUNCTION

Three Year Trend as of July, 2017-2018, 2016-2017, 2015-2016

FUNCTION	2017-2018		2016-2017		2015-2016	
	FYTD Activity	FYTD %	FYTD Activity	FYTD %	FYTD Activity	FYTD %
11 INSTRUCTION	\$ 15,385,260.98	58.00%	\$ 15,857,182.66	57.94%	\$ 15,809,085.85	54.89%
12 INSTR RESOURCES/MEDIA	\$ 430,243.00	1.62%	\$ 427,128.67	1.56%	\$ 336,183.95	1.17%
13 STAFF DEVELOPMENT	\$ 165,376.07	0.62%	\$ 151,938.81	0.56%	\$ 112,290.82	0.39%
21 INSTRUCTIONAL LEADERSHIP	\$ 473,677.74	1.79%	\$ 444,100.62	1.62%	\$ 376,813.26	1.31%
23 SCHOOL LEADERSHIP	\$ 1,411,393.90	5.32%	\$ 1,377,645.48	5.03%	\$ 1,305,850.05	4.53%
31 GUIDANCE & COUNSELING	\$ 1,016,736.28	3.83%	\$ 875,727.03	3.20%	\$ 803,428.22	2.79%
33 HEALTH SERVICES	\$ 258,839.88	0.98%	\$ 275,023.09	1.00%	\$ 262,955.50	0.91%
34 STUDENT TRANSPORTATION	\$ 1,063,305.61	4.01%	\$ 1,036,320.68	3.79%	\$ 978,080.56	3.40%
36 CO/EXTRA-CURRICULAR ACTIVITIES	\$ 1,614,927.22	6.09%	\$ 1,605,249.73	5.87%	\$ 1,526,480.63	5.30%
41 GENERAL ADMINISTRATION	\$ 840,245.62	3.17%	\$ 826,119.16	3.02%	\$ 800,443.42	2.78%
51 PLANT MAINTENANCE & OPERATIONS	\$ 2,428,293.86	9.15%	\$ 3,045,955.82	11.13%	\$ 5,034,642.30	17.48%
52 SECURITY & MONITORING SERVICES	\$ 83,105.68	0.31%	\$ 81,185.61	0.30%	\$ 77,763.23	0.27%
53 DATA PROCESSING SERVICES	\$ 751,954.58	2.83%	\$ 774,079.17	2.83%	\$ 799,227.44	2.78%
61 COMMUNITY SERVICES	\$ 499.94	0.00%	\$ 970.85	0.00%	\$ 500.00	0.00%
93 PAYMENTS TO FISCAL AGENTS\MBRS	\$ 77,000.00	0.29%	\$ 77,000.00	0.28%	\$ 67,999.59	0.24%
99 OTHER GOVERNMENTAL AGENCIES	\$ 524,019.59	1.98%	\$ 512,163.36	1.87%	\$ 507,494.80	1.76%
<b>TOTALS</b>	<b>\$ 26,524,879.95</b>	<b>100.00%</b>	<b>\$ 27,367,790.74</b>	<b>100.00%</b>	<b>\$ 28,799,239.62</b>	<b>100.00%</b>

### Three Year Trend of Expenditures by Function Current Month to Date for July 31, 2018



STEPHENVILLE I.S.D.

Board Reports 2017-2018 - Debt Service Fund

Balance Sheet

July 31, 2018

Object	2017-2018 Balance	2016-2017 Balance
111- CASH	152,420.44	118,218.85
112- INVESTMENTS	383,384.59	0.00
122- RECEIVABLES	44,096.00	42,529.00
123- ALLOWANCES-UNCOLLECTIBLE TAX	-16,884.00	-15,012.00
126- DUE FROM	0.00	0.00
129- OTHER RECEIVABLES	0.00	1,237.96
181- RESTRICTED INVESTMENTS	0.00	0.00
---- Asset	563,017.03	146,973.81
218- PAYABLES	14,947.00	14,947.00
231- DEFERRED REVENUE	27,212.00	27,517.00
---- Liability	42,159.00	42,464.00
34-- RESERVE FOR ENCUMBRANCES	-372,144.59	-405,904.57
35-- COMMITED FB FOR EARLY DEBT PAYMENT	381,000.00	0.00
36-- UNDESIGNATED FUND BALANCE	139,858.03	104,509.81
43-- RESERVE FOR ENCUMBRANCES	372,144.59	405,904.57
---- Equity	520,858.03	104,409.81
Grand Asset Totals	563,017.03	146,973.81
Grand Liability Totals	42,159.00	42,464.00
Grand Equity Totals	520,858.03	104,409.81

**STEPHENVILLE I.S.D.**  
**Board Report 2017-2018 - Debt Service**  
**Revenue/Expenditure Summary**  
**For the period ended July 31, 2018**

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

Object	2017-2018	2017-2018	2016-2017	2017-18	2016-17
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
Grand Revenue Totals	2,751,952.00	2,332,013.02	2,045,838.17	84.74	71.61
Grand Expense Totals	2,681,338.00	2,197,061.08	2,160,968.75	81.94	80.66
Grand Totals	70,614.00	134,951.94	-115,130.58		

Object	2017-2018	2017-2018	2016-2017	2017-18	2016-17
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
571- LOCAL TAX REVENUE	1,080,542.00	1,099,604.60	973,383.73	101.76	93.90
574- OTHER LOCAL REVENUES	3,500.00	5,172.26	1,605.26	147.78	107.02
578- OTHER STATE REVENUES	29,910.00	15,162.00	28,135.00	50.69	48.81
579- FEDERAL REIMBURSEMENT	238,000.00	112,074.16	111,714.18	47.09	49.36
791- TRANSFERS IN	1,400,000.00	1,100,000.00	931,000.00	78.57	60.65
---- Revenue	2,751,952.00	2,332,013.02	2,045,838.17	84.74	71.61

651- DEBT PRINCIPAL PAYMENTS	1,670,000.00	1,670,000.00	1,605,000.00	100.00	100.00
652- DEBT INTEREST PAYMENTS	1,001,838.00	517,618.75	549,718.75	51.67	51.50
659- OTHER DEBT SERVICES EXPEND	9,500.00	9,442.33	6,250.00	99.39	91.91
---- Expense	2,681,338.00	2,197,061.08	2,160,968.75	81.94	80.66

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

Object	2017-2018	2017-2018	2017-2018	2017-18
	Current Budget	FYTD Activity	Committed Funds	Available Funds
57-- LOCAL REVENUES	1,080,542.00	1,099,604.60	0.00	-19,062.60
57-- INTEREST REVENUES	3,500.00	5,172.26	0.00	-1,672.26
58-- OTHER STATE REVENUES	29,910.00	15,162.00	0.00	14,748.00
59-- FEDERAL PROGRAM REVENUE	238,000.00	112,074.16	112,074.16	13,851.68
791- TRANSFERS IN	1,400,000.00	1,100,000.00	0.00	300,000.00
---- Revenue	2,751,952.00	2,332,013.02	112,074.16	307,864.82

651- DEBT PRINCIPAL	1,670,000.00	1,670,000.00	0.00	0.00
652- DEBT INTEREST	1,001,838.00	517,618.75	484,218.75	.50
659- MISCELLANEOUS	9,500.00	9,442.33	0.00	57.67
---- Expense	2,681,338.00	2,197,061.08	484,218.75	58.17

**CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND**

Revenue	2,444,087.18
Expenditures	2,681,279.83
Current Increase/Decrease in Fund	237,192.65

STEPHENVILLE I.S.D.  
 Board Reports 2017-2018 - Child Nutrition  
 Balance Sheet  
 July 31, 2018

Object	2017-2018 Balance	2016-2017 Balance
111- CASH	460,806.98	590,104.26
124- DUE FROM GOVERNMENT	0.00	9,338.00
126- DUE FROM OTHER FUNDS	0.00	0.00
129- RECEIVABLES	157.50	142.50
---- Asset	460,964.48	599,584.76
211- PAYABLES	2,147.60	2,147.60
215- PAYROLL TAXES PAYABLE	0.00	0.00
216- ACCURED WAGES PAYABLE	34,713.56	38,593.79
217- DUE TO OTHER FUNDS	0.00	0.00
231- DEFERRED REVENUE	0.00	0.00
---- Liability	36,861.16	38,593.79
344- RESERVE FOR ENCUMBRANCES	-1,377.50	-2,565.32
345- RESERVED FOR CHILD NUTRITION	427,962.83	538,253.29
355- DESIGNATED FUND BALANCE	0.00	0.00
360- UNDESIGNATED FUND BALANCE	-3,859.51	22,737.68
431- RESERVE FOR ENCUMBRANCES	1,377.50	2,565.32
---- Equity	424,103.32	560,990.97
Grand Asset Totals	529,429.82	648,515.04
Grand Liability Totals	71,570.84	76,362.74
Grand Equity Totals	457,858.98	572,152.30

**STEPHENVILLE I.S.D**  
**Board Report 2017-2018 - Child Nutrition**  
**Revenue/Expenditure Summary**  
**For period ending July 31, 2018**

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

Object	2017-2018 Current Budget	2017-2018 FYTD Activity	2016-2017 FYTD Activity	2017-18 FYTD %	2016-17 FYTD %
Grand Revenue Totals	1,384,797.00	1,280,356.38	1,268,625.27	92.46	90.48
Grand Expense Totals	1,547,613.00	1,284,215.89	1,245,887.59	85.22	80.06
Grand Totals	-162,816.00	-3,859.51	22,737.68		

Object	2017-2018 Current Budget	2017-2018 FYTD Activity	2016-2017 FYTD Activity	2017-18 FYTD %	2016-17 FYTD %
57-- LOCAL REVENUES	403,821.00	365,626.61	364,341.45	90.54	85.61
58-- STATE REVENUES	7,950.00	14,922.02	7,996.56	187.70	100.59
59-- FEDERAL PROGRAM REVENUE	973,026.00	899,807.75	896,287.26	92.48	92.54
---- Revenue	1,384,797.00	1,280,356.38	1,268,625.27	92.46	90.48
61-- PERSONNEL COST	601,213.00	552,123.94	573,015.76	91.83	93.90
62-- CONTRACTED SERVICES	28,500.00	13,239.60	7,087.60	46.45	39.16
63-- SUPPLIES	910,400.00	718,137.35	661,885.25	78.88	71.88
64-- MISCELLANEOUS	7,500.00	715.00	3,898.98	9.53	55.70
66-- CAPITAL ASSETS	0.00	0.00	0.00	0.00	0.00
---- Expense	1,547,613.00	1,284,215.89	1,245,887.59	85.22	80.06

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

Object	2017-2018 Current Budget	2017-2018 FYTD Activity	2017-2018 Committed Funds	2017-2018 Available Funds
57-- LOCAL REVENUES	403,821.00	365,626.61	0.00	38,194.39
58-- STATE REVENUES	7,950.00	14,922.02	0.00	-6,972.02
59-- FEDERAL PROGRAM REVENUE	973,026.00	899,807.75	0.00	73,218.25
---- Revenue	1,384,797.00	1,280,356.38	0.00	104,440.62
61-- PERSONNEL COST	601,213.00	552,123.94	0.00	49,089.06
62-- CONTRACTED SERVICES	28,500.00	13,239.60	425.00	14,835.40
63-- SUPPLIES	910,400.00	718,137.35	145.00	192,117.65
64-- MISCELLANEOUS	7,500.00	715.00	7.50	6,777.50
66-- CAPITAL ASSETS	0.00	0.00	0.00	0.00
---- Expense	1,547,613.00	1,284,215.89	577.50	262,819.61

**CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND**

Revenue	1,280,356.38
Expenditures	1,284,793.39
Current Increase in Fund	-4,437.01