

STEPHENVILLE I.S.D.**Board Report 2017-2018 - General Operating**

Balance Sheet

June 30, 2018

Object	2017-2018 Balance	2016-2017 Balance
111- CASH	2,876,120.51	1,736,860.18
112- INVESTMENTS	14,995,886.86	14,725,988.49
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	11,053.09
126- DUE FROM OTHER FUNDS	489.14	528.31
129- RECEIVABLES	0.00	2,817.55
14-- PRE-PAID ITEMS	327,500.00	0.00
---- Asset	18,733,657.77	16,801,897.62
211- PAYABLES	15,887.56	25,765.32
214- COLLECTION FEES PAYABLE	0.00	0.00
215- PAYROLL TAXES PAYABLE	5,649.02	5,583.96
216- ACCRUED PAYROLL	2,397,350.88	2,293,837.23
217- DUE TO OTHER FUNDS	1,794.05	1,874.14
218- DUE TO STATE	0.00	0.00
221- WORKERS COMP LIABILITY	89,253.74	110,858.43
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	2,871,977.25	2,437,919.08
344- RESERVE FOR ENCUMBRANCES	-1,240,806.19	-807,334.37
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	11,172,405.52	9,424,703.54
431- RESERVE FOR ENCUMBRANCES	1,240,806.19	807,334.37
---- Equity	15,861,680.52	14,363,978.54
8		
Grand Asset Totals	18,733,657.77	16,801,897.62
Grand Liability Totals	2,871,977.25	2,437,919.08
Grand Equity Totals	15,861,680.52	14,363,978.54

STEPHENVILLE I.S.D.

Board Report 2017-2018 - General Fund

Revenue/Expenditure Summary

For period ending June 30, 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	32,703,951.00	30,134,850.99	30,251,507.32	92.14	91.40
Grand Expense Totals	30,830,372.00	25,003,692.09	26,184,663.99	81.10	84.48
Grand Totals	1,873,579.00	5,131,158.90	4,066,843.33		

Object	2017-2018	2017-2018	2016-2017	2017-18	2016-17
	Current Budget	FYTD Activity	FYTD Activity	FYTD %	FYTD %
57-- LOCAL REVENUES	19,927,475.00	20,129,710.43	20,099,461.84	101.01	98.44
58-- STATE REVENUES	12,295,476.00	9,742,136.21	9,861,287.78	79.23	81.21
59-- FEDERAL PROGRAM REVENUE	481,000.00	262,996.37	290,757.70	54.68	54.28
79- TRANSFER IN	0.00	7.98	0.00	0.00	0.00
--- Revenue	32,703,951.00	30,134,850.99	30,251,507.32	92.14	91.40
61-- PERSONNEL COST	22,648,637.00	19,813,522.61	19,270,479.33	87.48	87.10
62-- CONTRACTED SERVICES	4,406,841.00	2,898,322.71	3,021,345.99	65.77	75.72
63-- SUPPLIES	2,577,240.00	1,413,508.50	2,572,028.35	54.85	79.13
64-- MISCELLANEOUS	952,431.00	734,688.56	713,408.68	77.14	84.98
66-- CAPITAL ASSETS	245,223.00	143,649.71	607,401.64	58.58	76.95
--- Expense	30,830,372.00	25,003,692.09	26,184,663.99	81.10	84.48

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	19,927,475.00	20,129,710.43	0.00	-202,235.43
58-- STATE REVENUES	12,295,476.00	9,742,136.21	0.00	2,553,339.79
59-- FEDERAL PROGRAM REVENUE	481,000.00	262,996.37	0.00	218,003.63
59- TRANSFER IN	0.00	7.98	0.00	-7.98
--- Revenue	32,703,951.00	30,134,850.99	0.00	2,569,100.01
61-- PERSONNEL COST	22,648,637.00	19,813,522.61	38.15	2,835,076.24
62-- CONTRACTED SERVICES	4,406,841.00	2,898,322.71	452,274.60	1,056,243.69
63-- SUPPLIES	2,577,240.00	1,413,508.50	659,227.74	504,503.76
64-- MISCELLANEOUS	952,431.00	734,688.56	21,361.44	196,381.00
66-- CAPITAL ASSETS	245,223.00	143,649.71	99,479.00	2,094.29
--- Expense	30,830,372.00	25,003,692.09	1,232,380.93	4,594,298.98

CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

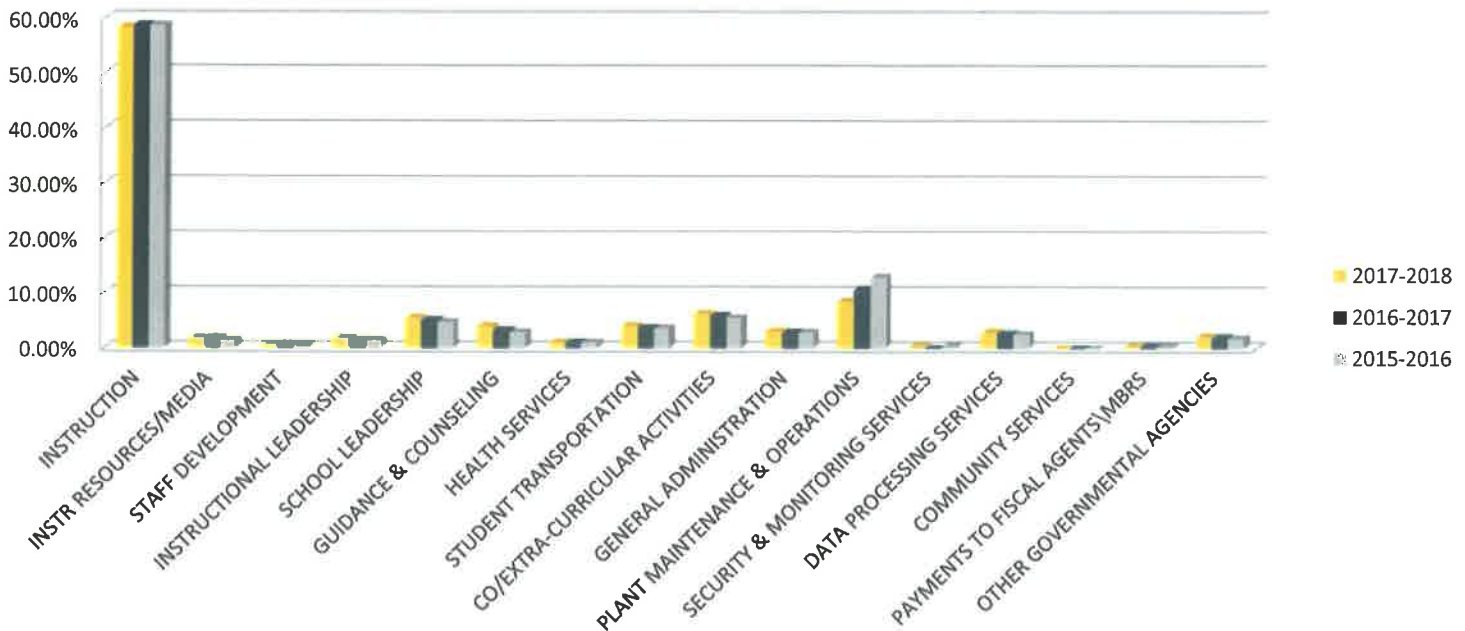
Revenue	30,134,850.99
Expenditures	<u>26,236,073.02</u>
Current Increase in Fund	3,898,777.97

STEPHENVILLE ISD - GENERAL OPERATING FUND EXPENDITURES BY FUNCTION

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

FUNCTION	2017-2018		2016-2017		2015-2016	
	FYTD Activity	FYTD %	FYTD Activity	FYTD %	FYTD Activity	FYTD %
11 INSTRUCTION	\$ 14,558,392.58	58.22%	\$ 15,413,350.63	58.86%	\$ 15,527,580.88	58.71%
12 INSTR RESOURCES/MEDIA	\$ 424,728.68	1.70%	\$ 422,979.15	1.62%	\$ 333,802.12	1.26%
13 STAFF DEVELOPMENT	\$ 154,342.67	0.62%	\$ 140,856.00	0.54%	\$ 105,514.58	0.40%
21 INSTRUCTIONAL LEADERSHIP	\$ 443,418.44	1.77%	\$ 401,368.79	1.53%	\$ 345,254.78	1.31%
23 SCHOOL LEADERSHIP	\$ 1,334,374.28	5.34%	\$ 1,302,296.47	4.97%	\$ 1,232,384.23	4.66%
31 GUIDANCE & COUNSELING	\$ 994,491.58	3.98%	\$ 854,779.99	3.26%	\$ 775,760.46	2.93%
33 HEALTH SERVICES	\$ 252,676.67	1.01%	\$ 270,328.64	1.03%	\$ 256,382.32	0.97%
34 STUDENT TRANSPORTATION	\$ 1,009,788.60	4.04%	\$ 981,930.40	3.75%	\$ 934,726.96	3.53%
36 CO/EXTRA-CURRICULAR ACTIVITIES	\$ 1,562,376.32	6.25%	\$ 1,552,675.15	5.93%	\$ 1,477,733.73	5.59%
41 GENERAL ADMINISTRATION	\$ 770,250.97	3.08%	\$ 754,206.68	2.88%	\$ 734,691.84	2.78%
51 PLANT MAINTENANCE & OPERATIONS	\$ 2,121,437.89	8.48%	\$ 2,787,360.96	10.65%	\$ 3,395,124.57	12.84%
52 SECURITY & MONITORING SERVICES	\$ 82,600.58	0.33%	\$ 9,077.50	0.03%	\$ 77,763.23	0.29%
53 DATA PROCESSING SERVICES	\$ 693,293.30	2.77%	\$ 703,319.42	2.69%	\$ 676,787.55	2.56%
61 COMMUNITY SERVICES	\$ 499.94	0.00%	\$ 970.85	0.00%	\$ 500.00	0.00%
93 PAYMENTS TO FISCAL AGENTS\MBRS	\$ 77,000.00	0.31%	\$ 77,000.00	0.29%	\$ 67,999.59	0.26%
99 OTHER GOVERNMENTAL AGENCIES	\$ 524,019.59	2.10%	\$ 512,163.36	1.96%	\$ 507,494.80	1.92%
TOTALS	\$ 25,003,692.09	100.00%	\$ 26,184,663.99	100.00%	\$ 26,449,501.64	100.00%

Three Year Trend of Expenditures by Function Current Month to Date for June 30, 2018



STEPHENVILLE I.S.D.

Board Reports 2017-2018 - Debt Service Fund

Balance Sheet

June 30, 2018

Object	2017-2018 Balance	2016-2017 Balance
111- CASH	144,854.89	110,331.27
112- INVESTMENTS	382,681.17	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	554,748.06	139,086.23
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	0.00	0.00
35-- COMMITED FB FOR EARLY DEBT PAYMENT	381,000.00	0.00
36-- UNDESIGNATED FUND BALANCE	131,589.06	96,622.23
43-- RESERVE FOR ENCUMBRANCES	0.00	0.00
---- Equity	512,589.06	96,622.23
Grand Asset Totals	554,748.06	139,086.23
Grand Liability Totals	42,159.00	42,464.00
Grand Equity Totals	512,589.06	96,622.23

STEPHENVILLE I.S.D.
Board Report 2017-2018 - Debt Service
Revenue/Expenditure Summary
For the period ended May 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	2,323,744.05	2,036,700.59	84.44	71.29
Grand Expense Totals	2,681,338.00	2,197,061.08	2,159,718.75	81.94	80.61
Grand Totals	70,614.00	126,682.97	-123,018.16		

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	1,092,221.88	964,324.69	101.08	93.03
574- OTHER LOCAL REVENUES	3,500.00	4,286.01	1,526.72	122.46	101.78
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	2,323,744.05	2,036,700.59	84.44	71.29
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	5,000.00	99.39	73.53
---- Expense	2,681,338.00	2,197,061.08	2,159,718.75	81.94	80.61

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	1,092,221.88	0.00	-11,679.88
57-- INTEREST REVENUES	3,500.00	4,286.01	0.00	-786.01
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	0.00	125,925.84
791- TRANSFERS IN	1,400,000.00	1,100,000.00	0.00	300,000.00
---- Revenue	2,751,952.00	2,323,744.05	0.00	428,207.95

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	0.00	484,219.25
659- MISCELLANEOUS	9,500.00	9,442.33	0.00	57.67
---- Expense	2,681,338.00	2,197,061.08	0.00	484,276.92

CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

Revenue	2,323,744.05
Expenditures	2,197,061.08
Current Increase/Decrease in Fund	126,682.97

STEPHENVILLE I.S.D.**Board Reports 2017-2018 - Child Nutrition**

Balance Sheet

June 30, 2018

Object	2017-2018 Balance	2016-2017 Balance
111- CASH	513,894.98	639,034.54
124- DUE FROM GOVERNMENT	15,377.34	9,338.00
126- DUE FROM OTHER FUNDS	0.00	0.00
129- RECEIVABLES	157.50	142.50
---- Asset	529,429.82	648,515.04
211- PAYABLES	2,147.60	2,147.60
215- PAYROLL TAXES PAYABLE	0.00	0.00
216- ACCURED WAGES PAYABLE	69,423.24	74,215.14
217- DUE TO OTHER FUNDS	0.00	0.00
231- DEFERRED REVENUE	0.00	0.00
---- Liability	71,570.84	76,362.74
344- RESERVE FOR ENCUMBRANCES	-14,543.50	-6,663.73
345- RESERVED FOR CHILD NUTRITION	427,962.83	538,253.29
355- DESIGNATED FUND BALANCE	0.00	0.00
360- UNDESIGNATED FUND BALANCE	29,896.15	33,899.01
431- RESERVE FOR ENCUMBRANCES	14,543.50	6,633.73
---- Equity	457,858.98	572,152.30
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 June 30, 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	1,279,437.00	1,259,339.87	92.39	89.82
Grand Expense Totals	1,547,613.00	1,249,540.85	1,225,440.86	80.74	78.75
Grand Totals	-162,816.00	29,896.15	33,899.01		

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	365,219.19	364,394.45	90.44	85.63
58-- STATE REVENUES	7,950.00	14,410.06	7,996.56	181.26	100.59
59-- FEDERAL PROGRAM REVENUE	973,026.00	899,807.75	886,948.86	92.48	91.58
---- Revenue	1,384,797.00	1,279,437.00	1,259,339.87	92.39	89.82
61-- PERSONNEL COST	601,213.00	534,389.56	559,363.37	88.89	91.66
62-- CONTRACTED SERVICES	28,500.00	10,841.60	6,662.60	38.04	36.81
63-- SUPPLIES	910,400.00	703,594.69	655,515.91	77.28	71.19
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	1,249,540.85	1,225,440.86	80.74	78.75

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	365,219.19	0.00	38,601.81
58-- STATE REVENUES	7,950.00	14,410.06	0.00	-6,460.06
59-- FEDERAL PROGRAM REVENUE	973,026.00	899,807.75	0.00	73,218.25
---- Revenue	1,384,797.00	1,279,437.00	0.00	105,360.00
61-- PERSONNEL COST	601,213.00	534,389.56	0.00	66,823.44
62-- CONTRACTED SERVICES	28,500.00	10,841.60	2,398.00	15,260.40
63-- SUPPLIES	910,400.00	703,594.69	12,105.50	194,669.81
64-- MISCELLANEOUS	7,500.00	715.00	40.00	6,785.00
66-- CAPITAL ASSETS	0.00	0.00	0.00	0.00
---- Expense	1,547,613.00	1,249,540.85	14,543.50	283,528.65

CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

Revenue	1,279,437.00
Expenditures	1,264,084.35
Current Increase in Fund	15,352.65