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

Object		2018-2019 Balance	2017-2018 Balance
111-	CASH	270,679.22	4,202,959.75
112-	INVESTMENTS	17,230,531.60	13,668,529.55
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	247,813.63	489.14
129-	RECEIVABLES	0.00	0.00
14--	PRE-PAID ITEMS	336,500.00	327,500.00
----	Asset	18,586,108.17	18,733,139.70
211-	PAYABLES	14,084.64	44,760.93
214-	COLLECTION FEES PAYABLE	0.00	0.00
215-	PAYROLL TAXES PAYABLE	1,665.99	7,239.94
216-	ACCRUED PAYROLL	1,103,550.08	2,565,906.62
217-	DUE TO OTHER FUNDS	1,794.05	1,874.14
218-	DUE TO STATE	904,706.00	0.00
221-	WORKERS COMP LIABILITY	120,064.38	169,484.78
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	2,565,201.16	3,152,565.05
344-	RESERVE FOR ENCUMBRANCES	-1,567,940.26	-1,616,871.98
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	10,231,632.01	9,791,299.65
431-	RESERVE FOR ENCUMBRANCES	1,567,940.26	1,616,871.98
----	Equity	16,020,907.01	15,580,574.65
	Grand Asset Totals	18,586,108.17	18,733,139.70
	Grand Liability Totals	2,565,201.16	3,152,565.05
	Grand Equity Totals	16,020,907.01	15,580,574.65

STEPHENVILLE I.S.D.

Board Report 2018-2019 - General Fund

Revenue/Expenditure Summary

For period ending December 31, 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	31,906,766.00	12,170,249.85	14,240,800.81	38.14	43.27
	Grand Expense Totals	31,321,776.00	9,546,419.72	10,871,747.78	30.48	35.56
	Grand Totals	584,990.00	2,623,830.13	3,369,053.03		

	Object	2018-2019 Current Budget	2018-2019 FYTD Activity	2017-2018 FYTD Activity	2017-18 FYTD %	2017-18 FYTD %
57--	LOCAL REVENUES	19,686,617.00	6,777,111.07	7,454,489.41	34.42	36.60
58--	STATE REVENUES	11,214,899.00	4,724,739.77	6,620,068.53	42.13	54.94
59--	FEDERAL PROGRAM REVENUE	505,000.00	168,346.96	166,242.87	33.34	33.65
79—	TRANSFER IN	500,250.00	500,052.05	0.00	99.96	0.00
----	Revenue	31,906,766.00	12,170,249.85	14,240,800.81	38.14	43.27
61--	PERSONNEL COST	22,982,818.00	7,434,400.46	8,725,482.44	32.35	38.81
62--	CONTRACTED SERVICES	4,699,323.00	1,189,949.85	1,186,013.56	25.32	27.50
63--	SUPPLIES	2,452,278.00	630,493.05	592,739.98	25.71	22.84
64--	MISCELLANEOUS	924,670.00	263,890.12	303,099.35	25.71	32.64
66--	CAPITAL ASSETS	262,687.00	27,686.24	64,412.45	10.54	24.85
----	Expense	31,321,776.00	9,546,419.72	10,871,747.78	30.48	35.56

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	6,777,111.07	0.00	12,909,505.93
58--	STATE REVENUES	11,214,899.00	4,724,739.77	0.00	6,490,159.23
59--	FEDERAL PROGRAM REVENUE	505,000.00	168,346.96	0.00	336,653.04
59—	TRANSFER IN	500,250.00	500,052.05	0.00	197.95
----	Revenue	31,906,766.00	12,170,249.85	0.00	19,736,516.15
61--	PERSONNEL COST	22,982,818.00	7,434,400.46	-675.00	15,549,092.54
62--	CONTRACTED SERVICES	4,699,323.00	1,189,949.85	1,257,247.28	2,252,125.87
63--	SUPPLIES	2,452,278.00	630,493.05	110,946.33	1,710,838.62
64--	MISCELLANEOUS	924,670.00	263,890.12	29,324.21	631,455.67
66--	CAPITAL ASSETS	262,687.00	27,686.24	191,899.00	43,101.76
----	Expense	31,321,776.00	9,546,419.72	1,588,741.82	20,186,614.46

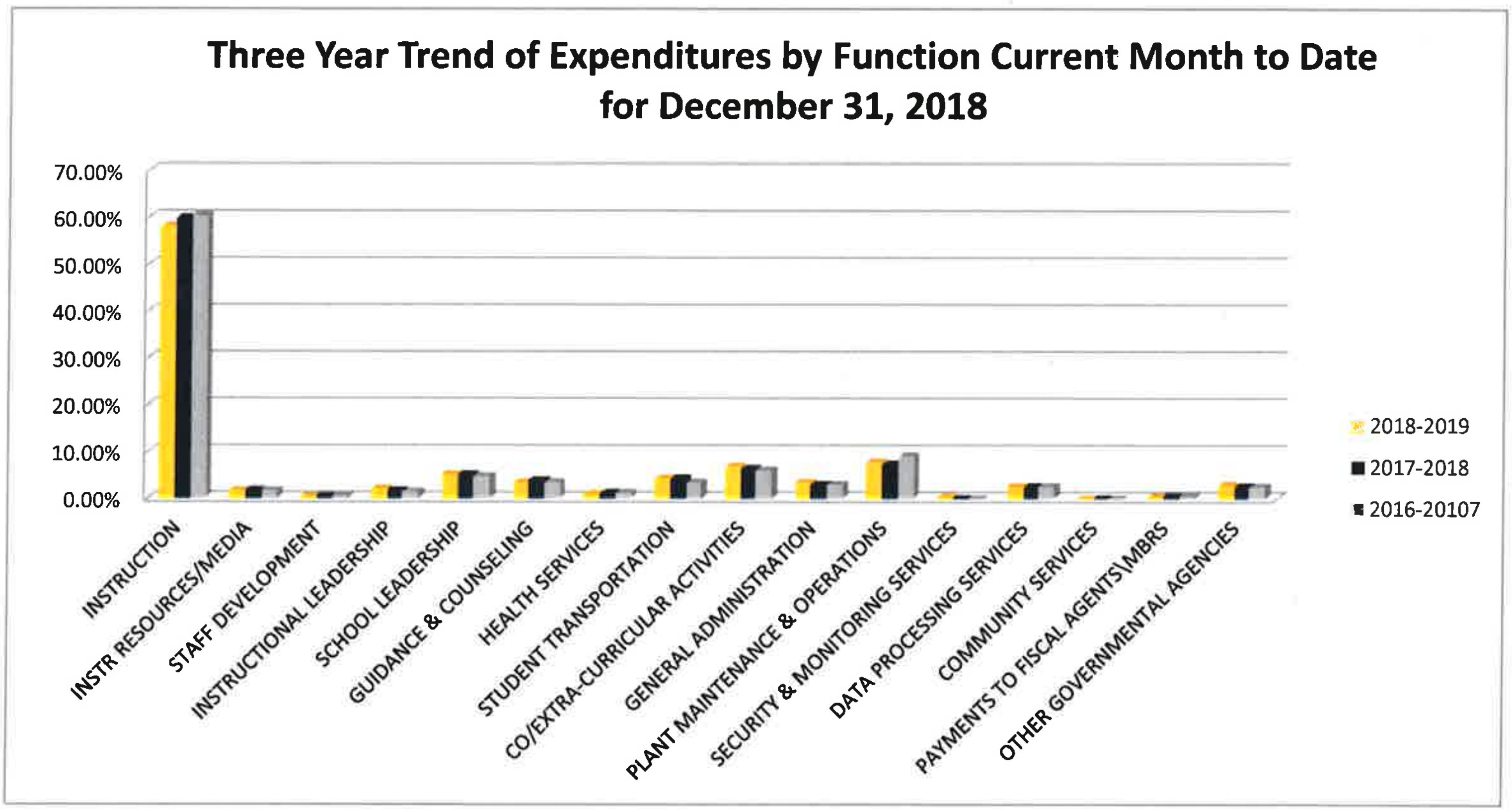
CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

Revenue	12,170,249.85
Expenditures	11,135,161.54
Current Increase in Fund	1,035,088.31

STEPHENVILLE ISD - GENERAL OPERATING FUND EXPENDITURES BY FUNCTION

Three Year Trend as of December 31, 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	$ 5,527,454.35	57.90%	$ 6,507,368.93	59.86%	$ 6,439,481.23	60.43%
12 INSTR RESOURCES/MEDIA	$ 172,638.00	1.81%	$ 200,463.01	1.84%	$ 191,386.43	1.80%
13 STAFF DEVELOPMENT	$ 44,777.84	0.47%	$ 53,974.26	0.50%	$ 49,079.89	0.46%
21 INSTRUCTIONAL LEADERSHIP	$ 193,622.91	2.03%	$ 190,729.44	1.75%	$ 153,120.47	1.44%
23 SCHOOL LEADERSHIP	$ 500,032.88	5.24%	$ 558,648.44	5.14%	$ 511,434.54	4.80%
31 GUIDANCE & COUNSELING	$ 322,390.49	3.38%	$ 432,980.39	3.98%	$ 362,519.30	3.40%
33 HEALTH SERVICES	$ 94,880.51	0.99%	$ 111,372.07	1.02%	$ 110,799.72	1.04%
34 STUDENT TRANSPORTATION	$ 393,900.47	4.13%	$ 450,055.48	4.14%	$ 352,716.91	3.31%
36 CO/EXTRA-CURRICULAR ACTIVITIES	$ 647,804.13	6.79%	$ 675,794.03	6.22%	$ 646,464.62	6.07%
41 GENERAL ADMINISTRATION	$ 329,184.69	3.45%	$ 330,213.33	3.04%	$ 296,379.01	2.78%
51 PLANT MAINTENANCE & OPERATIONS	$ 741,483.76	7.77%	$ 777,563.03	7.15%	$ 945,206.64	8.87%
52 SECURITY & MONITORING SERVICES	$ 13,160.65	0.14%	$ 10,304.00	0.09%	$ 5,835.00	0.05%
53 DATA PROCESSING SERVICES	$ 254,891.06	2.67%	$ 254,375.96	2.34%	$ 281,043.40	2.64%
61 COMMUNITY SERVICES	$ -	0.00%	$ -	0.00%	$ -	0.00%
93 PAYMENTS TO FISCAL AGENTS\MBRS	$ 27,400.00	0.29%	$ 57,800.00	0.53%	$ 55,368.74	0.52%
99 OTHER GOVERNMENTAL AGENCIES	$ 282,797.98	2.96%	$ 260,105.41	2.39%	$ 255,866.72	2.40%
TOTALS	$ 9,546,419.72	100.00%	$ 10,871,747.78	100.00%	$ 10,656,702.62	100.00%



STEPHENVILLE I.S.D.
Board Reports 2018-2019 - Debt Services Fund
Balance Sheet
December 31, 2018

Object	2018-2019 Balance	2017-2018 Balance
111- CASH	103,290.37	428,441.95
124- INVESTMENTS	2,138,029.33	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	2,265,498.81	455,653.95
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	1,860,957.81	413,494.95
43-- RESERVE FOR ENCUMBRANCES	0.00	0.00
---- Equity	2,241,957.81	413,494.95
Grand Asset Totals	2,265,498.81	455,653.95
Grand Liability Totals	23,541.00	42,159.00
Grand Equity Totals	2,241,957.81	413,494.95

TEPHENVILLE I.S.D.
Board Report 2018-2019 - Debt Service
Revenue/Expenditure Summary
For the period ended December 31, 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	1,774,583.10	416,531.19	33.93	15.14
Grand Expense Totals	4,952,108.00	1,500.00	7,942.33	0.03	.30
Grand Totals	277,368.00	1,773,083.10	408,588.86		

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	1,740,594.87	401,313.91	35.27	9.52
574- OTHER LOCAL REVENUES	14,300.00	5,680.94	333.28	39.73	9.52
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	1,774,583.10	416,531.19	33.93	15.14
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	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 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	1,740,594.87	0.00	3,194,971.13
57-- INTEREST REVENUES	14,300.00	5,680.94	0.00	8,619.06
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	1,774,583.10	0.00	3,454,892.90
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	1,774,583.10
Expenditures	1,500.00
Current Increase/Decrease in Fund	1,773,083.10

STEPHENVILLE I.S.D.
Board Reports 2018-2019 - Child Nutrition
Balance Sheet
December 31, 2018

Object	2018-2019 Balance	2017-2018 Balance
111- CASH	319,586.60	497,483.22
124- DUE FROM GOVERNMENT	80,358.50	84,127.27
126- DUE FROM OTHER FUNDS	0.00	0.00
129- RECEIVABLES	207.50	142.50
---- Asset	400,152.60	581,752.98
211- PAYABLES	0.00	2,147.60
215- PAYROLL TAXES PAYABLE	0.00	0.00
216- ACCURED WAGES PAYABLE	34,227.98	71,494.99
217- DUE TO OTHER FUNDS	0.00	0.00
231- DEFERRED REVENUE	0.00	0.00
---- Liability	34,227.98	73,642.59
344- RESERVE FOR ENCUMBRANCES	-546.11	-836.55
345- RESERVED FOR CHILD NUTRITION	289,965.83	427,962.83
355- DESIGNATED FUND BALANCE	0.00	0.00
360- UNDESIGNATED FUND BALANCE	75,958.79	80,147.56
431- RESERVE FOR ENCUMBRANCES	546.11	836.55
---- Equity	365,924.62	508,110.39
Grand Asset Totals	400,152.60	581,752.98
Grand Liability Totals	34,227.98	73,642.59
Grand Equity Totals	365,924.62	508,110.39

STEPHENVILLE I.S.D

Board Report 2018-2019 - Child Nutrition

Revenue/Expenditure Summary

For period ending December 31, 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	591,193.26	586,431.60	41.96	42.35
Grand Expense Totals	1,575,351.00	515,233.68	506,284.04	32.71	32.71
Grand Totals	-166,430.00	75,959.58	80,147.56		

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	173,675.02	174,642.05	43.01	43.25
58-- STATE REVENUES	8,200.00	2,982.77	2,627.13	36.38	33.05
59-- FEDERAL PROGRAM REVENUE	996,900.00	414,535.47	409,162.42	41.58	42.05
---- Revenue	1,408,921.00	591,193.26	586,431.60	41.96	42.35
61-- PERSONNEL COST	636,101.00	211,117.98	233,912.87	33.19	38.91
62-- CONTRACTED SERVICES	21,500.00	5,458.00	5,361.00	25.49	19.04
63-- SUPPLIES	910,750.00	297,042.70	266,410.17	32.62	29.25
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	515,233.68	506,284.04	32.71	32.71

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	173,675.02	0.00	230,145.98
58-- STATE REVENUES	8,200.00	2,982.77	0.00	5,217.23
59-- FEDERAL PROGRAM REVENUE	996,900.00	414,535.47	0.00	582,364.53
---- Revenue	1,408,921.00	591,193.26	0.00	817,727.74
61-- PERSONNEL COST	636,101.00	211,117.98	0.00	424,983.02
62-- CONTRACTED SERVICES	21,500.00	5,458.00	478.00	15,564.00
63-- SUPPLIES	910,750.00	297,042.70	478.70	613,228.60
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	515,233.68	956.70	1,059,160.62

CALCULATION OF NET CURRENT INCREASE/(DECREASE) IN FUND

Revenue	591,193.26
Expenditures	516,190.38
Current Increase in Fund	75,002.88

STEPHENVILLE I.S.D.
Board Reports 2018-2019 - Capital Projects & Bonds Proceeds
Balance Sheet
December 31, 2018

	Object	2018-2019 Balance	2017-2018 Balance
111-	CASH	330,935.35	0.00
124-	INVESTMENTS	58,675,387.09	0.00
124-	DUE FROM	0.00	0.00
129-	OTHER RECEIVABLES	0.00	0.00
181-	RESTRICTED INVESTMENTS	0.00	0.00
----	Asset	59,006,322.44	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	59,006,322.44	0.00
43--	RESERVE FOR ENCUMBRANCES	0.00	0.00
----	Equity	59,006,322.44	0.00
	Grand Asset Totals	59,006,322.44	0.00
	Grand Liability Totals	0.00	0.00
	Grand Equity Totals	59,006,322.44	0.00

STEPHENVILLE I.S.D.

Board Report 2018-2019 - Capital Projects & Bond Proceeds

Revenue/Expenditure Summary

For the period ended December 31, 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	61,088,744.76	0.00	98.24	0.00
Grand Expense Totals	61,072,114.00	2,082,422.32	0.00	1.58	0.00
Grand Totals	1,110,181.00	59,006,322.44	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	98,630.89	0.00	8.27	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	61,088,744.76	0.00	98.19	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	1,025,303.95	0.00	1.81	0.00
662- CAPITAL ASSETS--SOFTBALL	1,320,000.00	304,421.30	0.00	23.04	0.00
662- CAPITAL ASSETS	2,470,000.00	42,966.00	0.00	1.74	0.00
89— TRANSFERS OUT	500,025.00	500,052.05	0.00	100.00	0.00
---- Expense	61,000,114.00	2,082,422.32	0.00	3.41	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	98,630.89	0.00	1,093,550.11
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	61,088,744.76	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	1,372,691.25	0.00	58,937,283.75
89— TRANSFERS IN	500,025.00	500,052.05	0.00	-27.05
---- Expense	61,072,114.00	2,082,422.32	0.00	58,989,691.68

CALCULATION OF NET CURRENTINCREASE/(DECREASE) IN FUND