Stephenville Independent School District

Board Reports 2025-2026 – General Operating

Revenue/Expenditure Summary

For period ending May 31, 2026

CALCULATION OF NET CURRENT INCREASE IN FUND

Revenue	$39,621,970.41
Expenditures	30,129,893.03
Current Increase in Fund	$9,492,077.38

YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS

Obj XXXX	Object Description	2025-2026 Current Budget	2025-2026 FYTD Activity	2024-2025 FYTD Activity	2025-2026 FYTD %	2024-2025 FYTD %
57--	LOCAL REVENUES	22,256,223.63	21,269,200.83	21,164,558.72	95.57	96.67
58--	STATE REVENUES	19,204,202.84	18,341,574.33	11,613,217.29	95.51	68.66
59--	FEDERAL PROGRAM REVENUE	260,000.00	11,195.25	147,706.49	4.31	77.74
----	Revenue	$41,720,426.47	$39,621,970.41	$32,925,482.50	94.97%	84.43%
61--	PERSONNEL COST	32,839,012.20	24,819,914.47	22,534,642.67	75.58	72.05
62--	CONTRACTED SERVICES	4,228,025.79	2,542,716.39	2,851,224.53	60.14	69.50
63--	SUPPLIES	1,725,737.18	1,137,953.09	1,061,150.04	65.94	62.52
64--	MISCELLANEOUS	1,441,832.86	1,120,410.57	1,069,325.32	77.71	68.85
65--	CAPITAL LEASES	180,469.00	39,803.51	0.00	22.06	0.00
66--	CAPITAL ASSETS	1,812,049.12	469,095.00	61,218.00	25.89	15.44
----	Expense	$42,227,126.15	$30,129,893.03	$27,577,560.56	71.35%	70.51%

	2025-2026 Current Budget	2025-2026 FYTD Activity	2024-2025 FYTD Activity
Grand Revenue	41,720,426.47	39,621,970.41	32,925,482.50
Grand Expense	42,227,126.15	30,129,893.03	27,577,560.56
Grand Totals	-$506,699.68	$9,492,077.38	$5,347,921.94

INVESTMENT REPORT
Statement Period: 05/01/2026 - 05/31/2026

GENERAL FUND

	Beginning Balance	Transactions / Activity	Ending Balance	Accrued Earn FYTD
Holdings via Charles Schwab	$7,071,042.75	21,286.47	$7,092,329.22	$175,796.88
Monthly Details:				*Asset Value Change
Dividends and Interest		**28,084.02**		
Market Appreciation/(Depreciation)		**(6,208.30)**		
(Withdrawals) from Account		**-**		
Other Income or (Expense)		**(589.25)**		
Texas Range (AAAm rated)	74,100.91	227.38	74,328.29	2,098.74
Interest Earned		**227.38**		
(Withdrawals) from Account		**-**		
TEXPOOL Prime (AAAm rated)	30,600,093.33	(2,906,165.93)	27,693,927.40	746,839.50
Interest Earned		**93,834.07**		
Deposits/(Withdrawals) from Account		**(3,000,000.00)**		
FFB Checking Account Earnings		4,986.29	-	104,506.82
Gen Operating Cash		**4,984.86**	-	
Worker's Comp	-	**1.43**	-	
TOTAL ALL INSTITUTIONS:	**$37,745,236.99**	**-$2,879,665.79**	**$34,860,584.91**	**$1,029,241.94**

BOND/CONSTRUCTION PROCEEDS FUND

	Beginning Balance	Transactions / Activity	Ending Balance	Accrued Interest FYTD
FFB Checking Account Earnings	-	1,509.08	-	23,746.57
FFB Money Market Bond 2022	1,116,473.17	(8,105.64)	$1,108,367.53	7,334.86
Interest Earned		754.70		
Deposits(Withdrawals) to/from Account		(8,860.34)		
TEXPOOL Prime (AAAm rated) Bond 2020	1,641,581.49	5,266.47	1,646,847.96	88,450.88
Interest Earned		5,266.47		
(Withdrawals) from Account				
TOTAL FOR ALL INSTITUTIONS	**$2,758,054.66**	**-$1,330.09**	**$2,755,215.49**	**$119,532.31**

DEBT SERVICE FUNDS

	Beginning Balance	Interest Earned/(Withdraw	Ending Balance	Accrued Earn FYTD
TEXPOOL Prime (AAAm rated)	4,079,729.19	13,088.65	4,092,817.84	89,330.95
Interest Earned		13,088.65		
Deposits(Withdrawals) to/from Account		-		
FFB Checking Account Earnings	-	2,731.36	-	37,021.04
TOTAL FOR ALL INSTITUTIONS	**$4,079,729.19**	**$15,820.01**	**$4,092,817.84**	**$126,351.99**

This report complies with District Investment Policy and State law in regard to Public Funds Investment Act, both in format and in portfolio contents as it relates to District Investment Strategy and relevant provisions of Government Code, Chapter 2256.

Signed: Tim Sherrod Tim Sherrod **Date:** 5/31/26 5/31/26

Signed: Lisa Pyburn Lisa Pyburn **Date:** 5/31/26 5/31/26

STEPHENVILLE INDEPENDENT SCHOOL DISTRICT

Detailed Charles Schwab Investment Report for General Fund

Cash and Cash Alternatives	Beginning Account Value $7,071,042.75 % of portfolio	Current Rate	Market Value 5/31/26	MAY 2026 Cost Basis	Div/Int & Buy/Sell (Expense)	Gain/(Loss)
SCHWAB Government Money	*0.1*	0.01%	**$8,585.63**			
United States Treasury Notes (11/30/27)		3.38%	489,773.98	492,539.14		-$2,765.16
United States Treasury Notes (2/15/28)		2.75%	1,078,506.90	1,086,445.35		-$7,938.45
United States Treasury Notes (08/31/26)		3.75%	959,962.46	960,798.57		-$836.11
United States Treasury Notes (11/30/26)		4.25%	1,350,051.76	1,347,054.94		$2,996.82
United States Treasury Notes (2/15/27)		4.13%	557,129.35	554,830.47		$2,298.88
United States Treasury Notes (5/31/27)		3.88%	651,872.60	652,724.19		-$851.59
United States Treasury Notes (08/31/27)		3.63%	778,040.71	781,455.58		-$3,414.87
United States Treasury Notes (04/30/28)		3.75%	1,218,405.83	1,218,670.00		-$264.17
Mangagement Expense					(589.25)	
Total Fixed Income			**$7,083,743.59**	**$7,094,518.24**		**($10,774.65)**
Total Account Value as of 05/31/2026			**$7,092,329.22**			

DETAILED TEXAS RANGE INVESTMENT REPORT FOR GENERAL FUND	Market Value 5/1/26	Share Price 5/31/26	Shares Owned 5/31/26	Earnings	Market Value 5/31/26
	74,100.91	1	74,328.29	227.38	$ 74,328.29

DETAILED TEXPOOL PRIME INVESTMENT REPORT FOR FUNDS	Market Value 5/1/26	Share Price 5/31/26	Shares Owned 5/31/26	Earnings/(WD)	Market Value 5/31/26
General Operating	30,600,093.33	1	27,693,927.40	-2,906,165.93	27,693,927.40
Debt Service Funds	4,079,729.19	1	4,092,817.84	13,088.65	4,092,817.84
Bond Proceeds	1,641,581.49	1	1,646,847.96	5,266.47	1,646,847.96

This report complies with District Investment Policy and State law in regard to Public Funds Investment Act, both in format and in portfolio contents as it relates to District Investment Strategy and relevant provisions of Government Code, Chapter 2256.

Stephenville Independent School District

Board Reports 2025-2026 – Child Nutrition

Balance Sheet

For period ending May 31, 2026

Object XXXX	Object Description	2025-2026 Ending Balance	2024-2025 Ending Balance
111-	CASH	6,296.42	299,517.59
124-	DUE FROM GOVERNMENT	0.00	23,927.94
126-	DUE FROM OTHER FUNDS	0.00	0.00
129-	OTHER RECEIVABLES	0.00	0.00
XXXX	*Asset	$6,296.42	$323,445.53
211-	ACCOUNTS PAYABLE	(1,008.00)	0.00
215-	PAYROLL TAXES PAYABLE	6,291.92	5,610.49
216-	ACCRUED WAGES PAYABLE	52,898.25	1,306.92
231-	DEFERRED REVENUE LOCAL	0.00	0.00
XXXX	*Liability	$58,182.17	$6,917.41
344-	RESERVE FOR ENCUMBRANCES	(9,144.92)	(51,528.74)
345-	RESERVE FOR CHILD NUTRITION	506,708.68	895,055.27
360-	UNDESIGNATED FUND BALANCE	(558,594.43)	(578,527.15)
431-	RESERVE FOR ENCUMBRANCES	9,144.92	51,528.74
XXXX	*Equity	-$51,885.75	$316,528.12

	2025-2026	2024-2025
Grand Asset Totals:	6,296.42	323,445.53
Grand Liability Totals:	58,182.17	6,917.41
Grand Equity Totals:	-$51,885.75	$316,528.12

Stephenville Independent School District

Board Reports 2025-2026 – Child Nutrition

Revenue/Expenditure Summary

For period ending May 31, 2026

CALCULATION OF NET CURRENT INCREASE IN FUND

Revenue	$1,278,780.44
Expenditures	1,468,891.27
Current Increase/(Decrease) in Fund	-$190,110.83

YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS

Obj XXXX	Object Description	2025-2026 Current Budget	2025-2026 FYTD Activity	2024-2025 FYTD Activity	2025-2026 FYTD %	2024-2025 FYTD %
57--	LOCAL REVENUES	150,000.00	94,929.52	115,597.65	63.29	85.63
58--	STATE REVENUES	15,000.00	19,519.45	14,564.15	130.13	97.09
59--	FEDERAL PROGRAM REVENUE	1,667,573.00	1,164,331.47	1,261,856.67	69.82	75.67
----	Revenue	$1,832,573.00	$1,278,780.44	$1,392,018.47	69.78%	76.59%
61--	PERSONNEL COST	902,075.55	641,584.27	628,225.55	71.12	75.30
62--	CONTRACTED SERVICES	15,000.00	12,210.00	25,655.00	81.4	85.52
63--	SUPPLIES	1,350,000.00	813,249.00	991,858.53	60.24	76.47
64--	MISCELLANEOUS	2,500.00	1,848.00	1,848.00	73.92	73.92
----	Expense	$2,269,575.55	$1,468,891.27	$1,647,587.08	0.00%	0.00%

	2025-2026 Current Budget	2025-2026 FYTD Activity	2024-2025 FYTD Activity
Grand Revenue	1,832,573.00	1,278,780.44	1,392,018.47
Grand Expense	2,269,575.55	1,468,891.27	1,647,587.08
Grand Totals	-$437,002.55	-$190,110.83	-$255,568.61

Stephenville Independent School District

Board Reports 2025-2026 – Debt Service

Balance Sheet

For period ending May 31, 2026

Object XXXX	Object Description	2025-2026 Ending Balance	2024-2025 Ending Balance
111-	CASH	689,175.17	1,280,144.29
112-	INVESTMENTS	4,067,030.31	5,335,271.12
122-	TAX RECEIVABLE-DELINQUENT	161,945.00	98,915.00
123-	ALLOWANCE-UNCOLLECTIBLE TAXES	(25,002.00)	(19,789.00)
124-	DUE FROM	14,302.67	20,935.24
129-	OTHER RECEIVABLES	119,993.75	0.00
191-	LONG TERM INVESTMENTS	3,760,000.00	2,820,000.00
XXX A	Asset	$8,787,444.90	$9,535,476.65
211-	ACCOUNTS PAYABLE	0.00	0.00
231-	DEFERRED REVENUE	0.00	0.00
260-	DEFERRED REVENUE	207,936.00	79,126.00
XXX L	Liability	$207,936.00	$79,126.00
348-	RESERVE FOR LONG-TERM DEBT	2,532,731.42	1,800,177.29
349-	OTHER RESERVED FUND BALANCE	3,290,000.00	2,820,000.00
360-	UNDESIGNATED FUND BALANCE	2,756,777.48	4,836,173.36
431-	RESERVE FOR ENCUMBRANCES	0.00	0.00
XXX Q	Equity	$8,579,508.90	$9,456,350.65

	2025-2026	2024-2025
Grand Asset Totals:	$8,787,444.90	$9,535,476.65
Grand Liability Totals:	$207,936.00	$79,126.00
Grand Equity Totals:	$8,579,508.90	$9,456,350.65

Stephenville Independent School District

Board Reports 2025-2026 – Debt Service

Revenue/Expenditure Summary

For period ending May 31, 2026

CALCULATION OF NET CURRENT INCREASE IN FUND

Revenue	7,060,583.05
Expenditures	5,119,819.45
Current Increase in Fund	$1,940,763.60

YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS

Obj XXXX	Object Description	2025-2026 Current Budget	2025-2026 FYTD Activity	2024-2025 FYTD Activity	2025-2026 FYTD %	2024-2025 FYTD %
571-	LOCAL TAX REVENUE	6,594,248.00	6,202,107.95	8,311,704.86	94.05	99.61
574-	OTHER LOCAL REVENUES	20,000.00	125,991.99	177,807.45	629.96	889.04
582-	TEA STATE PROGRAMS	739,107.00	619,329.00	798,046.00	83.79	149.05
594-	FEDERAL REIMBURSEMENT	226,309.00	113,154.11	114,134.78	50.00	50.43
----	Revenue	$7,579,664.00	$7,060,583.05	$9,401,693.09	93.15%	103.02%
651-	DEBT PRINCIPAL PAYMENTS	3,545,000.00	3,075,000.00	3,395,000.00	86.74	70.73
652-	DEBT INTEREST PAYMENTS	4,004,664.00	2,040,769.45	2,141,994.45	50.96	70.73
659-	OTHER DEBT SERVICE EXPENSES	30,000.00	4,050.00	4,050.00	13.50	13.50
894-	OTHER DEBT SERVICE EXPENSES	0.00	0.00	0.00	0.00	0.00
----	Expense	$7,579,664.00	$5,119,819.45	$5,541,044.45	67.55%	60.72%

	2025-2026 Current Budget	2025-2026 FYTD Activity	2024-2025 FYTD Activity
Grand Revenue	7,579,664.00	7,060,583.05	9,401,693.09
Grand Expense	7,579,664.00	5,119,819.45	5,541,044.45
Grand Totals	$0.00	$1,940,763.60	$3,860,648.64

Stephenville Independent School District

Board Reports 2025-2026 – Capital Projects & Bond Proceeds

Balance Sheet

For period ending May 31, 2026

Object XXXX	Object Description	2025-2026 Ending Balance	2024-2025 Ending Balance
1100	FFB MM CASH & INV	1,108,382.53	1,933,616.18
1110	CASH	387,768.72	1,499,579.07
1121	POOL-DOLLAR INVESTMENT	1,646,847.96	4,229,133.80
1123	INVESTMENT WITH TCG	0.00	0.00
1261	DUE FROM GENERAL FUND	84,493.79	84,493.79
1264	DUE FROM CPTL PROJECTS	0.00	1,450,854.43
1290	OTHER RECEIVABLES	0.00	0.00
XXXX	*Asset	$3,227,493.00	$9,197,677.27
2110	ACCOUNTS PAYABLE	0.00	0.00
2174	DUE TO CAPITAL PROJECTS	0.00	1,450,854.43
2215. 0X	RETAINAGE DUE	467,872.88	1,891,040.12
2215. 20	RETAINAGE DUE- IMPERIAL	0.00	0.00
2215. 21	RETAINAGE DUE- ICI	0.00	0.00
2215.22	RETAINAGE DUE - STADIUM	0.00	0.00
XXXX	*Liability	$467,872.88	$3,341,894.55
3470	RESTRICTED FUNDS	-23,532,635.26	-43,089,977.12
3510	COMMITTED FUND BALANCE CONST	-622,546.60	-258,144.82
3601	REV SUMMARY	-721,205.14	-539,790.35
3602	EXP SUMMARY	22,116,766.88	18,839,189.49
36XX	UNDESIGNATED FUND BALANCE	0.00	19,192,940.08
4310	RESERVE FOR ENCUMBRANCES	0.00	0.00
XXX Q -- ---- -- --- - -- - --	*Equity	-$2,759,620.12	-$5,855,782.72

	2025-2026	2024-2025
Grand Asset Totals:	3,227,493.00	9,197,677.27
Grand Liability Totals:	467,872.88	3,341,894.55
Grand Equity Totals:	$2,759,620.12	$5,855,782.72

Stephenville Independent School District

Board Reports 2025-2026 – Capital Projects & Bond Proceeds

Revenue/Expenditure Summary

For period ending May 31, 2026

YEAR TO DATE COMPARISON CURRENT FISCAL YEAR TO PREVIOUS

Obj XXXX	Object Description	2025-2026 Current Budget	2025-2026 FYTD Activity	2024-2025 FYTD Activity
57--	LOCAL REVENUES	84,000.00	119,532.29	539,790.35
79--	PROCEEDS IN	0.00	0.00	-
----	Revenue	$ 84,000.00	$ 119,532.29	$ 539,790.35
62--	CONTRACTED SERVICES	3,593.00	7,176.04	0.00
63--	SUPPLIES	40,000.00	627,116.86	14,775.79
64--	MISCELLANEOUS	0.00	0.00	104,902.95
66--	CAPITAL ASSETS	1,326,186.00	799,339.90	18,677,217.50
----	Expense (698/699)	$ 1,369,779.00	$ 1,433,632.80	$ 18,796,896.24

	2025-2026 Current Budget	2025-2026 FYTD Activity	2024-2025 FYTD Activity
Grand Revenue	84,000.00	119,532.29	539,790.35
Grand Expense	1,369,779.00	1,433,632.80	18,796,896.24
Grand Totals	$ (1,285,779.00)	$ (1,314,100.51)	$ (18,257,105.89)