

ROCHELLE INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2018

Data Control Codes	10 General Fund	40 Instructional Materials	Other Funds	Total Governmental Funds
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 803,815	\$ -	\$ -	\$ 803,815
5800 State Program Revenues	1,636,044	77,739	10,985	1,724,768
5900 Federal Program Revenues	182,928	-	84,792	267,720
5020 Total Revenues	<u>2,622,787</u>	<u>77,739</u>	<u>95,777</u>	<u>2,796,303</u>
EXPENDITURES:				
Current:				
0011 Instruction	1,317,165	77,739	95,777	1,490,681
0012 Instructional Resources and Media Services	24,489	-	-	24,489
0013 Curriculum and Instructional Staff Development	16,284	-	-	16,284
0023 School Leadership	108,725	-	-	108,725
0031 Guidance, Counseling, and Evaluation Services	63,413	-	-	63,413
0033 Health Services	6,552	-	-	6,552
0034 Student (Pupil) Transportation	70,511	-	-	70,511
0035 Food Services	157,050	-	-	157,050
0036 Extracurricular Activities	154,332	-	-	154,332
0041 General Administration	231,518	-	-	231,518
0051 Facilities Maintenance and Operations	316,354	-	-	316,354
0052 Security and Monitoring Services	218	-	-	218
0053 Data Processing Services	91,703	-	-	91,703
0061 Community Services	15,215	-	-	15,215
Debt Service:				
0071 Principal on Long-Term Debt	44,077	-	-	44,077
0072 Interest on Long-Term Debt	3,423	-	-	3,423
Capital Outlay:				
0081 Facilities Acquisition and Construction	18,931	-	-	18,931
Intergovernmental:				
0093 Payments to Fiscal Agent/Member Districts of SSA	59,907	-	-	59,907
6030 Total Expenditures	<u>2,699,867</u>	<u>77,739</u>	<u>95,777</u>	<u>2,873,383</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(77,080)</u>	<u>-</u>	<u>-</u>	<u>(77,080)</u>
OTHER FINANCING SOURCES (USES):				
7912 Sale of Real and Personal Property	11,750	-	-	11,750
7915 Transfers In	25,000	-	-	25,000
8911 Transfers Out (Use)	(25,000)	-	-	(25,000)
7080 Total Other Financing Sources (Uses)	<u>11,750</u>	<u>-</u>	<u>-</u>	<u>11,750</u>
1200 Net Change in Fund Balances	(65,330)	-	-	(65,330)
0100 Fund Balance - September 1 (Beginning)	1,138,347	-	-	1,138,347
1300 Increase (Decrease) in Fund Balance	1,694	-	-	1,694
3000 Fund Balance - August 31 (Ending)	<u>\$ 1,074,711</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,074,711</u>

The notes to the financial statements are an integral part of this statement.