

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

	General Fund	Debt Service Fund	Other Funds	Total Governmental Funds
REVENUES:				
Total Local and Intermediate Sources	\$ 5,914,473	\$ 1,390,464	\$ 83,448	\$ 7,388,385
State Program Revenues	869,989	16,203	52,528	938,720
Federal Program Revenues	84,157	-	390,871	475,028
Total Revenues	6,868,619	1,406,667	526,847	8,802,133
EXPENDITURES:				
Current:				
Instruction	3,248,541	-	207,701	3,456,242
Instructional Resources and Media Services	87,798	-	-	87,798
Curriculum and Instructional Staff Development	13,894	-	-	13,894
Instructional Leadership	108,404	-	-	108,404
School Leadership	393,849	-	-	393,849
Guidance, Counseling and Evaluation Services	76,208	-	-	76,208
Health Services	30,702	-	-	30,702
Student (Pupil) Transportation	627,424	-	-	627,424
Food Services	-	-	350,508	350,508
Extracurricular Activities	440,456	-	-	440,456
General Administration	320,215	-	-	320,215
Facilities Maintenance and Operations	731,441	-	-	731,441
Security and Monitoring Services	118,634	-	-	118,634
Data Processing Services	176,596	-	7,139	183,735
Debt Service:				
Principal on Long Term Debt	46,074	614,999	-	661,073
Interest on Long Term Debt	3,536	703,610	-	707,146
Bond Issuance Cost and Fees	55,000	1,650	-	56,650
Capital Outlay:				
Facilities Acquisition and Construction	378,015	-	-	378,015
Intergovernmental:				
Contracted Instructional Services Between Schools	145,201	-	-	145,201
Payments to Fiscal Agent/Member Districts of SSA	184,831	-	-	184,831
Other Intergovernmental Charges	100,414	-	-	100,414
Total Expenditures	7,287,233	1,320,259	565,348	9,172,840
Excess (Deficiency) of Revenues Over (Under) Expenditures	(418,614)	86,408	(38,501)	(370,707)
OTHER FINANCING SOURCES (USES):				
Capital Related Debt Issued (Regular Bonds)	1,790,000	-	-	1,790,000
Transfers In	-	-	10,068	10,068
Premium or Discount on Issuance of Bonds	66,469	-	-	66,469
Transfers Out (Use)	(10,068)	-	-	(10,068)
Total Other Financing Sources (Uses)	1,846,401	-	10,068	1,856,469
Net Change in Fund Balances	1,427,787	86,408	(28,433)	1,485,762
Fund Balance - September 1 (Beginning)	3,490,606	361,850	28,433	3,880,889
Fund Balance - August 31 (Ending)	\$ 4,918,393	\$ 448,258	\$ -	\$ 5,366,651