

OGLESBY INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2008

| Data Control Codes              |                                                           | 10<br>General<br>Fund | National<br>Breakfast and<br>Lunch Program | Other<br>Funds | Total<br>Governmental<br>Funds |
|---------------------------------|-----------------------------------------------------------|-----------------------|--------------------------------------------|----------------|--------------------------------|
| REVENUES:                       |                                                           |                       |                                            |                |                                |
| 5700                            | Total Local and Intermediate Sources                      | \$ 412,227            | \$ 25,076                                  | \$ 20,863      | \$ 458,166                     |
| 5800                            | State Program Revenues                                    | 1,502,471             | 4,165                                      | 102,579        | 1,609,215                      |
| 5900                            | Federal Program Revenues                                  | -                     | 44,896                                     | 87,825         | 132,721                        |
| 5020                            | Total Revenues                                            | 1,914,698             | 74,137                                     | 211,267        | 2,200,102                      |
| EXPENDITURES:                   |                                                           |                       |                                            |                |                                |
| Current:                        |                                                           |                       |                                            |                |                                |
| 0011                            | Instruction                                               | 888,159               | -                                          | 99,079         | 987,238                        |
| 0013                            | Curriculum and Instructional Staff Development            | 803                   | -                                          | 7,256          | 8,059                          |
| 0023                            | School Leadership                                         | 110,846               | -                                          | -              | 110,846                        |
| 0031                            | Guidance, Counseling and Evaluation Services              | 16,848                | -                                          | 550            | 17,398                         |
| 0033                            | Health Services                                           | 6,351                 | -                                          | -              | 6,351                          |
| 0034                            | Student (Pupil) Transportation                            | 118,872               | -                                          | -              | 118,872                        |
| 0035                            | Food Services                                             | -                     | 123,393                                    | -              | 123,393                        |
| 0036                            | Extracurricular Activities                                | 63,759                | -                                          | -              | 63,759                         |
| 0041                            | General Administration                                    | 187,827               | -                                          | 8,617          | 196,444                        |
| 0051                            | Facilities Maintenance and Operations                     | 172,169               | -                                          | -              | 172,169                        |
| Debt Service:                   |                                                           |                       |                                            |                |                                |
| 0071                            | Debt Service - Principal on Long Term Debt                | 93,646                | -                                          | 60,000         | 153,646                        |
| 0072                            | Debt Service - Interest on Long Term Debt                 | 5,272                 | -                                          | 34,910         | 40,182                         |
| 0073                            | Debt Service - Bond Issuance Cost and Fees                | 800                   | -                                          | 589            | 1,389                          |
| Capital Outlay:                 |                                                           |                       |                                            |                |                                |
| 0081                            | Facilities Acquisition and Construction                   | 59,150                | -                                          | -              | 59,150                         |
| Intergovernmental:              |                                                           |                       |                                            |                |                                |
| 0093                            | Payments to Fiscal Agent/Member Districts of SSA          | 9,340                 | -                                          | -              | 9,340                          |
| 0099                            | Other Intergovernmental Charges                           | 8,090                 | -                                          | -              | 8,090                          |
| 6030                            | Total Expenditures                                        | 1,741,932             | 123,393                                    | 211,001        | 2,076,326                      |
| 1100                            | Excess (Deficiency) of Revenues Over (Under) Expenditures | 172,766               | (49,256)                                   | 266            | 123,776                        |
| OTHER FINANCING SOURCES (USES): |                                                           |                       |                                            |                |                                |
| 7912                            | Sale of Real and Personal Property                        | 67,826                | -                                          | -              | 67,826                         |
| 7913                            | Capital Leases                                            | 79,110                | -                                          | -              | 79,110                         |
| 7915                            | Transfers In                                              | -                     | 37,444                                     | -              | 37,444                         |
| 8911                            | Transfers Out (Use)                                       | (37,444)              | -                                          | -              | (37,444)                       |
| 7080                            | Total Other Financing Sources (Uses)                      | 109,492               | 37,444                                     | -              | 146,936                        |
| 1200                            | Net Change in Fund Balances                               | 282,258               | (11,812)                                   | 266            | 270,712                        |
| 0100                            | Fund Balance - September 1 (Beginning)                    | 721,340               | 11,812                                     | 21,112         | 754,264                        |
| 1300                            | Increase (Decrease) in Fund Balance                       | 30,383                | -                                          | -              | 30,383                         |
| 3000                            | Fund Balance - August 31 (Ending)                         | \$ 1,033,981          | \$ -                                       | \$ 21,378      | \$ 1,055,359                   |

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