

**PRINGLE-MORSE CONSOLIDATED INDEPENDENT SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED AUGUST 31, 2017**

| Data<br>Control<br>Codes                                       | 10<br>General<br>Fund | 50<br>Debt Service<br>Fund | 60<br>Capital<br>Projects |
|--|-----------------------|----------------------------|---------------------------|
| <b>REVENUES:</b>   |                       |                            |                           |
| 5700 Total Local and Intermediate Sources                      | \$ 1,235,244          | \$ 474,834                 | \$ -                      |
| 5800 State Program Revenues                                    | 800,669               | 2,404                      | -                         |
| 5900 Federal Program Revenues                                  | -                     | -                          | -                         |
| 5020 Total Revenues  | 2,035,913             | 477,238                    | -                         |
| <b>EXPENDITURES:</b>   |                       |                            |                           |
| Current:   |                       |                            |                           |
| 0011 Instruction   | 991,501               | -                          | 1,000                     |
| 0012 Instructional Resources and Media Services                | 43,810                | -                          | -                         |
| 0013 Curriculum and Instructional Staff Development            | 15,182                | -                          | -                         |
| 0023 School Leadership   | 90,792                | -                          | -                         |
| 0031 Guidance, Counseling and Evaluation Services              | 47,467                | -                          | -                         |
| 0033 Health Services   | 13,272                | -                          | -                         |
| 0034 Student (Pupil) Transportation                            | 115,670               | -                          | -                         |
| 0035 Food Services   | -                     | -                          | -                         |
| 0036 Extracurricular Activities                                | 23,296                | -                          | -                         |
| 0041 General Administration                                    | 177,130               | -                          | -                         |
| 0051 Facilities Maintenance and Operations                     | 165,565               | -                          | -                         |
| 0053 Data Processing Services                                  | 104,411               | -                          | -                         |
| 0061 Community Services  | 696                   | -                          | -                         |
| Debt Service:  |                       |                            |                           |
| 0071 Principal on Long Term Debt                               | -                     | 414,000                    | -                         |
| 0072 Interest on Long Term Debt                                | -                     | 40,033                     | -                         |
| Capital Outlay:  |                       |                            |                           |
| 0081 Facilities Acquisition and Construction                   | -                     | -                          | 375,070                   |
| Intergovernmental:   |                       |                            |                           |
| 0091 Contracted Instructional Services Between Schools         | 215,675               | -                          | -                         |
| 0093 Payments to Fiscal Agent/Member Districts of SSA          | 2,737                 | -                          | -                         |
| 0099 Other Intergovernmental Charges                           | 31,095                | -                          | -                         |
| 6030 Total Expenditures  | 2,038,299             | 454,033                    | 376,070                   |
| 1100 Excess (Deficiency) of Revenues Over (Under) Expenditures | (2,386)               | 23,205                     | (376,070)                 |
| <b>OTHER FINANCING SOURCES (USES):</b>                         |                       |                            |                           |
| 7915 Transfers In  | -                     | -                          | -                         |
| 8911 Transfers Out (Use)                                       | (43,276)              | -                          | -                         |
| 7080 Total Other Financing Sources (Uses)                      | (43,276)              | -                          | -                         |
| 1200 Net Change in Fund Balances                               | (45,662)              | 23,205                     | (376,070)                 |
| 0100 Fund Balance - September 1 (Beginning)                    | 1,794,173             | 18,251                     | 592,201                   |
| 3000 Fund Balance - August 31 (Ending)                         | \$ 1,748,511          | \$ 41,456                  | \$ 216,131                |

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

|    | Other<br>Funds | Total<br>Governmental<br>Funds |
|----|----------------|--------------------------------|
| \$ | 28,991         | \$ 1,739,069                   |
|    | 12,705         | 815,778                        |
|    | 125,649        | 125,649                        |
|    | <u>167,345</u> | <u>2,680,496</u>               |
|    |                |                                |
|    | 41,501         | 1,034,002                      |
|    | -              | 43,810                         |
|    | 5,030          | 20,212                         |
|    | 4,798          | 95,590                         |
|    | -              | 47,467                         |
|    | -              | 13,272                         |
|    | -              | 115,670                        |
|    | 144,375        | 144,375                        |
|    | -              | 23,296                         |
|    | -              | 177,130                        |
|    | -              | 165,565                        |
|    | -              | 104,411                        |
|    | -              | 696                            |
|    | -              | 414,000                        |
|    | -              | 40,033                         |
|    | -              | 375,070                        |
|    | -              | 215,675                        |
|    | 14,917         | 17,654                         |
|    | -              | 31,095                         |
|    | <u>210,621</u> | <u>3,079,023</u>               |
|    | (43,276)       | (398,527)                      |
|    |                |                                |
|    | 43,276         | 43,276                         |
|    | -              | (43,276)                       |
|    | 43,276         | -                              |
|    | -              | (398,527)                      |
|    | -              | 2,404,625                      |
|    |                |                                |
| \$ | -              | \$ 2,006,098                   |