

MILES INDEPENDENT SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2017

Data Control Codes	10 General Fund	50 Debt Service Fund	Other Funds	Total Governmental Funds
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 1,466,531	\$ 264,552	\$ 84,048	\$ 1,815,131
5800 State Program Revenues	3,322,738	113,381	28,859	3,464,978
5900 Federal Program Revenues	-	-	200,413	200,413
5020 Total Revenues	<u>4,789,269</u>	<u>377,933</u>	<u>313,320</u>	<u>5,480,522</u>
EXPENDITURES:				
Current:				
0011 Instruction	2,267,165	-	123,109	2,390,274
0012 Instructional Resources and Media Services	66,085	-	-	66,085
0013 Curriculum and Instructional Staff Development	1,477	-	570	2,047
0021 Instructional Leadership	67,228	-	-	67,228
0023 School Leadership	182,118	-	-	182,118
0031 Guidance, Counseling, and Evaluation Services	119,620	-	4,245	123,865
0033 Health Services	43,542	-	-	43,542
0034 Student (Pupil) Transportation	71,255	-	-	71,255
0035 Food Services	7,168	-	229,714	236,882
0036 Extracurricular Activities	305,158	-	-	305,158
0041 General Administration	246,400	-	-	246,400
0051 Facilities Maintenance and Operations	481,357	-	-	481,357
0052 Security and Monitoring Services	3,958	-	-	3,958
0053 Data Processing Services	185,943	-	-	185,943
Debt Service:				
0071 Principal on Long-Term Debt	-	75,000	-	75,000
0072 Interest on Long-Term Debt	-	305,912	-	305,912
0073 Bond Issuance Cost and Fees	-	4,230	-	4,230
Capital Outlay:				
0081 Facilities Acquisition and Construction	912,533	-	21,076	933,609
Intergovernmental:				
0093 Payments to Fiscal Agent/Member Districts of SSA	78,368	-	-	78,368
0099 Other Intergovernmental Charges	25,107	-	-	25,107
6030 Total Expenditures	<u>5,064,482</u>	<u>385,142</u>	<u>378,714</u>	<u>5,828,338</u>
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(275,213)</u>	<u>(7,209)</u>	<u>(65,394)</u>	<u>(347,816)</u>
OTHER FINANCING SOURCES (USES):				
7915 Transfers In	-	-	65,394	65,394
8911 Transfers Out (Use)	(65,394)	-	-	(65,394)
7080 Total Other Financing Sources (Uses)	<u>(65,394)</u>	<u>-</u>	<u>65,394</u>	<u>-</u>
1200 Net Change in Fund Balances	(340,607)	(7,209)	-	(347,816)
0100 Fund Balance - September 1 (Beginning)	1,155,408	258,011	-	1,413,419
1300 Increase (Decrease) in Fund Balance	10,621	6,656	-	17,277
3000 Fund Balance - August 31 (Ending)	<u>\$ 825,422</u>	<u>\$ 257,458</u>	<u>\$ -</u>	<u>\$ 1,082,880</u>

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