

**ASPERMONT 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 Governmental Funds	98 Total Governmental Funds
<b>Revenues</b>					
5700	Local and intermediate sources	\$ 1,613,589	\$ 588,224	\$ 109,158	\$ 2,310,971
5800	State program revenues	1,190,773	3,945	8,419	1,203,137
5900	Federal program revenues	-	-	161,420	161,420
5020	Total revenues	<u>2,804,362</u>	<u>592,169</u>	<u>278,997</u>	<u>3,675,528</u>
<b>Expenditures</b>					
0011	Instruction	1,231,395	-	104,796	1,336,191
0012	Instructional resources and media services	7,175	-	-	7,175
0013	Curriculum and staff development	4,877	-	-	4,877
0023	School leadership	239,341	-	-	239,341
0031	Guidance, counseling, & evaluation services	63,948	-	-	63,948
0033	Health services	4,246	-	-	4,246
0034	Student transportation	60,402	-	-	60,402
0035	Food services	2,576	-	110,582	113,158
0036	Cocurricular/extracurricular activities	267,864	-	93,682	361,546
0041	General administration	277,220	-	-	277,220
0051	Facilities maintenance and operations	523,305	-	-	523,305
0053	Data processing services	23,983	-	-	23,983
0071	Principal on long-term debt	27,342	275,000	-	302,342
0072	Interest on long-term debt	3,450	305,763	-	309,213
0073	Bond issuance costs and fees	-	500	-	500
0093	Payments to shared service arrangements	38,428	-	-	38,428
0099	Other intergovernmental charges	63,981	-	-	63,981
6030	Total expenditures	<u>2,839,533</u>	<u>581,263</u>	<u>309,060</u>	<u>3,729,856</u>
1100	Excess of revenues over (under) expenditures	<u>(35,171)</u>	<u>10,906</u>	<u>(30,063)</u>	<u>(54,328)</u>
<b>Other Financing Sources (Uses)</b>					
7912	Proceeds from sale of capital assets	100	-	-	100
7915	Transfers in	-	-	31,163	31,163
8911	Transfers out	(31,163)	-	-	(31,163)
7080	Total other financing sources (uses)	<u>(31,063)</u>	<u>-</u>	<u>31,163</u>	<u>100</u>
1200	Net change in fund balance	<u>Deficit (66,234)</u>	<u>10,906</u>	<u>1,100</u>	<u>(54,228)</u>
0100	Fund balances - beginning, as originally stated	1,722,633	23,025	-	1,745,658
1300	Prior period adjustment	-	-	16,249	16,249
	Fund balances - beginning, as restated	<u>1,722,633</u>	<u>23,025</u>	<u>16,249</u>	<u>1,761,907</u>
3000	Fund balances - ending	<u>\$ 1,656,399</u>	<u>\$ 33,931</u>	<u>\$ 17,349</u>	<u>\$ 1,707,679</u>

See accompanying notes to the basic financial statements.