

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**Budget and Actual**  
**For Fiscal Year 2019, Fiscal Period 07**

**Exhibit F-III-A**

**008 - Calhoun County Schools**

Description	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$53,087,028.74	\$30,898,466.39	(\$22,188,562.35)	\$0.00	\$0.00	\$0.00
Federal Sources	\$3,200.00	\$2,720.00	(\$480.00)	\$9,468,291.49	\$4,706,841.61	(\$4,761,449.88)
Local Sources	\$17,262,229.86	\$13,487,123.26	(\$3,775,106.60)	\$4,901,358.00	\$1,651,274.78	(\$3,250,083.22)
Other Sources	\$175,000.00	\$77,364.12	(\$97,635.88)	\$157,000.00	\$76,259.36	(\$80,740.64)
<b>Total Revenues:</b>	<b>\$70,527,458.60</b>	<b>\$44,465,673.77</b>	<b>(\$26,061,784.83)</b>	<b>\$14,526,649.49</b>	<b>\$6,434,375.75</b>	<b>(\$8,092,273.74)</b>
<b>Expenditures</b>						
Instructional Services	\$39,465,415.03	\$22,783,824.56	\$16,681,590.47	\$4,735,120.72	\$2,609,414.81	\$2,125,705.91
Instructional Support Services	\$13,218,746.83	\$7,432,144.52	\$5,786,602.31	\$3,574,469.25	\$1,444,127.01	\$2,130,342.24
Operation & Maintenance Services	\$7,770,403.00	\$4,420,471.89	\$3,349,931.11	\$554,348.00	\$146,036.57	\$408,311.43
Auxiliary Services	\$5,236,688.00	\$3,122,652.35	\$2,114,035.65	\$6,711,454.40	\$3,760,896.28	\$2,950,558.12
General Administrative Services	\$1,957,212.00	\$1,068,222.39	\$888,989.61	\$216,031.94	\$100,668.63	\$115,363.31
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$80,095.00	\$0.00	\$80,095.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$1,356,635.60	\$804,229.05	\$552,406.55	\$792,991.28	\$285,356.90	\$507,634.38
<b>Total Expenditures:</b>	<b>\$69,005,100.46</b>	<b>\$39,631,544.76</b>	<b>\$29,373,555.70</b>	<b>\$16,664,510.59</b>	<b>\$8,346,500.20</b>	<b>\$8,318,010.39</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$786,676.54	\$353,945.29	(\$432,731.25)	\$2,648,446.30	\$1,736,493.64	(\$911,952.66)
Other Financing Uses:	\$2,641,796.55	\$1,678,099.91	\$963,696.64	\$233,744.60	\$128,573.63	\$105,170.97
<b>Total Other Financing Sources (Uses):</b>	<b>(\$1,855,120.01)</b>	<b>(\$1,324,154.62)</b>	<b>\$530,965.39</b>	<b>\$2,414,701.70</b>	<b>\$1,607,920.01</b>	<b>(\$806,781.69)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$332,761.87)</b>	<b>\$3,509,974.39</b>	<b>\$3,842,736.26</b>	<b>\$276,840.60</b>	<b>(\$304,204.44)</b>	<b>(\$581,045.04)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$18,245,340.03</b>	<b>\$18,245,340.03</b>	<b>\$0.00</b>	<b>\$3,044,869.08</b>	<b>\$3,044,869.08</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$17,912,578.16</b>	<b>\$21,755,314.42</b>	<b>\$3,842,736.26</b>	<b>\$3,321,709.68</b>	<b>\$2,740,664.64</b>	<b>(\$581,045.04)</b>