

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-III-B

**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**

008 - Calhoun County Schools

Description	DEBT SERVICE		VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$2,692,786.74	\$481,035.74	(\$2,211,751.00)	\$350,491.26	(\$49,260.54)	(\$399,751.80)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$472,651.00	\$246,354.94	(\$226,296.06)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$2,692,786.74	\$481,035.74	(\$2,211,751.00)	\$823,142.26	\$197,094.40	(\$626,047.86)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$88,504.62	\$80,461.46	\$8,043.16
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$40,551.36	\$3,725.00	\$36,826.36
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$831,819.73	\$122,840.22	\$708,979.51
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$1,612.50	(\$1,612.50)
Capital Outlay	\$0.00	\$0.00	\$0.00	\$13,132,461.21	\$3,158,251.47	\$9,974,209.74
Debt Service	\$3,317,247.20	\$2,281,459.71	\$1,035,787.49	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$3,317,247.20	\$2,281,459.71	\$1,035,787.49	\$14,093,336.92	\$3,366,890.65	\$10,726,446.27
Other Financing Sources (Uses)						
Other Financing Sources:	\$730,000.00	\$266.90	(\$729,733.10)	\$0.00	\$570.05	\$570.05
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$730,000.00	\$266.90	\$729,733.10
Total Other Financing Sources (Uses):	\$730,000.00	\$266.90	(\$729,733.10)	(\$730,000.00)	\$303.15	\$730,303.15
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$105,539.54	(\$1,800,157.07)	(\$1,905,696.61)	(\$14,000,194.66)	(\$3,169,493.10)	\$10,830,701.56
Beginning Fund Balance - Oct. 1:	\$840,675.75	\$840,675.75	\$0.00	\$14,785,038.04	\$14,785,038.04	\$0.00
Ending Fund Balance:	\$946,215.29	(\$959,481.32)	(\$1,905,696.61)	\$784,843.38	\$11,615,544.94	\$10,830,701.56