

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

Exhibit F-III-C

**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	EXPENDABLE TRUST			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$56,130,306.74	\$31,330,241.59	(\$24,800,065.15)
Federal Sources	\$0.00	\$0.00	\$0.00	\$9,471,491.49	\$4,709,561.61	(\$4,761,929.88)
Local Sources	\$3,703,618.00	\$1,119,965.73	(\$2,583,652.27)	\$26,339,856.86	\$16,504,718.71	(\$9,835,138.15)
Other Sources	\$0.00	\$0.00	\$0.00	\$332,000.00	\$153,623.48	(\$178,376.52)
Total Revenues:	\$3,703,618.00	\$1,119,965.73	(\$2,583,652.27)	\$92,273,655.09	\$52,698,145.39	(\$39,575,509.70)
Expenditures						
Instructional Services	\$504,396.24	\$153,380.53	\$351,015.71	\$44,793,436.61	\$25,627,081.36	\$19,166,355.25
Instructional Support Services	\$1,828,000.54	\$559,264.33	\$1,268,736.21	\$18,661,767.98	\$9,439,260.86	\$9,222,507.12
Operation & Maintenance Services	\$55,915.00	\$24,363.68	\$31,551.32	\$9,212,485.73	\$4,713,712.36	\$4,498,773.37
Auxiliary Services	\$135,215.00	\$41,491.10	\$93,723.90	\$12,083,357.40	\$6,925,039.73	\$5,158,317.67
Expendable Administrative Services	\$0.00	\$435.20	(\$435.20)	\$2,173,243.94	\$1,170,938.72	\$1,002,305.22
Total Outlay	\$0.00	\$0.00	\$0.00	\$13,212,556.21	\$3,158,251.47	\$10,054,304.74
Expendable Service	\$0.00	\$0.00	\$0.00	\$3,317,247.20	\$2,281,459.71	\$1,035,787.49
Other Expenditures	\$680,109.12	\$178,028.66	\$502,080.46	\$2,829,736.00	\$1,267,614.61	\$1,562,121.39
Total Expenditures:	\$3,203,635.90	\$956,963.50	\$2,246,672.40	\$106,283,831.07	\$54,583,358.82	\$51,700,472.25
Other Financing Sources (Uses)						
Other Financing Sources:	\$3,535.04	\$6,481.06	\$2,946.02	\$4,168,657.88	\$2,097,756.94	(\$2,070,900.94)
Other Financing Uses:	\$87,791.00	\$63,045.48	\$24,745.52	\$3,693,332.15	\$1,869,985.92	\$1,823,346.23
Total Other Financing Sources (Uses):	(\$84,255.96)	(\$56,564.42)	\$27,691.54	\$475,325.73	\$227,771.02	(\$247,554.71)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$415,726.14	\$106,437.81	(\$309,288.33)	(\$13,534,850.25)	(\$1,657,442.41)	\$11,877,407.84
Beginning Fund Balance - Oct. 1:	\$904,202.16	\$904,202.16	\$0.00	\$37,820,125.06	\$37,820,125.06	\$0.00
Ending Fund Balance:	\$1,319,928.30	\$1,010,639.97	(\$309,288.33)	\$24,285,274.81	\$36,162,682.65	\$11,877,407.84