

DEPARTMENT OF EDUCATION

Exhibit F-III-A

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 08

008 - Calhoun County Schools

Description	GENERAL			SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	
Revenues						
State Sources	\$53,099,528.74	\$35,237,251.39	(\$17,862,277.35)	\$0.00	\$0.00	\$0.00
Federal Sources	\$3,200.00	\$3,058.00	(\$142.00)	\$9,546,102.89	\$5,545,818.73	(\$4,000,284.16)
Local Sources	\$17,383,290.28	\$14,389,624.49	(\$2,993,665.79)	\$5,072,410.00	\$1,936,397.35	(\$3,136,012.65)
Other Sources	\$175,000.00	\$103,698.41	(\$71,301.59)	\$152,000.00	\$76,259.36	(\$75,740.64)
Total Revenues:	\$70,661,019.02	\$49,733,632.29	(\$20,927,386.73)	\$14,770,512.89	\$7,558,475.44	(\$7,212,037.45)
Expenditures						
Instructional Services	\$39,454,038.53	\$26,041,859.18	\$13,412,179.35	\$4,875,842.68	\$3,003,865.53	\$1,871,977.15
Instructional Support Services	\$13,237,510.76	\$8,603,755.39	\$4,633,755.37	\$3,642,337.07	\$1,714,391.33	\$1,927,945.74
Operation & Maintenance Services	\$7,689,723.00	\$5,042,205.86	\$2,647,517.14	\$569,007.05	\$162,019.87	\$406,987.18
Auxiliary Services	\$7,600,030.00	\$3,582,390.71	\$4,017,639.29	\$6,746,394.47	\$4,427,665.95	\$2,318,728.52
General Administrative Services	\$1,934,670.00	\$1,213,753.24	\$720,916.76	\$216,607.41	\$114,767.53	\$101,839.88
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	\$1,377,619.60	\$919,104.48	\$458,515.12	\$771,972.28	\$346,468.77	\$425,503.51
Total Expenditures:	\$71,293,591.89	\$45,403,068.86	\$25,890,523.03	\$16,902,255.96	\$9,769,178.98	\$7,133,076.98
Other Financing Sources (Uses)						
Other Financing Sources:	\$812,347.13	\$425,583.73	(\$386,763.40)	\$2,665,981.14	\$1,943,783.42	(\$722,197.72)
Other Financing Uses:	\$2,659,213.39	\$1,851,241.16	\$807,972.23	\$246,788.72	\$183,012.12	\$63,776.60
Total Other Financing Sources (Uses):	(\$1,846,866.26)	(\$1,425,657.43)	\$421,208.83	\$2,419,192.42	\$1,760,771.30	(\$658,421.12)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$2,479,439.13)	\$2,904,906.00	\$5,384,345.13	\$287,449.35	(\$449,932.24)	(\$737,381.59)
Beginning Fund Balance - Oct. 1:	\$18,245,340.03	\$18,245,340.03	\$0.00	\$3,044,869.08	\$3,044,869.08	\$0.00
Ending Fund Balance:	\$15,765,900.90	\$21,150,246.03	\$5,384,345.13	\$3,332,318.43	\$2,594,936.84	(\$737,381.59)

Information in this report has been reconciled to the corresponding bank statements.