

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

Exhibit F-III-A

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2008, Fiscal Period 06**

003 - Barbour County Schools

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$6,863,233.00	\$3,420,812.12	\$3,442,420.88	\$0.00	\$0.00	\$0.00
Federal Sources	\$2,200.00	\$480.00	\$1,720.00	\$2,617,227.00	\$1,389,903.62	\$1,227,323.38
Local Sources	\$1,366,552.00	\$994,224.08	\$372,327.92	\$215,285.00	\$197,830.81	\$17,454.19
Other Sources	\$0.00	\$796.50	(\$796.50)	\$20,000.00	\$8,692.05	\$11,307.95
Total Revenues:	\$8,231,985.00	\$4,416,312.70	\$3,815,672.30	\$2,852,512.00	\$1,596,426.48	\$1,256,085.52
Expenditures						
Instructional Services	\$4,693,642.00	\$2,334,877.75	\$2,358,764.25	\$1,196,236.00	\$654,928.67	\$541,307.33
Instructional Support Services	\$1,285,163.00	\$657,291.12	\$627,871.88	\$603,011.00	\$221,364.15	\$381,646.85
Operation & Maintenance Services	\$879,117.00	\$386,647.86	\$492,469.14	\$99,310.00	\$60,274.66	\$39,035.34
Auxiliary Services	\$885,766.00	\$455,625.79	\$430,140.21	\$905,731.00	\$464,852.44	\$440,878.56
General Administrative Services	\$319,077.00	\$198,831.26	\$120,245.74	\$119,927.00	\$73,265.82	\$46,661.18
Special Revenue Outlay	\$0.00	\$325,140.59	(\$325,140.59)	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$100,942.00	\$94,349.09	\$6,592.91	\$195,793.00	\$56,968.45	\$138,824.55
Total Expenditures:	\$8,163,707.00	\$4,452,763.46	\$3,710,943.54	\$3,120,008.00	\$1,531,654.19	\$1,588,353.81
Other Financing Sources (Uses)						
Other Financing Sources:	\$371,416.00	\$531,033.64	(\$159,617.64)	\$320,342.00	\$155,593.09	\$164,748.91
Other Financing Uses:	\$298,342.00	\$149,170.86	\$149,171.14	\$22,000.00	\$5,644.70	\$16,355.30
Total Other Financing Sources (Uses):	\$73,074.00	\$381,862.78	(\$308,788.78)	\$298,342.00	\$149,948.39	\$148,393.61
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$141,352.00	\$345,412.02	(\$204,060.02)	\$30,846.00	\$214,720.68	(\$183,874.68)
Beginning Fund Balance - Oct. 1:	\$624,033.00	\$769,163.01	(\$145,130.01)	\$238,489.00	\$271,194.83	(\$32,705.83)
Ending Fund Balance:	\$765,385.00	\$1,114,575.03	(\$349,190.03)	\$269,335.00	\$485,915.51	(\$216,580.51)