

**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 2010, Fiscal Period 08**

003 - Barbour County Schools

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$5,342,097.00	\$3,630,164.66	(\$1,711,932.34)	\$0.00	\$0.00	\$0.00
Federal Sources	\$300.00	\$978.00	\$678.00	\$3,788,754.21	\$2,138,103.96	(\$1,650,650.25)
Local Sources	\$1,413,920.00	\$1,172,839.08	(\$241,080.92)	\$163,050.00	\$228,541.16	\$65,491.16
Other Sources	\$0.00	\$3,238.28	\$3,238.28	\$16,000.00	\$37,630.28	\$21,630.28
Total Revenues:	\$6,756,317.00	\$4,807,220.02	(\$1,949,096.98)	\$3,967,804.21	\$2,404,275.40	(\$1,563,528.81)
Expenditures						
Instructional Services	\$4,132,688.35	\$2,757,720.67	\$1,374,967.68	\$1,357,280.42	\$839,776.90	\$517,503.52
Instructional Support Services	\$1,274,014.51	\$865,555.55	\$408,458.96	\$952,858.36	\$235,188.43	\$717,669.93
Operation & Maintenance Services	\$161,829.50	\$254,564.24	(\$92,734.74)	\$322,045.00	\$270,491.43	\$51,553.57
Auxiliary Services	\$806,240.00	\$589,506.81	\$216,733.19	\$934,645.00	\$634,874.74	\$299,770.26
General Administrative Services	\$373,305.00	\$251,467.73	\$121,837.27	\$280,303.00	\$156,031.09	\$124,271.91
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$41,463.00	\$0.00	\$41,463.00	\$10,137.00	\$0.00	\$10,137.00
Other Expenditures	\$205,322.84	\$127,120.72	\$78,202.12	\$374,446.00	\$200,064.77	\$174,381.23
Total Expenditures:	\$6,994,863.20	\$4,845,935.72	\$2,148,927.48	\$4,231,714.78	\$2,336,427.36	\$1,895,287.42
Other Financing Sources (Uses)						
Other Financing Sources:	\$69,100.00	\$54,650.61	(\$14,449.39)	\$282,156.00	\$195,551.92	(\$86,604.08)
Other Financing Uses:	\$282,156.00	\$187,351.92	\$94,804.08	\$0.00	\$9,100.00	(\$9,100.00)
Total Other Financing Sources (Uses):	(\$213,056.00)	(\$132,701.31)	\$80,354.69	\$282,156.00	\$186,451.92	(\$95,704.08)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$451,602.20)	(\$171,417.01)	\$280,185.19	\$18,245.43	\$254,299.96	\$236,054.53
Beginning Fund Balance - Oct. 1:	\$876,138.64	\$887,334.58	\$11,195.94	\$247,421.54	\$247,421.54	\$0.00
Ending Fund Balance:	\$424,536.44	\$715,917.57	\$291,381.13	\$265,666.97	\$501,721.50	\$236,054.53