

Scottsboro City Board of Education  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS  
 BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2019

| FUND TYPE<br>DESCRIPTION   | GENERAL       |              | VARIANCE<br>FAVORABLE | SPECIAL REVENUE |              | EXHIBIT F-III-A<br>VARIANCE<br>FAVORABLE |
|--|---------------|--------------|-----------------------|-----------------|--------------|--|
|  | BUDGET        | ACTUAL       | (UNFAVORABLE)         | BUDGET          | ACTUAL       | (UNFAVORABLE)                            |
| REVENUES   |               |              |                       |                 |              |  |
| STATE REVENUES   | 15,246,522.84 | 2,504,256.00 | 12,742,266.84         | 63,000.00       | 0.00         | 63,000.00                                |
| FEDERAL REVENUES   | 1,000.00      | 218.00       | 782.00                | 2,164,233.00    | 180,602.56   | 1,983,630.44                             |
| LOCAL REVENUES   | 5,464,820.00  | 742,969.05   | 4,721,850.95          | 1,440,450.00    | 345,767.79   | 1,094,682.21                             |
| OTHER SOURCES  | 103,000.00    | 0.00         | 103,000.00            | 33,800.00       | 0.00         | 33,800.00                                |
| TOTAL REVENUES   | 20,815,342.84 | 3,247,443.05 | 17,567,899.79         | 3,701,483.00    | 526,370.35   | 3,175,112.65                             |
| EXPENDITURES:  |               |              |                       |                 |              |  |
| INSTRUCTIONAL SERVICES   | 12,319,416.14 | 2,006,508.18 | 10,312,907.96         | 1,102,192.93    | 218,912.40   | 883,280.53                               |
| INSTRUCTIONAL SUPPORT SERVICES   | 3,021,845.52  | 513,692.33   | 2,508,153.19          | 450,767.34      | 66,479.72    | 384,287.62                               |
| OPERATIONS & MAINTENANCE   | 2,344,954.80  | 449,668.08   | 1,895,286.72          | 50,050.00       | 12,135.12    | 37,914.88                                |
| AUXILIARY SERVICES   | 1,117,303.30  | 199,709.05   | 917,594.25            | 1,779,188.93    | 326,129.18   | 1,453,059.75                             |
| GENERAL ADMINISTRATIVE SERVICES  | 1,329,659.00  | 208,485.34   | 1,121,173.66          | 156,082.62      | 25,766.98    | 130,315.64                               |
| CAPTIAL OUTLAY   | 0.00          | 0.00         | 0.00                  | 0.00            | 0.00         | 0.00                                     |
| DEBT SERVICES  |               |              |                       |                 |              |  |
| PRINCIPLE  | 0.00          | 0.00         | 0.00                  | 0.00            | 0.00         | 0.00                                     |
| INTEREST   | 0.00          | 0.00         | 0.00                  | 0.00            | 0.00         | 0.00                                     |
| OTHER DEBT SERVICES  | 0.00          | 0.00         | 0.00                  | 0.00            | 0.00         | 0.00                                     |
| OTHER EXPENDITURES   | 376,525.21    | 65,810.21    | 310,715.00            | 432,991.47      | 90,232.59    | 342,758.88                               |
| TOTAL EXPENDITURES   | 20,509,703.97 | 3,443,873.19 | 17,065,830.78         | 3,971,273.29    | 739,655.99   | 3,231,617.30                             |
| OTHER FUND SOURCES (USES):   |               |              |                       |                 |              |  |
| TRANSFERS IN   | 103,100.00    | 17,430.05    | 85,669.95             | 634,191.79      | 112,605.05   | 521,586.74                               |
| OTHER FUND SOURCES   | 182,883.93    | 29,534.74    | 153,349.19            | 0.00            | 0.00         | 0.00                                     |
| TRANSFERS OUT  | 561,691.79    | 97,226.34    | 464,465.45            | 94,600.00       | 26,331.94    | 68,268.06                                |
| OTHER FUND USES  | 0.00          | 0.00         | 0.00                  | 0.00            | 0.00         | 0.00                                     |
| TOTAL OTHER FUND SOURCES (USES)  | (275,707.86)  | (50,261.55)  | (225,446.31)          | 539,591.79      | 86,273.11    | 453,318.68                               |
| EXCESS REVENUES & OTHER SOURCES<br>OVER(UNDER)EXPENDITURES & OTHER FUND USES | 29,931.01     | (246,691.69) | 276,622.70            | 269,801.50      | (127,012.53) | 396,814.03                               |
| BEGINNING FUND BALANCE - OCT 1   | 2,541,294.76  | 2,835,826.71 | (294,531.95)          | 701,741.18      | 1,022,685.80 | (320,944.62)                             |
| ENDING FUND BALANCE - NOV 30   | 2,571,225.77  | 2,589,135.02 | (17,909.25)           | 971,542.68      | 895,673.27   | 75,869.41                                |

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 BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2019

| FUND TYPE<br>DESCRIPTION   | DEBT SERVICE |        | VARIANCE<br>FAVORABLE | CAPITAL PROJECTS |            | VARIANCE<br>FAVORABLE |
|--|--------------|--------|-----------------------|------------------|------------|-----------------------|
|  | BUDGET       | ACTUAL | (UNFAVORABLE)         | BUDGET           | ACTUAL     | (UNFAVORABLE)         |
| REVENUES   |              |        |                       |                  |            |                       |
| STATE REVENUES   | 355,000.00   | 0.00   | 355,000.00            | 441,908.00       | 21,326.00  | 420,582.00            |
| FEDERAL REVENUES   | 0.00         | 0.00   | 0.00                  | 0.00             | 0.00       | 0.00                  |
| LOCAL REVENUES   | 1,744,925.00 | 0.00   | 1,744,925.00          | 0.00             | 0.00       | 0.00                  |
| OTHER SOURCES  | 0.00         | 0.00   | 0.00                  | 0.00             | 0.00       | 0.00                  |
| TOTAL REVENUES   | 2,099,925.00 | 0.00   | 2,099,925.00          | 441,908.00       | 21,326.00  | 420,582.00            |
| EXPENDITURES:  |              |        |                       |                  |            |                       |
| INSTRUCTIONAL SERVICES   | 0.00         | 0.00   | 0.00                  | 40,000.00        | 0.00       | 40,000.00             |
| INSTRUCTIONAL SUPPORT SERVICES   | 0.00         | 0.00   | 0.00                  | 0.00             | 0.00       | 0.00                  |
| OPERATIONS & MAINTENANCE   | 0.00         | 0.00   | 0.00                  | 550,000.00       | 0.00       | 550,000.00            |
| AUXILIARY SERVICES   | 0.00         | 0.00   | 0.00                  | 127,962.00       | 0.00       | 127,962.00            |
| GENERAL ADMINISTRATIVE SERVICES  | 0.00         | 0.00   | 0.00                  | 0.00             | 0.00       | 0.00                  |
| CAPTIAL OUTLAY   | 0.00         | 0.00   | 0.00                  | 0.00             | 0.00       | 0.00                  |
| DEBT SERVICES  |              |        |                       |                  |            |                       |
| PRINCIPLE  | 842,095.00   | 0.00   | 842,095.00            | 9,464.19         | 0.00       | 9,464.19              |
| INTEREST   | 544,500.26   | 0.00   | 544,500.26            | 7,686.00         | 3,843.00   | 3,843.00              |
| OTHER DEBT SERVICES  | 589,872.74   | 0.00   | 589,872.74            | 6,500.00         | 1,612.50   | 4,887.50              |
| OTHER EXPENDITURES   | 0.00         | 0.00   | 0.00                  | 0.00             | 0.00       | 0.00                  |
| TOTAL EXPENDITURES   | 1,976,468.00 | 0.00   | 1,976,468.00          | 741,612.19       | 5,455.50   | 736,156.69            |
| OTHER FUND SOURCES (USES):   |              |        |                       |                  |            |                       |
| TRANSFERS IN   | 0.00         | 0.00   | 0.00                  | 0.00             | 0.00       | 0.00                  |
| OTHER FUND SOURCES   | 0.00         | 0.00   | 0.00                  | 0.00             | 0.00       | 0.00                  |
| TRANSFERS OUT  | 0.00         | 0.00   | 0.00                  | 0.00             | 0.00       | 0.00                  |
| OTHER FUND USES  | 0.00         | 0.00   | 0.00                  | 0.00             | 0.00       | 0.00                  |
| TOTAL OTHER FUND SOURCES (USES)  | 0.00         | 0.00   | 0.00                  | 0.00             | 0.00       | 0.00                  |
| EXCESS REVENUES & OTHER SOURCES<br>OVER(UNDER)EXPENDITURES & OTHER FUND USES | 123,457.00   | 0.00   | 123,457.00            | (299,704.19)     | 15,870.50  | (315,574.69)          |
| BEGINNING FUND BALANCE - OCT 1   | 1,271,280.26 | 0.00   | 1,271,280.26          | 530,854.65       | 517,694.07 | 13,160.58             |
| ENDING FUND BALANCE - NOV 30   | 1,394,737.26 | 0.00   | 1,394,737.26          | 231,150.46       | 533,564.57 | (302,414.11)          |

EXHIBIT F-III-B

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 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS  
 BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2019

| FUND TYPE<br>DESCRIPTION   | EXPENDABLE TRUST |            | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) | TOTAL GOVT FUND TYPES<br>& EXP TRUST FUNDS |              | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |
|--|------------------|------------|--|--|--------------|--|
|  | BUDGET           | ACTUAL     |  | BUDGET                                     | ACTUAL       |  |
| REVENUES   |                  |            |  |  |              |  |
| STATE REVENUES   | 0.00             | 0.00       | 0.00                                   | 16,106,430.84                              | 2,525,582.00 | 13,580,848.84                          |
| FEDERAL REVENUES   | 0.00             | 0.00       | 0.00                                   | 2,165,233.00                               | 180,820.56   | 1,984,412.44                           |
| LOCAL REVENUES   | 533,450.00       | 95,756.32  | 437,693.68                             | 9,183,645.00                               | 1,184,493.16 | 7,999,151.84                           |
| OTHER SOURCES  | 0.00             | 0.00       | 0.00                                   | 136,800.00                                 | 0.00         | 136,800.00                             |
| TOTAL REVENUES   | 533,450.00       | 95,756.32  | 437,693.68                             | 27,592,108.84                              | 3,890,895.72 | 23,701,213.12                          |
| EXPENDITURES:  |                  |            |  |  |              |  |
| INSTRUCTIONAL SERVICES   | 213,075.00       | 15,739.78  | 197,335.22                             | 13,674,684.07                              | 2,241,160.36 | 11,433,523.71                          |
| INSTRUCTIONAL SUPPORT SERVICES   | 117,300.00       | 20,435.03  | 96,864.97                              | 3,589,912.86                               | 600,607.08   | 2,989,305.78                           |
| OPERATIONS & MAINTENANCE   | 16,500.00        | 638.84     | 15,861.16                              | 2,961,504.80                               | 462,442.04   | 2,499,062.76                           |
| AUXILIARY SERVICES   | 20,350.00        | 4,290.90   | 16,059.10                              | 3,044,804.23                               | 530,129.13   | 2,514,675.10                           |
| GENERAL ADMINISTRATIVE SERVICES  | 0.00             | 0.00       | 0.00                                   | 1,485,741.62                               | 234,252.32   | 1,251,489.30                           |
| CAPTIAL OUTLAY   | 0.00             | 0.00       | 0.00                                   | 0.00                                       | 0.00         | 0.00                                   |
| DEBT SERVICES  |                  |            |  |  |              |  |
| PRINCIPLE  | 0.00             | 0.00       | 0.00                                   | 851,559.19                                 | 0.00         | 851,559.19                             |
| INTEREST   | 0.00             | 0.00       | 0.00                                   | 552,186.26                                 | 3,843.00     | 548,343.26                             |
| OTHER DEBT SERVICES  | 0.00             | 0.00       | 0.00                                   | 596,372.74                                 | 1,612.50     | 594,760.24                             |
| OTHER EXPENDITURES   | 219,745.00       | 50,701.81  | 169,043.19                             | 1,029,261.68                               | 206,744.61   | 822,517.07                             |
| TOTAL EXPENDITURES   | 586,970.00       | 91,806.36  | 495,163.64                             | 27,786,027.45                              | 4,280,791.04 | 23,505,236.41                          |
| OTHER FUND SOURCES (USES):   |                  |            |  |  |              |  |
| TRANSFERS IN   | 2,900.00         | 13,625.20  | (10,725.20)                            | 740,191.79                                 | 143,660.30   | 596,531.49                             |
| OTHER FUND SOURCES   | 0.00             | 0.00       | 0.00                                   | 182,883.93                                 | 29,534.74    | 153,349.19                             |
| TRANSFERS OUT  | 83,900.00        | 20,772.00  | 63,128.00                              | 740,191.79                                 | 144,330.28   | 595,861.51                             |
| OTHER FUND USES  | 0.00             | 0.00       | 0.00                                   | 0.00                                       | 0.00         | 0.00                                   |
| TOTAL OTHER FUND SOURCES (USES)  | (81,000.00)      | (7,146.80) | (73,853.20)                            | 182,883.93                                 | 28,864.76    | 154,019.17                             |
| EXCESS REVENUES & OTHER SOURCES<br>OVER(UNDER)EXPENDITURES & OTHER FUND USES | (134,520.00)     | (3,196.84) | (131,323.16)                           | (11,034.68)                                | (361,030.56) | 349,995.88                             |
| BEGINNING FUND BALANCE - OCT 1   | 306,983.20       | 223,726.74 | 83,256.46                              | 5,352,154.05                               | 4,599,933.32 | 752,220.73                             |
| ENDING FUND BALANCE - NOV 30   | 172,463.20       | 220,529.90 | (48,066.70)                            | 5,341,119.37                               | 4,238,902.76 | 1,102,216.61                           |

EXHIBIT F-III-C