

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 JANUARY 31, 2019

FUND TYPE DESCRIPTION	GENERAL		VARIANCE FAVORABLE	SPECIAL REVENUE		VARIANCE FAVORABLE
	BUDGET	ACTUAL	(UNFAVORABLE)	BUDGET	ACTUAL	(UNFAVORABLE)
REVENUES						
STATE REVENUES	15,246,522.84	5,107,783.81	10,138,739.03	63,000.00	0.00	63,000.00
FEDERAL REVENUES	1,000.00	398.00	602.00	2,164,233.00	452,016.55	1,712,216.45
LOCAL REVENUES	5,464,820.00	2,734,307.53	2,730,512.47	1,440,450.00	577,605.57	862,844.43
OTHER SOURCES	103,000.00	26,276.27	76,723.73	33,800.00	19,599.83	14,200.17
TOTAL REVENUES	20,815,342.84	7,868,765.61	12,946,577.23	3,701,483.00	1,049,221.95	2,652,261.05
EXPENDITURES:						
INSTRUCTIONAL SERVICES	12,319,416.14	4,076,488.30	8,242,927.84	1,096,685.07	420,737.40	675,947.67
INSTRUCTIONAL SUPPORT SERVICES	3,085,384.52	1,017,170.18	2,068,214.34	453,275.20	133,616.61	319,658.59
OPERATIONS & MAINTENANCE	2,344,954.80	791,222.05	1,553,732.75	50,050.00	15,849.54	34,200.46
AUXILIARY SERVICES	1,117,303.30	398,820.99	718,482.31	1,782,188.93	630,166.00	1,152,022.93
GENERAL ADMINISTRATIVE SERVICES	1,329,659.00	441,159.18	888,499.82	156,082.62	51,493.14	104,589.48
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	129,217.72	247,307.49	432,991.47	150,488.92	282,502.55
TOTAL EXPENDITURES	20,573,242.97	6,854,078.42	13,719,164.55	3,971,273.29	1,402,351.61	2,568,921.68
OTHER FUND SOURCES (USES):						
TRANSFERS IN	103,100.00	42,241.13	60,858.87	634,191.79	219,173.71	415,018.08
OTHER FUND SOURCES	182,883.93	59,135.27	123,748.66	0.00	0.00	0.00
TRANSFERS OUT	561,691.79	192,561.84	369,129.95	94,600.00	53,032.17	41,567.83
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(275,707.86)	(91,185.44)	(184,522.42)	539,591.79	166,141.54	373,450.25
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	(33,607.99)	923,501.75	(957,109.74)	269,801.50	(186,988.12)	456,789.62
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 - JAN 31	2,507,686.77	3,759,328.46	(1,251,641.69)	971,542.68	835,697.68	135,845.00

EXHIBIT F-III-A

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 BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JANUARY 31, 2019

FUND TYPE DESCRIPTION	DEBT SERVICE		VARIANCE FAVORABLE	CAPITAL PROJECTS		EXHIBIT F-III-B VARIANCE
	BUDGET	ACTUAL	(UNFAVORABLE)	BUDGET	ACTUAL	(UNFAVORABLE)
REVENUES						
STATE REVENUES	355,000.00	0.00	355,000.00	447,820.00	42,652.00	405,168.00
FEDERAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	1,744,925.00	334,164.51	1,410,760.49	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	334,164.51	1,765,760.49	447,820.00	42,652.00	405,168.00
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	555,912.00	0.00	555,912.00
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	123,213.22	718,881.78	9,464.19	0.00	9,464.19
INTEREST	544,500.26	65,766.50	478,733.76	7,686.00	3,843.00	3,843.00
OTHER DEBT SERVICES	589,872.74	145,184.79	444,687.95	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	334,164.51	1,642,303.49	747,524.19	5,455.50	742,068.69
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 OVER(UNDER)EXPENDITURES & OTHER FUND USES	123,457.00	0.00	123,457.00	(299,704.19)	37,196.50	(336,900.69)
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 - JAN 31	1,394,737.26	0.00	1,394,737.26	231,150.46	554,890.57	(323,740.11)

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 FOR THE FISCAL YEAR ENDED JANUARY 31, 2019

FUND TYPE DESCRIPTION	EXPENDABLE TRUST		VARIANCE FAVORABLE	TOTAL GOVT FUND TYPES & EXP TRUST FUNDS		EXHIBIT F-III-C VARIANCE
	BUDGET	ACTUAL	(UNFAVORABLE)	BUDGET	ACTUAL	(UNFAVORABLE)
REVENUES						
STATE REVENUES	0.00	0.00	0.00	16,112,342.84	5,150,435.81	10,961,907.03
FEDERAL REVENUES	0.00	0.00	0.00	2,165,233.00	452,414.55	1,712,818.45
LOCAL REVENUES	533,450.00	143,175.31	390,274.69	9,183,645.00	3,789,252.92	5,394,392.08
OTHER SOURCES	0.00	0.00	0.00	136,800.00	45,876.10	90,923.90
TOTAL REVENUES	533,450.00	143,175.31	390,274.69	27,598,020.84	9,437,979.38	18,160,041.46
EXPENDITURES:						
INSTRUCTIONAL SERVICES	213,075.00	43,803.42	169,271.58	13,669,176.21	4,541,029.12	9,128,147.09
INSTRUCTIONAL SUPPORT SERVICES	117,300.00	32,852.28	84,447.72	3,655,959.72	1,183,639.07	2,472,320.65
OPERATIONS & MAINTENANCE	16,500.00	903.83	15,596.17	2,967,416.80	807,975.42	2,159,441.38
AUXILIARY SERVICES	20,350.00	5,277.15	15,072.85	3,047,804.23	1,034,264.14	2,013,540.09
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	1,485,741.62	492,652.32	993,089.30
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	123,213.22	728,345.97
INTEREST	0.00	0.00	0.00	552,186.26	69,609.50	482,576.76
OTHER DEBT SERVICES	0.00	0.00	0.00	596,372.74	146,797.29	449,575.45
OTHER EXPENDITURES	219,745.00	84,900.56	134,844.44	1,029,261.68	364,607.20	664,654.48
TOTAL EXPENDITURES	586,970.00	167,737.24	419,232.76	27,855,478.45	8,763,787.28	19,091,691.17
OTHER FUND SOURCES (USES):						
TRANSFERS IN	2,900.00	19,243.09	(16,343.09)	740,191.79	280,657.93	459,533.86
OTHER FUND SOURCES	0.00	0.00	0.00	182,883.93	59,135.27	123,748.66
TRANSFERS OUT	83,900.00	29,352.38	54,547.62	740,191.79	274,946.39	465,245.40
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(81,000.00)	(10,109.29)	(70,890.71)	182,883.93	64,846.81	118,037.12
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	(134,520.00)	(34,671.22)	(99,848.78)	(74,573.68)	739,038.91	(813,612.59)
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 - JAN 31	172,463.20	189,055.52	(16,592.32)	5,277,580.37	5,338,972.23	(61,391.86)