

**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 2016, Fiscal Period 01**

190 - Scottsboro City Schools

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	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$14,232,207.00	\$1,185,631.00	(\$13,046,576.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$2,038,168.24	\$87,503.42	(\$1,950,664.82)
Local Sources	\$6,312,950.00	\$303,658.30	(\$6,009,291.70)	\$1,050,852.00	\$125,265.58	(\$925,586.42)
Other Sources	\$101,300.00	\$468.00	(\$100,832.00)	\$38,500.00	\$0.00	(\$38,500.00)
Total Revenues:	\$20,646,457.00	\$1,489,757.30	(\$19,156,699.70)	\$3,127,520.24	\$212,769.00	(\$2,914,751.24)
Expenditures						
Instructional Services	\$11,643,686.24	\$939,858.90	\$10,703,827.34	\$1,373,695.80	\$82,273.96	\$1,291,421.84
Instructional Support Services	\$3,256,729.36	\$271,519.66	\$2,985,209.70	\$118,047.20	\$1,872.02	\$116,175.18
Operation & Maintenance Services	\$2,230,080.00	\$225,874.73	\$2,004,205.27	\$40,550.00	\$8,861.99	\$31,688.01
Auxiliary Services	\$1,170,417.00	\$88,539.02	\$1,081,877.98	\$1,975,763.54	\$177,090.50	\$1,798,673.04
General Administrative Services	\$980,721.00	\$99,726.24	\$880,994.76	\$128,207.00	\$12,189.44	\$116,017.56
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$697,500.00	\$65,255.19	\$632,244.81	\$0.00	\$0.00	\$0.00
Other Expenditures	\$196,315.00	\$15,221.89	\$181,093.11	\$137,411.00	\$16,430.25	\$120,980.75
Total Expenditures:	\$20,175,448.60	\$1,705,995.63	\$18,469,452.97	\$3,773,674.54	\$298,718.16	\$3,474,956.38
Other Financing Sources (Uses)						
Other Financing Sources:	\$195,985.30	\$379.71	(\$195,605.59)	\$686,319.00	\$53,080.73	(\$633,238.27)
Other Financing Uses:	\$859,136.52	\$118,335.92	\$740,800.60	\$34,800.00	\$927.46	\$33,872.54
Total Other Financing Sources (Uses):	(\$663,151.22)	(\$117,956.21)	\$545,195.01	\$651,519.00	\$52,153.27	(\$599,365.73)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$192,142.82)	(\$334,194.54)	(\$142,051.72)	\$5,364.70	(\$33,795.89)	(\$39,160.59)
Beginning Fund Balance - Oct. 1:	\$791,900.00	\$1,779,548.29	\$987,648.29	\$744,514.87	\$735,044.80	(\$9,470.07)
Ending Fund Balance:	\$599,757.18	\$1,445,353.75	\$845,596.57	\$749,879.57	\$701,248.91	(\$48,630.66)

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

STATE OF ALABAMA
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For Fiscal Year 2016, Fiscal Period 01

190 - Scottsboro City Schools

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	DEBT SERVICE			CAPITAL PROJECTS		VARIANCE
Description	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$802,608.00	\$11,701.00	(\$790,907.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Sources	\$1,542,431.26	\$0.00	(\$1,542,431.26)	\$0.00	\$0.00	\$0.00
Total Revenues:	\$1,542,431.26	\$0.00	(\$1,542,431.26)	\$802,608.00	\$11,701.00	(\$790,907.00)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$305,000.00	\$26,536.12	\$278,463.88
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$246,210.00	\$0.00	\$246,210.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$555,000.00	\$0.00	\$555,000.00
Debt Service	\$1,764,598.78	\$0.00	\$1,764,598.78	\$275,898.24	\$1,612.50	\$274,285.74
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,764,598.78	\$0.00	\$1,764,598.78	\$1,382,108.24	\$28,148.62	\$1,353,959.62
Other Financing Sources (Uses)						
Other Financing Sources:	\$472,167.52	\$0.00	(\$472,167.52)	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$250,000.00	\$0.00	\$250,000.00
Total Other Financing Sources (Uses):	\$472,167.52	\$0.00	(\$472,167.52)	(\$250,000.00)	\$0.00	\$250,000.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$250,000.00	\$0.00	(\$250,000.00)	(\$829,500.24)	(\$16,447.62)	\$813,052.62
Beginning Fund Balance - Oct. 1:	\$748,000.00	\$759,517.66	\$11,517.66	\$1,105,798.00	\$1,166,344.04	\$60,546.04
Ending Fund Balance:	\$998,000.00	\$759,517.66	(\$238,482.34)	\$276,297.76	\$1,149,896.42	\$873,598.66

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

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All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2016, Fiscal Period 01

190 - Scottsboro City Schools

190 - Scottsboro City Schools			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS			
EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)			VARIANCE Favorable (Unfavorable)	
Description	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$15,034,815.00	\$1,197,332.00	
Federal Sources	\$0.00	\$0.00	\$0.00	\$2,038,168.24	\$87,503.42	
Local Sources	\$678,158.00	\$85,264.56	(\$592,893.44)	\$8,041,960.00	\$514,188.44	
Other Sources	\$0.00	\$0.00	\$0.00	\$1,682,231.26	\$468.00	
Total Revenues:	\$678,158.00	\$85,264.56	(\$592,893.44)	\$26,797,174.50	\$1,799,491.86	
Expenditures						
Instructional Services	\$212,330.00	\$11,385.46	\$200,944.54	\$13,229,712.04	\$1,033,518.32	
Instructional Support Services	\$110,515.00	\$5,092.86	\$105,422.14	\$3,485,291.56	\$278,484.54	
Operation & Maintenance Services	\$10,600.00	\$0.00	\$10,600.00	\$2,586,230.00	\$261,272.84	
Auxiliary Services	\$14,700.00	\$0.00	\$14,700.00	\$3,407,090.54	\$265,629.52	
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,108,928.00	\$111,915.68	
Total Outlay	\$0.00	\$0.00	\$0.00	\$555,000.00	\$0.00	
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,737,997.02	\$66,867.69	
Other Expenditures	\$192,350.00	\$4,707.94	\$187,642.06	\$526,076.00	\$36,360.08	
Total Expenditures:	\$540,495.00	\$21,186.26	\$519,308.74	\$27,636,325.16	\$2,054,048.67	
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$1,354,471.82	\$53,460.44	
Other Financing Uses:	\$39,600.00	\$0.00	\$39,600.00	\$1,183,536.52	\$119,263.38	
Total Other Financing Sources (Uses):	(\$39,600.00)	\$0.00	\$39,600.00	\$170,935.30	(\$65,802.94)	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$98,063.00	\$64,078.30	(\$33,984.70)	(\$668,215.36)	(\$320,359.75)	
Beginning Fund Balance - Oct. 1:	\$397,233.12	\$395,885.60	(\$1,347.52)	\$3,787,445.99	\$4,836,340.39	
Ending Fund Balance:	\$495,296.12	\$459,963.90	(\$35,332.22)	\$3,119,230.63	\$4,515,980.64	

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