

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**Budget and Actual**  
**For Fiscal Year 2017, Fiscal Period 04**

**190 - Scottsboro City Schools**

190 - Scottsboro City Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$14,752,488.00	\$4,930,084.00	(\$9,822,404.00)	\$0.00	\$1,000.00	\$1,000.00
Federal Sources	\$1,000.00	\$280.00	(\$720.00)	\$2,158,983.37	\$546,171.39	(\$1,612,811.98)
Local Sources	\$6,243,390.00	\$3,134,983.20	(\$3,108,406.80)	\$872,794.00	\$521,989.02	(\$350,804.98)
Other Sources	\$101,220.00	\$42,258.67	(\$58,961.33)	\$38,500.00	\$24,452.15	(\$14,047.85)
Total Revenues:	\$21,098,098.00	\$8,107,605.87	(\$12,990,492.13)	\$3,070,277.37	\$1,093,612.56	(\$1,976,664.81)
Expenditures						
Instructional Services	\$11,982,266.90	\$3,916,055.87	\$8,066,211.03	\$1,194,093.07	\$458,670.80	\$735,422.27
Instructional Support Services	\$3,358,756.61	\$1,118,172.96	\$2,240,583.65	\$359,287.21	\$87,526.73	\$271,760.48
Operation & Maintenance Services	\$2,247,962.00	\$704,933.46	\$1,543,028.54	\$40,810.00	\$18,010.18	\$22,799.82
Auxiliary Services	\$1,165,966.00	\$404,799.73	\$761,166.27	\$2,040,169.59	\$687,827.95	\$1,352,341.64
General Administrative Services	\$1,139,910.00	\$402,700.28	\$737,209.72	\$61,321.00	\$20,560.08	\$40,760.92
Special Revenue Outlay						
General Service	\$727,500.00	\$251,837.22	\$475,662.78	\$0.00	\$0.00	\$0.00
Other Expenditures	\$133,682.00	\$55,048.98	\$78,633.02	\$216,283.90	\$111,309.10	\$104,974.80
Total Expenditures:	\$20,756,043.51	\$6,853,548.50	\$13,902,495.01	\$3,911,964.77	\$1,383,904.84	\$2,528,059.93
Other Financing Sources (Uses)						
Other Financing Sources:	\$273,474.22	\$94,912.18	(\$178,562.04)	\$717,463.22	\$189,474.75	(\$527,988.47)
Other Financing Uses:	\$866,480.74	\$283,227.65	\$583,253.09	\$61,150.00	\$45,320.67	\$15,829.33
Total Other Financing Sources (Uses):	(\$593,006.52)	(\$188,315.47)	\$404,691.05	\$656,313.22	\$144,154.08	(\$512,159.14)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$250,952.03)	\$1,065,741.90	\$1,316,693.93	(\$185,374.18)	(\$146,138.20)	\$39,235.98
Beginning Fund Balance - Oct. 1:	\$1,700,000.00	\$1,793,863.18	\$93,863.18	\$674,490.58	\$861,384.92	\$186,894.34
Ending Fund Balance:	\$1,449,047.97	\$2,859,605.08	\$1,410,557.11	\$489,116.40	\$715,246.72	\$226,130.32

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 2017, Fiscal Period 04**

**190 - Scottsboro City Schools**

190 - Scottsboro City Schools						
	DEBT SERVICE			CAPITAL PROJECTS		
Description	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$755,535.00	\$36,164.00	(\$719,371.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	(\$22,066.44)	(\$22,066.44)	\$0.00	\$0.00	\$0.00
Other Sources	\$1,539,331.26	\$0.00	(\$1,539,331.26)	\$0.00	\$0.00	\$0.00
Total Revenues:	\$1,539,331.26	(\$22,066.44)	(\$1,561,397.70)	\$755,535.00	\$36,164.00	(\$719,371.00)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$728,500.00	\$124,511.00	\$603,989.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$108,494.00	\$0.00	\$108,494.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay						
Debt Service	\$1,761,498.78	\$0.00	\$1,761,498.78	\$275,900.19	\$5,895.47	\$270,004.72
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,761,498.78	\$0.00	\$1,761,498.78	\$1,162,894.19	\$130,406.47	\$1,032,487.72
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	(\$22,066.44)	(\$272,066.44)	(\$657,359.19)	(\$94,242.47)	\$563,116.72
Beginning Fund Balance - Oct. 1:	\$1,052,500.00	\$1,061,581.61	\$9,081.61	\$950,100.00	\$719,410.12	(\$230,689.88)
Ending Fund Balance:	\$1,302,500.00	\$1,039,515.17	(\$262,984.83)	\$292,740.81	\$625,167.65	\$332,426.84

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**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**Budget and Actual**  
**For Fiscal Year 2017, Fiscal Period 04**

**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	\$15,508,023.00	\$4,967,248.00	
Federal Sources	\$0.00	\$0.00	\$0.00	\$2,159,983.37	\$546,451.39	
Local Sources	\$579,566.00	\$199,123.64	(\$380,442.36)	\$7,695,750.00	\$3,834,029.42	
Other Sources	\$0.00	\$0.00	\$0.00	\$1,679,051.26	\$66,710.82	
Total Revenues:	\$579,566.00	\$199,123.64	(\$380,442.36)	\$27,042,807.63	\$9,414,439.63	
Expenditures						
Instructional Services	\$190,111.00	\$59,534.51	\$130,576.49	\$13,416,470.97	\$4,434,261.18	
Instructional Support Services	\$100,075.00	\$41,729.08	\$58,345.92	\$3,818,118.82	\$1,247,428.77	
Operation & Maintenance Services	\$8,000.00	\$6,189.33	\$1,810.67	\$3,025,272.00	\$853,643.97	
Auxiliary Services	\$11,450.00	\$10,450.80	\$999.20	\$3,326,079.59	\$1,103,078.48	
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,201,231.00	\$423,260.36	
Total Outlay						
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,764,898.97	\$257,732.69	
Other Expenditures	\$182,350.00	\$87,945.75	\$94,404.25	\$532,315.90	\$254,303.83	
Total Expenditures:	\$491,986.00	\$205,849.47	\$286,136.53	\$28,084,387.25	\$8,573,709.28	
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$2,965.27	\$2,965.27	\$1,463,104.96	\$287,352.20	
Other Financing Uses:	\$73,700.00	\$31,107.77	\$42,592.23	\$1,251,330.74	\$359,656.09	
Total Other Financing Sources (Uses):	(\$73,700.00)	(\$28,142.50)	\$45,557.50	\$211,774.22	(\$72,303.89)	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$13,880.00	(\$34,868.33)	(\$48,748.33)	(\$829,805.40)	\$768,426.46	
Beginning Fund Balance - Oct. 1:	\$358,810.06	\$317,248.18	(\$41,561.88)	\$4,735,900.64	\$4,753,488.01	
Ending Fund Balance:	\$372,690.06	\$282,379.85	(\$90,310.21)	\$3,906,095.24	\$5,521,914.47	

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