

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-III-B

**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 | DEBT SERVICE | | | CAPITAL PROJECTS | | |
|--|---------------|---------------|--|-------------------------|-------------------------|--|
| | Budget | Actual | VARIANCE Favorable (Unfavorable) | Budget | Actual | VARIANCE Favorable (Unfavorable) |
| Revenues | | | | | | |
| State Sources | \$0.00 | \$0.00 | \$0.00 | \$953,718.00 | \$569,206.35 | (\$384,511.65) |
| Federal Sources | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Local Sources | \$0.00 | \$0.00 | \$0.00 | \$91,851.00 | \$65,599.58 | (\$26,251.42) |
| Other Sources | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenues: | \$0.00 | \$0.00 | \$0.00 | \$1,045,569.00 | \$634,805.93 | (\$410,763.07) |
| Expenditures | | | | | | |
| Instructional Services | \$0.00 | \$0.00 | \$0.00 | \$86,687.00 | \$84,327.61 | \$2,359.39 |
| Instructional Support Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Operation & Maintenance Services | \$0.00 | \$0.00 | \$0.00 | \$309,399.00 | \$71,832.05 | \$237,566.95 |
| Auxiliary Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Debt Administrative Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$1,655,689.00 | \$1,286,057.88 | \$369,631.12 |
| Debt Service | \$0.00 | \$0.00 | \$0.00 | \$323,562.00 | \$286,090.70 | \$37,471.30 |
| Other Expenditures | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures: | \$0.00 | \$0.00 | \$0.00 | \$2,375,337.00 | \$1,728,308.24 | \$647,028.76 |
| Other Financing Sources (Uses) | | | | | | |
| Other Financing Sources: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Financing Uses: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Other Financing Sources (Uses): | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses: | \$0.00 | \$0.00 | \$0.00 | (\$1,329,768.00) | (\$1,093,502.31) | \$236,265.69 |
| Beginning Fund Balance - Oct. 1: | \$0.00 | \$0.00 | \$0.00 | \$1,570,145.79 | \$1,570,145.79 | \$0.00 |
| Ending Fund Balance: | \$0.00 | \$0.00 | \$0.00 | \$240,377.79 | \$476,643.48 | \$236,265.69 |