

**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 2007, Fiscal Period 06**

067 - Winston County Schools

| Description | GENERAL | | | SPECIAL REVENUE | | |
|--|------------------------|------------------------|--|-----------------------|-----------------------|--|
| | Budget | Actual | VARIANCE Favorable (Unfavorable) | Budget | Actual | VARIANCE Favorable (Unfavorable) |
| Revenues | | | | | | |
| State Sources | \$16,669,670.00 | \$8,419,401.00 | \$8,250,269.00 | \$0.00 | \$0.00 | \$0.00 |
| Federal Sources | \$700.00 | \$191.00 | \$509.00 | \$2,601,205.00 | \$1,134,727.53 | \$1,466,477.47 |
| Local Sources | \$3,489,275.00 | \$2,229,361.94 | \$1,259,913.06 | \$1,671,246.00 | \$950,367.65 | \$720,878.35 |
| Other Sources | \$31,592.00 | \$22,943.39 | \$8,648.61 | \$41,000.00 | \$0.00 | \$41,000.00 |
| Total Revenues: | \$20,191,237.00 | \$10,671,897.33 | \$9,519,339.67 | \$4,313,451.00 | \$2,085,095.18 | \$2,228,355.82 |
| Expenditures | | | | | | |
| Instructional Services | \$10,992,198.00 | \$5,697,529.79 | \$5,294,668.21 | \$1,611,644.00 | \$811,029.40 | \$800,614.60 |
| Instructional Support Services | \$3,523,655.00 | \$1,758,926.58 | \$1,764,728.42 | \$389,974.00 | \$190,346.87 | \$199,627.13 |
| Operation & Maintenance Services | \$1,491,650.00 | \$796,731.67 | \$694,918.33 | \$98,695.00 | \$44,342.22 | \$54,352.78 |
| Auxiliary Services | \$2,278,841.00 | \$1,588,115.25 | \$690,725.75 | \$2,147,385.00 | \$1,076,879.65 | \$1,070,505.35 |
| General Administrative Services | \$812,652.00 | \$386,423.40 | \$426,228.60 | \$212,310.00 | \$104,959.95 | \$107,350.05 |
| Special Revenue Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| General Service | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Expenditures | \$113,056.00 | \$41,849.35 | \$71,206.65 | \$329,765.00 | \$174,977.46 | \$154,787.54 |
| Total Expenditures: | \$19,212,052.00 | \$10,269,576.04 | \$8,942,475.96 | \$4,789,773.00 | \$2,402,535.55 | \$2,387,237.45 |
| Other Financing Sources (Uses) | | | | | | |
| Other Financing Sources: | \$350,980.00 | \$654,054.99 | (\$303,074.99) | \$729,786.00 | \$357,738.42 | \$372,047.58 |
| Other Financing Uses: | \$959,474.00 | \$413,038.00 | \$546,436.00 | \$204,949.00 | \$97,203.13 | \$107,745.87 |
| Total Other Financing Sources (Uses): | (\$608,494.00) | \$241,016.99 | (\$849,510.99) | \$524,837.00 | \$260,535.29 | \$264,301.71 |
| Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses: | \$370,691.00 | \$643,338.28 | (\$272,647.28) | \$48,515.00 | (\$56,905.08) | \$105,420.08 |
| Beginning Fund Balance - Oct. 1: | \$2,301,140.00 | \$2,270,652.50 | \$30,487.50 | \$997,178.00 | \$997,178.60 | (\$0.60) |
| Ending Fund Balance: | \$2,671,831.00 | \$2,913,990.78 | (\$242,159.78) | \$1,045,693.00 | \$940,273.52 | \$105,419.48 |