

**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 2008, Fiscal Period 10**

067 - Winston County Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$742,556.00	\$638,996.00	\$103,560.00	\$2,953,040.00	\$2,852,007.56	\$101,032.44
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$200,732.00	\$207,971.37	(\$7,239.37)	\$50,000.00	\$43,468.47	\$6,531.53
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$943,288.00	\$846,967.37	\$96,320.63	\$3,003,040.00	\$2,895,476.03	\$107,563.97
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$249,260.00	\$125,408.52	\$123,851.48
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$19,728.00	\$0.00	\$19,728.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$128,414.00	\$0.00	\$128,414.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$38,883.00	\$19,128.60	\$19,754.40
Capital Outlay	\$0.00	\$0.00	\$0.00	\$5,471,930.00	\$1,135,640.40	\$4,336,289.60
Debt Service	\$1,037,831.00	\$846,662.15	\$191,168.85	\$250,226.00	\$149,193.56	\$101,032.44
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,037,831.00	\$846,662.15	\$191,168.85	\$6,158,441.00	\$1,429,371.08	\$4,729,069.92
Other Financing Sources (Uses)						
Other Financing Sources:	\$2,428,085.00	\$2,256,110.80	\$171,974.20	\$5,032,178.00	\$5,032,178.07	(\$0.07)
Other Financing Uses:	\$2,090,000.00	\$2,090,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$338,085.00	\$166,110.80	\$171,974.20	\$5,032,178.00	\$5,032,178.07	(\$0.07)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$243,542.00	\$166,416.02	\$77,125.98	\$1,876,777.00	\$6,498,283.02	(\$4,621,506.02)
Beginning Fund Balance - Oct. 1:	\$1,587,194.00	\$1,587,194.30	(\$0.30)	\$227,992.00	\$227,992.29	(\$0.29)
Ending Fund Balance:	\$1,830,736.00	\$1,753,610.32	\$77,125.68	\$2,104,769.00	\$6,726,275.31	(\$4,621,506.31)