

**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 08**

025 - Dekalb 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	\$11,466,242.00	\$2,913,623.00	\$8,552,619.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$212,257.00	\$0.00	\$212,257.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$11,678,499.00	\$2,913,623.00	\$8,764,876.00
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$864,000.00	\$28,897.60	\$835,102.40
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$36,000.00	(\$6,036.68)	\$42,036.68
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$759,240.00	\$0.00	\$759,240.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$3,263,311.00	\$1,150,827.99	\$2,112,483.01
Debt Service	\$71,288.00	\$71,287.90	\$0.10	\$654,977.00	\$0.00	\$654,977.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$71,288.00	\$71,287.90	\$0.10	\$5,577,528.00	\$1,173,688.91	\$4,403,839.09
Other Financing Sources (Uses)						
Other Financing Sources:	\$71,288.00	\$71,287.90	\$0.10	\$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):	\$71,288.00	\$71,287.90	\$0.10	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$0.00	\$0.00	\$6,100,971.00	\$1,739,934.09	\$4,361,036.91
Beginning Fund Balance - Oct. 1:	\$0.00	\$0.00	\$0.00	\$5,173,193.00	\$5,173,192.56	\$0.44
Ending Fund Balance:	\$0.00	\$0.00	\$0.00	\$11,274,164.00	\$6,913,126.65	\$4,361,037.35