

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

Exhibit F-III-C

**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	EXPENDABLE TRUST			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$65,310,084.00	\$38,678,774.22	\$26,631,309.78
Federal Sources	\$0.00	\$0.00	\$0.00	\$9,394,152.00	\$5,840,970.16	\$3,553,181.84
Local Sources	\$1,333,500.00	\$1,169,502.67	\$163,997.33	\$14,141,233.00	\$10,969,205.80	\$3,172,027.20
Other Sources	\$0.00	\$0.00	\$0.00	\$588,000.00	\$190,427.74	\$397,572.26
Total Revenues:	\$1,333,500.00	\$1,169,502.67	\$163,997.33	\$89,433,469.00	\$55,679,377.92	\$33,754,091.08
Expenditures						
Instructional Services	\$232,100.00	\$234,120.80	(\$2,020.80)	\$47,833,732.00	\$27,111,616.99	\$20,722,115.01
Instructional Support Services	\$975,500.00	\$792,608.60	\$182,891.40	\$10,364,919.00	\$6,313,116.31	\$4,051,802.69
Operation & Maintenance Services	\$13,050.00	\$7,954.39	\$5,095.61	\$5,568,658.00	\$3,797,866.09	\$1,770,791.91
Auxiliary Services	\$6,500.00	\$43,779.06	(\$37,279.06)	\$10,947,240.00	\$6,122,802.41	\$4,824,437.59
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$3,129,894.00	\$1,943,427.50	\$1,186,466.50
Total Outlay	\$0.00	\$0.00	\$0.00	\$3,263,311.00	\$1,150,827.99	\$2,112,483.01
Expendable Service	\$0.00	\$0.00	\$0.00	\$726,265.00	\$71,287.90	\$654,977.10
Other Expenditures	\$0.00	\$46,803.15	(\$46,803.15)	\$1,085,452.00	\$574,225.58	\$511,226.42
Total Expenditures:	\$1,227,150.00	\$1,125,266.00	\$101,884.00	\$82,919,471.00	\$47,085,170.77	\$35,834,300.23
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$17,785.04	(\$17,785.04)	\$1,506,940.00	\$901,587.96	\$605,352.04
Other Financing Uses:	\$13,000.00	\$85,246.20	(\$72,246.20)	\$1,281,908.00	\$902,998.37	\$378,909.63
Total Other Financing Sources (Uses):	(\$13,000.00)	(\$67,461.16)	\$54,461.16	\$225,032.00	(\$1,410.41)	\$226,442.41
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$93,350.00	(\$23,224.49)	\$116,574.49	\$6,739,030.00	\$8,592,796.74	(\$1,853,766.74)
Beginning Fund Balance - Oct. 1:	\$689,231.00	\$689,551.86	(\$320.86)	\$13,917,757.00	\$14,101,217.45	(\$183,460.45)
Ending Fund Balance:	\$782,581.00	\$666,327.37	\$116,253.63	\$20,656,787.00	\$22,694,014.19	(\$2,037,227.19)