

**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 2007, Fiscal Period 07**

**115 - Boaz City Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$492,267.00	\$418,650.00	\$73,617.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$6.00	\$76.71	(\$70.71)	\$35,000.00	\$39,908.10	(\$4,908.10)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$6.00</b>	<b>\$76.71</b>	<b>(\$70.71)</b>	<b>\$527,267.00</b>	<b>\$458,558.10</b>	<b>\$68,708.90</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$1,541.00	\$0.00	\$1,541.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$76,232.00	\$74,007.89	\$2,224.11
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$2,838,856.00	\$1,679,950.69	\$1,158,905.31
Debt Service	\$521.00	\$145.49	\$375.51	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$521.00</b>	<b>\$145.49</b>	<b>\$375.51</b>	<b>\$2,916,629.00</b>	<b>\$1,753,958.58</b>	<b>\$1,162,670.42</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$1,863,613.00	\$1,689,390.86	\$174,222.14
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$1,863,613.00	\$1,810,930.10	\$52,682.90
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$121,539.24)</b>	<b>\$121,539.24</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$515.00)</b>	<b>(\$68.78)</b>	<b>(\$446.22)</b>	<b>(\$2,389,362.00)</b>	<b>(\$1,416,939.72)</b>	<b>(\$972,422.28)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$515.00</b>	<b>\$515.47</b>	<b>(\$0.47)</b>	<b>\$2,389,362.00</b>	<b>\$2,389,362.14</b>	<b>(\$0.14)</b>
<b>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>\$446.69</b>	<b>(\$446.69)</b>	<b>\$0.00</b>	<b>\$972,422.42</b>	<b>(\$972,422.42)</b>