

**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 2017, Fiscal Period 02**

**177 - Pelham City Schools**

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	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$15,103,139.00	\$2,517,048.00	(\$12,586,091.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$80.00	\$80.00	\$1,989,289.70	\$181,714.72	(\$1,807,574.98)
Local Sources	\$16,428,566.90	\$2,288,384.64	(\$14,140,182.26)	\$2,581,575.42	\$516,457.91	(\$2,065,117.51)
Other Sources	\$15,000.00	\$5,728.80	(\$9,271.20)	\$39,000.00	\$0.00	(\$39,000.00)
Total Revenues:	\$31,546,705.90	\$4,811,241.44	(\$26,735,464.46)	\$4,609,865.12	\$698,172.63	(\$3,911,692.49)
Expenditures						
Instructional Services	\$16,373,868.09	\$2,477,190.40	\$13,896,677.69	\$1,739,687.09	\$185,778.86	\$1,553,908.23
Instructional Support Services	\$4,363,695.44	\$675,773.48	\$3,687,921.96	\$582,785.81	\$60,627.29	\$522,158.52
Operation & Maintenance Services	\$2,923,133.86	\$340,553.00	\$2,582,580.86	\$54,700.00	\$6,621.47	\$48,078.53
Auxiliary Services	\$1,673,787.60	\$247,890.57	\$1,425,897.03	\$2,322,715.62	\$462,254.21	\$1,860,461.41
General Administrative Services	\$1,172,199.63	\$165,039.79	\$1,007,159.84	\$163,927.10	\$26,006.00	\$137,921.10
Special Revenue Outlay	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$318,860.84	\$43,869.60	\$274,991.24	\$411,819.00	\$66,423.84	\$345,395.16
Total Expenditures:	\$26,900,545.46	\$3,950,316.84	\$22,950,228.62	\$5,275,634.62	\$807,711.67	\$4,467,922.95
Other Financing Sources (Uses)						
Other Financing Sources:	\$409,066.78	\$50,289.37	(\$358,777.41)	\$1,052,757.58	\$152,752.07	(\$900,005.51)
Other Financing Uses:	\$4,492,668.39	\$500,269.38	\$3,992,399.01	\$379,970.58	\$55,421.10	\$324,549.48
Total Other Financing Sources (Uses):	(\$4,083,601.61)	(\$449,980.01)	\$3,633,621.60	\$672,787.00	\$97,330.97	(\$575,456.03)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$562,558.83	\$410,944.59	(\$151,614.24)	\$7,017.50	(\$12,208.07)	(\$19,225.57)
Beginning Fund Balance - Oct. 1:	\$6,600,000.00	\$7,559,281.31	\$959,281.31	\$1,934,356.54	\$1,355,340.96	(\$579,015.58)
Ending Fund Balance:	\$7,162,558.83	\$7,970,225.90	\$807,667.07	\$1,941,374.04	\$1,343,132.89	(\$598,241.15)

Information in this report has been reconciled to the corresponding bank statements.