

**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 2017, Fiscal Period 05**

177 - Pelham City Schools

| Description | DEBT SERVICE | | | CAPITAL PROJECTS | | |
|--|-----------------------|-----------------------|--|--------------------------|-----------------------|--|
| | Budget | Actual | VARIANCE Favorable (Unfavorable) | Budget | Actual | VARIANCE Favorable (Unfavorable) |
| Revenues | | | | | | |
| State Sources | \$616,639.00 | \$5,423.64 | (\$611,215.36) | \$223,370.00 | \$95,601.00 | (\$127,769.00) |
| Federal Sources | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Local Sources | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$32.99 | \$32.99 |
| Other Sources | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenues: | \$616,639.00 | \$5,423.64 | (\$611,215.36) | \$223,370.00 | \$95,633.99 | (\$127,736.01) |
| Expenditures | | | | | | |
| Instructional Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$320,013.73 | (\$320,013.73) |
| 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 | \$97,321.00 | (\$97,321.00) |
| Auxiliary Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Debt Administrative Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$22,000,000.00 | \$7,031,882.50 | \$14,968,117.50 |
| Debt Service | \$4,265,600.39 | \$2,333,726.85 | \$1,931,873.54 | \$186,378.65 | \$2,531.00 | \$183,847.65 |
| Other Expenditures | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures: | \$4,265,600.39 | \$2,333,726.85 | \$1,931,873.54 | \$22,186,378.65 | \$7,451,748.23 | \$14,734,630.42 |
| Other Financing Sources (Uses) | | | | | | |
| Other Financing Sources: | \$3,648,961.39 | \$1,518,707.03 | (\$2,130,254.36) | \$10,000,000.00 | \$9,975,000.00 | (\$25,000.00) |
| Other Financing Uses: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Other Financing Sources (Uses): | \$3,648,961.39 | \$1,518,707.03 | (\$2,130,254.36) | \$10,000,000.00 | \$9,975,000.00 | (\$25,000.00) |
| Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses: | \$0.00 | (\$809,596.18) | (\$809,596.18) | (\$11,963,008.65) | \$2,618,885.76 | \$14,581,894.41 |
| Beginning Fund Balance - Oct. 1: | \$0.00 | \$591,439.68 | \$591,439.68 | \$12,800,000.00 | \$6,226,793.22 | (\$6,573,206.78) |
| Ending Fund Balance: | \$0.00 | (\$218,156.50) | (\$218,156.50) | \$836,991.35 | \$8,845,678.98 | \$8,008,687.63 |

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