

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**Budget and Actual**  
**For Fiscal Year Ended September 30, 2023**

**131 - Elba City Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$4,576,593.00	\$4,845,454.71	\$268,861.71	\$0.00	\$0.00	\$0.00
Federal Sources	\$300.00	\$440.00	\$140.00	\$3,156,740.00	\$1,178,936.19	(\$1,977,803.81)
Local Sources	\$1,260,540.00	\$1,571,709.16	\$311,169.16	\$343,091.00	\$31,521.60	(\$311,569.40)
Other Sources	\$60,000.00	\$87,546.56	\$27,546.56	\$14,000.00	\$51,386.58	\$37,386.58
<b>Total Revenues:</b>	<b>\$5,897,433.00</b>	<b>\$6,505,150.43</b>	<b>\$607,717.43</b>	<b>\$3,513,831.00</b>	<b>\$1,261,844.37</b>	<b>(\$2,251,986.63)</b>
<b>Expenditures</b>						
Instructional Services	\$3,440,414.00	\$4,028,032.46	(\$587,618.46)	\$935,756.00	\$848,291.95	\$87,464.05
Instructional Support Services	\$967,528.00	\$964,911.15	\$2,616.85	\$294,658.00	\$124,861.54	\$169,796.46
Operation & Maintenance Services	\$426,880.00	\$620,753.08	(\$193,873.08)	\$357,184.00	\$318,890.88	\$38,293.12
Auxiliary Services	\$222,169.00	\$259,442.10	(\$37,273.10)	\$548,297.00	\$778,557.28	(\$230,260.28)
General Administrative Services	\$494,046.00	\$531,703.12	(\$37,657.12)	\$647,935.00	\$169,569.94	\$478,365.06
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$242,896.13	(\$242,896.13)
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$18,025.00	\$261,014.80	(\$242,989.80)	\$828,708.00	\$183,425.11	\$645,282.89
<b>Total Expenditures:</b>	<b>\$5,569,062.00</b>	<b>\$6,665,856.71</b>	<b>(\$1,096,794.71)</b>	<b>\$3,612,538.00</b>	<b>\$2,666,492.83</b>	<b>\$946,045.17</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$100,000.00	\$0.00	(\$100,000.00)
Other Financing Uses:	\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>(\$150,000.00)</b>	<b>\$0.00</b>	<b>\$150,000.00</b>	<b>\$100,000.00</b>	<b>\$0.00</b>	<b>(\$100,000.00)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$178,371.00</b>	<b>(\$160,706.28)</b>	<b>(\$339,077.28)</b>	<b>\$1,293.00</b>	<b>(\$1,404,648.46)</b>	<b>(\$1,405,941.46)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,300,000.00</b>	<b>\$2,280,863.44</b>	<b>\$980,863.44</b>	<b>\$176,455.40</b>	<b>\$413,327.20</b>	<b>\$236,871.80</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$1,478,371.00</b>	<b>\$2,120,157.16</b>	<b>\$641,786.16</b>	<b>\$177,748.40</b>	<b>(\$991,321.26)</b>	<b>(\$1,169,069.66)</b>

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