

**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 2023, Fiscal Period 03**

**104 - Andalusia City Schools**

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$13,847,051.00	\$3,076,981.00	(\$10,770,070.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$5,300,994.52	\$328,811.94	(\$4,972,182.58)
Local Sources	\$188,250.00	\$0.00	(\$188,250.00)	\$5,198,380.00	\$864,240.85	(\$4,334,139.15)
Other Sources	\$0.00	\$0.00	\$0.00	\$33,000.00	\$0.00	(\$33,000.00)
<b>Total Revenues:</b>	<b>\$188,250.00</b>	<b>\$0.00</b>	<b>(\$188,250.00)</b>	<b>\$24,379,425.52</b>	<b>\$4,270,033.79</b>	<b>(\$20,109,391.73)</b>
<b>Expenditures</b>						
Instructional Services	\$99,000.00	\$0.00	\$99,000.00	\$13,002,176.48	\$2,927,023.21	\$10,075,153.27
Instructional Support Services	\$19,500.00	\$0.00	\$19,500.00	\$3,115,716.52	\$650,277.19	\$2,465,439.33
Operation & Maintenance Services	\$1,000.00	\$0.00	\$1,000.00	\$1,842,951.00	\$477,987.47	\$1,364,963.53
Auxiliary Services	\$13,000.00	\$0.00	\$13,000.00	\$2,311,518.52	\$514,281.97	\$1,797,236.55
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,213,634.00	\$253,950.54	\$959,683.46
Total Outlay	\$0.00	\$0.00	\$0.00	\$1,165,000.00	\$284,295.28	\$880,704.72
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,021,060.00	\$287,209.09	\$733,850.91
Other Expenditures	\$55,750.00	\$0.00	\$55,750.00	\$1,007,601.00	\$150,086.12	\$857,514.88
<b>Total Expenditures:</b>	<b>\$188,250.00</b>	<b>\$0.00</b>	<b>\$188,250.00</b>	<b>\$24,679,657.52</b>	<b>\$5,545,110.87</b>	<b>\$19,134,546.65</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$265,099.00	\$9,095.31	(\$256,003.69)
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$144,867.00	\$0.00	\$144,867.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$120,232.00</b>	<b>\$9,095.31</b>	<b>(\$111,136.69)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$180,000.00)</b>	<b>(\$1,265,981.77)</b>	<b>(\$1,085,981.77)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$70,449.06</b>	<b>\$152,255.80</b>	<b>\$81,806.74</b>	<b>\$11,427,177.56</b>	<b>\$15,208,170.40</b>	<b>\$3,780,992.84</b>
<b>Ending Fund Balance:</b>	<b>\$70,449.06</b>	<b>\$152,255.80</b>	<b>\$81,806.74</b>	<b>\$11,247,177.56</b>	<b>\$13,942,188.63</b>	<b>\$2,695,011.07</b>

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