

**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 08**

**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	\$8,546,136.02	(\$5,300,914.98)
Federal Sources	\$0.00	\$0.00	\$0.00	\$5,300,994.52	\$1,541,147.23	(\$3,759,847.29)
Local Sources	\$188,250.00	\$0.00	(\$188,250.00)	\$5,198,380.00	\$3,093,199.98	(\$2,105,180.02)
Other Sources	\$0.00	\$0.00	\$0.00	\$33,000.00	\$39,129.70	\$6,129.70
<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>\$13,219,612.93</b>	<b>(\$11,159,812.59)</b>
<b>Expenditures</b>						
Instructional Services	\$99,000.00	\$0.00	\$99,000.00	\$13,002,176.48	\$7,785,008.75	\$5,217,167.73
Instructional Support Services	\$19,500.00	\$0.00	\$19,500.00	\$3,115,716.52	\$1,736,620.27	\$1,379,096.25
Operation & Maintenance Services	\$1,000.00	\$0.00	\$1,000.00	\$1,842,951.00	\$1,159,825.03	\$683,125.97
Auxiliary Services	\$13,000.00	\$0.00	\$13,000.00	\$2,311,518.52	\$1,718,195.18	\$593,323.34
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,213,634.00	\$719,438.56	\$494,195.44
Total Outlay	\$0.00	\$0.00	\$0.00	\$1,165,000.00	\$670,815.97	\$494,184.03
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,021,060.00	\$642,178.20	\$378,881.80
Other Expenditures	\$55,750.00	\$0.00	\$55,750.00	\$1,007,601.00	\$553,287.63	\$454,313.37
<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>\$14,985,369.59</b>	<b>\$9,694,287.93</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$265,099.00	\$65,294.90	(\$199,804.10)
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>\$65,294.90</b>	<b>(\$54,937.10)</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>(\$1,700,461.76)</b>	<b>(\$1,520,461.76)</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>\$15,414,210.39</b>	<b>\$3,987,032.83</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>\$13,713,748.63</b>	<b>\$2,466,571.07</b>

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