

**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 2023, Fiscal Period 09**

**131 - Elba City Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$4,576,593.00	\$3,489,197.57	(\$1,087,395.43)	\$0.00	\$0.00	\$0.00
Federal Sources	\$300.00	\$360.00	\$60.00	\$3,156,740.00	\$101,675.56	(\$3,055,064.44)
Local Sources	\$1,260,540.00	\$1,030,169.11	(\$230,370.89)	\$343,091.00	\$0.00	(\$343,091.00)
Other Sources	\$60,000.00	\$76,823.56	\$16,823.56	\$14,000.00	\$0.00	(\$14,000.00)
<b>Total Revenues:</b>	<b>\$5,897,433.00</b>	<b>\$4,596,550.24</b>	<b>(\$1,300,882.76)</b>	<b>\$3,513,831.00</b>	<b>\$101,675.56</b>	<b>(\$3,412,155.44)</b>
<b>Expenditures</b>						
Instructional Services	\$3,440,414.00	\$2,883,891.37	\$556,522.63	\$935,756.00	\$587,480.82	\$348,275.18
Instructional Support Services	\$967,528.00	\$708,837.84	\$258,690.16	\$294,658.00	\$68,705.94	\$225,952.06
Operation & Maintenance Services	\$426,880.00	\$216,024.30	\$210,855.70	\$357,184.00	\$318,890.88	\$38,293.12
Auxiliary Services	\$222,169.00	\$152,664.97	\$69,504.03	\$548,297.00	\$572,394.18	(\$24,097.18)
General Administrative Services	\$494,046.00	\$369,201.41	\$124,844.59	\$647,935.00	\$110,591.79	\$537,343.21
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$108,720.23	(\$108,720.23)
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$18,025.00	\$183,431.94	(\$165,406.94)	\$828,708.00	\$114,797.80	\$713,910.20
<b>Total Expenditures:</b>	<b>\$5,569,062.00</b>	<b>\$4,514,051.83</b>	<b>\$1,055,010.17</b>	<b>\$3,612,538.00</b>	<b>\$1,881,581.64</b>	<b>\$1,730,956.36</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>\$82,498.41</b>	<b>(\$95,872.59)</b>	<b>\$1,293.00</b>	<b>(\$1,779,906.08)</b>	<b>(\$1,781,199.08)</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:</b>	<b>\$1,478,371.00</b>	<b>\$2,363,361.85</b>	<b>\$884,990.85</b>	<b>\$177,748.40</b>	<b>(\$1,366,578.88)</b>	<b>(\$1,544,327.28)</b>

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