

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System**

Exhibit F-III-A

**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 07**

**104 - Andalusia City Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$9,403,963.00	\$5,578,434.39	(\$3,825,528.61)	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,000.00	\$540.00	(\$460.00)	\$1,922,682.88	\$1,226,763.79	(\$695,919.09)
Local Sources	\$3,542,020.00	\$1,410,674.58	(\$2,131,345.42)	\$412,237.00	\$405,614.39	(\$6,622.61)
Other Sources	\$20,000.00	\$0.00	(\$20,000.00)	\$13,000.00	\$8,893.04	(\$4,106.96)
<b>Total Revenues:</b>	<b>\$12,966,983.00</b>	<b>\$6,989,648.97</b>	<b>(\$5,977,334.03)</b>	<b>\$2,347,919.88</b>	<b>\$1,641,271.22</b>	<b>(\$706,648.66)</b>
<b>Expenditures</b>						
Instructional Services	\$7,585,038.00	\$4,317,710.67	\$3,267,327.33	\$927,112.07	\$600,355.97	\$326,756.10
Instructional Support Services	\$1,780,608.00	\$993,663.68	\$786,944.32	\$251,216.93	\$231,577.62	\$19,639.31
Operation & Maintenance Services	\$1,526,136.00	\$861,548.91	\$664,587.09	\$18,000.00	\$3,464.92	\$14,535.08
Auxiliary Services	\$536,875.00	\$304,452.69	\$232,422.31	\$1,135,056.88	\$706,172.86	\$428,884.02
General Administrative Services	\$660,250.00	\$361,144.58	\$299,105.42	\$173,814.00	\$80,957.06	\$92,856.94
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$105,750.00	\$0.00	\$105,750.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$163,092.00	\$95,220.69	\$67,871.31	\$56,322.00	\$40,380.74	\$15,941.26
<b>Total Expenditures:</b>	<b>\$12,357,749.00</b>	<b>\$6,933,741.22</b>	<b>\$5,424,007.78</b>	<b>\$2,561,521.88</b>	<b>\$1,662,909.17</b>	<b>\$898,612.71</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$108,334.00	\$45,306.48	(\$63,027.52)	\$215,602.00	\$85,915.00	(\$129,687.00)
Other Financing Uses:	\$717,568.00	\$80,850.00	\$636,718.00	\$2,000.00	\$5,065.00	(\$3,065.00)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$609,234.00)</b>	<b>(\$35,543.52)</b>	<b>\$573,690.48</b>	<b>\$213,602.00</b>	<b>\$80,850.00</b>	<b>(\$132,752.00)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>\$20,364.23</b>	<b>\$20,364.23</b>	<b>\$0.00</b>	<b>\$59,212.05</b>	<b>\$59,212.05</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$2,719,402.82</b>	<b>\$5,403,671.29</b>	<b>\$2,684,268.47</b>	<b>\$269,993.00</b>	<b>\$440,013.52</b>	<b>\$170,020.52</b>
<b>Ending Fund Balance:</b>	<b>\$2,719,402.82</b>	<b>\$5,424,035.52</b>	<b>\$2,704,632.70</b>	<b>\$269,993.00</b>	<b>\$499,225.57</b>	<b>\$229,232.57</b>

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