

**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, 2018**

Exhibit F-III-B

**104 - Andalusia City Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$172,909.00	\$149,697.14	(\$23,211.86)	\$308,562.00	\$331,773.86	\$23,211.86
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$29,012.47	\$29,012.47	\$6,493,129.00	\$5,997,931.64	(\$495,197.36)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$172,909.00</b>	<b>\$178,709.61</b>	<b>\$5,800.61</b>	<b>\$6,801,691.00</b>	<b>\$6,329,705.50</b>	<b>(\$471,985.50)</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$7,292,156.00	\$3,448,884.44	\$3,843,271.56
Debt Service	\$176,336.00	\$64,924.29	\$111,411.71	\$509,535.00	\$511,206.74	(\$1,671.74)
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$176,336.00</b>	<b>\$64,924.29</b>	<b>\$111,411.71</b>	<b>\$7,801,691.00</b>	<b>\$3,960,091.18</b>	<b>\$3,841,599.82</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$0.00	(\$1,000,000.00)
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000,000.00</b>	<b>\$0.00</b>	<b>(\$1,000,000.00)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$3,427.00)</b>	<b>\$113,785.32</b>	<b>\$117,212.32</b>	<b>\$0.00</b>	<b>\$2,369,614.32</b>	<b>\$2,369,614.32</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,401,533.72</b>	<b>\$1,401,533.72</b>	<b>\$0.00</b>	<b>\$56,432.92</b>	<b>\$234,188.44</b>	<b>\$177,755.52</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$1,398,106.72</b>	<b>\$1,515,319.04</b>	<b>\$117,212.32</b>	<b>\$56,432.92</b>	<b>\$2,603,802.76</b>	<b>\$2,547,369.84</b>

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