

**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**  
**For Fiscal Year 2017, Fiscal Period 02**

**104 - Andalusia City Schools**

|   | GOVERNMENTAL          |                       |                       | FIDUCIARY             |                     | Total                 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|-----------------------|
|   | General               | Special Revenue       | Debt Service          | Capital Projects      | Expendable Trust    |                       |
| <b>Revenues</b>   |                       |                       |                       |                       |                     |                       |
| State Sources   | \$1,590,142.00        | \$0.00                | \$0.00                | \$5,318.00            | \$0.00              | \$1,595,460.00        |
| Federal Sources   | \$220.00              | \$170,083.62          | \$0.00                | \$0.00                | \$0.00              | \$170,303.62          |
| Local Sources   | \$208,046.24          | \$157,349.98          | \$0.00                | \$0.00                | \$83,863.89         | \$449,260.11          |
| Other Sources   | \$0.00                | \$8,893.04            | \$0.00                | \$0.00                | \$0.00              | \$8,893.04            |
| <b>Total Revenues:</b>  | <b>\$1,798,408.24</b> | <b>\$336,326.64</b>   | <b>\$0.00</b>         | <b>\$5,318.00</b>     | <b>\$83,863.89</b>  | <b>\$2,223,916.77</b> |
| <b>Expenditures</b>   |                       |                       |                       |                       |                     |                       |
| Instructional Services  | \$1,207,571.00        | \$184,917.07          | \$0.00                | \$0.00                | \$12,595.56         | \$1,405,083.63        |
| Instructional Support Services  | \$287,650.65          | \$60,802.57           | \$0.00                | \$0.00                | \$2,186.31          | \$350,639.53          |
| Operation & Maintenance Services  | \$216,992.13          | \$811.64              | \$0.00                | \$0.00                | \$0.00              | \$217,803.77          |
| Auxiliary Services  | \$88,811.59           | \$206,534.97          | \$0.00                | \$0.00                | \$0.00              | \$295,346.56          |
| General Administrative Services   | \$94,515.15           | \$24,932.50           | \$0.00                | \$0.00                | \$0.00              | \$119,447.65          |
| Capital Outlay  |                       |                       |                       |                       |                     | \$0.00                |
| Debt Service  | \$0.00                | \$0.00                | \$6,884.09            | \$270,356.25          | \$0.00              | \$277,240.34          |
| Other Expenditures  | \$27,044.86           | \$11,929.34           | \$0.00                | \$0.00                | \$10,874.79         | \$49,848.99           |
| <b>Total Expenditures:</b>  | <b>\$1,922,585.38</b> | <b>\$489,928.09</b>   | <b>\$6,884.09</b>     | <b>\$270,356.25</b>   | <b>\$25,656.66</b>  | <b>\$2,715,410.47</b> |
| <b>Other Fund Sources (Uses)</b>  |                       |                       |                       |                       |                     |                       |
| Other Fund Sources:   | \$8,687.14            | \$13,475.00           | \$0.00                | \$0.00                | \$0.00              | \$22,162.14           |
| Other Fund Uses:  | \$13,475.00           | \$0.00                | \$0.00                | \$0.00                | \$0.00              | \$13,475.00           |
| <b>Total Other Fund Sources (Uses):</b>   | <b>(\$4,787.86)</b>   | <b>\$13,475.00</b>    | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$8,687.14</b>     |
| <b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b> | <b>(\$128,965.00)</b> | <b>(\$140,126.45)</b> | <b>(\$6,884.09)</b>   | <b>(\$265,038.25)</b> | <b>\$58,207.23</b>  | <b>(\$482,806.56)</b> |
| <b>Beginning Fund Balance - October 1:</b>  | <b>\$5,403,671.29</b> | <b>\$440,013.52</b>   | <b>\$1,150,254.17</b> | <b>\$249,940.58</b>   | <b>\$66,279.59</b>  | <b>\$7,310,159.15</b> |
| <b>Ending Fund Balance:</b>   | <b>\$5,274,706.29</b> | <b>\$299,887.07</b>   | <b>\$1,143,370.08</b> | <b>(\$15,097.67)</b>  | <b>\$124,486.82</b> | <b>\$6,827,352.59</b> |

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