

**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 2017, Fiscal Period 11**

**104 - Andalusia City Schools**

| Description  | GENERAL                |                        | VARIANCE<br>Favorable<br>(Unfavorable) | SPECIAL REVENUE       |                       | VARIANCE<br>Favorable<br>(Unfavorable) |
|--|------------------------|------------------------|--|-----------------------|-----------------------|--|
|  | Budget                 | Actual                 |  | Budget                | Actual                |  |
| <b>Revenues</b>  |                        |                        |  |                       |                       |  |
| State Sources  | \$9,501,620.39         | \$8,727,003.39         | (\$774,617.00)                         | \$0.00                | \$0.00                | \$0.00                                 |
| Federal Sources  | \$1,000.00             | \$700.00               | (\$300.00)                             | \$2,388,442.10        | \$1,783,133.54        | (\$605,308.56)                         |
| Local Sources  | \$3,566,520.00         | \$1,931,387.06         | (\$1,635,132.94)                       | \$412,237.00          | \$491,103.38          | \$78,866.38                            |
| Other Sources  | \$20,000.00            | \$0.00                 | (\$20,000.00)                          | \$13,000.00           | \$8,893.04            | (\$4,106.96)                           |
| <b>Total Revenues:</b>   | <b>\$13,089,140.39</b> | <b>\$10,659,090.45</b> | <b>(\$2,430,049.94)</b>                | <b>\$2,813,679.10</b> | <b>\$2,283,129.96</b> | <b>(\$530,549.14)</b>                  |
| <b>Expenditures</b>  |                        |                        |  |                       |                       |  |
| Instructional Services   | \$7,688,806.00         | \$6,870,684.67         | \$818,121.33                           | \$989,435.19          | \$912,388.58          | \$77,046.61                            |
| Instructional Support Services   | \$1,799,573.13         | \$1,580,415.05         | \$219,158.08                           | \$577,849.03          | \$360,536.06          | \$217,312.97                           |
| Operation & Maintenance Services   | \$1,651,535.26         | \$1,444,989.86         | \$206,545.40                           | \$20,000.00           | \$8,383.19            | \$11,616.81                            |
| Auxiliary Services   | \$536,875.00           | \$470,958.73           | \$65,916.27                            | \$1,143,416.88        | \$1,021,921.12        | \$121,495.76                           |
| General Administrative Services  | \$660,250.00           | \$568,623.46           | \$91,626.54                            | \$178,512.00          | \$124,052.85          | \$54,459.15                            |
| 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           | \$149,252.44           | \$13,839.56                            | \$126,028.00          | \$71,207.37           | \$54,820.63                            |
| <b>Total Expenditures:</b>   | <b>\$12,605,881.39</b> | <b>\$11,084,924.21</b> | <b>\$1,520,957.18</b>                  | <b>\$3,035,241.10</b> | <b>\$2,498,489.17</b> | <b>\$536,751.93</b>                    |
| <b>Other Financing Sources (Uses)</b>  |                        |                        |  |                       |                       |  |
| Other Financing Sources:   | \$113,032.00           | \$88,599.23            | (\$24,432.77)                          | \$94,325.00           | \$99,916.00           | \$5,591.00                             |
| Other Financing Uses:  | \$596,291.00           | \$96,274.07            | \$500,016.93                           | \$2,000.00            | \$5,065.00            | (\$3,065.00)                           |
| <b>Total Other Financing Sources (Uses):</b>   | <b>(\$483,259.00)</b>  | <b>(\$7,674.84)</b>    | <b>\$475,584.16</b>                    | <b>\$92,325.00</b>    | <b>\$94,851.00</b>    | <b>\$2,526.00</b>                      |
| <b>Excess Revenues and Other Sources Over<br/>(Under) Expenditures and Other Uses:</b> | <b>\$0.00</b>          | <b>(\$433,508.60)</b>  | <b>(\$433,508.60)</b>                  | <b>(\$129,237.00)</b> | <b>(\$120,508.21)</b> | <b>\$8,728.79</b>                      |
| <b>Beginning Fund Balance - Oct. 1:</b>  | <b>\$5,316,759.25</b>  | <b>\$5,403,671.29</b>  | <b>\$86,912.04</b>                     | <b>\$440,013.52</b>   | <b>\$440,013.52</b>   | <b>\$0.00</b>                          |
| <b>Ending Fund Balance:</b>  | <b>\$5,316,759.25</b>  | <b>\$4,970,162.69</b>  | <b>(\$346,596.56)</b>                  | <b>\$310,776.52</b>   | <b>\$319,505.31</b>   | <b>\$8,728.79</b>                      |

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