

**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 Ended September 30, 2018**

040 - Lawrence County Schools

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	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$30,021,088.53	\$30,021,646.56	\$558.03	\$0.00	\$0.00	\$0.00
Federal Sources	\$52,000.00	\$143,353.33	\$91,353.33	\$6,679,106.08	\$6,366,616.14	(\$312,489.94)
Local Sources	\$7,718,439.00	\$8,287,217.36	\$568,778.36	\$2,533,275.00	\$2,874,215.34	\$340,940.34
Other Sources	\$61,046.00	\$189,543.47	\$128,497.47	\$47,300.00	\$64,201.90	\$16,901.90
Total Revenues:	\$37,852,573.53	\$38,641,760.72	\$789,187.19	\$9,259,681.08	\$9,305,033.38	\$45,352.30
Expenditures						
Instructional Services	\$21,321,820.00	\$21,437,155.55	(\$115,335.55)	\$3,258,116.55	\$3,195,347.25	\$62,769.30
Instructional Support Services	\$5,883,960.29	\$5,895,397.48	(\$11,437.19)	\$1,655,274.42	\$1,507,585.46	\$147,688.96
Operation & Maintenance Services	\$3,485,487.00	\$3,340,787.56	\$144,699.44	\$226,315.00	\$300,634.49	(\$74,319.49)
Auxiliary Services	\$3,703,726.10	\$3,461,584.29	\$242,141.81	\$4,126,232.00	\$4,075,106.43	\$51,125.57
General Administrative Services	\$1,305,274.24	\$1,157,825.26	\$147,448.98	\$359,055.21	\$356,962.99	\$2,092.22
Special Revenue Outlay	\$221,813.00	\$14,320.54	\$207,492.46	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$799,445.00	\$795,941.84	\$3,503.16	\$580,944.16	\$660,774.33	(\$79,830.17)
Total Expenditures:	\$36,721,525.63	\$36,103,012.52	\$618,513.11	\$10,205,937.34	\$10,096,410.95	\$109,526.39
Other Financing Sources (Uses)						
Other Financing Sources:	\$667,002.27	\$576,335.16	(\$90,667.11)	\$1,522,000.53	\$1,645,057.47	\$123,056.94
Other Financing Uses:	\$2,421,814.55	\$2,448,859.26	(\$27,044.71)	\$341,084.27	\$512,659.25	(\$171,574.98)
Total Other Financing Sources (Uses):	(\$1,754,812.28)	(\$1,872,524.10)	(\$117,711.82)	\$1,180,916.26	\$1,132,398.22	(\$48,518.04)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$623,764.38)	\$666,224.10	\$1,289,988.48	\$234,660.00	\$341,020.65	\$106,360.65
Beginning Fund Balance - Oct. 1:	\$6,259,151.06	\$6,259,151.06	\$0.00	\$1,819,536.08	\$1,819,536.08	\$0.00
Ending Fund Balance - Sept. 30:	\$5,635,386.68	\$6,925,375.16	\$1,289,988.48	\$2,054,196.08	\$2,160,556.73	\$106,360.65

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