

**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, 2023**

**105 - Anniston City Schools**

| Description  | EXPENDABLE TRUST   |                     | VARIANCE<br>Favorable<br>(Unfavorable) | TOTAL GOVERNMENT AND FUND TYPES<br>AND EXPENDABLE TRUST FUNDS |                        | VARIANCE<br>Favorable<br>(Unfavorable) |
|--|--------------------|---------------------|--|---|------------------------|--|
|  | Budget             | Actual              |  | Budget  | Actual                 |  |
| <b>Revenues</b>  |                    |                     |  |   |                        |  |
| State Sources  | \$0.00             | \$0.00              | \$0.00                                 | \$16,364,901.05   | \$14,734,895.83        | (\$1,630,005.22)                       |
| Federal Sources  | \$0.00             | \$0.00              | \$0.00                                 | \$20,110,607.14   | \$11,204,799.99        | (\$8,905,807.15)                       |
| Local Sources  | \$92,600.00        | \$74,281.78         | (\$18,318.22)                          | \$7,682,348.88  | \$9,586,674.17         | \$1,904,325.29                         |
| Other Sources  | \$0.00             | \$0.00              | \$0.00                                 | \$35,743.00   | \$166,052.68           | \$130,309.68                           |
| <b>Total Revenues:</b>   | <b>\$92,600.00</b> | <b>\$74,281.78</b>  | <b>(\$18,318.22)</b>                   | <b>\$44,193,600.07</b>  | <b>\$35,692,422.67</b> | <b>(\$8,501,177.40)</b>                |
| <b>Expenditures</b>  |                    |                     |  |   |                        |  |
| Instructional Services   | \$4,620.00         | \$14,210.15         | (\$9,590.15)                           | \$14,239,518.15   | \$12,621,535.05        | \$1,617,983.10                         |
| Instructional Support Services   | \$41,760.00        | \$50,428.86         | (\$8,668.86)                           | \$7,049,643.23  | \$6,617,294.06         | \$432,349.17                           |
| Operation & Maintenance Services   | \$200.00           | \$0.00              | \$200.00                               | \$2,855,675.61  | \$2,721,274.57         | \$134,401.04                           |
| Auxiliary Services   | \$1,020.00         | \$6,850.82          | (\$5,830.82)                           | \$3,579,766.06  | \$3,715,159.92         | (\$135,393.86)                         |
| Expendable Administrative Services   | \$0.00             | \$0.00              | \$0.00                                 | \$2,866,037.72  | \$2,209,080.80         | \$656,956.92                           |
| Total Outlay   | \$0.00             | \$0.00              | \$0.00                                 | \$9,480,981.00  | \$3,540,937.24         | \$5,940,043.76                         |
| Expendable Service   | \$0.00             | \$0.00              | \$0.00                                 | \$19,028.35   | \$0.00                 | \$19,028.35                            |
| Other Expenditures   | \$4,200.00         | \$2,990.28          | \$1,209.72                             | \$4,514,889.19  | \$2,013,470.07         | \$2,501,419.12                         |
| <b>Total Expenditures:</b>   | <b>\$51,800.00</b> | <b>\$74,480.11</b>  | <b>(\$22,680.11)</b>                   | <b>\$44,605,539.31</b>  | <b>\$33,438,751.71</b> | <b>\$11,166,787.60</b>                 |
| <b>Other Financing Sources (Uses)</b>  |                    |                     |  |   |                        |  |
| Other Financing Sources:   | \$0.00             | \$0.00              | \$0.00                                 | \$1,179,963.35  | \$1,852,639.20         | \$672,675.85                           |
| Other Financing Uses:  | \$0.00             | \$0.00              | \$0.00                                 | \$300,200.00  | \$1,225,000.00         | (\$924,800.00)                         |
| <b>Total Other Financing Sources (Uses):</b>   | <b>\$0.00</b>      | <b>\$0.00</b>       | <b>\$0.00</b>                          | <b>\$879,763.35</b>   | <b>\$627,639.20</b>    | <b>(\$252,124.15)</b>                  |
| <b>Excess Revenues and Other Sources Over<br/>(Under) Expenditures and Other Uses:</b> | <b>\$40,800.00</b> | <b>(\$198.33)</b>   | <b>(\$40,998.33)</b>                   | <b>\$467,824.11</b>   | <b>\$2,881,310.16</b>  | <b>\$2,413,486.05</b>                  |
| <b>Beginning Fund Balance - Oct. 1:</b>  | <b>\$100.00</b>    | <b>\$104,163.41</b> | <b>\$104,063.41</b>                    | <b>\$11,420,946.49</b>  | <b>\$11,903,530.10</b> | <b>\$482,583.61</b>                    |
| <b>Ending Fund Balance - Sept. 30:</b>   | <b>\$40,900.00</b> | <b>\$103,965.08</b> | <b>\$63,065.08</b>                     | <b>\$11,888,770.60</b>  | <b>\$14,784,840.26</b> | <b>\$2,896,069.66</b>                  |

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