

**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 2023, Fiscal Period 05**

Exhibit F-III-A

**040 - Lawrence County Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$37,068,294.06	\$15,255,935.68	(\$21,812,358.38)	\$0.00	\$0.00	\$0.00
Federal Sources	\$102,000.00	\$14,169.44	(\$87,830.56)	\$17,944,247.69	\$2,661,895.24	(\$15,282,352.45)
Local Sources	\$9,482,446.00	\$5,359,478.04	(\$4,122,967.96)	\$2,137,332.72	\$1,335,517.34	(\$801,815.38)
Other Sources	\$73,869.30	\$73,329.43	(\$539.87)	\$13,300.00	\$40,076.11	\$26,776.11
<b>Total Revenues:</b>	<b>\$46,726,609.36</b>	<b>\$20,702,912.59</b>	<b>(\$26,023,696.77)</b>	<b>\$20,094,880.41</b>	<b>\$4,037,488.69</b>	<b>(\$16,057,391.72)</b>
<b>Expenditures</b>						
Instructional Services	\$25,623,798.00	\$11,141,299.73	\$14,482,498.27	\$6,849,600.02	\$2,296,814.99	\$4,552,785.03
Instructional Support Services	\$7,967,513.06	\$3,667,083.21	\$4,300,429.85	\$2,968,511.42	\$889,911.58	\$2,078,599.84
Operation & Maintenance Services	\$4,582,954.00	\$2,257,071.46	\$2,325,882.54	\$6,107,183.77	\$324,599.20	\$5,782,584.57
Auxiliary Services	\$4,015,877.30	\$1,705,355.43	\$2,310,521.87	\$4,748,393.70	\$2,046,947.93	\$2,701,445.77
General Administrative Services	\$1,755,346.00	\$750,132.00	\$1,005,214.00	\$584,285.11	\$200,315.68	\$383,969.43
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$1,627,301.00	\$618,020.49	\$1,009,280.51	\$624,301.90	\$278,067.03	\$346,234.87
<b>Total Expenditures:</b>	<b>\$45,572,789.36</b>	<b>\$20,138,962.32</b>	<b>\$25,433,827.04</b>	<b>\$21,882,275.92</b>	<b>\$6,036,656.41</b>	<b>\$15,845,619.51</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$610,463.69	\$199,575.65	(\$410,888.04)	\$2,234,638.00	\$843,924.31	(\$1,390,713.69)
Other Financing Uses:	\$2,773,292.52	\$1,370,721.34	\$1,402,571.18	\$452,974.98	\$147,269.66	\$305,705.32
<b>Total Other Financing Sources (Uses):</b>	<b>(\$2,162,828.83)</b>	<b>(\$1,171,145.69)</b>	<b>\$991,683.14</b>	<b>\$1,781,663.02</b>	<b>\$696,654.65</b>	<b>(\$1,085,008.37)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$1,009,008.83)</b>	<b>(\$607,195.42)</b>	<b>\$401,813.41</b>	<b>(\$5,732.49)</b>	<b>(\$1,302,513.07)</b>	<b>(\$1,296,780.58)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$8,573,226.54</b>	<b>\$11,370,141.51</b>	<b>\$2,796,914.97</b>	<b>\$2,450,377.20</b>	<b>\$3,158,060.44</b>	<b>\$707,683.24</b>
<b>Ending Fund Balance:</b>	<b>\$7,564,217.71</b>	<b>\$10,762,946.09</b>	<b>\$3,198,728.38</b>	<b>\$2,444,644.71</b>	<b>\$1,855,547.37</b>	<b>(\$589,097.34)</b>

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