

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System**

**Exhibit F-III-C**

**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**

**040 - Lawrence County Schools**

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$43,160,110.06	\$15,569,460.56	(\$27,590,649.50)
Federal Sources	\$0.00	\$0.00	\$0.00	\$18,046,247.69	\$2,676,064.68	(\$15,370,183.01)
Local Sources	\$167,064.90	\$161,257.64	(\$5,807.26)	\$11,786,843.62	\$6,866,870.35	(\$4,919,973.27)
Other Sources	\$0.00	\$0.00	\$0.00	\$87,169.30	\$113,405.54	\$26,236.24
<b>Total Revenues:</b>	<b>\$167,064.90</b>	<b>\$161,257.64</b>	<b>(\$5,807.26)</b>	<b>\$73,080,370.67</b>	<b>\$25,225,801.13</b>	<b>(\$47,854,569.54)</b>
<b>Expenditures</b>						
Instructional Services	\$48,610.00	\$30,831.24	\$17,778.76	\$32,522,008.02	\$13,468,945.96	\$19,053,062.06
Instructional Support Services	\$59,830.00	\$10,154.56	\$49,675.44	\$10,995,854.48	\$4,567,149.35	\$6,428,705.13
Operation & Maintenance Services	\$2,400.00	\$0.00	\$2,400.00	\$10,692,537.77	\$2,639,610.66	\$8,052,927.11
Auxiliary Services	\$3,685.00	\$1,000.85	\$2,684.15	\$8,767,956.00	\$3,753,304.21	\$5,014,651.79
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,339,631.11	\$950,447.68	\$1,389,183.43
Total Outlay	\$0.00	\$0.00	\$0.00	\$7,600,000.00	\$78,027.50	\$7,521,972.50
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,336,721.73	\$1,747,389.32	\$589,332.41
Other Expenditures	\$17,050.00	\$37,812.83	(\$20,762.83)	\$2,268,652.90	\$933,900.35	\$1,334,752.55
<b>Total Expenditures:</b>	<b>\$131,575.00</b>	<b>\$79,799.48</b>	<b>\$51,775.52</b>	<b>\$77,523,362.01</b>	<b>\$28,138,775.03</b>	<b>\$49,384,586.98</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$7,749.54	\$7,749.54	\$3,701,481.21	\$1,649,848.99	(\$2,051,632.22)
Other Financing Uses:	\$57,675.00	\$58,951.36	(\$1,276.36)	\$3,283,942.50	\$1,576,942.36	\$1,707,000.14
<b>Total Other Financing Sources (Uses):</b>	<b>(\$57,675.00)</b>	<b>(\$51,201.82)</b>	<b>\$6,473.18</b>	<b>\$417,538.71</b>	<b>\$72,906.63</b>	<b>(\$344,632.08)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$22,185.10)</b>	<b>\$30,256.34</b>	<b>\$52,441.44</b>	<b>(\$4,025,452.63)</b>	<b>(\$2,840,067.27)</b>	<b>\$1,185,385.36</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$572,848.03</b>	<b>\$578,995.17</b>	<b>\$6,147.14</b>	<b>\$19,447,846.61</b>	<b>\$24,153,269.95</b>	<b>\$4,705,423.34</b>
<b>Ending Fund Balance:</b>	<b>\$550,662.93</b>	<b>\$609,251.51</b>	<b>\$58,588.58</b>	<b>\$15,422,393.98</b>	<b>\$21,313,202.68</b>	<b>\$5,890,808.70</b>

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