

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year: 2023 Month: September**

UCS	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$3,564,057.33	\$180,834.62	(\$1,133,317.24)	(\$743,467.41)	\$0.00	\$0.00	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$165,156.92	\$926,936.70	\$0.00	\$748,318.31	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$5,825.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$99,281.06
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Assets:	\$3,729,214.25	\$1,113,596.32	(\$1,133,317.24)	\$4,850.90	\$0.00	\$0.00	\$99,281.06
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,842,676.23
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Debits:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,842,676.23
Total Assets and Other Debits:	\$3,729,214.25	\$1,113,596.32	(\$1,133,317.24)	\$4,850.90	\$0.00	\$0.00	\$26,941,957.29
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	(\$608,132.66)	(\$126,739.72)	\$0.00	(\$4,850.90)	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	(\$134.10)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilites	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$26,842,676.23)
Total Liabilities:	(\$608,132.66)	(\$126,873.82)	\$0.00	(\$4,850.90)	\$0.00	\$0.00	(\$26,842,676.23)
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$99,281.06)
Contributed Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reserved Fund Balance	\$0.00	(\$344,870.17)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund Balance	(\$1,155,512.79)	(\$429,971.06)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Fund Equity:	(\$1,155,512.79)	(\$774,841.23)	\$0.00	\$0.00	\$0.00	\$0.00	(\$99,281.06)
Total Liabilities and Fund Equity:	(\$1,763,645.45)	(\$901,715.05)	\$0.00	(\$4,850.90)	\$0.00	\$0.00	(\$26,941,957.29)

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
For Fiscal Year: 2023 Month: September

UCS	GOVERNMENTAL				FIDUCIARY	Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	(\$6,815,166.43)	\$0.00	\$0.00	(\$192,079.00)	\$0.00	(\$7,007,245.43)
Federal Sources	\$0.00	(\$1,681,212.60)	\$0.00	\$0.00	\$0.00	(\$1,681,212.60)
Local Sources	(\$1,461,730.67)	(\$520,848.83)	\$0.00	(\$3,212,818.31)	\$0.00	(\$5,195,397.81)
Other Sources	(\$768,281.68)	\$0.00	\$0.00	\$0.00	\$0.00	(\$768,281.68)
Total Revenues:	(\$9,045,178.78)	(\$2,202,061.43)	\$0.00	(\$3,404,897.31)	\$0.00	(\$14,652,137.52)
Expenditures						
Instructional Services	\$3,707,343.19	\$1,290,304.56	\$0.00	\$0.00	\$0.00	\$4,997,647.75
Instructional Support Services	\$998,940.50	\$272,322.61	\$0.00	\$0.00	\$0.00	\$1,271,263.11
Operation & Maintenance Services	\$646,044.22	\$0.00	\$0.00	\$0.00	\$0.00	\$646,044.22
Auxiliary Services	\$26,652.30	\$315,858.01	\$0.00	\$0.00	\$0.00	\$342,510.31
General Administrative Services	\$693,072.41	\$37,829.83	\$0.00	\$0.00	\$0.00	\$730,902.24
Capital Outlay	\$525,163.81	\$0.00	\$0.00	\$11,432,872.28	\$0.00	\$11,958,036.09
Debt Service	\$0.00	\$0.00	\$1,318,567.24	\$0.00	\$0.00	\$1,318,567.24
Other Expenditures	\$435,212.49	\$154,281.47	\$0.00	\$0.00	\$0.00	\$589,493.96
Total Expenditures:	\$7,032,428.92	\$2,070,596.48	\$1,318,567.24	\$11,432,872.28	\$0.00	\$21,854,464.92
Other Fund Sources (Uses)						
Other Fund Sources	\$0.00	(\$115,059.98)	(\$185,250.00)	(\$8,213,224.97)	\$0.00	(\$8,513,534.95)
Other Fund Uses	\$191,714.98	\$61,029.00	\$0.00	\$185,250.00	\$0.00	\$437,993.98
Total Other Fund Sources (Uses):	\$191,714.98	(\$54,030.98)	(\$185,250.00)	(\$8,027,974.97)	\$0.00	(\$8,075,540.97)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$16,269,322.68)	(\$4,448,746.89)	(\$1,503,817.24)	(\$23,236,244.56)	\$0.00	(\$45,458,131.37)
Beginning Fund Balance - October 1:	(\$11,481,856.25)	(\$4,544,698.66)	\$0.00	(\$26,526,312.28)	\$0.00	(\$42,552,867.19)
Ending Fund Balance - September 30:	(\$27,751,178.93)	(\$8,993,445.55)	(\$1,503,817.24)	(\$49,762,556.84)	\$0.00	(\$88,010,998.56)

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 Month: September

UCS	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$4,696,853.90	(\$6,815,166.43)	(\$11,512,020.33)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$1,994,135.71	(\$1,681,212.60)	(\$3,675,348.31)
Local Sources	\$649,000.00	(\$1,461,730.67)	(\$2,110,730.67)	\$193,775.00	(\$520,848.83)	(\$714,623.83)
Other Sources	\$0.00	(\$768,281.68)	(\$768,281.68)	\$0.00	\$0.00	\$0.00
Total Revenues:	\$5,345,853.90	(\$9,045,178.78)	(\$14,391,032.68)	\$2,187,910.71	(\$2,202,061.43)	(\$4,389,972.14)
Expenditures						
Instructional Services	\$3,178,644.85	\$3,707,343.19	(\$528,698.34)	\$1,143,429.24	\$1,290,304.56	(\$146,875.32)
Instructional Support Services	\$839,053.52	\$998,940.50	(\$159,886.98)	\$239,368.16	\$272,322.61	(\$32,954.45)
Operation & Maintenance Services	\$340,443.71	\$646,044.22	(\$305,600.51)	\$0.00	\$0.00	\$0.00
Auxiliary Services	\$43,473.00	\$26,652.30	\$16,820.70	\$470,112.93	\$315,858.01	\$154,254.92
General Administrative Services	\$456,864.89	\$693,072.41	(\$236,207.52)	\$54,363.61	\$37,829.83	\$16,533.78
Capital Outlay	\$70,000.00	\$525,163.81	(\$455,163.81)	\$0.00	\$0.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$399,988.93	\$435,212.49	(\$35,223.56)	\$275,661.77	\$154,281.47	\$121,380.30
Total Expenditures:	\$5,328,468.90	\$7,032,428.92	(\$1,703,960.02)	\$2,182,935.71	\$2,070,596.48	\$112,339.23
Other Fund Sources (Uses)						
Other Fund Sources	\$0.00	\$0.00	\$0.00	\$65,496.00	(\$115,059.98)	(\$180,555.98)
Other Fund Uses	\$50.00	\$191,714.98	(\$191,664.98)	\$65,446.00	\$61,029.00	\$4,417.00
Total Other Fund Sources (Uses):	\$50.00	\$191,714.98	(\$191,664.98)	\$130,942.00	(\$54,030.98)	(\$176,138.98)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$17,335.00	(\$16,269,322.68)	(\$16,286,657.68)	\$5,025.00	(\$4,448,746.89)	(\$4,453,771.89)
Beginning Fund Balance - October 1:	\$407,388.00	(\$11,481,856.25)	(\$11,889,244.25)	\$70,550.00	(\$4,544,698.66)	(\$4,615,248.66)
Ending Fund Balance - September 30:	\$424,723.00	(\$27,751,178.93)	(\$28,175,901.93)	\$75,575.00	(\$8,993,445.55)	(\$9,069,020.55)

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 Month: September

UCS	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$192,079.00	(\$192,079.00)	(\$384,158.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,212,818.31)	(\$3,212,818.31)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$192,079.00	(\$3,404,897.31)	(\$3,596,976.31)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$10,192,079.00	\$11,432,872.28	(\$1,240,793.28)
Debt Service	\$0.00	\$1,318,567.24	(\$1,318,567.24)	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$1,318,567.24	(\$1,318,567.24)	\$10,192,079.00	\$11,432,872.28	(\$1,240,793.28)
Other Fund Sources (Uses)						
Other Fund Sources	\$0.00	(\$185,250.00)	(\$185,250.00)	\$10,000,000.00	(\$8,213,224.97)	(\$18,213,224.97)
Other Fund Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$185,250.00	(\$185,250.00)
Total Other Fund Sources (Uses):	\$0.00	(\$185,250.00)	(\$185,250.00)	\$10,000,000.00	(\$8,027,974.97)	(\$18,398,474.97)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$0.00	(\$1,503,817.24)	(\$1,503,817.24)	\$0.00	(\$23,236,244.56)	(\$23,236,244.56)
Beginning Fund Balance - October 1:	\$0.00	\$0.00	\$0.00	\$0.00	(\$26,526,312.28)	(\$26,526,312.28)
Ending Fund Balance - September 30:	\$0.00	(\$1,503,817.24)	(\$1,503,817.24)	\$0.00	(\$49,762,556.84)	(\$49,762,556.84)

**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 Month: September

UCS	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$4,888,932.90	(\$7,007,245.43)	(\$11,896,178.33)
Federal Sources	\$0.00	\$0.00	\$0.00	\$1,994,135.71	(\$1,681,212.60)	(\$3,675,348.31)
Local Sources	\$0.00	\$0.00	\$0.00	\$842,775.00	(\$5,195,397.81)	(\$6,038,172.81)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	(\$768,281.68)	(\$768,281.68)
Total Revenues:	\$0.00	\$0.00	\$0.00	\$7,725,843.61	(\$14,652,137.52)	(\$22,377,981.13)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$4,322,074.09	\$4,997,647.75	(\$675,573.66)
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$1,078,421.68	\$1,271,263.11	(\$192,841.43)
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$340,443.71	\$646,044.22	(\$305,600.51)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$513,585.93	\$342,510.31	\$171,075.62
General Administrative Services	\$0.00	\$0.00	\$0.00	\$511,228.50	\$730,902.24	(\$219,673.74)
Capital Outlay	\$0.00	\$0.00	\$0.00	\$10,262,079.00	\$11,958,036.09	(\$1,695,957.09)
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$1,318,567.24	(\$1,318,567.24)
Other Expenditures	\$0.00	\$0.00	\$0.00	\$675,650.70	\$589,493.96	\$86,156.74
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$17,703,483.61	\$21,854,464.92	(\$4,150,981.31)
Other Fund Sources (Uses)						
Other Fund Sources	\$0.00	\$0.00	\$0.00	\$10,065,496.00	(\$8,513,534.95)	(\$18,579,030.95)
Other Fund Uses	\$0.00	\$0.00	\$0.00	\$65,496.00	\$437,993.98	(\$372,497.98)
Total Other Fund Sources (Uses):	\$0.00	\$0.00	\$0.00	\$10,130,992.00	(\$8,075,540.97)	(\$18,951,528.93)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$0.00	\$0.00	\$0.00	\$22,360.00	(\$45,458,131.37)	(\$45,480,491.37)
Beginning Fund Balance - October 1:	\$0.00	\$0.00	\$0.00	\$477,938.00	(\$42,552,867.19)	(\$43,030,805.19)
Ending Fund Balance - September 30:	\$0.00	\$0.00	\$0.00	\$500,298.00	(\$88,010,998.56)	(\$88,511,296.56)