

**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 2021, Fiscal Period 02**

| <i>030 - Franklin County Schools</i>  | GOVERNMENTAL          |                       |                       | FIDUCIARY             |                     | Total                 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|-----------------------|
|   | General               | Special Revenue       | Debt Service          | Capital Projects      | Expendable Trust    |                       |
| <b>Revenues</b>   |                       |                       |                       |                       |                     |                       |
| State Sources   | \$4,334,826.00        | \$0.00                | \$63,200.00           | \$0.00                | \$0.00              | \$4,398,026.00        |
| Federal Sources   | \$140.00              | \$891,012.52          | \$0.00                | \$0.00                | \$0.00              | \$891,152.52          |
| Local Sources   | \$716,492.73          | \$224.94              | \$2.46                | \$0.00                | \$0.00              | \$716,720.13          |
| Other Sources   | \$21,468.71           | \$0.00                | \$0.00                | \$0.00                | \$0.00              | \$21,468.71           |
| <b>Total Revenues:</b>  | <b>\$5,072,927.44</b> | <b>\$891,237.46</b>   | <b>\$63,202.46</b>    | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$6,027,367.36</b> |
| <b>Expenditures</b>   |                       |                       |                       |                       |                     |                       |
| Instructional Services  | \$3,248,793.82        | \$309,977.55          | \$0.00                | \$0.00                | \$0.00              | \$3,558,771.37        |
| Instructional Support Services  | \$782,030.90          | \$6,093.78            | \$0.00                | \$0.00                | \$0.00              | \$788,124.68          |
| Operation & Maintenance Services  | \$370,582.66          | \$12,201.41           | \$0.00                | \$0.00                | \$0.00              | \$382,784.07          |
| Auxiliary Services  | \$562,219.76          | \$642,344.69          | \$0.00                | \$0.00                | \$0.00              | \$1,204,564.45        |
| General Administrative Services   | \$200,303.94          | \$16,556.85           | \$0.00                | \$0.00                | \$0.00              | \$216,860.79          |
| Capital Outlay  | \$0.00                | \$0.00                | \$0.00                | \$334,608.77          | \$0.00              | \$334,608.77          |
| Debt Service  | \$0.00                | \$0.00                | \$63,453.33           | \$0.00                | \$0.00              | \$63,453.33           |
| Other Expenditures  | \$109,349.14          | \$83,009.08           | \$0.00                | \$0.00                | \$0.00              | \$192,358.22          |
| <b>Total Expenditures:</b>  | <b>\$5,273,280.22</b> | <b>\$1,070,183.36</b> | <b>\$63,453.33</b>    | <b>\$334,608.77</b>   | <b>\$0.00</b>       | <b>\$6,741,525.68</b> |
| <b>Other Fund Sources (Uses)</b>  |                       |                       |                       |                       |                     |                       |
| Other Fund Sources:   | \$178.17              | \$82,436.24           | \$134,984.08          | \$0.00                | \$0.00              | \$217,598.49          |
| Other Fund Uses:  | \$182,050.10          | \$0.00                | \$0.00                | \$134,984.08          | \$0.00              | \$317,034.18          |
| <b>Total Other Fund Sources (Uses):</b>   | <b>(\$181,871.93)</b> | <b>\$82,436.24</b>    | <b>\$134,984.08</b>   | <b>(\$134,984.08)</b> | <b>\$0.00</b>       | <b>(\$99,435.69)</b>  |
| <b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b> | <b>(\$382,224.71)</b> | <b>(\$96,509.66)</b>  | <b>\$134,733.21</b>   | <b>(\$469,592.85)</b> | <b>\$0.00</b>       | <b>(\$813,594.01)</b> |
| <b>Beginning Fund Balance - October 1:</b>  | <b>\$4,563,555.60</b> | <b>\$900,148.77</b>   | <b>\$1,141,296.72</b> | <b>\$1,657,440.21</b> | <b>\$383,028.65</b> | <b>\$8,645,469.95</b> |
| <b>Ending Fund Balance:</b>   | <b>\$4,181,330.89</b> | <b>\$803,639.11</b>   | <b>\$1,276,029.93</b> | <b>\$1,187,847.36</b> | <b>\$383,028.65</b> | <b>\$7,831,875.94</b> |

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