

**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, 2017**

**131 - Elba City Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$3,894,488.00	\$3,930,991.97	\$36,503.97	\$0.00	\$0.00	\$0.00
Federal Sources	\$250.00	\$240.00	(\$10.00)	\$1,154,331.10	\$1,126,645.83	(\$27,685.27)
Local Sources	\$1,103,930.00	\$1,229,143.27	\$125,213.27	\$343,196.00	\$132,825.75	(\$210,370.25)
Other Sources	\$5,000.00	\$37,747.40	\$32,747.40	\$12,000.00	\$7,776.22	(\$4,223.78)
<b>Total Revenues:</b>	<b>\$5,003,668.00</b>	<b>\$5,198,122.64</b>	<b>\$194,454.64</b>	<b>\$1,509,527.10</b>	<b>\$1,267,247.80</b>	<b>(\$242,279.30)</b>
<b>Expenditures</b>						
Instructional Services	\$3,036,539.00	\$3,028,452.87	\$8,086.13	\$524,666.00	\$485,904.39	\$38,761.61
Instructional Support Services	\$896,027.00	\$908,393.53	(\$12,366.53)	\$220,691.72	\$116,559.79	\$104,131.93
Operation & Maintenance Services	\$474,759.00	\$452,352.24	\$22,406.76	\$24,345.00	\$5,563.02	\$18,781.98
Auxiliary Services	\$230,664.00	\$242,463.68	(\$11,799.68)	\$513,389.00	\$509,676.81	\$3,712.19
General Administrative Services	\$559,256.00	\$615,588.36	(\$56,332.36)	\$108,066.38	\$117,640.78	(\$9,574.40)
Special Revenue Outlay						
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$126,337.11	\$127,098.91	(\$761.80)	\$244,183.00	\$144,401.41	\$99,781.59
<b>Total Expenditures:</b>	<b>\$5,323,582.11</b>	<b>\$5,374,349.59</b>	<b>(\$50,767.48)</b>	<b>\$1,635,341.10</b>	<b>\$1,379,746.20</b>	<b>\$255,594.90</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$60,167.38	\$23,193.57	(\$36,973.81)	\$87,200.00	\$2,235.00	(\$84,965.00)
Other Financing Uses:	\$82,000.00	\$2,000.00	\$80,000.00	\$5,200.00	\$235.00	\$4,965.00
<b>Total Other Financing Sources (Uses):</b>	<b>(\$21,832.62)</b>	<b>\$21,193.57</b>	<b>\$43,026.19</b>	<b>\$82,000.00</b>	<b>\$2,000.00</b>	<b>(\$80,000.00)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$341,746.73)</b>	<b>(\$155,033.38)</b>	<b>\$186,713.35</b>	<b>(\$43,814.00)</b>	<b>(\$110,498.40)</b>	<b>(\$66,684.40)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$469,163.47</b>	<b>\$469,163.82</b>	<b>\$0.35</b>	<b>\$226,437.66</b>	<b>\$226,437.66</b>	<b>\$0.00</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$127,416.74</b>	<b>\$314,130.44</b>	<b>\$186,713.70</b>	<b>\$182,623.66</b>	<b>\$115,939.26</b>	<b>(\$66,684.40)</b>

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