

**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 02**

*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	\$6,125,380.45	(\$37,034,729.61)
Federal Sources	\$0.00	\$0.00	\$0.00	\$18,046,247.69	\$854,463.09	(\$17,191,784.60)
Local Sources	\$167,064.90	\$70,411.93	(\$96,652.97)	\$11,786,843.62	\$1,649,727.57	(\$10,137,116.05)
Other Sources	\$0.00	\$0.00	\$0.00	\$87,169.30	\$45,520.01	(\$41,649.29)
<b>Total Revenues:</b>	<b>\$167,064.90</b>	<b>\$70,411.93</b>	<b>(\$96,652.97)</b>	<b>\$73,080,370.67</b>	<b>\$8,675,091.12</b>	<b>(\$64,405,279.55)</b>
<b>Expenditures</b>						
Instructional Services	\$48,610.00	\$13,545.69	\$35,064.31	\$32,522,008.02	\$5,292,689.98	\$27,229,318.04
Instructional Support Services	\$59,830.00	\$2,452.77	\$57,377.23	\$10,995,854.48	\$1,670,017.71	\$9,325,836.77
Operation & Maintenance Services	\$2,400.00	\$0.00	\$2,400.00	\$10,692,537.77	\$1,250,210.75	\$9,442,327.02
Auxiliary Services	\$3,685.00	\$170.20	\$3,514.80	\$8,767,956.00	\$1,529,567.86	\$7,238,388.14
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,339,631.11	\$385,081.09	\$1,954,550.02
Total Outlay	\$0.00	\$0.00	\$0.00	\$7,600,000.00	\$14,679.00	\$7,585,321.00
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,336,721.73	\$146,445.56	\$2,190,276.17
Other Expenditures	\$17,050.00	\$8,526.05	\$8,523.95	\$2,268,652.90	\$366,060.90	\$1,902,592.00
<b>Total Expenditures:</b>	<b>\$131,575.00</b>	<b>\$24,694.71</b>	<b>\$106,880.29</b>	<b>\$77,523,362.01</b>	<b>\$10,654,752.85</b>	<b>\$66,868,609.16</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$7,719.54	\$7,719.54	\$3,701,481.21	\$548,721.70	(\$3,152,759.51)
Other Financing Uses:	\$57,675.00	\$2,078.54	\$55,596.46	\$3,283,942.50	\$579,057.25	\$2,704,885.25
<b>Total Other Financing Sources (Uses):</b>	<b>(\$57,675.00)</b>	<b>\$5,641.00</b>	<b>\$63,316.00</b>	<b>\$417,538.71</b>	<b>(\$30,335.55)</b>	<b>(\$447,874.26)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$22,185.10)</b>	<b>\$51,358.22</b>	<b>\$73,543.32</b>	<b>(\$4,025,452.63)</b>	<b>(\$2,009,997.28)</b>	<b>\$2,015,455.35</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>\$24,153,024.99</b>	<b>\$4,705,178.38</b>
<b>Ending Fund Balance:</b>	<b>\$550,662.93</b>	<b>\$630,353.39</b>	<b>\$79,690.46</b>	<b>\$15,422,393.98</b>	<b>\$22,143,027.71</b>	<b>\$6,720,633.73</b>

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