

**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, Fiscal Period 09**

**040 - Lawrence County Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$38,095,545.38	\$27,992,864.27	(\$10,102,681.11)	\$0.00	\$0.00	\$0.00
Federal Sources	\$106,800.00	\$39,407.77	(\$67,392.23)	\$20,790,719.52	\$7,648,056.55	(\$13,142,662.97)
Local Sources	\$9,482,704.00	\$9,572,401.56	\$89,697.56	\$2,137,332.72	\$2,024,391.98	(\$112,940.74)
Other Sources	\$73,869.30	\$108,540.85	\$34,671.55	\$13,300.00	\$40,306.67	\$27,006.67
<b>Total Revenues:</b>	<b>\$47,758,918.68</b>	<b>\$37,713,214.45</b>	<b>(\$10,045,704.23)</b>	<b>\$22,941,352.24</b>	<b>\$9,712,755.20</b>	<b>(\$13,228,597.04)</b>
<b>Expenditures</b>						
Instructional Services	\$26,628,103.14	\$19,778,753.23	\$6,849,349.91	\$9,310,910.59	\$4,369,395.35	\$4,941,515.24
Instructional Support Services	\$8,307,475.24	\$6,306,110.88	\$2,001,364.36	\$3,518,870.15	\$1,678,047.25	\$1,840,822.90
Operation & Maintenance Services	\$5,195,954.00	\$3,718,284.92	\$1,477,669.08	\$5,892,167.65	\$592,919.61	\$5,299,248.04
Auxiliary Services	\$4,079,877.30	\$3,144,807.85	\$935,069.45	\$4,754,404.57	\$3,504,388.21	\$1,250,016.36
General Administrative Services	\$1,755,346.00	\$1,260,180.07	\$495,165.93	\$742,903.69	\$369,365.54	\$373,538.15
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$1,627,301.00	\$1,080,201.48	\$547,099.52	\$664,830.59	\$482,234.93	\$182,595.66
<b>Total Expenditures:</b>	<b>\$47,594,056.68</b>	<b>\$35,288,338.43</b>	<b>\$12,305,718.25</b>	<b>\$24,884,087.24</b>	<b>\$10,996,350.89</b>	<b>\$13,887,736.35</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$700,714.16	\$422,221.00	(\$278,493.16)	\$2,144,005.02	\$944,192.62	(\$1,199,812.40)
Other Financing Uses:	\$2,773,292.52	\$1,839,371.19	\$933,921.33	\$441,799.98	\$311,719.15	\$130,080.83
<b>Total Other Financing Sources (Uses):</b>	<b>(\$2,072,578.36)</b>	<b>(\$1,417,150.19)</b>	<b>\$655,428.17</b>	<b>\$1,702,205.04</b>	<b>\$632,473.47</b>	<b>(\$1,069,731.57)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$1,907,716.36)</b>	<b>\$1,007,725.83</b>	<b>\$2,915,442.19</b>	<b>(\$240,529.96)</b>	<b>(\$651,122.22)</b>	<b>(\$410,592.26)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$11,370,141.51</b>	<b>\$11,370,141.51</b>	<b>\$0.00</b>	<b>\$3,158,215.44</b>	<b>\$3,157,128.69</b>	<b>(\$1,086.75)</b>
<b>Ending Fund Balance:</b>	<b>\$9,462,425.15</b>	<b>\$12,377,867.34</b>	<b>\$2,915,442.19</b>	<b>\$2,917,685.48</b>	<b>\$2,506,006.47</b>	<b>(\$411,679.01)</b>

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