

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System**

**Exhibit F-III-A**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
Budget and Actual  
For Fiscal Year 2021, Fiscal Period 01**

**131 - Elba City Schools**

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	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$4,178,874.00	\$393,954.57	(\$3,784,919.43)	\$0.00	\$0.00	\$0.00
Federal Sources	\$300.00	\$20.00	(\$280.00)	\$1,393,047.37	\$0.00	(\$1,393,047.37)
Local Sources	\$1,230,240.00	\$61,046.11	(\$1,169,193.89)	\$336,091.00	\$0.00	(\$336,091.00)
Other Sources	\$60,000.00	\$11,607.53	(\$48,392.47)	\$8,000.00	\$0.00	(\$8,000.00)
Total Revenues:	\$5,469,414.00	\$466,628.21	(\$5,002,785.79)	\$1,737,138.37	\$0.00	(\$1,737,138.37)
Expenditures						
Instructional Services	\$3,148,556.00	\$268,190.60	\$2,880,365.40	\$739,065.00	\$26,736.79	\$712,328.21
Instructional Support Services	\$869,976.00	\$60,851.16	\$809,124.84	\$311,062.37	\$0.00	\$311,062.37
Operation & Maintenance Services	\$422,881.00	\$14,833.38	\$408,047.62	\$83,122.00	\$0.00	\$83,122.00
Auxiliary Services	\$220,873.00	\$20,402.43	\$200,470.57	\$561,650.00	\$23,932.56	\$537,717.44
General Administrative Services	\$445,710.00	\$28,110.42	\$417,599.58	\$89,776.00	\$6,670.17	\$83,105.83
Special Revenue Outlay						
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$4,656.00	\$17,261.01	(\$12,605.01)	\$99,523.00	\$0.00	\$99,523.00
Total Expenditures:	\$5,112,652.00	\$409,649.00	\$4,703,003.00	\$1,884,198.37	\$57,339.52	\$1,826,858.85
Other Financing Sources (Uses)						
Other Financing Sources:	\$66,097.00	\$0.00	(\$66,097.00)	\$140,000.00	\$0.00	(\$140,000.00)
Other Financing Uses:	\$140,000.00	\$0.00	\$140,000.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	(\$73,903.00)	\$0.00	\$73,903.00	\$140,000.00	\$0.00	(\$140,000.00)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$282,859.00	\$56,979.21	(\$225,879.79)	(\$7,060.00)	(\$57,339.52)	(\$50,279.52)
Beginning Fund Balance - Oct. 1:	\$1,000,000.00	\$0.00	(\$1,000,000.00)	\$170,542.27	\$0.00	(\$170,542.27)
Ending Fund Balance:	\$1,282,859.00	\$56,979.21	(\$1,225,879.79)	\$163,482.27	(\$57,339.52)	(\$220,821.79)

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