

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

**Exhibit F-III-B**

**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 05**

**131 - Elba City Schools**

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	DEBT SERVICE			CAPITAL PROJECTS		
Description	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
State Sources	\$141,791.00	\$0.00	(\$141,791.00)	\$61,314.00	\$12,895.00	(\$48,419.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$14,346.00	\$0.00	(\$14,346.00)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$141,791.00	\$0.00	(\$141,791.00)	\$75,660.00	\$12,895.00	(\$62,765.00)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$26,097.00	(\$26,097.00)
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$57,307.00	\$9,438.04	\$47,868.96
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$60,000.00	\$0.00	\$60,000.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay						
Debt Service	\$131,676.00	\$73,563.39	\$58,112.61	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$131,676.00	\$73,563.39	\$58,112.61	\$117,307.00	\$35,535.04	\$81,771.96
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$10,115.00	(\$73,563.39)	(\$83,678.39)	(\$41,647.00)	(\$22,640.04)	\$19,006.96
Beginning Fund Balance - Oct. 1:	\$0.00	\$0.00	\$0.00	\$67,330.00	\$0.00	(\$67,330.00)
Ending Fund Balance:	\$10,115.00	(\$73,563.39)	(\$83,678.39)	\$25,683.00	(\$22,640.04)	(\$48,323.04)

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