

**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 2023, Fiscal Period 03**

**143 - Fort Payne City Schools**

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	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$25,010,708.24	\$6,198,720.00	(\$18,811,988.24)	\$0.00	\$0.00	\$0.00
Federal Sources	\$99,786.00	\$19,524.55	(\$80,261.45)	\$7,776,939.34	\$704,134.00	(\$7,072,805.34)
Local Sources	\$5,327,790.00	\$2,694,269.41	(\$2,633,520.59)	\$653,292.00	\$181,049.86	(\$472,242.14)
Other Sources	\$167,000.00	\$27,780.45	(\$139,219.55)	\$92,000.00	\$43,922.12	(\$48,077.88)
Total Revenues:	\$30,605,284.24	\$8,940,294.41	(\$21,664,989.83)	\$8,522,231.34	\$929,105.98	(\$7,593,125.36)
Expenditures						
Instructional Services	\$19,127,138.89	\$4,649,302.89	\$14,477,836.00	\$3,811,609.42	\$784,292.92	\$3,027,316.50
Instructional Support Services	\$4,752,613.59	\$1,190,569.48	\$3,562,044.11	\$701,227.03	\$111,922.49	\$589,304.54
Operation & Maintenance Services	\$2,204,697.11	\$635,326.14	\$1,569,370.97	\$93,651.00	\$36,560.48	\$57,090.52
Auxiliary Services	\$1,323,726.75	\$298,691.32	\$1,025,035.43	\$2,959,466.00	\$687,188.79	\$2,272,277.21
General Administrative Services	\$966,787.48	\$223,613.38	\$743,174.10	\$625,345.01	\$84,464.51	\$540,880.50
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$192,905.61	(\$192,905.61)
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$1,088,587.23	\$244,572.23	\$844,015.00	\$264,503.48	\$70,539.75	\$193,963.73
Total Expenditures:	\$29,463,551.05	\$7,242,075.44	\$22,221,475.61	\$8,455,801.94	\$1,967,874.55	\$6,487,927.39
Other Financing Sources (Uses)						
Other Financing Sources:	\$371,566.35	\$17,882.46	(\$353,683.89)	\$96,067.00	\$3,207.12	(\$92,859.88)
Other Financing Uses:	\$1,004,000.00	\$558,559.88	\$445,440.12	\$90,067.00	\$16,444.49	\$73,622.51
Total Other Financing Sources (Uses):	(\$632,433.65)	(\$540,677.42)	\$91,756.23	\$6,000.00	(\$13,237.37)	(\$19,237.37)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$509,299.54	\$1,157,541.55	\$648,242.01	\$72,429.40	(\$1,052,005.94)	(\$1,124,435.34)
Beginning Fund Balance - Oct. 1:	\$15,657,280.00	\$16,743,121.60	\$1,085,841.60	\$779,321.04	\$757,617.72	(\$21,703.32)
Ending Fund Balance:	\$16,166,579.54	\$17,900,663.15	\$1,734,083.61	\$851,750.44	(\$294,388.22)	(\$1,146,138.66)

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