

**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 2023, Fiscal Period 04**

**143 - Fort Payne City Schools**

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	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$1,251,065.00	\$60,648.00	(\$1,190,417.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$532,238.00	\$0.00	(\$532,238.00)	\$0.00	\$0.00	\$0.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$532,238.00	\$0.00	(\$532,238.00)	\$1,251,065.00	\$60,648.00	(\$1,190,417.00)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$125,000.00	\$0.00	\$125,000.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$420,559.97	\$5,993.79	\$414,566.18
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$181,944.00	\$0.00	\$181,944.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$1,500,000.00	\$1,182,433.29	\$317,566.71
Debt Service	\$532,238.00	\$0.00	\$532,238.00	\$23,561.03	\$0.00	\$23,561.03
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$532,238.00	\$0.00	\$532,238.00	\$2,251,065.00	\$1,188,427.08	\$1,062,637.92
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$1,357,804.25	\$357,804.25
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	\$1,000,000.00	\$1,357,804.25	\$357,804.25
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$230,025.17	\$230,025.17
Beginning Fund Balance - Oct. 1:	\$0.00	\$0.00	\$0.00	\$0.00	\$161,095.43	\$161,095.43
Ending Fund Balance:	\$0.00	\$0.00	\$0.00	\$0.00	\$391,120.60	\$391,120.60

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