

**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 2022, Fiscal Period 09**

**143 - Fort Payne City Schools**

| Description  | GENERAL                |                         | VARIANCE<br>Favorable<br>(Unfavorable) | SPECIAL REVENUE        |                         | VARIANCE<br>Favorable<br>(Unfavorable) |
|--|------------------------|-------------------------|--|------------------------|-------------------------|--|
|  | Budget                 | Actual                  |  | Budget                 | Actual                  |  |
| <b>Revenues</b>  |                        |                         |  |                        |                         |  |
| State Sources  | \$24,362,455.72        | \$18,629,629.94         | (\$5,732,825.78)                       | \$0.00                 | \$0.00                  | \$0.00                                 |
| Federal Sources  | \$70,749.90            | \$57,499.67             | (\$13,250.23)                          | \$10,035,456.54        | \$3,344,854.66          | (\$6,690,601.88)                       |
| Local Sources  | \$4,643,200.00         | \$4,915,004.48          | \$271,804.48                           | \$687,423.00           | \$514,801.78            | (\$172,621.22)                         |
| Other Sources  | \$214,000.00           | \$195,264.76            | (\$18,735.24)                          | \$88,000.00            | \$34,350.17             | (\$53,649.83)                          |
| <b>Total Revenues:</b>   | <b>\$29,290,405.62</b> | <b>\$23,797,398.85</b>  | <b>(\$5,493,006.77)</b>                | <b>\$10,810,879.54</b> | <b>\$3,894,006.61</b>   | <b>(\$6,916,872.93)</b>                |
| <b>Expenditures</b>  |                        |                         |  |                        |                         |  |
| Instructional Services   | \$18,316,930.33        | \$13,157,225.33         | \$5,159,705.00                         | \$3,087,385.38         | \$2,628,246.76          | \$459,138.62                           |
| Instructional Support Services   | \$4,380,555.76         | \$2,960,469.56          | \$1,420,086.20                         | \$844,407.51           | \$438,056.66            | \$406,350.85                           |
| Operation & Maintenance Services   | \$1,926,426.00         | \$1,704,758.09          | \$221,667.91                           | \$70,767.00            | \$152,511.22            | (\$81,744.22)                          |
| Auxiliary Services   | \$1,188,384.30         | \$1,064,601.15          | \$123,783.15                           | \$2,868,509.70         | \$1,966,504.47          | \$902,005.23                           |
| General Administrative Services  | \$895,253.47           | \$720,454.37            | \$174,799.10                           | \$481,921.33           | \$197,377.85            | \$284,543.48                           |
| Special Revenue Outlay   | \$823,829.00           | \$0.00                  | \$823,829.00                           | \$3,139,960.00         | \$424,068.16            | \$2,715,891.84                         |
| General Service  | \$0.00                 | \$0.00                  | \$0.00                                 | \$0.00                 | \$0.00                  | \$0.00                                 |
| Other Expenditures   | \$952,479.50           | \$683,548.33            | \$268,931.17                           | \$232,128.83           | \$211,796.47            | \$20,332.36                            |
| <b>Total Expenditures:</b>   | <b>\$28,483,858.36</b> | <b>\$20,291,056.83</b>  | <b>\$8,192,801.53</b>                  | <b>\$10,725,079.75</b> | <b>\$6,018,561.59</b>   | <b>\$4,706,518.16</b>                  |
| <b>Other Financing Sources (Uses)</b>  |                        |                         |  |                        |                         |  |
| Other Financing Sources:   | \$480,129.70           | \$117,953.76            | (\$362,175.94)                         | \$71,406.00            | \$4,314.79              | (\$67,091.21)                          |
| Other Financing Uses:  | \$804,000.00           | \$1,753,263.36          | (\$949,263.36)                         | \$65,406.00            | \$18,066.20             | \$47,339.80                            |
| <b>Total Other Financing Sources (Uses):</b>   | <b>(\$323,870.30)</b>  | <b>(\$1,635,309.60)</b> | <b>(\$1,311,439.30)</b>                | <b>\$6,000.00</b>      | <b>(\$13,751.41)</b>    | <b>(\$19,751.41)</b>                   |
| <b>Excess Revenues and Other Sources Over<br/>(Under) Expenditures and Other Uses:</b> | <b>\$482,676.96</b>    | <b>\$1,871,032.42</b>   | <b>\$1,388,355.46</b>                  | <b>\$91,799.79</b>     | <b>(\$2,138,306.39)</b> | <b>(\$2,230,106.18)</b>                |
| <b>Beginning Fund Balance - Oct. 1:</b>  | <b>\$12,177,341.62</b> | <b>\$15,185,801.51</b>  | <b>\$3,008,459.89</b>                  | <b>\$878,352.81</b>    | <b>\$750,090.90</b>     | <b>(\$128,261.91)</b>                  |
| <b>Ending Fund Balance:</b>  | <b>\$12,660,018.58</b> | <b>\$17,056,833.93</b>  | <b>\$4,396,815.35</b>                  | <b>\$970,152.60</b>    | <b>(\$1,388,215.49)</b> | <b>(\$2,358,368.09)</b>                |

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