

**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 2009, Fiscal Period 11**

043 - Lowndes County Schools

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$12,212,943.00	\$11,083,287.31	\$1,129,655.69	\$15,392.00	\$15,304.00	\$88.00
Federal Sources	\$106,000.00	\$97,232.19	\$8,767.81	\$6,247,016.15	\$5,525,647.40	\$721,368.75
Local Sources	\$2,485,174.00	\$2,442,812.71	\$42,361.29	\$764,290.00	\$676,615.71	\$87,674.29
Other Sources	\$210,000.00	\$196,775.46	\$13,224.54	\$438,931.00	\$29,241.61	\$409,689.39
Total Revenues:	\$15,014,117.00	\$13,820,107.67	\$1,194,009.33	\$7,465,629.15	\$6,246,808.72	\$1,218,820.43
Expenditures						
Instructional Services	\$8,566,512.30	\$7,738,547.73	\$827,964.57	\$1,645,321.87	\$1,139,562.88	\$505,758.99
Instructional Support Services	\$2,449,774.42	\$2,106,233.74	\$343,540.68	\$1,746,204.23	\$1,065,104.18	\$681,100.05
Operation & Maintenance Services	\$1,652,788.04	\$1,524,147.23	\$128,640.81	\$241,151.80	\$107,635.79	\$133,516.01
Auxiliary Services	\$1,521,880.00	\$1,308,333.70	\$213,546.30	\$2,023,600.81	\$1,716,042.56	\$307,558.25
General Administrative Services	\$864,160.88	\$843,722.86	\$20,438.02	\$489,717.81	\$269,926.91	\$219,790.90
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$299,998.72	\$317,515.14	(\$17,516.42)	\$2,371,888.16	\$2,007,530.80	\$364,357.36
Total Expenditures:	\$15,355,114.36	\$13,838,500.40	\$1,516,613.96	\$8,517,884.68	\$6,305,803.12	\$2,212,081.56
Other Financing Sources (Uses)						
Other Financing Sources:	\$1,036,179.40	\$352,735.53	\$683,443.87	\$391,516.73	\$510,513.68	(\$118,996.95)
Other Financing Uses:	\$1,326,766.37	\$800,958.35	\$525,808.02	\$14,950.00	\$17,575.41	(\$2,625.41)
Total Other Financing Sources (Uses):	(\$290,586.97)	(\$448,222.82)	\$157,635.85	\$376,566.73	\$492,938.27	(\$116,371.54)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$631,584.33)	(\$466,615.55)	(\$164,968.78)	(\$675,688.80)	\$433,943.87	(\$1,109,632.67)
Beginning Fund Balance - Oct. 1:	\$1,803,423.63	\$1,803,423.63	\$0.00	\$1,768,385.47	\$1,771,852.85	(\$3,467.38)
Ending Fund Balance:	\$1,171,839.30	\$1,336,808.08	(\$164,968.78)	\$1,092,696.67	\$2,205,796.72	(\$1,113,100.05)