

**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 2009, Fiscal Period 04**

**043 - Lowndes County Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$373,714.60	\$0.00	\$373,714.60	\$307,335.40	\$64,718.00	\$242,617.40
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$400.00	\$302.30	\$97.70	\$101,202.00	\$0.00	\$101,202.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$374,114.60</b>	<b>\$302.30</b>	<b>\$373,812.30</b>	<b>\$408,537.40</b>	<b>\$64,718.00</b>	<b>\$343,819.40</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$101,975.43	(\$101,975.43)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$227,314.42	\$0.00	\$227,314.42
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$203,297.40	\$90,205.34	\$113,092.06
Debt Service	\$667,314.60	\$293,600.00	\$373,714.60	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$667,314.60</b>	<b>\$293,600.00</b>	<b>\$373,714.60</b>	<b>\$430,611.82</b>	<b>\$192,180.77</b>	<b>\$238,431.05</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$337,652.00	\$308,284.00	\$29,368.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$337,652.00</b>	<b>\$308,284.00</b>	<b>\$29,368.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$44,452.00</b>	<b>\$14,986.30</b>	<b>\$29,465.70</b>	<b>(\$22,074.42)</b>	<b>(\$127,462.77)</b>	<b>\$105,388.35</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$56,872.00</b>	<b>\$56,913.66</b>	<b>(\$41.66)</b>	<b>\$36,938.42</b>	<b>\$3,982,235.98</b>	<b>(\$3,945,297.56)</b>
<b>Ending Fund Balance:</b>	<b>\$101,324.00</b>	<b>\$71,899.96</b>	<b>\$29,424.04</b>	<b>\$14,864.00</b>	<b>\$3,854,773.21</b>	<b>(\$3,839,909.21)</b>