

**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 05**

043 - Lowndes County Schools

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$12,806,425.00	\$5,218,690.34	\$7,587,734.66	\$15,392.00	\$1,000.00	\$14,392.00
Federal Sources	\$106,000.00	\$43,086.33	\$62,913.67	\$5,013,084.00	\$2,495,017.82	\$2,518,066.18
Local Sources	\$2,433,814.00	\$1,783,467.54	\$650,346.46	\$764,290.00	\$327,920.17	\$436,369.83
Other Sources	\$92,000.00	\$66,513.97	\$25,486.03	\$53,158.00	\$0.00	\$53,158.00
Total Revenues:	\$15,438,239.00	\$7,111,758.18	\$8,326,480.82	\$5,845,924.00	\$2,823,937.99	\$3,021,986.01
Expenditures						
Instructional Services	\$8,553,612.61	\$3,520,815.80	\$5,032,796.81	\$1,075,234.00	\$443,533.33	\$631,700.67
Instructional Support Services	\$2,299,700.44	\$960,642.18	\$1,339,058.26	\$978,363.97	\$394,863.27	\$583,500.70
Operation & Maintenance Services	\$1,567,365.52	\$748,837.93	\$818,527.59	\$66,925.00	\$36,233.00	\$30,692.00
Auxiliary Services	\$1,671,022.00	\$639,001.18	\$1,032,020.82	\$1,988,264.00	\$814,949.44	\$1,173,314.56
General Administrative Services	\$831,116.59	\$376,489.68	\$454,626.91	\$340,232.00	\$109,966.28	\$230,265.72
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	\$89,063.84	\$142,364.04	(\$53,300.20)	\$1,989,523.00	\$842,975.99	\$1,146,547.01
Total Expenditures:	\$15,011,881.00	\$6,388,150.81	\$8,623,730.19	\$6,438,541.97	\$2,642,521.31	\$3,796,020.66
Other Financing Sources (Uses)						
Other Financing Sources:	\$291,419.00	\$175,692.76	\$115,726.24	\$650,816.00	\$270,548.25	\$380,267.75
Other Financing Uses:	\$986,968.00	\$582,503.25	\$404,464.75	\$14,700.00	\$6,049.34	\$8,650.66
Total Other Financing Sources (Uses):	(\$695,549.00)	(\$406,810.49)	(\$288,738.51)	\$636,116.00	\$264,498.91	\$371,617.09
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$269,191.00)	\$316,796.88	(\$585,987.88)	\$43,498.03	\$445,915.59	(\$402,417.56)
Beginning Fund Balance - Oct. 1:	\$1,300,000.00	\$1,803,423.63	(\$503,423.63)	\$821,581.00	\$1,771,852.85	(\$950,271.85)
Ending Fund Balance:	\$1,030,809.00	\$2,120,220.51	(\$1,089,411.51)	\$865,079.03	\$2,217,768.44	(\$1,352,689.41)