

**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 02**

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	\$1,891,174.00	\$10,915,251.00	\$15,392.00	\$1,000.00	\$14,392.00
Federal Sources	\$106,000.00	\$17,179.56	\$88,820.44	\$5,013,084.00	\$1,060,429.94	\$3,952,654.06
Local Sources	\$2,433,814.00	\$356,894.07	\$2,076,919.93	\$764,290.00	\$180,052.01	\$584,237.99
Other Sources	\$92,000.00	\$19,106.32	\$72,893.68	\$53,158.00	\$0.00	\$53,158.00
Total Revenues:	\$15,438,239.00	\$2,284,353.95	\$13,153,885.05	\$5,845,924.00	\$1,241,481.95	\$4,604,442.05
Expenditures						
Instructional Services	\$8,553,612.61	\$1,400,105.66	\$7,153,506.95	\$1,075,234.00	\$159,295.64	\$915,938.36
Instructional Support Services	\$2,299,700.44	\$385,405.49	\$1,914,294.95	\$978,363.97	\$186,481.08	\$791,882.89
Operation & Maintenance Services	\$1,567,365.52	\$338,955.53	\$1,228,409.99	\$66,925.00	\$10,689.75	\$56,235.25
Auxiliary Services	\$1,671,022.00	\$279,823.50	\$1,391,198.50	\$1,988,264.00	\$291,418.59	\$1,696,845.41
General Administrative Services	\$831,116.59	\$126,530.67	\$704,585.92	\$340,232.00	\$41,847.07	\$298,384.93
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	\$45,881.07	\$43,182.77	\$1,989,523.00	\$315,898.82	\$1,673,624.18
Total Expenditures:	\$15,011,881.00	\$2,576,701.92	\$12,435,179.08	\$6,438,541.97	\$1,005,630.95	\$5,432,911.02
Other Financing Sources (Uses)						
Other Financing Sources:	\$291,419.00	\$25,411.00	\$266,008.00	\$650,816.00	\$0.00	\$650,816.00
Other Financing Uses:	\$986,968.00	\$7,342.00	\$979,626.00	\$14,700.00	\$2,136.71	\$12,563.29
Total Other Financing Sources (Uses):	(\$695,549.00)	\$18,069.00	(\$713,618.00)	\$636,116.00	(\$2,136.71)	\$638,252.71
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$269,191.00)	(\$274,278.97)	\$5,087.97	\$43,498.03	\$233,714.29	(\$190,216.26)
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	\$1,529,144.66	(\$498,335.66)	\$865,079.03	\$2,005,567.14	(\$1,140,488.11)