

**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 06**

**043 - Lowndes County Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$12,212,943.00	\$6,207,116.64	\$6,005,826.36	\$15,392.00	\$8,152.00	\$7,240.00
Federal Sources	\$106,000.00	\$51,983.14	\$54,016.86	\$6,247,016.15	\$2,901,834.86	\$3,345,181.29
Local Sources	\$2,485,174.00	\$1,907,702.57	\$577,471.43	\$764,290.00	\$349,191.87	\$415,098.13
Other Sources	\$210,000.00	\$80,848.57	\$129,151.43	\$438,931.00	\$29,241.61	\$409,689.39
<b>Total Revenues:</b>	<b>\$15,014,117.00</b>	<b>\$8,247,650.92</b>	<b>\$6,766,466.08</b>	<b>\$7,465,629.15</b>	<b>\$3,288,420.34</b>	<b>\$4,177,208.81</b>
<b>Expenditures</b>						
Instructional Services	\$8,566,512.30	\$4,209,639.14	\$4,356,873.16	\$1,645,321.87	\$594,543.38	\$1,050,778.49
Instructional Support Services	\$2,449,774.42	\$1,152,831.45	\$1,296,942.97	\$1,746,204.23	\$526,857.56	\$1,219,346.67
Operation & Maintenance Services	\$1,652,788.04	\$885,203.84	\$767,584.20	\$241,151.80	\$44,424.45	\$196,727.35
Auxiliary Services	\$1,521,880.00	\$757,513.83	\$764,366.17	\$2,023,600.81	\$988,096.88	\$1,035,503.93
General Administrative Services	\$864,160.88	\$453,791.89	\$410,368.99	\$489,717.81	\$134,075.60	\$355,642.21
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	\$168,246.97	\$131,751.75	\$2,371,888.16	\$1,062,293.35	\$1,309,594.81
<b>Total Expenditures:</b>	<b>\$15,355,114.36</b>	<b>\$7,627,227.12</b>	<b>\$7,727,887.24</b>	<b>\$8,517,884.68</b>	<b>\$3,350,291.22</b>	<b>\$5,167,593.46</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$1,036,179.40	\$194,913.31	\$841,266.09	\$391,516.73	\$326,753.25	\$64,763.48
Other Financing Uses:	\$1,326,766.37	\$640,283.90	\$686,482.47	\$14,950.00	\$9,824.37	\$5,125.63
<b>Total Other Financing Sources (Uses):</b>	<b>(\$290,586.97)</b>	<b>(\$445,370.59)</b>	<b>\$154,783.62</b>	<b>\$376,566.73</b>	<b>\$316,928.88</b>	<b>\$59,637.85</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$631,584.33)</b>	<b>\$175,053.21</b>	<b>(\$806,637.54)</b>	<b>(\$675,688.80)</b>	<b>\$255,058.00</b>	<b>(\$930,746.80)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,803,423.63</b>	<b>\$1,803,423.63</b>	<b>\$0.00</b>	<b>\$1,768,385.47</b>	<b>\$1,771,852.85</b>	<b>(\$3,467.38)</b>
<b>Ending Fund Balance:</b>	<b>\$1,171,839.30</b>	<b>\$1,978,476.84</b>	<b>(\$806,637.54)</b>	<b>\$1,092,696.67</b>	<b>\$2,026,910.85</b>	<b>(\$934,214.18)</b>