

**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 2010, Fiscal Period 02**

**043 - Lowndes County Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$11,479,239.00	\$1,738,624.00	(\$9,740,615.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$108,530.00	\$18,119.62	(\$90,410.38)	\$7,813,523.18	\$909,728.37	(\$6,903,794.81)
Local Sources	\$2,718,720.00	\$474,969.46	(\$2,243,750.54)	\$747,520.00	\$162,221.66	(\$585,298.34)
Other Sources	\$0.00	\$4,930.63	\$4,930.63	\$483,380.62	\$29,881.35	(\$453,499.27)
<b>Total Revenues:</b>	<b>\$14,306,489.00</b>	<b>\$2,236,643.71</b>	<b>(\$12,069,845.29)</b>	<b>\$9,044,423.80</b>	<b>\$1,101,831.38</b>	<b>(\$7,942,592.42)</b>
<b>Expenditures</b>						
Instructional Services	\$8,252,452.51	\$1,332,832.79	\$6,919,619.72	\$2,526,554.00	\$268,698.16	\$2,257,855.84
Instructional Support Services	\$1,962,242.85	\$325,910.40	\$1,636,332.45	\$1,292,610.61	\$185,995.82	\$1,106,614.79
Operation & Maintenance Services	\$1,106,673.67	\$300,635.40	\$806,038.27	\$454,329.00	\$9,710.64	\$444,618.36
Auxiliary Services	\$1,390,338.50	\$249,174.76	\$1,141,163.74	\$2,053,225.18	\$278,770.59	\$1,774,454.59
General Administrative Services	\$561,017.89	\$199,813.39	\$361,204.50	\$598,699.54	\$85,420.26	\$513,279.28
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	\$162,098.32	\$40,779.17	\$121,319.15	\$2,385,824.68	\$320,228.90	\$2,065,595.78
<b>Total Expenditures:</b>	<b>\$13,434,823.74</b>	<b>\$2,449,145.91</b>	<b>\$10,985,677.83</b>	<b>\$9,311,243.01</b>	<b>\$1,148,824.37</b>	<b>\$8,162,418.64</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$279,478.00	\$14,261.85	(\$265,216.15)	\$579,163.00	\$95,244.00	(\$483,919.00)
Other Financing Uses:	\$909,115.00	\$7,342.00	\$901,773.00	\$13,900.00	\$767.75	\$13,132.25
<b>Total Other Financing Sources (Uses):</b>	<b>(\$629,637.00)</b>	<b>\$6,919.85</b>	<b>\$636,556.85</b>	<b>\$565,263.00</b>	<b>\$94,476.25</b>	<b>(\$470,786.75)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$242,028.26</b>	<b>(\$205,582.35)</b>	<b>(\$447,610.61)</b>	<b>\$298,443.79</b>	<b>\$47,483.26</b>	<b>(\$250,960.53)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$313,640.74</b>	<b>\$1,012,627.53</b>	<b>\$698,986.79</b>	<b>\$1,696,717.87</b>	<b>\$1,844,348.54</b>	<b>\$147,630.67</b>
<b>Ending Fund Balance:</b>	<b>\$555,669.00</b>	<b>\$807,045.18</b>	<b>\$251,376.18</b>	<b>\$1,995,161.66</b>	<b>\$1,891,831.80</b>	<b>(\$103,329.86)</b>