

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**Budget and Actual**  
**For Fiscal Year Ended September 30, 2022**

**043 - Lowndes County Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$11,363,256.81	\$11,053,624.83	(\$309,631.98)	\$0.00	\$0.00	\$0.00
Federal Sources	\$125,950.00	\$112,790.55	(\$13,159.45)	\$23,129,578.84	\$8,368,784.24	(\$14,760,794.60)
Local Sources	\$3,902,963.00	\$4,127,336.03	\$224,373.03	\$831,330.01	\$512,303.05	(\$319,026.96)
Other Sources	\$228,708.00	\$241,591.94	\$12,883.94	\$28,395.00	\$16,828.37	(\$11,566.63)
<b>Total Revenues:</b>	<b>\$15,620,877.81</b>	<b>\$15,535,343.35</b>	<b>(\$85,534.46)</b>	<b>\$23,989,303.85</b>	<b>\$8,897,915.66</b>	<b>(\$15,091,388.19)</b>
<b>Expenditures</b>						
Instructional Services	\$6,465,289.04	\$7,031,353.63	(\$566,064.59)	\$4,810,016.48	\$1,750,836.93	\$3,059,179.55
Instructional Support Services	\$2,738,641.74	\$2,788,714.88	(\$50,073.14)	\$4,948,305.69	\$2,584,604.47	\$2,363,701.22
Operation & Maintenance Services	\$2,427,430.27	\$2,521,087.14	(\$93,656.87)	\$157,244.36	\$134,437.65	\$22,806.71
Auxiliary Services	\$1,689,665.08	\$1,745,147.24	(\$55,482.16)	\$1,528,729.52	\$1,768,807.53	(\$240,078.01)
General Administrative Services	\$1,118,347.00	\$1,160,350.53	(\$42,003.53)	\$453,635.04	\$871,517.88	(\$417,882.84)
Special Revenue Outlay	\$1,449,776.93	\$1,424,571.14	\$25,205.79	\$5,885,588.84	\$0.00	\$5,885,588.84
General Service	\$0.00	\$7,547.40	(\$7,547.40)	\$288,798.14	\$302,631.23	(\$13,833.09)
Other Expenditures	\$520,664.99	\$448,301.22	\$72,363.77	\$5,387,411.77	\$2,713,055.53	\$2,674,356.24
<b>Total Expenditures:</b>	<b>\$16,409,815.05</b>	<b>\$17,127,073.18</b>	<b>(\$717,258.13)</b>	<b>\$23,459,729.84</b>	<b>\$10,125,891.22</b>	<b>\$13,333,838.62</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$620,157.69	\$158,999.09	(\$461,158.60)	\$569,605.39	\$558,260.16	(\$11,345.23)
Other Financing Uses:	\$611,392.45	\$571,489.47	\$39,902.98	\$30,047.70	\$16,916.42	\$13,131.28
<b>Total Other Financing Sources (Uses):</b>	<b>\$8,765.24</b>	<b>(\$412,490.38)</b>	<b>(\$421,255.62)</b>	<b>\$539,557.69</b>	<b>\$541,343.74</b>	<b>\$1,786.05</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$780,172.00)</b>	<b>(\$2,004,220.21)</b>	<b>(\$1,224,048.21)</b>	<b>\$1,069,131.70</b>	<b>(\$686,631.82)</b>	<b>(\$1,755,763.52)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$8,555,144.67</b>	<b>\$8,563,226.84</b>	<b>\$8,082.17</b>	<b>\$2,127,348.96</b>	<b>\$2,127,348.96</b>	<b>\$0.00</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$7,774,972.67</b>	<b>\$6,559,006.63</b>	<b>(\$1,215,966.04)</b>	<b>\$3,196,480.66</b>	<b>\$1,440,717.14</b>	<b>(\$1,755,763.52)</b>

Information in this report has been reconciled to the corresponding bank statements.