

**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 2023, Fiscal Period 09**

**043 - Lowndes County Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$11,339,815.67	\$7,945,624.89	(\$3,394,190.78)	\$0.00	\$0.00	\$0.00
Federal Sources	\$109,373.00	\$92,801.19	(\$16,571.81)	\$18,996,996.26	\$5,361,086.46	(\$13,635,909.80)
Local Sources	\$3,887,147.00	\$4,789,733.44	\$902,586.44	\$699,075.17	\$852,024.48	\$152,949.31
Other Sources	\$295,346.00	\$507,935.82	\$212,589.82	\$17,162.00	\$18,646.80	\$1,484.80
<b>Total Revenues:</b>	<b>\$15,631,681.67</b>	<b>\$13,336,095.34</b>	<b>(\$2,295,586.33)</b>	<b>\$19,713,233.43</b>	<b>\$6,231,757.74</b>	<b>(\$13,481,475.69)</b>
<b>Expenditures</b>						
Instructional Services	\$6,856,946.36	\$5,547,616.76	\$1,309,329.60	\$2,839,072.10	\$1,196,585.86	\$1,642,486.24
Instructional Support Services	\$2,863,687.22	\$2,153,175.49	\$710,511.73	\$4,458,127.15	\$2,255,726.68	\$2,202,400.47
Operation & Maintenance Services	\$1,872,332.63	\$1,788,145.86	\$84,186.77	\$87,213.00	\$90,560.52	(\$3,347.52)
Auxiliary Services	\$1,733,372.65	\$1,316,377.42	\$416,995.23	\$1,636,999.08	\$1,438,824.74	\$198,174.34
General Administrative Services	\$1,106,627.84	\$1,056,712.68	\$49,915.16	\$436,995.80	\$387,089.20	\$49,906.60
Special Revenue Outlay	\$2,594,986.86	\$767,439.94	\$1,827,546.92	\$6,502,419.02	\$2,615,535.67	\$3,886,883.35
General Service	\$0.00	\$0.00	\$0.00	\$232,338.95	\$232,338.95	\$0.00
Other Expenditures	\$504,212.05	\$409,021.25	\$95,190.80	\$3,982,133.16	\$2,485,536.67	\$1,496,596.49
<b>Total Expenditures:</b>	<b>\$17,532,165.61</b>	<b>\$13,038,489.40</b>	<b>\$4,493,676.21</b>	<b>\$20,175,298.26</b>	<b>\$10,702,198.29</b>	<b>\$9,473,099.97</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$221,790.97	\$317,531.06	\$95,740.09	\$593,394.12	\$303,438.46	(\$289,955.66)
Other Financing Uses:	\$643,860.49	\$294,636.76	\$349,223.73	\$13,127.73	\$24,124.56	(\$10,996.83)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$422,069.52)</b>	<b>\$22,894.30</b>	<b>\$444,963.82</b>	<b>\$580,266.39</b>	<b>\$279,313.90</b>	<b>(\$300,952.49)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$2,322,553.46)</b>	<b>\$320,500.24</b>	<b>\$2,643,053.70</b>	<b>\$118,201.56</b>	<b>(\$4,191,126.65)</b>	<b>(\$4,309,328.21)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$6,510,128.17</b>	<b>\$6,510,128.17</b>	<b>\$0.00</b>	<b>\$1,448,397.36</b>	<b>\$1,447,638.16</b>	<b>(\$759.20)</b>
<b>Ending Fund Balance:</b>	<b>\$4,187,574.71</b>	<b>\$6,830,628.41</b>	<b>\$2,643,053.70</b>	<b>\$1,566,598.92</b>	<b>(\$2,743,488.49)</b>	<b>(\$4,310,087.41)</b>

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