

**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 2024, Fiscal Period 09**

**043 - Lowndes County Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$11,366,723.52	\$8,874,616.94	(\$2,492,106.58)	\$0.00	\$0.00	\$0.00
Federal Sources	\$109,373.00	\$149,313.37	\$39,940.37	\$9,808,031.34	\$3,631,559.30	(\$6,176,472.04)
Local Sources	\$5,375,686.11	\$4,932,301.03	(\$443,385.08)	\$468,547.76	\$258,166.67	(\$210,381.09)
Other Sources	\$592,889.94	\$69,604.99	(\$523,284.95)	\$19,700.00	\$15,054.76	(\$4,645.24)
<b>Total Revenues:</b>	<b>\$17,444,672.57</b>	<b>\$14,025,836.33</b>	<b>(\$3,418,836.24)</b>	<b>\$10,296,279.10</b>	<b>\$3,904,780.73</b>	<b>(\$6,391,498.37)</b>
<b>Expenditures</b>						
Instructional Services	\$7,518,304.45	\$5,501,932.01	\$2,016,372.44	\$1,907,133.73	\$1,174,076.14	\$733,057.59
Instructional Support Services	\$3,203,724.38	\$2,432,187.76	\$771,536.62	\$2,418,336.99	\$1,465,560.66	\$952,776.33
Operation & Maintenance Services	\$2,036,562.05	\$1,931,434.08	\$105,127.97	\$87,104.00	\$26,749.17	\$60,354.83
Auxiliary Services	\$2,001,695.73	\$1,187,346.82	\$814,348.91	\$1,982,583.53	\$1,344,339.35	\$638,244.18
General Administrative Services	\$1,190,769.87	\$1,021,208.94	\$169,560.93	\$645,503.59	\$285,357.12	\$360,146.47
Special Revenue Outlay	\$1,568,179.62	\$1,731,880.23	(\$163,700.61)	\$927,909.35	\$927,909.35	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$232,338.95	\$232,338.95	\$0.00
Other Expenditures	\$536,358.13	\$474,550.97	\$61,807.16	\$2,777,539.35	\$1,772,427.44	\$1,005,111.91
<b>Total Expenditures:</b>	<b>\$18,055,594.23</b>	<b>\$14,280,540.81</b>	<b>\$3,775,053.42</b>	<b>\$10,978,449.49</b>	<b>\$7,228,758.18</b>	<b>\$3,749,691.31</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$451,002.86	\$78,300.80	(\$372,702.06)	\$400,117.68	\$198,311.05	(\$201,806.63)
Other Financing Uses:	\$396,622.10	\$198,311.05	\$198,311.05	\$28,708.58	\$0.00	\$28,708.58
<b>Total Other Financing Sources (Uses):</b>	<b>\$54,380.76</b>	<b>(\$120,010.25)</b>	<b>(\$174,391.01)</b>	<b>\$371,409.10</b>	<b>\$198,311.05</b>	<b>(\$173,098.05)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$556,540.90)</b>	<b>(\$374,714.73)</b>	<b>\$181,826.17</b>	<b>(\$310,761.29)</b>	<b>(\$3,125,666.40)</b>	<b>(\$2,814,905.11)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$6,047,743.29</b>	<b>\$6,047,743.29</b>	<b>\$0.00</b>	<b>\$1,707,285.95</b>	<b>\$1,707,285.95</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$5,491,202.39</b>	<b>\$5,673,028.56</b>	<b>\$181,826.17</b>	<b>\$1,396,524.66</b>	<b>(\$1,418,380.45)</b>	<b>(\$2,814,905.11)</b>

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