

**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 10**

**043 - Lowndes County Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$11,474,150.52	\$9,954,153.36	(\$1,519,997.16)	\$0.00	\$0.00	\$0.00
Federal Sources	\$109,373.00	\$158,232.66	\$48,859.66	\$9,808,031.34	\$4,319,597.19	(\$5,488,434.15)
Local Sources	\$5,375,686.11	\$5,145,215.40	(\$230,470.71)	\$468,547.76	\$258,619.64	(\$209,928.12)
Other Sources	\$592,889.94	\$71,069.25	(\$521,820.69)	\$19,700.00	\$15,468.41	(\$4,231.59)
<b>Total Revenues:</b>	<b>\$17,552,099.57</b>	<b>\$15,328,670.67</b>	<b>(\$2,223,428.90)</b>	<b>\$10,296,279.10</b>	<b>\$4,593,685.24</b>	<b>(\$5,702,593.86)</b>
<b>Expenditures</b>						
Instructional Services	\$7,595,984.45	\$6,142,530.49	\$1,453,453.96	\$1,907,133.73	\$1,362,107.35	\$545,026.38
Instructional Support Services	\$3,239,272.38	\$2,699,617.74	\$539,654.64	\$2,333,056.21	\$1,656,159.06	\$676,897.15
Operation & Maintenance Services	\$2,100,615.05	\$2,208,700.86	(\$108,085.81)	\$87,104.00	\$9,243.91	\$77,860.09
Auxiliary Services	\$2,001,695.73	\$1,309,514.49	\$692,181.24	\$1,982,583.53	\$1,490,967.50	\$491,616.03
General Administrative Services	\$1,188,061.62	\$1,121,978.24	\$66,083.38	\$645,503.59	\$334,247.81	\$311,255.78
Special Revenue Outlay	\$1,568,179.62	\$1,784,768.66	(\$216,589.04)	\$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	\$494,597.62	\$41,760.51	\$2,862,820.13	\$2,098,251.10	\$764,569.03
<b>Total Expenditures:</b>	<b>\$18,230,166.98</b>	<b>\$15,761,708.10</b>	<b>\$2,468,458.88</b>	<b>\$10,978,449.49</b>	<b>\$8,111,225.03</b>	<b>\$2,867,224.46</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$451,002.86	\$82,942.10	(\$368,060.76)	\$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>(\$115,368.95)</b>	<b>(\$169,749.71)</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>(\$623,686.65)</b>	<b>(\$548,406.38)</b>	<b>\$75,280.27</b>	<b>(\$310,761.29)</b>	<b>(\$3,319,228.74)</b>	<b>(\$3,008,467.45)</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>\$5,424,056.64</b>	<b>\$5,499,336.91</b>	<b>\$75,280.27</b>	<b>\$1,396,524.66</b>	<b>(\$1,611,942.79)</b>	<b>(\$3,008,467.45)</b>

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