

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System**

**Exhibit F-II-A**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For Fiscal Year 2024, Fiscal Period 11**

**043 - Lowndes County Schools**

	<b>GOVERNMENTAL</b>			<b>FIDUCIARY</b>		
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Expendable Trust</b>	<b>Total</b>
<b>Revenues</b>						
State Sources	\$10,988,936.43	\$0.00	\$153,962.72	\$1,548,310.00	\$0.00	\$12,691,209.15
Federal Sources	\$158,272.66	\$7,606,373.48	\$0.00	\$0.00	\$0.00	\$7,764,646.14
Local Sources	\$5,320,922.20	\$447,864.63	\$0.00	\$0.00	\$120,906.48	\$5,889,693.31
Other Sources	\$71,530.90	\$15,468.41	\$0.00	\$0.00	\$0.00	\$86,999.31
<b>Total Revenues:</b>	<b>\$16,539,662.19</b>	<b>\$8,069,706.52</b>	<b>\$153,962.72</b>	<b>\$1,548,310.00</b>	<b>\$120,906.48</b>	<b>\$26,432,547.91</b>
<b>Expenditures</b>						
Instructional Services	\$6,770,041.69	\$1,649,143.61	\$0.00	\$0.00	\$120.35	\$8,419,305.65
Instructional Support Services	\$2,984,883.35	\$1,896,202.40	\$0.00	\$0.00	\$120,661.49	\$5,001,747.24
Operation & Maintenance Services	\$2,463,206.24	\$18,761.49	\$0.00	\$48,710.00	\$0.00	\$2,530,677.73
Auxiliary Services	\$1,436,866.61	\$1,649,298.68	\$0.00	\$0.00	\$11,925.75	\$3,098,091.04
General Administrative Services	\$1,219,152.93	\$377,268.88	\$0.00	\$0.00	\$0.00	\$1,596,421.81
Capital Outlay	\$1,812,863.16	\$927,909.35	\$0.00	\$0.00	\$0.00	\$2,740,772.51
Debt Service	\$0.00	\$232,338.95	\$153,962.72	\$0.00	\$0.00	\$386,301.67
Other Expenditures	\$536,074.96	\$2,390,405.17	\$0.00	\$0.00	\$17,822.89	\$2,944,303.02
<b>Total Expenditures:</b>	<b>\$17,223,088.94</b>	<b>\$9,141,328.53</b>	<b>\$153,962.72</b>	<b>\$48,710.00</b>	<b>\$150,530.48</b>	<b>\$26,717,620.67</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$77,761.42	\$199,163.86	\$0.00	\$0.00	\$2,092.11	\$279,017.39
Other Fund Uses:	\$198,311.05	\$21,033.30	\$0.00	\$0.00	\$6,897.31	\$226,241.66
<b>Total Other Fund Sources (Uses):</b>	<b>(\$120,549.63)</b>	<b>\$178,130.56</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$4,805.20)</b>	<b>\$52,775.73</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$803,976.38)</b>	<b>(\$893,491.45)</b>	<b>\$0.00</b>	<b>\$1,499,600.00</b>	<b>(\$34,429.20)</b>	<b>(\$232,297.03)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$6,047,743.29</b>	<b>\$1,706,685.95</b>	<b>\$0.00</b>	<b>\$171,355.22</b>	<b>\$169,447.25</b>	<b>\$8,095,231.71</b>
<b>Ending Fund Balance:</b>	<b>\$5,243,766.91</b>	<b>\$813,194.50</b>	<b>\$0.00</b>	<b>\$1,670,955.22</b>	<b>\$135,018.05</b>	<b>\$7,862,934.68</b>

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