

**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 Ended September 30, 2024**

043 - Lowndes County Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$11,822,325.58	\$0.00	\$156,245.52	\$1,583,445.48	\$0.00	\$13,562,016.58
Federal Sources	\$134,646.33	\$9,282,402.94	\$0.00	\$0.00	\$0.00	\$9,417,049.27
Local Sources	\$5,633,305.83	\$539,699.36	\$0.00	\$0.00	\$137,786.27	\$6,310,791.46
Other Sources	\$309,599.00	\$15,468.41	\$0.00	\$0.00	\$0.00	\$325,067.41
Total Revenues:	\$17,899,876.74	\$9,837,570.71	\$156,245.52	\$1,583,445.48	\$137,786.27	\$29,614,924.72
Expenditures						
Instructional Services	\$7,551,990.04	\$1,825,725.50	\$0.00	\$0.00	\$1,004.35	\$9,378,719.89
Instructional Support Services	\$3,375,254.95	\$2,131,330.01	\$0.00	\$0.00	\$129,305.05	\$5,635,890.01
Operation & Maintenance Services	\$2,777,054.56	\$87,419.59	\$0.00	\$137,183.25	\$0.00	\$3,001,657.40
Auxiliary Services	\$1,575,298.26	\$2,119,444.43	\$0.00	\$0.00	\$12,711.64	\$3,707,454.33
General Administrative Services	\$1,332,664.16	\$691,298.47	\$0.00	\$0.00	\$0.00	\$2,023,962.63
Capital Outlay	\$1,795,885.73	\$927,909.35	\$0.00	\$462,586.81	\$0.00	\$3,186,381.89
Debt Service	\$0.00	\$232,338.95	\$156,245.52	\$0.00	\$0.00	\$388,584.47
Other Expenditures	\$581,907.53	\$2,766,862.47	\$0.00	\$0.00	\$21,160.31	\$3,369,930.31
Total Expenditures:	\$18,990,055.23	\$10,782,328.77	\$156,245.52	\$599,770.06	\$164,181.35	\$30,692,580.93
Other Fund Sources (Uses)						
Other Fund Sources:	\$528,342.59	\$325,207.46	\$0.00	\$0.00	\$2,092.11	\$855,642.16
Other Fund Uses:	\$324,311.05	\$24,773.02	\$0.00	\$0.00	\$8,011.45	\$357,095.52
Total Other Fund Sources (Uses):	\$204,031.54	\$300,434.44	\$0.00	\$0.00	(\$5,919.34)	\$498,546.64
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$886,146.95)	(\$644,323.62)	\$0.00	\$983,675.42	(\$32,314.42)	(\$579,109.57)
Beginning Fund Balance - October 1:	\$5,905,775.15	\$1,706,685.95	\$0.00	\$171,355.22	\$169,447.25	\$7,953,263.57
Ending Fund Balance - September 30:	\$5,019,628.20	\$1,062,362.33	\$0.00	\$1,155,030.64	\$137,132.83	\$7,374,154.00

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