

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

**Exhibit F-III-C**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
Budget and Actual  
For Fiscal Year 2021, Fiscal Period 05**

**043 - Lowndes County Schools**

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$10,119,834.45	\$4,464,165.46	(\$5,655,668.99)
Federal Sources	\$0.00	\$0.00	\$0.00	\$6,395,185.00	\$1,731,742.01	(\$4,663,442.99)
Local Sources	\$126,371.37	\$9,829.00	(\$116,542.37)	\$4,615,912.30	\$2,671,209.89	(\$1,944,702.41)
Other Sources	\$0.00	\$0.00	\$0.00	\$221,690.00	\$10,305.62	(\$211,384.38)
<b>Total Revenues:</b>	<b>\$126,371.37</b>	<b>\$9,829.00</b>	<b>(\$116,542.37)</b>	<b>\$21,352,621.75</b>	<b>\$8,877,422.98</b>	<b>(\$12,475,198.77)</b>
<b>Expenditures</b>						
Instructional Services	\$10,641.84	\$320.00	\$10,321.84	\$7,892,447.82	\$3,427,725.50	\$4,464,722.32
Instructional Support Services	\$87,327.79	\$18,061.65	\$69,266.14	\$3,733,972.78	\$1,463,815.05	\$2,270,157.73
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$2,331,807.41	\$844,612.17	\$1,487,195.24
Auxiliary Services	\$9,892.91	\$0.00	\$9,892.91	\$3,612,281.36	\$914,696.22	\$2,697,585.14
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,467,969.52	\$593,440.85	\$874,528.67
Total Outlay	\$0.00	\$0.00	\$0.00	\$223,188.00	\$62,023.00	\$161,165.00
Expendable Service	\$0.00	\$0.00	\$0.00	\$624,411.14	\$288,797.55	\$335,613.59
Other Expenditures	\$10,035.32	\$0.00	\$10,035.32	\$2,308,842.70	\$1,000,584.88	\$1,308,257.82
<b>Total Expenditures:</b>	<b>\$117,897.86</b>	<b>\$18,381.65</b>	<b>\$99,516.21</b>	<b>\$22,194,920.73</b>	<b>\$8,595,695.22</b>	<b>\$13,599,225.51</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$1,559.27	\$415.00	(\$1,144.27)	\$903,070.09	\$353,918.48	(\$549,151.61)
Other Financing Uses:	\$9,743.51	\$415.00	\$9,328.51	\$689,856.19	\$177,342.87	\$512,513.32
<b>Total Other Financing Sources (Uses):</b>	<b>(\$8,184.24)</b>	<b>\$0.00</b>	<b>\$8,184.24</b>	<b>\$213,213.90</b>	<b>\$176,575.61</b>	<b>(\$36,638.29)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$289.27</b>	<b>(\$8,552.65)</b>	<b>(\$8,841.92)</b>	<b>(\$629,085.08)</b>	<b>\$458,303.37</b>	<b>\$1,087,388.45</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$95,616.60</b>	<b>\$112,411.56</b>	<b>\$16,794.96</b>	<b>\$9,510,554.46</b>	<b>\$11,215,084.67</b>	<b>\$1,704,530.21</b>
<b>Ending Fund Balance:</b>	<b>\$95,905.87</b>	<b>\$103,858.91</b>	<b>\$7,953.04</b>	<b>\$8,881,469.38</b>	<b>\$11,673,388.04</b>	<b>\$2,791,918.66</b>

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