

**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 2021, 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	\$10,553,754.24	\$8,579,608.96	(\$1,974,145.28)	\$0.00	\$0.00	\$0.00
Federal Sources	\$108,200.00	\$116,675.38	\$8,475.38	\$11,627,418.49	\$3,767,439.08	(\$7,859,979.41)
Local Sources	\$3,643,100.00	\$3,530,244.65	(\$112,855.35)	\$838,641.01	\$283,060.46	(\$555,580.55)
Other Sources	\$189,190.00	\$78,560.35	(\$110,629.65)	\$32,500.00	\$6,971.32	(\$25,528.68)
<b>Total Revenues:</b>	<b>\$14,494,244.24</b>	<b>\$12,305,089.34</b>	<b>(\$2,189,154.90)</b>	<b>\$12,498,559.50</b>	<b>\$4,057,470.86</b>	<b>(\$8,441,088.64)</b>
<b>Expenditures</b>						
Instructional Services	\$6,574,519.20	\$5,335,288.04	\$1,239,231.16	\$4,707,754.85	\$1,219,173.44	\$3,488,581.41
Instructional Support Services	\$2,581,786.66	\$2,116,653.16	\$465,133.50	\$2,476,180.47	\$885,499.06	\$1,590,681.41
Operation & Maintenance Services	\$2,062,130.05	\$1,571,424.74	\$490,705.31	\$229,770.32	\$45,237.34	\$184,532.98
Auxiliary Services	\$1,698,898.89	\$1,093,211.81	\$605,687.08	\$1,778,525.04	\$800,083.70	\$978,441.34
General Administrative Services	\$1,124,401.39	\$888,182.92	\$236,218.47	\$339,103.26	\$254,737.39	\$84,365.87
Special Revenue Outlay	\$917,907.09	\$115,927.18	\$801,979.91	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$288,798.14	\$288,797.55	\$0.59
Other Expenditures	\$430,318.36	\$333,922.61	\$96,395.75	\$3,411,871.52	\$2,193,561.10	\$1,218,310.42
<b>Total Expenditures:</b>	<b>\$15,389,961.64</b>	<b>\$11,454,610.46</b>	<b>\$3,935,351.18</b>	<b>\$13,232,003.60</b>	<b>\$5,687,089.58</b>	<b>\$7,544,914.02</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$235,549.03	\$464,449.30	\$228,900.27	\$602,341.38	\$451,264.55	(\$151,076.83)
Other Financing Uses:	\$633,209.36	\$486,216.11	\$146,993.25	\$27,247.78	\$13,966.13	\$13,281.65
<b>Total Other Financing Sources (Uses):</b>	<b>(\$397,660.33)</b>	<b>(\$21,766.81)</b>	<b>\$375,893.52</b>	<b>\$575,093.60</b>	<b>\$437,298.42</b>	<b>(\$137,795.18)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$1,293,377.73)</b>	<b>\$828,712.07</b>	<b>\$2,122,089.80</b>	<b>(\$158,350.50)</b>	<b>(\$1,192,320.30)</b>	<b>(\$1,033,969.80)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$7,944,222.65</b>	<b>\$7,944,222.65</b>	<b>\$0.00</b>	<b>\$2,405,033.76</b>	<b>\$2,405,033.76</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$6,650,844.92</b>	<b>\$8,772,934.72</b>	<b>\$2,122,089.80</b>	<b>\$2,246,683.26</b>	<b>\$1,212,713.46</b>	<b>(\$1,033,969.80)</b>

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