

**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 Ended September 30, 2021**

**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	\$10,743,547.11	\$189,792.87	\$0.00	\$0.00	\$0.00
Federal Sources	\$108,200.00	\$128,757.54	\$20,557.54	\$11,627,418.49	\$6,882,167.31	(\$4,745,251.18)
Local Sources	\$3,643,100.00	\$3,975,077.36	\$331,977.36	\$838,641.01	\$298,110.90	(\$540,530.11)
Other Sources	\$189,190.00	\$192,838.55	\$3,648.55	\$32,500.00	\$6,971.32	(\$25,528.68)
<b>Total Revenues:</b>	<b>\$14,494,244.24</b>	<b>\$15,040,220.56</b>	<b>\$545,976.32</b>	<b>\$12,498,559.50</b>	<b>\$7,187,249.53</b>	<b>(\$5,311,309.97)</b>
<b>Expenditures</b>						
Instructional Services	\$6,574,519.20	\$6,742,986.58	(\$168,467.38)	\$4,707,754.85	\$1,497,115.83	\$3,210,639.02
Instructional Support Services	\$2,581,786.66	\$2,643,673.03	(\$61,886.37)	\$2,476,180.47	\$1,868,508.19	\$607,672.28
Operation & Maintenance Services	\$2,062,130.05	\$1,968,394.61	\$93,735.44	\$229,770.32	\$150,607.54	\$79,162.78
Auxiliary Services	\$1,698,898.89	\$1,502,806.07	\$196,092.82	\$1,778,525.04	\$1,053,598.54	\$724,926.50
General Administrative Services	\$1,124,401.39	\$1,111,910.77	\$12,490.62	\$339,103.26	\$319,551.55	\$19,551.71
Special Revenue Outlay	\$917,907.09	\$156,744.54	\$761,162.55	\$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	\$398,376.06	\$31,942.30	\$3,411,871.52	\$2,685,779.65	\$726,091.87
<b>Total Expenditures:</b>	<b>\$15,389,961.64</b>	<b>\$14,524,891.66</b>	<b>\$865,069.98</b>	<b>\$13,232,003.60</b>	<b>\$7,863,958.85</b>	<b>\$5,368,044.75</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$235,549.03	\$596,043.22	\$360,494.19	\$602,341.38	\$451,264.55	(\$151,076.83)
Other Financing Uses:	\$633,209.36	\$489,058.11	\$144,151.25	\$27,247.78	\$14,166.13	\$13,081.65
<b>Total Other Financing Sources (Uses):</b>	<b>(\$397,660.33)</b>	<b>\$106,985.11</b>	<b>\$504,645.44</b>	<b>\$575,093.60</b>	<b>\$437,098.42</b>	<b>(\$137,995.18)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$1,293,377.73)</b>	<b>\$622,314.01</b>	<b>\$1,915,691.74</b>	<b>(\$158,350.50)</b>	<b>(\$239,610.90)</b>	<b>(\$81,260.40)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$7,944,222.65</b>	<b>\$7,963,998.46</b>	<b>\$19,775.81</b>	<b>\$2,405,033.76</b>	<b>\$2,365,312.34</b>	<b>(\$39,721.42)</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$6,650,844.92</b>	<b>\$8,586,312.47</b>	<b>\$1,935,467.55</b>	<b>\$2,246,683.26</b>	<b>\$2,125,701.44</b>	<b>(\$120,981.82)</b>

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