



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



Eric G. Mackey, Ed.D.
State Superintendent of Education

Alabama
State Board
of Education

October 16, 2019

RECEIVED
OCT 24 2019

Governor Kay Ivey
President

Mr. Jonathan Hatton, Superintendent
Lauderdale County Board of Education
P. O. Box 278
Florence, AL 35631-0278

Jackie Zeigler
District I
President Pro Tem

Dear Mr. Hatton:

Tracie West
District II

RE: FY 2020 Original Budget

Enclosed is your approved FY 2020 Systemwide Original Budget.

Stephanie Bell
District III

Budgets should be monitored and amendments submitted as needed in accordance with amendment procedures. Please be reminded that budget amendments should be transmitted via the LEA Accounting File Upload System.

Yvette M. Richardson, Ed.D.
District IV

We appreciate the diligence and hard work required to develop this budget. We intend to continue to provide you and your staff with guidance and assistance as we work together to meet the reporting requirements as outlined in the foundation and accountability laws.

Ella B. Bell
District V

Copies should be provided to your staff members who have responsibility in managing the budget and programs. If you have any questions, please call your accountant at (334) 694-4617.

Cynthia McCarty, Ph.D.
District VI

Sincerely,

Jeff Newman
District VII
Vice President

Wayne Reynolds, Ed.D.
District VIII

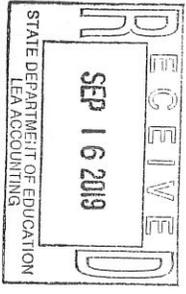
Andy Craig
Deputy State Superintendent
Administrative and Financial Services

Eric G. Mackey, Ed.D.
Secretary and
Executive Officer

AC/BK/PL

Enclosure
cc: Chief School Financial Officer

STATE OF ALABAMA
DEPARTMENT OF EDUCATION



LAUDERDALE COUNTY BOARD OF EDUCATION

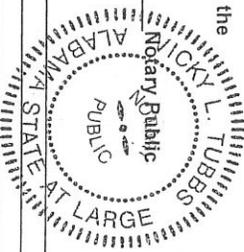
Fiscal Year 2020
Original : X
Amendment No.:

ANNUAL BUDGET

FOR FISCAL YEAR OCTOBER 1, 2019 - SEPTEMBER 30, 2020

This budget was approved by action of the Lauderdale County Board of Education
on September 11, 2019
Month September Day 11 Year 2019
Tom Stebbins Chairman's signature
Chairman, Board of Education

Subscribed and sworn to before me this the
11th day of September, 2019



Reason for Amendment: (Be specific)

I certify that the information in this budget is correct to my best knowledge and belief, that expenditures will be in accordance with state and federal laws and regulations and approved program applications and plans, and the length of the school term shall not be less than 180 full instructional days or the hourly equivalent thereof.
Eric Mackey Superintendent
9/11/19 Date

Mike Hall, Chief School Finance Officer (256) 760-1322
Contact Person Phone Number

APPROVED
Eric Mackey
State Superintendent of Education

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Budget System
Combined Budget for Revenues, Expenditures, and Changes in Fund Balances
Governmental and Expendable Trust Funds
Fiscal Year 2020, Fiscal Period 00

| | GOVERNMENTAL | | | | FIDUCIARY | | | Total |
|---|-------------------------|------------------------|---------------------|-----------------------|-----------------------|------------------------|------------------------|-------|
| | General | Special Revenue | Debt Service | Capital Projects | Expendable Trust | | | |
| 039 - Lauderdale County Schools | | | | | | | | |
| Revenues | | | | | | | | |
| State Sources | \$50,913,766.58 | \$0.00 | \$0.00 | \$2,784,696.00 | \$0.00 | \$0.00 | \$53,698,462.58 | |
| Federal Sources | \$3,800.00 | \$6,487,336.53 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$6,491,136.53 | |
| Local Sources | \$14,227,530.00 | \$4,143,849.14 | \$476,275.00 | \$737,146.00 | \$1,127,946.00 | \$20,712,746.14 | \$20,712,746.14 | |
| Other Sources | \$131,071.71 | \$111,189.45 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$242,261.16 | |
| Total Revenues: | \$65,276,168.29 | \$10,742,375.12 | \$476,275.00 | \$3,521,842.00 | \$1,127,946.00 | \$0.00 | \$81,144,606.41 | |
| Expenditures | | | | | | | | |
| Instructional Services | \$40,949,827.15 | \$3,139,654.79 | \$0.00 | \$0.00 | \$348,995.00 | \$44,438,476.94 | | |
| Instructional Support Services | \$8,754,919.33 | \$1,920,494.14 | \$0.00 | \$0.00 | \$311,999.00 | \$10,987,412.47 | | |
| Operation & Maintenance Services | \$6,371,811.00 | \$247,426.00 | \$0.00 | \$100,000.00 | \$11,240.00 | \$6,730,477.00 | | |
| Auxiliary Services | \$4,128,264.00 | \$6,138,278.68 | \$0.00 | \$200,000.00 | \$6,874.00 | \$10,473,416.68 | | |
| General Administrative Services | \$2,571,011.00 | \$302,440.23 | \$0.00 | \$0.00 | \$0.00 | \$2,873,451.23 | | |
| Capital Outlay | \$0.00 | \$1,900.00 | \$0.00 | \$2,675,000.00 | \$0.00 | \$2,676,900.00 | | |
| Debt Service | \$312,090.00 | \$3,500.00 | \$476,275.00 | \$242,543.36 | \$0.00 | \$1,034,408.36 | | |
| Other Expenditures | \$2,597,515.14 | \$710,768.02 | \$0.00 | \$0.00 | \$226,257.00 | \$3,534,540.16 | | |
| Total Expenditures: | \$65,685,437.62 | \$12,464,461.86 | \$476,275.00 | \$3,217,543.36 | \$905,365.00 | \$82,749,082.84 | | |
| Other Fund Sources (Uses) | | | | | | | | |
| Other Fund Sources: | \$648,281.61 | \$2,282,563.90 | \$0.00 | \$0.00 | \$20,525.00 | \$2,951,370.51 | | |
| Other Fund Uses: | \$2,252,676.12 | \$292,003.78 | \$0.00 | \$0.00 | \$32,550.00 | \$2,577,229.90 | | |
| Total Other Fund Sources (Uses): | (\$1,604,394.51) | \$1,990,560.12 | \$0.00 | \$0.00 | (\$12,025.00) | \$374,140.61 | | |
| Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses: | | | | | | | | |
| Beginning Fund Balance - October 1: | \$16,496,566.73 | \$3,322,156.33 | \$299,546.11 | \$8,608,966.16 | \$1,219,408.19 | \$29,946,643.52 | | |
| Ending Fund Balance - September 30: | \$14,482,902.89 | \$3,590,629.71 | \$299,546.11 | \$8,913,264.80 | \$1,429,964.19 | \$28,716,307.70 | | |

LAUDERDALE COUNTY BOARD OF EDUCATION
 COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
 FISCAL YEAR ENDED OCTOBER 31, 2019

EXHIBIT B-1-A

| FUND TYPES DESCRIPTION | GENERAL | GOVERNMENTAL | | | FIDUCIARY TRUST | TOTAL (Memo Only) |
|--|----------------|--------------------|-----------------|---------------------|--------------------|----------------------|
| | | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS | | |
| REVENUES | | | | | | |
| STATE REVENUES | 50,913,766.58 | 0.00 | 0.00 | 2,784,696.00 | 0.00 | 53,698,462.58 |
| FEDERAL REVENUES | 3,800.00 | 6,487,336.53 | 0.00 | 0.00 | 0.00 | 6,491,136.53 |
| LOCAL REVENUES | 14,227,530.00 | 4,143,849.14 | 476,275.00 | 737,146.00 | 1,127,946.00 | 20,712,746.14 |
| OTHER REVENUES | 131,071.71 | 111,189.45 | 0.00 | 0.00 | 0.00 | 242,261.16 |
| TOTAL REVENUES | 65,276,168.29 | 10,742,375.12 | 476,275.00 | 3,521,842.00 | 1,127,946.00 | 81,144,606.41 |
| EXPENDITURES: | | | | | | |
| INSTRUCTIONAL SERVICES | 40,949,827.15 | 3,139,654.79 | 0.00 | 0.00 | 348,995.00 | 44,438,476.94 |
| INSTRUCTIONAL SUPPORT SERVICES | 8,754,919.33 | 1,920,494.14 | 0.00 | 0.00 | 311,999.00 | 10,987,412.47 |
| OPERATIONS & MAINTENANCE | 6,371,811.00 | 247,426.00 | 0.00 | 100,000.00 | 11,240.00 | 6,730,477.00 |
| AUXILIARY SERVICES | 4,128,264.00 | 6,138,278.68 | 0.00 | 200,000.00 | 6,874.00 | 10,473,416.68 |
| GENERAL ADMINISTRATIVE SERVICES | 2,571,011.00 | 302,440.23 | 0.00 | 0.00 | 0.00 | 2,873,451.23 |
| CAPITAL OUTLAY | 0.00 | 1,900.00 | 0.00 | 2,675,000.00 | 0.00 | 2,676,900.00 |
| DEBT SERVICES | 312,090.00 | 3,500.00 | 476,275.00 | 242,543.36 | 0.00 | 1,034,408.36 |
| OTHER EXPENDITURES | 2,597,515.14 | 710,768.02 | 0.00 | 0.00 | 226,257.00 | 3,534,540.16 |
| TOTAL EXPENDITURES | 65,685,437.62 | 12,464,461.86 | 476,275.00 | 3,217,543.36 | 905,365.00 | 82,749,082.84 |
| OTHER FUND SOURCES (USES): | | | | | | |
| OTHER FUND SOURCES | 648,281.61 | 2,282,563.90 | 0.00 | 0.00 | 20,525.00 | 2,951,370.51 |
| OTHER FUND USES | (2,252,676.12) | (292,003.78) | 0.00 | 0.00 | 32,550.00 | (2,577,229.90) |
| TOTAL OTHER FUND SOURCES (USES) | (1,604,394.51) | 1,990,560.12 | 0.00 | 0.00 | (12,025.00) | 374,140.61 |
| EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES | (2,013,663.84) | 268,473.38 | 0.00 | 304,298.64 | 210,556.00 | (1,230,335.82) |
| BEGINNING FUND BALANCE - OCT 1 | 16,496,566.73 | 3,322,156.33 | 299,546.11 | 8,608,966.16 | 1,219,408.19 | 29,946,643.52 |
| ENDING FUND BALANCE - OCT 31 | 14,482,902.89 | 3,590,629.71 | 299,546.11 | 8,913,264.80 | 1,429,964.19 | 28,716,307.70 |

LAUDERDALE COUNTY BOARD OF EDUCATION
 COMBINED BUDGET OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS/FUND BALANCES
 ALL PROPRIETARY FUND TYPES AND NON EXPENDABLE TRUST FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

| FUND TYPE DESCRIPTION | PROPRIETARY | | | FIDUCIARY | TOTAL (Memo Only) |
|--|-------------|------------------|------------------|-----------|----------------------|
| | ENTERPRISE | INTERNAL SERVICE | NON EXPEND TRUST | | |
| OPERATING REVENUES: LOCAL REVENUES (SPECIFY): | | | | | |
| TOTAL OPERATING REVENUES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OPERATING EXPENSES: | | | | | |
| PERSONAL SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EMPLOYEE BENEFITS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PURCHASED SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MATERIALS & SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER OBJECTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OPERATING EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OPERATING INCOME (LOSS) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NON-OPERATING REVENUES: | | | | | |
| STATE REVENUES (ATTACH SCHEDULE) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| FEDERAL REVENUES (ATTACH SCHEDULE) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER REVENUES (ATTACH SCHEDULE) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL NON-OPERATING REVENUES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| INCOME(LOSS) BEFORE OPERATING TRANSFER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OPERATING TRANSFERS IN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OPERATING TRANSFERS OUT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NET INCOME | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| RETAINED EARNINGS/FUND BALANCE - OCT 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| RETAINED EARNINGS/FUND BALANCE - SEP 30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

EXHIBIT B-II-A