

**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**  
**For Fiscal Year Ended September 30, 2023**

*040 - Lawrence County Schools*

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$39,676,801.00	\$17,387.00	\$1,314,787.43	\$3,933,933.16	\$0.00	\$44,942,908.59
Federal Sources	\$123,556.65	\$15,241,781.63	\$0.00	\$0.00	\$0.00	\$15,365,338.28
Local Sources	\$13,089,792.09	\$2,772,304.13	\$264,503.16	\$57,158.65	\$345,434.80	\$16,529,192.83
Other Sources	\$146,771.38	\$40,377.21	\$0.00	\$0.00	\$0.00	\$187,148.59
<b>Total Revenues:</b>	<b>\$53,036,921.12</b>	<b>\$18,071,849.97</b>	<b>\$1,579,290.59</b>	<b>\$3,991,091.81</b>	<b>\$345,434.80</b>	<b>\$77,024,588.29</b>
<b>Expenditures</b>						
Instructional Services	\$26,143,699.19	\$6,996,373.55	\$0.00	\$0.00	\$145,782.60	\$33,285,855.34
Instructional Support Services	\$8,588,656.33	\$2,637,422.45	\$0.00	\$0.00	\$64,640.04	\$11,290,718.82
Operation & Maintenance Services	\$5,129,022.26	\$3,265,935.99	\$0.00	\$57,940.00	\$1,012.50	\$8,453,910.75
Auxiliary Services	\$4,188,465.44	\$5,206,569.41	\$0.00	\$0.00	\$3,691.17	\$9,398,726.02
General Administrative Services	\$1,873,921.57	\$602,313.87	\$0.00	\$0.00	\$0.00	\$2,476,235.44
Capital Outlay	\$0.00	\$0.00	\$0.00	\$3,648,253.04	\$0.00	\$3,648,253.04
Debt Service	\$0.00	\$0.00	\$1,860,118.18	\$963,399.29	\$0.00	\$2,823,517.47
Other Expenditures	\$1,527,755.10	\$715,310.07	\$0.00	\$0.00	\$52,014.01	\$2,295,079.18
<b>Total Expenditures:</b>	<b>\$47,451,519.89</b>	<b>\$19,423,925.34</b>	<b>\$1,860,118.18</b>	<b>\$4,669,592.33</b>	<b>\$267,140.32</b>	<b>\$73,672,296.06</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$772,225.70	\$1,315,153.62	\$1,532,844.41	\$15,283,403.30	\$12,958.72	\$18,916,585.75
Other Fund Uses:	\$2,443,526.07	\$593,370.71	\$0.00	\$0.00	\$71,437.64	\$3,108,334.42
<b>Total Other Fund Sources (Uses):</b>	<b>(\$1,671,300.37)</b>	<b>\$721,782.91</b>	<b>\$1,532,844.41</b>	<b>\$15,283,403.30</b>	<b>(\$58,478.92)</b>	<b>\$15,808,251.33</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$3,914,100.86</b>	<b>(\$630,292.46)</b>	<b>\$1,252,016.82</b>	<b>\$14,604,902.78</b>	<b>\$19,815.56</b>	<b>\$19,160,543.56</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$11,370,141.51</b>	<b>\$3,157,128.69</b>	<b>\$4,731,652.72</b>	<b>\$4,314,420.11</b>	<b>\$578,995.17</b>	<b>\$24,152,338.20</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$15,284,242.37</b>	<b>\$2,526,836.23</b>	<b>\$5,983,669.54</b>	<b>\$18,919,322.89</b>	<b>\$598,810.73</b>	<b>\$43,312,881.76</b>

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