

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2024, Fiscal Period 06**

Exhibit F-I-A

**039 - Lauderdale County Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$25,796,734.85	\$3,132,462.01	\$123,045.16	\$23,958,004.40	\$0.00	\$1,290,445.72	\$0.00
Investments							
Receivables	\$859,975.59	\$898,534.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$317,800.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$92,125,583.49
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,939,705.80
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,524,313.95
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$26,656,710.44</b>	<b>\$4,348,797.55</b>	<b>\$123,045.16</b>	<b>\$23,958,004.40</b>	<b>\$0.00</b>	<b>\$1,290,445.72</b>	<b>\$140,589,603.24</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$79,290.95	\$26,132.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$306,626.61	\$0.00	\$0.00	\$0.00	\$0.00	\$33,848.68	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,524,313.95
<b>Total Liabilities:</b>	<b>\$385,917.56</b>	<b>\$26,132.95</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$33,848.68</b>	<b>\$22,524,313.95</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$118,065,289.29
Contributed Capital							
Reserved Fund Balance	\$442,032.60	\$1,236,466.23	\$0.00	\$35,407,592.27	\$0.00	\$65,773.82	\$0.00
Unreserved Fund balance	\$25,828,760.28	\$3,086,198.37	\$123,045.16	(\$11,449,587.87)	\$0.00	\$1,190,823.22	\$0.00
<b>Total Fund Equity:</b>	<b>\$26,270,792.88</b>	<b>\$4,322,664.60</b>	<b>\$123,045.16</b>	<b>\$23,958,004.40</b>	<b>\$0.00</b>	<b>\$1,256,597.04</b>	<b>\$118,065,289.29</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$26,656,710.44</b>	<b>\$4,348,797.55</b>	<b>\$123,045.16</b>	<b>\$23,958,004.40</b>	<b>\$0.00</b>	<b>\$1,290,445.72</b>	<b>\$140,589,603.24</b>

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

**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 2024, Fiscal Period 06**

*039 - Lauderdale County Schools*

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$35,976,768.07	\$0.00	\$0.00	\$407,865.00	\$0.00	\$36,384,633.07
Federal Sources	\$440.00	\$5,003,553.10	\$0.00	\$0.00	\$0.00	\$5,003,993.10
Local Sources	\$16,525,097.22	\$2,198,227.47	\$361,596.40	\$959,779.03	\$746,371.08	\$20,791,071.20
Other Sources	\$170,770.83	\$93,965.55	\$0.00	\$0.00	\$0.00	\$264,736.38
<b>Total Revenues:</b>	<b>\$52,673,076.12</b>	<b>\$7,295,746.12</b>	<b>\$361,596.40</b>	<b>\$1,367,644.03</b>	<b>\$746,371.08</b>	<b>\$62,444,433.75</b>
<b>Expenditures</b>						
Instructional Services	\$24,931,059.44	\$2,892,742.79	\$0.00	\$0.00	\$175,287.79	\$27,999,090.02
Instructional Support Services	\$7,677,918.92	\$1,607,395.23	\$0.00	\$0.00	\$300,546.01	\$9,585,860.16
Operation & Maintenance Services	\$3,917,045.79	\$239,981.42	\$0.00	\$100,839.00	\$9,166.17	\$4,267,032.38
Auxiliary Services	\$2,528,682.05	\$3,577,269.93	\$0.00	\$344,416.00	\$11,403.05	\$6,461,771.03
General Administrative Services	\$1,648,565.01	\$232,945.11	\$0.00	\$0.00	\$0.00	\$1,881,510.12
Capital Outlay	\$0.00	\$131,725.40	\$0.00	\$4,027,893.42	\$0.00	\$4,159,618.82
Debt Service	\$8,706.00	\$0.00	\$585,815.00	\$242,543.36	\$0.00	\$837,064.36
Other Expenditures	\$1,569,582.33	\$428,804.86	\$0.00	\$0.00	\$150,903.96	\$2,149,291.15
<b>Total Expenditures:</b>	<b>\$42,281,559.54</b>	<b>\$9,110,864.74</b>	<b>\$585,815.00</b>	<b>\$4,715,691.78</b>	<b>\$647,306.98</b>	<b>\$57,341,238.04</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$380,162.68	\$933,007.16	\$0.00	\$0.00	\$29,655.90	\$1,342,825.74
Other Fund Uses:	\$99,019.00	\$182,265.81	\$0.00	\$0.00	\$70,548.36	\$351,833.17
<b>Total Other Fund Sources (Uses):</b>	<b>\$281,143.68</b>	<b>\$750,741.35</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$40,892.46)</b>	<b>\$990,992.57</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$10,672,660.26</b>	<b>(\$1,064,377.27)</b>	<b>(\$224,218.60)</b>	<b>(\$3,348,047.75)</b>	<b>\$58,171.64</b>	<b>\$6,094,188.28</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$15,598,132.62</b>	<b>\$5,387,041.87</b>	<b>\$347,263.76</b>	<b>\$27,306,052.15</b>	<b>\$1,198,425.40</b>	<b>\$49,836,915.80</b>
<b>Ending Fund Balance:</b>	<b>\$26,270,792.88</b>	<b>\$4,322,664.60</b>	<b>\$123,045.16</b>	<b>\$23,958,004.40</b>	<b>\$1,256,597.04</b>	<b>\$55,931,104.08</b>

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

**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 2024, Fiscal Period 06**

**039 - Lauderdale County Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$59,331,849.59	\$35,976,768.07	(\$23,355,081.52)	\$0.00	\$0.00	\$0.00
Federal Sources	\$4,100.00	\$440.00	(\$3,660.00)	\$7,723,695.00	\$5,003,553.10	(\$2,720,141.90)
Local Sources	\$19,461,435.96	\$16,525,097.22	(\$2,936,338.74)	\$4,716,649.85	\$2,198,227.47	(\$2,518,422.38)
Other Sources	\$381,000.00	\$170,770.83	(\$210,229.17)	\$100,450.00	\$93,965.55	(\$6,484.45)
<b>Total Revenues:</b>	<b>\$79,178,385.55</b>	<b>\$52,673,076.12</b>	<b>(\$26,505,309.43)</b>	<b>\$12,540,794.85</b>	<b>\$7,295,746.12</b>	<b>(\$5,245,048.73)</b>
<b>Expenditures</b>						
Instructional Services	\$45,992,953.20	\$24,931,059.44	\$21,061,893.76	\$3,871,132.10	\$2,892,742.79	\$978,389.31
Instructional Support Services	\$14,340,317.06	\$7,677,918.92	\$6,662,398.14	\$2,666,236.47	\$1,607,395.23	\$1,058,841.24
Operation & Maintenance Services	\$9,360,882.06	\$3,917,045.79	\$5,443,836.27	\$267,710.00	\$239,981.42	\$27,728.58
Auxiliary Services	\$5,021,367.24	\$2,528,682.05	\$2,492,685.19	\$7,488,939.73	\$3,577,269.93	\$3,911,669.80
General Administrative Services	\$3,379,589.14	\$1,648,565.01	\$1,731,024.13	\$423,455.99	\$232,945.11	\$190,510.88
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$131,725.40	(\$131,725.40)
General Service	\$0.00	\$8,706.00	(\$8,706.00)	\$0.00	\$0.00	\$0.00
Other Expenditures	\$3,138,947.94	\$1,569,582.33	\$1,569,365.61	\$599,328.62	\$428,804.86	\$170,523.76
<b>Total Expenditures:</b>	<b>\$81,234,056.64</b>	<b>\$42,281,559.54</b>	<b>\$38,952,497.10</b>	<b>\$15,316,802.91</b>	<b>\$9,110,864.74</b>	<b>\$6,205,938.17</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$505,127.40	\$380,162.68	(\$124,964.72)	\$2,045,048.72	\$933,007.16	(\$1,112,041.56)
Other Financing Uses:	\$2,045,048.72	\$99,019.00	\$1,946,029.72	\$0.00	\$182,265.81	(\$182,265.81)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$1,539,921.32)</b>	<b>\$281,143.68</b>	<b>\$1,821,065.00</b>	<b>\$2,045,048.72</b>	<b>\$750,741.35</b>	<b>(\$1,294,307.37)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$3,595,592.41)</b>	<b>\$10,672,660.26</b>	<b>\$14,268,252.67</b>	<b>(\$730,959.34)</b>	<b>(\$1,064,377.27)</b>	<b>(\$333,417.93)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$17,775,547.83</b>	<b>\$15,598,132.62</b>	<b>(\$2,177,415.21)</b>	<b>\$5,115,394.91</b>	<b>\$5,387,041.87</b>	<b>\$271,646.96</b>
<b>Ending Fund Balance:</b>	<b>\$14,179,955.42</b>	<b>\$26,270,792.88</b>	<b>\$12,090,837.46</b>	<b>\$4,384,435.57</b>	<b>\$4,322,664.60</b>	<b>(\$61,770.97)</b>

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

**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 2024, Fiscal Period 06**

**039 - Lauderdale County Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$999,553.06	\$0.00	(\$999,553.06)	\$1,976,348.94	\$407,865.00	(\$1,568,483.94)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$737,160.00	\$361,596.40	(\$375,563.60)	\$956,810.00	\$959,779.03	\$2,969.03
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$1,736,713.06</b>	<b>\$361,596.40</b>	<b>(\$1,375,116.66)</b>	<b>\$2,933,158.94</b>	<b>\$1,367,644.03</b>	<b>(\$1,565,514.91)</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$95,000.00	\$100,839.00	(\$5,839.00)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$260,000.00	\$344,416.00	(\$84,416.00)
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$4,567,250.58	\$4,027,893.42	\$539,357.16
Debt Service	\$1,739,463.06	\$585,815.00	\$1,153,648.06	\$242,543.35	\$242,543.36	(\$0.01)
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$1,739,463.06</b>	<b>\$585,815.00</b>	<b>\$1,153,648.06</b>	<b>\$5,164,793.93</b>	<b>\$4,715,691.78</b>	<b>\$449,102.15</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$2,750.00)</b>	<b>(\$224,218.60)</b>	<b>(\$221,468.60)</b>	<b>(\$2,231,634.99)</b>	<b>(\$3,348,047.75)</b>	<b>(\$1,116,412.76)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$305,170.53</b>	<b>\$347,263.76</b>	<b>\$42,093.23</b>	<b>\$11,353,922.45</b>	<b>\$27,306,052.15</b>	<b>\$15,952,129.70</b>
<b>Ending Fund Balance:</b>	<b>\$302,420.53</b>	<b>\$123,045.16</b>	<b>(\$179,375.37)</b>	<b>\$9,122,287.46</b>	<b>\$23,958,004.40</b>	<b>\$14,835,716.94</b>

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

**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 2024, Fiscal Period 06**

**039 - Lauderdale 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	\$62,307,751.59	\$36,384,633.07	(\$25,923,118.52)
Federal Sources	\$0.00	\$0.00	\$0.00	\$7,727,795.00	\$5,003,993.10	(\$2,723,801.90)
Local Sources	\$1,239,533.24	\$746,371.08	(\$493,162.16)	\$27,111,589.05	\$20,791,071.20	(\$6,320,517.85)
Other Sources	\$0.00	\$0.00	\$0.00	\$481,450.00	\$264,736.38	(\$216,713.62)
<b>Total Revenues:</b>	<b>\$1,239,533.24</b>	<b>\$746,371.08</b>	<b>(\$493,162.16)</b>	<b>\$97,628,585.64</b>	<b>\$62,444,433.75</b>	<b>(\$35,184,151.89)</b>
<b>Expenditures</b>						
Instructional Services	\$410,138.55	\$175,287.79	\$234,850.76	\$50,274,223.85	\$27,999,090.02	\$22,275,133.83
Instructional Support Services	\$454,591.78	\$300,546.01	\$154,045.77	\$17,461,145.31	\$9,585,860.16	\$7,875,285.15
Operation & Maintenance Services	\$5,205.00	\$9,166.17	(\$3,961.17)	\$9,728,797.06	\$4,267,032.38	\$5,461,764.68
Auxiliary Services	\$14,847.61	\$11,403.05	\$3,444.56	\$12,785,154.58	\$6,461,771.03	\$6,323,383.55
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$3,803,045.13	\$1,881,510.12	\$1,921,535.01
Total Outlay	\$0.00	\$0.00	\$0.00	\$4,567,250.58	\$4,159,618.82	\$407,631.76
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,982,006.41	\$837,064.36	\$1,144,942.05
Other Expenditures	\$291,345.00	\$150,903.96	\$140,441.04	\$4,029,621.56	\$2,149,291.15	\$1,880,330.41
<b>Total Expenditures:</b>	<b>\$1,176,127.94</b>	<b>\$647,306.98</b>	<b>\$528,820.96</b>	<b>\$104,631,244.48</b>	<b>\$57,341,238.04</b>	<b>\$47,290,006.44</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$29,655.90	\$29,655.90	\$2,550,176.12	\$1,342,825.74	(\$1,207,350.38)
Other Financing Uses:	\$0.00	\$70,548.36	(\$70,548.36)	\$2,045,048.72	\$351,833.17	\$1,693,215.55
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>(\$40,892.46)</b>	<b>(\$40,892.46)</b>	<b>\$505,127.40</b>	<b>\$990,992.57</b>	<b>\$485,865.17</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$63,405.30</b>	<b>\$58,171.64</b>	<b>(\$5,233.66)</b>	<b>(\$6,497,531.44)</b>	<b>\$6,094,188.28</b>	<b>\$12,591,719.72</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$964,972.35</b>	<b>\$1,198,425.40</b>	<b>\$233,453.05</b>	<b>\$35,515,008.07</b>	<b>\$49,836,915.80</b>	<b>\$14,321,907.73</b>
<b>Ending Fund Balance:</b>	<b>\$1,028,377.65</b>	<b>\$1,256,597.04</b>	<b>\$228,219.39</b>	<b>\$29,017,476.63</b>	<b>\$55,931,104.08</b>	<b>\$26,913,627.45</b>

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