

**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 11**

**132 - Enterprise City Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$52,346,089.08	\$16.50	\$0.00	\$1,753,719.00	\$0.00	\$54,099,824.58
Federal Sources	\$1,636,154.88	\$9,773,483.78	\$0.00	\$0.00	\$0.00	\$11,409,638.66
Local Sources	\$14,185,402.41	\$2,328,794.70	\$0.00	\$2,881,334.86	\$1,734,200.76	\$21,129,732.73
Other Sources	\$314,599.96	\$58,019.01	\$0.00	\$0.00	\$0.00	\$372,618.97
<b>Total Revenues:</b>	<b>\$68,482,246.33</b>	<b>\$12,160,313.99</b>	<b>\$0.00</b>	<b>\$4,635,053.86</b>	<b>\$1,734,200.76</b>	<b>\$87,011,814.94</b>
<b>Expenditures</b>						
Instructional Services	\$32,552,180.72	\$6,081,700.82	\$0.00	\$0.00	\$202,107.12	\$38,835,988.66
Instructional Support Services	\$10,408,450.71	\$2,112,849.00	\$0.00	\$0.00	\$962,082.43	\$13,483,382.14
Operation & Maintenance Services	\$5,478,904.64	\$64,824.97	\$0.00	\$1,769,448.35	\$45,199.61	\$7,358,377.57
Auxiliary Services	\$4,499,026.44	\$5,276,658.33	\$0.00	\$2,277.10	\$108,913.57	\$9,886,875.44
General Administrative Services	\$3,468,291.30	\$142,108.79	\$0.00	\$0.00	\$0.00	\$3,610,400.09
Capital Outlay	\$1,794,356.58	\$0.00	\$0.00	\$291,083.84	\$0.00	\$2,085,440.42
Debt Service	\$0.00	\$0.00	\$0.00	\$435,832.17	\$0.00	\$435,832.17
Other Expenditures	\$710,343.15	\$551,215.50	\$0.00	\$0.00	\$253,327.66	\$1,514,886.31
<b>Total Expenditures:</b>	<b>\$58,911,553.54</b>	<b>\$14,229,357.41</b>	<b>\$0.00</b>	<b>\$2,498,641.46</b>	<b>\$1,571,630.39</b>	<b>\$77,211,182.80</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$136,826.60	\$586,602.89	\$0.00	\$0.00	\$105,775.67	\$829,205.16
Other Fund Uses:	\$316,395.33	\$228,697.61	\$0.00	\$0.00	\$270,098.76	\$815,191.70
<b>Total Other Fund Sources (Uses):</b>	<b>(\$179,568.73)</b>	<b>\$357,905.28</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$164,323.09)</b>	<b>\$14,013.46</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$9,391,124.06</b>	<b>(\$1,711,138.14)</b>	<b>\$0.00</b>	<b>\$2,136,412.40</b>	<b>(\$1,752.72)</b>	<b>\$9,814,645.60</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$36,975,537.01</b>	<b>\$5,109,744.77</b>	<b>\$0.00</b>	<b>\$4,844,583.24</b>	<b>\$1,501,345.40</b>	<b>\$48,431,210.42</b>
<b>Ending Fund Balance:</b>	<b>\$46,366,661.07</b>	<b>\$3,398,606.63</b>	<b>\$0.00</b>	<b>\$6,980,995.64</b>	<b>\$1,499,592.68</b>	<b>\$58,245,856.02</b>

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

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2024, Fiscal Period 11**

**Exhibit F-I-A**

**132 - Enterprise City Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$24,573,162.52	\$2,625,300.76	\$0.00	\$5,411,995.64	\$0.00	\$1,499,913.09	\$0.00
Investments	\$21,695,477.68	\$0.00	\$0.00	\$1,569,000.00	\$0.00	\$0.00	\$0.00
Receivables	\$110,662.20	\$778,679.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$258,810.86	\$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	\$195,501,290.93
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,125,269.29
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,784,097.26
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$46,379,302.40</b>	<b>\$3,662,791.32</b>	<b>\$0.00</b>	<b>\$6,980,995.64</b>	<b>\$0.00</b>	<b>\$1,499,913.09</b>	<b>\$208,410,657.48</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	(\$35,088.00)	\$141,218.83	\$0.00	\$0.00	\$0.00	\$320.41	\$0.00
Interfund Payable							
Other Liabilities	\$47,729.33	\$122,965.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,784,097.26
<b>Total Liabilities:</b>	<b>\$12,641.33</b>	<b>\$264,184.69</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$320.41</b>	<b>\$4,784,097.26</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$203,626,560.22
Contributed Capital							
Reserved Fund Balance	\$2,210,842.46	\$2,272,012.54	\$0.00	\$31,146.61	\$0.00	\$171,158.22	\$0.00
Unreserved Fund balance	\$44,155,818.61	\$1,126,594.09	\$0.00	\$6,949,849.03	\$0.00	\$1,328,434.46	\$0.00
<b>Total Fund Equity:</b>	<b>\$46,366,661.07</b>	<b>\$3,398,606.63</b>	<b>\$0.00</b>	<b>\$6,980,995.64</b>	<b>\$0.00</b>	<b>\$1,499,592.68</b>	<b>\$203,626,560.22</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$46,379,302.40</b>	<b>\$3,662,791.32</b>	<b>\$0.00</b>	<b>\$6,980,995.64</b>	<b>\$0.00</b>	<b>\$1,499,913.09</b>	<b>\$208,410,657.48</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 11**

**132 - Enterprise City Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$48,806,632.63	\$52,346,089.08	\$3,539,456.45	\$0.00	\$16.50	\$16.50
Federal Sources	\$1,250,000.00	\$1,636,154.88	\$386,154.88	\$13,960,463.47	\$9,773,483.78	(\$4,186,979.69)
Local Sources	\$15,651,030.00	\$14,185,402.41	(\$1,465,627.59)	\$2,368,196.29	\$2,328,794.70	(\$39,401.59)
Other Sources	\$107,000.00	\$314,599.96	\$207,599.96	\$63,000.00	\$58,019.01	(\$4,980.99)
<b>Total Revenues:</b>	<b>\$65,814,662.63</b>	<b>\$68,482,246.33</b>	<b>\$2,667,583.70</b>	<b>\$16,391,659.76</b>	<b>\$12,160,313.99</b>	<b>(\$4,231,345.77)</b>
<b>Expenditures</b>						
Instructional Services	\$35,883,531.44	\$32,552,180.72	\$3,331,350.72	\$8,280,406.22	\$6,081,700.82	\$2,198,705.40
Instructional Support Services	\$11,736,047.27	\$10,408,450.71	\$1,327,596.56	\$3,009,472.41	\$2,112,849.00	\$896,623.41
Operation & Maintenance Services	\$6,643,671.95	\$5,478,904.64	\$1,164,767.31	\$33,626.65	\$64,824.97	(\$31,198.32)
Auxiliary Services	\$4,374,078.98	\$4,499,026.44	(\$124,947.46)	\$6,155,213.03	\$5,276,658.33	\$878,554.70
General Administrative Services	\$3,823,182.18	\$3,468,291.30	\$354,890.88	\$200,639.15	\$142,108.79	\$58,530.36
Special Revenue Outlay	\$2,214,707.70	\$1,794,356.58	\$420,351.12	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$879,496.77	\$710,343.15	\$169,153.62	\$1,179,124.53	\$551,215.50	\$627,909.03
<b>Total Expenditures:</b>	<b>\$65,554,716.29</b>	<b>\$58,911,553.54</b>	<b>\$6,643,162.75</b>	<b>\$18,858,481.99</b>	<b>\$14,229,357.41</b>	<b>\$4,629,124.58</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$66,159.89	\$136,826.60	\$70,666.71	\$410,697.00	\$586,602.89	\$175,905.89
Other Financing Uses:	\$287,247.00	\$316,395.33	(\$29,148.33)	\$68,450.00	\$228,697.61	(\$160,247.61)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$221,087.11)</b>	<b>(\$179,568.73)</b>	<b>\$41,518.38</b>	<b>\$342,247.00</b>	<b>\$357,905.28</b>	<b>\$15,658.28</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$38,859.23</b>	<b>\$9,391,124.06</b>	<b>\$9,352,264.83</b>	<b>(\$2,124,575.23)</b>	<b>(\$1,711,138.14)</b>	<b>\$413,437.09</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$37,066,657.13</b>	<b>\$36,975,537.01</b>	<b>(\$91,120.12)</b>	<b>\$5,109,744.77</b>	<b>\$5,109,744.77</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$37,105,516.36</b>	<b>\$46,366,661.07</b>	<b>\$9,261,144.71</b>	<b>\$2,985,169.54</b>	<b>\$3,398,606.63</b>	<b>\$413,437.09</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 11**

**Exhibit F-III-B**

**132 - Enterprise City Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$2,600,855.00	\$1,753,719.00	(\$847,136.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$2,661,317.00	\$2,881,334.86	\$220,017.86
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,262,172.00</b>	<b>\$4,635,053.86</b>	<b>(\$627,118.14)</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	\$1,535,282.20	\$1,769,448.35	(\$234,166.15)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$2,277.10	(\$2,277.10)
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$1,381,008.24	\$291,083.84	\$1,089,924.40
Debt Service	\$0.00	\$0.00	\$0.00	\$814,429.97	\$435,832.17	\$378,597.80
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,730,720.41</b>	<b>\$2,498,641.46</b>	<b>\$1,232,078.95</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>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,531,451.59</b>	<b>\$2,136,412.40</b>	<b>\$604,960.81</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,223,154.35</b>	<b>\$4,844,583.24</b>	<b>(\$378,571.11)</b>
<b>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,754,605.94</b>	<b>\$6,980,995.64</b>	<b>\$226,389.70</b>

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**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 11**

**132 - Enterprise City 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>						
Other Sources	\$0.00	\$0.00	\$0.00	\$170,000.00	\$372,618.97	\$202,618.97
State Sources	\$0.00	\$0.00	\$0.00	\$51,407,487.63	\$54,099,824.58	\$2,692,336.95
Federal Sources	\$0.00	\$0.00	\$0.00	\$15,210,463.47	\$11,409,638.66	(\$3,800,824.81)
Local Sources	\$1,668,039.47	\$1,734,200.76	\$66,161.29	\$22,348,582.76	\$21,129,732.73	(\$1,218,850.03)
<b>Total Revenues:</b>	<b>\$1,668,039.47</b>	<b>\$1,734,200.76</b>	<b>\$66,161.29</b>	<b>\$89,136,533.86</b>	<b>\$87,011,814.94</b>	<b>(\$2,124,718.92)</b>
<b>Expenditures</b>						
Instructional Services	\$180,737.35	\$202,107.12	(\$21,369.77)	\$44,344,675.01	\$38,835,988.66	\$5,508,686.35
Instructional Support Services	\$972,265.63	\$962,082.43	\$10,183.20	\$15,717,785.31	\$13,483,382.14	\$2,234,403.17
Operation & Maintenance Services	\$18,779.07	\$45,199.61	(\$26,420.54)	\$8,231,359.87	\$7,358,377.57	\$872,982.30
Auxiliary Services	\$113,545.22	\$108,913.57	\$4,631.65	\$10,642,837.23	\$9,886,875.44	\$755,961.79
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$4,023,821.33	\$3,610,400.09	\$413,421.24
Total Outlay	\$0.00	\$0.00	\$0.00	\$3,595,715.94	\$2,085,440.42	\$1,510,275.52
Expendable Service	\$0.00	\$0.00	\$0.00	\$814,429.97	\$435,832.17	\$378,597.80
Other Expenditures	\$259,885.65	\$253,327.66	\$6,557.99	\$2,318,506.95	\$1,514,886.31	\$803,620.64
<b>Total Expenditures:</b>	<b>\$1,545,212.92</b>	<b>\$1,571,630.39</b>	<b>(\$26,417.47)</b>	<b>\$89,689,131.61</b>	<b>\$77,211,182.80</b>	<b>\$12,477,948.81</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$105,775.67	\$105,775.67	\$476,856.89	\$829,205.16	\$352,348.27
Other Financing Uses:	\$105,000.00	\$270,098.76	(\$165,098.76)	\$460,697.00	\$815,191.70	(\$354,494.70)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$105,000.00)</b>	<b>(\$164,323.09)</b>	<b>(\$59,323.09)</b>	<b>\$16,159.89</b>	<b>\$14,013.46</b>	<b>(\$2,146.43)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$17,826.55</b>	<b>(\$1,752.72)</b>	<b>(\$19,579.27)</b>	<b>(\$536,437.86)</b>	<b>\$9,814,645.60</b>	<b>\$10,351,083.46</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,501,345.40</b>	<b>\$1,501,345.40</b>	<b>\$0.00</b>	<b>\$48,900,901.65</b>	<b>\$48,431,210.42</b>	<b>(\$469,691.23)</b>
<b>Ending Fund Balance:</b>	<b>\$1,519,171.95</b>	<b>\$1,499,592.68</b>	<b>(\$19,579.27)</b>	<b>\$48,364,463.79</b>	<b>\$58,245,856.02</b>	<b>\$9,881,392.23</b>

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