

**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 2026, Fiscal Period 02**

040 - Lawrence County Schools

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$42,943,507.15	\$3,927,300.33	(\$39,016,206.82)
Federal Sources	\$0.00	\$0.00	\$0.00	\$8,922,918.00	\$807,076.74	(\$8,115,841.26)
Local Sources	\$245,068.72	\$58,590.26	(\$186,478.46)	\$15,265,078.72	\$2,690,406.42	(\$12,574,672.30)
Other Sources	\$0.00	\$0.00	\$0.00	\$81,721.88	\$20,896.80	(\$60,825.08)
Total Revenues:	\$245,068.72	\$58,590.26	(\$186,478.46)	\$67,213,225.75	\$7,445,680.29	(\$59,767,545.46)
Expenditures						
Instructional Services	\$82,783.00	\$21,035.59	\$61,747.41	\$32,934,211.76	\$5,193,656.75	\$27,740,555.01
Instructional Support Services	\$69,625.00	\$10,365.44	\$59,259.56	\$11,857,204.22	\$1,906,134.81	\$9,951,069.41
Operation & Maintenance Services	\$1,800.00	\$0.00	\$1,800.00	\$6,319,825.07	\$1,579,400.94	\$4,740,424.13
Auxiliary Services	\$4,085.00	\$267.17	\$3,817.83	\$11,403,722.53	\$1,820,480.77	\$9,583,241.76
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,604,945.81	\$424,839.28	\$2,180,106.53
Total Outlay	\$0.00	\$0.00	\$0.00	\$17,724,647.98	\$1,309,345.65	\$16,415,302.33
Expendable Service	\$0.00	\$0.00	\$0.00	\$3,766,851.24	\$172,140.24	\$3,594,711.00
Other Expenditures	\$24,950.00	\$4,108.50	\$20,841.50	\$2,175,834.34	\$403,280.41	\$1,772,553.93
Total Expenditures:	\$183,243.00	\$35,776.70	\$147,466.30	\$88,787,242.95	\$12,809,278.85	\$75,977,964.10
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$712.04	\$712.04	\$5,189,596.48	\$1,206,015.28	(\$3,983,581.20)
Other Financing Uses:	\$54,525.00	\$3,382.47	\$51,142.53	\$4,639,837.84	\$1,242,597.31	\$3,397,240.53
Total Other Financing Sources (Uses):	(\$54,525.00)	(\$2,670.43)	\$51,854.57	\$549,758.64	(\$36,582.03)	(\$586,340.67)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$7,300.72	\$20,143.13	\$12,842.41	(\$21,024,258.56)	(\$5,400,180.59)	\$15,624,077.97
Beginning Fund Balance - Oct. 1:	\$570,899.46	\$637,935.99	\$67,036.53	\$37,549,872.81	\$37,195,704.47	(\$354,168.34)
Ending Fund Balance:	\$578,200.18	\$658,079.12	\$79,878.94	\$16,525,614.25	\$31,795,523.88	\$15,269,909.63

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