ALABAMA STATE DEPARTMENT OF EDUCATION
Fiscal Year 2025

Lauderdale County **BOARD OF EDUCATION**

GENERAL PURPOSE
FINANCIAL STATEMENTS

FOR FISCAL YEAR OCTOBER 1, 2024 - SEPTEMBER 30, 2025
Due on or Before November 1, 2025

The information in this report has been carefully checked and is correct to my best knowledge and belief. HL **CSFO** MJBH **Superintendent**

Mr. Jerry Bradley Hill

Mr. Jerry Bradley Hill
Superintendent

Eric G Mackey
APPROVED, State Superintendent of Education

STATE OF ALABAMA
DEPARTMENT OF EDUCATION

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

Alabama
State Board
of Education

Governor Kay Ivey
President

Jackie Zeigler
District I

Tracie West
District II

Kelly Mooney
District III
President Pro Tem

Yvette M. Richardson, Ed.D.
District IV

Tonya S. Chestnut, Ed.D.
District V

Marie Manning
District VI
Vice President

Allen Long, M.D.
District VII

Wayne Reynolds, Ed.D.
District VIII

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

January 20, 2026

Mr. Gerald "Jerry" B. Hill, Superintendent
Lauderdale County Board of Education
P. O. Box 278
Florence, AL 35631-0278

Dear Mr. Hill:

RE: FY 2025 General Purpose Financial Statements

The financial statements have been reviewed and are approved as submitted.

We appreciate the diligence and hard work of your staff in gathering data and providing these reports. 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.

Enclosed is a copy of the cover page and a computer-generated copy of the financial statements.

Sincerely,

Arthur Watts

Arthur Watts, Jr.
Deputy State Superintendent
Administration and Finance

AW/NS/PL

Enclosure

cc: Chief School Financial Officer

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2025

Exhibit F-I-A

039 - Lauderdale County Schools

Description	GOVERNMENTAL General	Special Revenue	Debt Service	Capital Projects	PROPRIETARY Enterp/ Internal	FIDUCIARY Trust Agency	ACCOUNT GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	$22,895,122.56	$1,544,329.61	$590,659.55	$28,927,896.91	$0.00	$1,256,695.00	$0.00
Investments							
Receivables	$1,771,500.58	$2,317,534.22	$0.00	$0.00	$0.00	$0.00	$0.00
Interfund Receivables							
Inventories	$0.00	$326,676.97	$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	$150,790,574.49
Construction In Progress	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$7,490,202.26
Other Debits:							
Amounts Available							
Amounts to be Provided	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$40,532,202.80
Other Debits							
Total Assets and Other Debits:	**$24,666,623.14**	**$4,188,540.80**	**$590,659.55**	**$28,927,896.91**	**$0.00**	**$1,256,695.00**	**$198,812,979.55**
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	$6,777.40	$7,797.02	$0.00	$1,061,681.35	$0.00	$0.00	$0.00
Interfund Payable							
Other Liabilities	$698,204.82	$14.95	$0.00	$0.00	$0.00	$58,912.76	$0.00
Long-Term Liabilities	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$40,532,202.80
Total Liabilities:	**$704,982.22**	**$7,811.97**	**$0.00**	**$1,061,681.35**	**$0.00**	**$58,912.76**	**$40,532,202.80**
Fund Equity:							
Investments in General Fixed Assets	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$158,280,776.75
Contributed Capital							
Reserved Fund Balance	$5,323,367.36	$460,609.50	$0.00	$6,563,065.37	$0.00	$26,146.12	$0.00
Unreserved Fund balance	$18,638,273.56	$3,720,119.33	$590,659.55	$21,303,150.19	$0.00	$1,171,636.12	$0.00
Total Fund Equity:	**$23,961,640.92**	**$4,180,728.83**	**$590,659.55**	**$27,866,215.56**	**$0.00**	**$1,197,782.24**	**$158,280,776.75**
Total Liabilities and Fund Equity:	**$24,666,623.14**	**$4,188,540.80**	**$590,659.55**	**$28,927,896.91**	**$0.00**	**$1,256,695.00**	**$198,812,979.55**

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

STATE OF ALABAMA **Exhibit F-II-A**
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, 2025

039 - Lauderdale County Schools

	GOVERNMENTAL				FIDUCIARY	
	General	**Special Revenue**	**Debt Service**	**Capital Projects**	**Expendable Trust**	**Total**
Revenues						
State Sources	$74,563,532.91	$204,763.65	$998,111.62	$5,974,054.38	$0.00	$81,740,462.56
Federal Sources	$3,569.00	$10,412,355.28	$0.00	$0.00	$0.00	$10,415,924.28
Local Sources	$22,449,008.36	$4,779,131.48	$1,793,742.40	$2,031,136.86	$1,807,262.36	$32,860,281.46
Other Sources	$667,454.99	$101,631.89	$0.00	$0.00	$0.00	$769,086.88
Total Revenues:	**$97,683,565.26**	**$15,497,882.30**	**$2,791,854.02**	**$8,005,191.24**	**$1,807,262.36**	**$125,785,755.18**
Expenditures						
Instructional Services	$52,361,928.83	$4,408,627.44	$0.00	$0.00	$573,000.87	$57,343,557.14
Instructional Support Services	$16,029,134.88	$3,048,363.33	$0.00	$0.00	$585,743.59	$19,663,241.80
Operation & Maintenance Services	$8,741,044.40	$648,200.91	$0.00	$141,226.20	$27,772.72	$9,558,244.23
Auxiliary Services	$5,885,335.54	$7,506,215.75	$0.00	$564,936.00	$50,149.04	$14,006,636.33
General Administrative Services	$3,842,386.80	$494,682.83	$0.00	$0.00	$0.00	$4,337,069.63
Capital Outlay	$6,946,253.60	$0.00	$0.00	$19,349,082.59	$122,000.00	$26,417,336.19
Debt Service	$0.00	$0.00	$2,634,882.94	$250,204.55	$0.00	$2,885,087.49
Other Expenditures	$3,100,012.26	$771,013.23	$0.00	$0.00	$366,353.83	$4,237,379.32
Total Expenditures:	**$96,906,096.31**	**$16,877,103.49**	**$2,634,882.94**	**$20,305,449.34**	**$1,725,020.05**	**$138,448,552.13**
Other Fund Sources (Uses)						
Other Fund Sources:	$1,327,761.66	$2,077,835.44	$0.00	$0.00	$85,594.91	$3,491,192.01
Other Fund Uses:	$1,787,027.33	$457,153.09	$0.00	$0.00	$152,325.15	$2,396,505.57
Total Other Fund Sources (Uses):	**($459,265.67)**	**$1,620,682.35**	**$0.00**	**$0.00**	**($66,730.24)**	**$1,094,686.44**
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	**$318,203.28**	**$241,461.16**	**$156,971.08**	**($12,300,258.10)**	**$15,512.07**	**($11,568,110.51)**
Beginning Fund Balance - October 1:	**$23,643,437.64**	**$3,939,267.67**	**$433,688.47**	**$40,166,473.66**	**$1,182,270.17**	**$69,365,137.61**
Ending Fund Balance - September 30:	**$23,961,640.92**	**$4,180,728.83**	**$590,659.55**	**$27,866,215.56**	**$1,197,782.24**	**$57,797,027.10**

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

STATE OF ALABAMA **Exhibit F-III-A**
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 Ended September 30, 2025

039 - Lauderdale County Schools

Description	GENERAL Budget	GENERAL Actual	VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE Budget	SPECIAL REVENUE Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	$64,831,154.85	$74,563,532.91	$9,732,378.06	$0.00	$204,763.65	$204,763.65
Federal Sources	$3,700.00	$3,569.00	($131.00)	$10,214,502.09	$10,412,355.28	$197,853.19
Local Sources	$21,382,875.02	$22,449,008.36	$1,066,133.34	$4,007,157.91	$4,779,131.48	$771,973.57
Other Sources	$280,450.00	$667,454.99	$387,004.99	$98,200.00	$101,631.89	$3,431.89
Total Revenues:	**$86,498,179.87**	**$97,683,565.26**	**$11,185,385.39**	**$14,319,860.00**	**$15,497,882.30**	**$1,178,022.30**
Expenditures						
Instructional Services	$51,527,645.00	$52,361,928.83	($834,283.83)	$4,294,454.01	$4,408,627.44	($114,173.43)
Instructional Support Services	$15,440,521.44	$16,029,134.88	($588,613.44)	$3,233,187.86	$3,048,363.33	$184,824.53
Operation & Maintenance Services	$9,739,479.49	$8,741,044.40	$998,435.09	$283,230.00	$648,200.91	($364,970.91)
Auxiliary Services	$5,301,857.88	$5,885,335.54	($583,477.66)	$7,761,904.05	$7,506,215.75	$255,688.30
General Administrative Services	$3,615,379.61	$3,842,386.80	($227,007.19)	$514,883.10	$494,682.83	$20,200.27
Special Revenue Outlay	$6,056,733.00	$6,946,253.60	($889,520.60)	$0.00	$0.00	$0.00
General Service	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Other Expenditures	$3,083,533.40	$3,100,012.26	($16,478.86)	$632,606.08	$771,013.23	($138,407.15)
Total Expenditures:	**$94,765,149.82**	**$96,906,096.31**	**($2,140,946.49)**	**$16,720,265.10**	**$16,877,103.49**	**($156,838.39)**
Other Financing Sources (Uses)						
Other Financing Sources:	$545,726.57	$1,327,761.66	$782,035.09	$2,111,116.32	$2,077,835.44	($33,280.88)
Other Financing Uses:	$2,121,203.85	$1,787,027.33	$334,176.52	$0.00	$457,153.09	($457,153.09)
Total Other Financing Sources (Uses):	**($1,575,477.28)**	**($459,265.67)**	**$1,116,211.61**	**$2,111,116.32**	**$1,620,682.35**	**($490,433.97)**
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	**($9,842,447.23)**	**$318,203.28**	**$10,160,650.51**	**($289,288.78)**	**$241,461.16**	**$530,749.94**
Beginning Fund Balance - Oct. 1:	**$23,643,437.64**	**$23,643,437.64**	**$0.00**	**$3,939,267.67**	**$3,939,267.67**	**$0.00**
Ending Fund Balance - Sept. 30:	**$13,800,990.41**	**$23,961,640.92**	**$10,160,650.51**	**$3,649,978.89**	**$4,180,728.83**	**$530,749.94**

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

STATE OF ALABAMA **Exhibit F-III-B**
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 Ended September 30, 2025

039 - Lauderdale County Schools

Description	DEBT SERVICE Budget	DEBT SERVICE Actual	VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS Budget	CAPITAL PROJECTS Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	$998,111.62	$998,111.62	$0.00	$1,974,054.38	$5,974,054.38	$4,000,000.00
Federal Sources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Local Sources	$1,632,713.82	$1,793,742.40	$161,028.58	$953,676.00	$2,031,136.86	$1,077,460.86
Other Sources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Revenues:	**$2,630,825.44**	**$2,791,854.02**	**$161,028.58**	**$2,927,730.38**	**$8,005,191.24**	**$5,077,460.86**
Expenditures						
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	$139,189.00	$141,226.20	($2,037.20)
Auxiliary Services	$0.00	$0.00	$0.00	$260,000.00	$564,936.00	($304,936.00)
Debt Administrative Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Capital Outlay	$0.00	$0.00	$0.00	$33,864,258.50	$19,349,082.59	$14,515,175.91
Debt Service	$2,630,825.44	$2,634,882.94	($4,057.50)	$242,543.36	$250,204.55	($7,661.19)
Other Expenditures	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Expenditures:	**$2,630,825.44**	**$2,634,882.94**	**($4,057.50)**	**$34,505,990.86**	**$20,305,449.34**	**$14,200,541.52**
Other Financing Sources (Uses)						
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
Total Other Financing Sources (Uses):	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	**$0.00**	**$156,971.08**	**$156,971.08**	**($31,578,260.48)**	**($12,300,258.10)**	**$19,278,002.38**
Beginning Fund Balance - Oct. 1:	**$433,688.47**	**$433,688.47**	**$0.00**	**$40,166,473.66**	**$40,166,473.66**	**$0.00**
Ending Fund Balance - Sept. 30:	**$433,688.47**	**$590,659.55**	**$156,971.08**	**$8,588,213.18**	**$27,866,215.56**	**$19,278,002.38**

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

STATE OF ALABAMA **Exhibit F-III-C**
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 Ended September 30, 2025

039 - Lauderdale County Schools

Description	EXPENDABLE TRUST Budget	EXPENDABLE TRUST Actual	VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS Budget	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	$0.00	$0.00	$0.00	$67,803,320.85	$81,740,462.56	$13,937,141.71
Federal Sources	$0.00	$0.00	$0.00	$10,218,202.09	$10,415,924.28	$197,722.19
Local Sources	$1,183,112.28	$1,807,262.36	$624,150.08	$29,159,535.03	$32,860,281.46	$3,700,746.43
Other Sources	$0.00	$0.00	$0.00	$378,650.00	$769,086.88	$390,436.88
Total Revenues:	**$1,183,112.28**	**$1,807,262.36**	**$624,150.08**	**$107,559,707.97**	**$125,785,755.18**	**$18,226,047.21**
Expenditures						
Instructional Services	$344,633.72	$573,000.87	($228,367.15)	$56,166,732.73	$57,343,557.14	($1,176,824.41)
Instructional Support Services	$521,550.09	$585,743.59	($64,193.50)	$19,195,259.39	$19,663,241.80	($467,982.41)
Operation & Maintenance Services	$2,510.00	$27,772.72	($25,262.72)	$10,164,408.49	$9,558,244.23	$606,164.26
Auxiliary Services	$20,269.92	$50,149.04	($29,879.12)	$13,344,031.85	$14,006,636.33	($662,604.48)
Expendable Administrative Services	$0.00	$0.00	$0.00	$4,130,262.71	$4,337,069.63	($206,806.92)
Total Outlay	$0.00	$122,000.00	($122,000.00)	$39,920,991.50	$26,417,336.19	$13,503,655.31
Expendable Service	$0.00	$0.00	$0.00	$2,873,368.80	$2,885,087.49	($11,718.69)
Other Expenditures	$226,905.00	$366,353.83	($139,448.83)	$3,943,044.48	$4,237,379.32	($294,334.84)
Total Expenditures:	**$1,115,868.73**	**$1,725,020.05**	**($609,151.32)**	**$149,738,099.95**	**$138,448,552.13**	**$11,289,547.82**
Other Financing Sources (Uses)						
Other Financing Sources:	$0.00	$85,594.91	$85,594.91	$2,656,842.89	$3,491,192.01	$834,349.12
Other Financing Uses:	$0.00	$152,325.15	($152,325.15)	$2,121,203.85	$2,396,505.57	($275,301.72)
Total Other Financing Sources (Uses):	**$0.00**	**($66,730.24)**	**($66,730.24)**	**$535,639.04**	**$1,094,686.44**	**$559,047.40**
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	**$67,243.55**	**$15,512.07**	**($51,731.48)**	**($41,642,752.94)**	**($11,568,110.51)**	**$30,074,642.43**
Beginning Fund Balance - Oct. 1:	**$1,182,270.17**	**$1,182,270.17**	**$0.00**	**$69,365,137.61**	**$69,365,137.61**	**$0.00**
Ending Fund Balance - Sept. 30:	**$1,249,513.72**	**$1,197,782.24**	**($51,731.48)**	**$27,722,384.67**	**$57,797,027.10**	**$30,074,642.43**

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

LAUDERDALE COUNTY BOARD OF EDUCATION
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2025

EXHIBIT F-I-A

FUND TYPES & ACCOUNT GROUPS	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCT GROUPS
DESCRIPTION	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE INTERNAL	TRUST & AGENCY	F/A & L/T DEBT
ASSETS & OTHER DEBITS:							
CASH & CASH EQUIVALENTS	22,895,122.56	1,544,329.61	590,659.55	28,927,896.91	0.00	1,256,695.00	0.00
INVESTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RECEIVABLES							
ALLOWANCE FOR DOUBTFUL ACCTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTERFUND RECEIVABLES	1,771,500.58	2,317,534.22	0.00	0.00	0.00	0.00	0.00
OTHER RECEIVABLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INVENTORIES	0.00	326,676.97	0.00	0.00	0.00	0.00	0.00
OTHER ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	158,280,776.75
ACCUMULATED DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER DEBITS							
AMT AVAILABLE IN DEBT SVC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AMT PROV FOR PMT OF L-T DEBT	0.00	0.00	0.00	0.00	0.00	0.00	40,532,202.80
OTHER DEBITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS & OTHER DEBITS	24,666,623.14	4,188,540.80	590,659.55	28,927,896.91	0.00	1,256,695.00	198,812,979.55
LIABILITIES & FUND EQUITY:							
LIABILITIES:							
SALARIES & BENEFITS PAYABLE	0.00	0.00	0.00	0.00	0.00	51,806.24	0.00
PAYROLL W/H & DED PAYABLE	115.77	14.95	0.00	0.00	0.00	7,106.52	0.00
CLAIMS PAYABLE	6,777.40	7,797.02	0.00	1,061,681.35	0.00	0.00	0.00
OTHER PAYABLES							
INTERFUND PAYABLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER PAYABLES	698,089.05	0.00	0.00	0.00	0.00	0.00	0.00
OTHER LIABILITIES	0.00	0.00	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	40,532,202.80
TOTAL LIABILITIES	704,982.22	7,811.97	0.00	1,061,681.35	0.00	58,912.76	40,532,202.80
FUND EQUITY:							
INVESTMENT IN FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	158,280,776.75
RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONTRIBUTED CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RESERVED FUND BALANCE	5,323,367.36	460,609.50	0.00	6,563,065.37	0.00	26,146.12	0.00
UNRESERVED FUND BALANCE	18,638,273.56	3,720,119.33	590,659.55	21,303,150.19	0.00	1,171,636.12	0.00
TOTAL FUND EQUITY	23,961,640.92	4,180,728.83	590,659.55	27,866,215.56	0.00	1,197,782.24	158,280,776.75
TOTAL LIABILITIES & FUND EQUITY	24,666,623.14	4,188,540.80	590,659.55	28,927,896.91	0.00	1,256,695.00	198,812,979.55

LAUDERDALE COUNTY BOARD OF EDUCATION
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT F-II-A

FUND TYPES DESCRIPTION	GOVERNMENTAL GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	FIDUCIARY EXPENDABLE TRUST	TOTAL (Memo Only)
REVENUES						
STATE REVENUES	74,563,532.91	204,763.65	998,111.62	5,974,054.38	0.00	81,740,462.56
FEDERAL REVENUES	3,569.00	10,412,355.28	0.00	0.00	0.00	10,415,924.28
LOCAL REVENUES	22,449,008.36	4,779,131.48	1,793,742.40	2,031,136.86	1,807,262.36	32,860,281.46
OTHER REVENUES	667,454.99	101,631.89	0.00	0.00	0.00	769,086.88
TOTAL REVENUES	97,683,565.26	15,497,882.30	2,791,854.02	8,005,191.24	1,807,262.36	125,785,755.18
EXPENDITURES:						
INSTRUCTIONAL SERVICES	52,361,928.83	4,408,627.44	0.00	0.00	573,000.87	57,343,557.14
INSTRUCTIONAL SUPPORT SERVICES	16,029,134.88	3,048,363.33	0.00	0.00	585,743.59	19,663,241.80
OPERATIONS & MAINTENANCE	8,741,044.40	648,200.91	0.00	141,226.20	27,772.72	9,558,244.23
AUXILIARY SERVICES	5,885,335.54	7,506,215.75	0.00	564,936.00	50,149.04	14,006,636.33
GENERAL ADMINISTRATIVE SERVICES	3,842,386.80	494,682.83	0.00	0.00	0.00	4,337,069.63
CAPITAL OUTLAY	6,946,253.60	0.00	0.00	19,349,082.59	122,000.00	26,417,336.19
DEBT SERVICES						
PRINCIPLE	0.00	0.00	940,044.60	226,841.75	0.00	1,166,886.35
INTEREST	0.00	0.00	1,683,573.34	15,701.61	0.00	1,699,274.95
OTHER DEBT SERVICES	0.00	0.00	11,265.00	7,661.19	0.00	18,926.19
OTHER EXPENDITURES	3,100,012.26	771,013.23	0.00	0.00	366,353.83	4,237,379.32
TOTAL EXPENDITURES	96,906,096.31	16,877,103.49	2,634,882.94	20,305,449.34	1,725,020.05	138,448,552.13
OTHER FUND SOURCES (USES):						
TRANSFERS IN	233,075.22	2,077,835.44	0.00	0.00	85,594.91	2,396,505.57
OTHER FUND SOURCES	1,094,686.44	0.00	0.00	0.00	0.00	1,094,686.44
TRANSFERS OUT	1,787,027.33	457,153.09	0.00	0.00	152,325.15	2,396,505.57
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(459,265.67)	1,620,682.35	0.00	0.00	(66,730.24)	1,094,686.44
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	318,203.28	241,461.16	156,971.08	(12,300,258.10)	15,512.07	(11,568,110.51)
BEGINNING FUND BALANCE - OCT 1	23,643,437.64	3,939,267.67	433,688.47	40,166,473.66	1,182,270.17	69,365,137.61
ENDING FUND BALANC - SEP 30	23,961,640.92	4,180,728.83	590,659.55	27,866,215.56	1,197,782.24	57,797,027.10

LAUDERDALE COUNTY BOARD OF EDUCATION
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT F-III-A

FUND TYPE DESCRIPTION	GENERAL BUDGET	GENERAL ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	SPECIAL REVENUE BUDGET	SPECIAL REVENUE ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
STATE REVENUES	64,831,154.85	74,563,532.91	(9,732,378.06)	0.00	204,763.65	(204,763.65)
FEDERAL REVENUES	3,700.00	3,569.00	131.00	10,214,502.09	10,412,355.28	(197,853.19)
LOCAL REVENUES	21,382,875.02	22,449,008.36	(1,066,133.34)	4,074,407.91	4,779,131.48	(704,723.57)
OTHER SOURCES	280,450.00	667,454.99	(387,004.99)	98,200.00	101,631.89	(3,431.89)
TOTAL REVENUES	86,498,179.87	97,683,565.26	(11,185,385.39)	14,387,110.00	15,497,882.30	(1,110,772.30)
EXPENDITURES:						
INSTRUCTIONAL SERVICES	51,527,645.00	52,361,928.83	(834,283.83)	4,296,154.01	4,408,627.44	(112,473.43)
INSTRUCTIONAL SUPPORT SERVICES	15,440,521.44	16,029,134.88	(588,613.44)	3,233,187.86	3,048,363.33	184,824.53
OPERATIONS & MAINTENANCE	9,739,479.49	8,741,044.40	998,435.09	283,230.00	648,200.91	(364,970.91)
AUXILIARY SERVICES	5,301,857.88	5,885,335.54	(583,477.66)	7,761,904.05	7,506,215.75	255,688.30
GENERAL ADMINISTRATIVE SERVICES	3,615,379.61	3,842,386.80	(227,007.19)	514,883.10	494,682.83	20,200.27
CAPTIAL OUTLAY	6,056,733.00	6,946,253.60	(889,520.60)	0.00	0.00	0.00
DEBT SERVICES						
PRINCIPLE	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
OTHER DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENDITURES	3,083,533.40	3,100,012.26	(16,478.86)	632,606.08	771,013.23	(138,407.15)
TOTAL EXPENDITURES	94,765,149.82	96,906,096.31	(2,140,946.49)	16,721,965.10	16,877,103.49	(155,138.39)
OTHER FUND SOURCES (USES):						
TRANSFERS IN	0.00	233,075.22	(233,075.22)	2,111,116.32	2,077,835.44	33,280.88
OTHER FUND SOURCES	545,726.57	1,094,686.44	(548,959.87)	0.00	0.00	0.00
TRANSFERS OUT	2,111,116.32	1,787,027.33	324,088.99	0.00	457,153.09	(457,153.09)
OTHER FUND USES	10,087.53	0.00	10,087.53	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(1,575,477.28)	(459,265.67)	(1,116,211.61)	2,111,116.32	1,620,682.35	490,433.97
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	(9,842,447.23)	318,203.28	(10,160,650.51)	(223,738.78)	241,461.16	(465,199.94)
BEGINNING FUND BALANCE - OCT 1	23,643,437.64	23,643,437.64	0.00	3,939,267.67	3,939,267.67	0.00
ENDING FUND BALANCE - SEP 30	13,800,990.41	23,961,640.92	(10,160,650.51)	3,715,528.89	4,180,728.83	(465,199.94)

LAUDERDALE COUNTY BOARD OF EDUCATION
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT F-III-B

FUND TYPE DESCRIPTION	DEBT SERVICE BUDGET	DEBT SERVICE ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	CAPITAL PROJECTS BUDGET	CAPITAL PROJECTS ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
STATE REVENUES	998,111.62	998,111.62	0.00	1,974,054.38	5,974,054.38	(4,000,000.00)
FEDERAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	1,632,713.82	1,793,742.40	(161,028.58)	953,676.00	2,031,136.86	(1,077,460.86)
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	2,630,825.44	2,791,854.02	(161,028.58)	2,927,730.38	8,005,191.24	(5,077,460.86)
EXPENDITURES:						
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
OPERATIONS & MAINTENANCE	0.00	0.00	0.00	139,189.00	141,226.20	(2,037.20)
AUXILIARY SERVICES	0.00	0.00	0.00	260,000.00	564,936.00	(304,936.00)
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
CAPTIAL OUTLAY	0.00	0.00	0.00	33,864,258.50	19,349,082.59	14,515,175.91
DEBT SERVICES						
PRINCIPLE	940,044.60	940,044.60	0.00	226,841.75	226,841.75	0.00
INTEREST	1,685,530.84	1,683,573.34	1,957.50	15,701.61	15,701.61	0.00
OTHER DEBT SERVICES	5,250.00	11,265.00	(6,015.00)	0.00	7,661.19	(7,661.19)
OTHER EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	2,630,825.44	2,634,882.94	(4,057.50)	34,505,990.86	20,305,449.34	14,200,541.52
OTHER FUND SOURCES (USES):						
TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	0.00	156,971.08	(156,971.08)	(31,578,260.48)	(12,300,258.10)	(19,278,002.38)
BEGINNING FUND BALANCE - OCT 1	433,688.47	433,688.47	0.00	40,166,473.66	40,166,473.66	0.00
ENDING FUND BALANCE - SEP 30	433,688.47	590,659.55	(156,971.08)	8,588,213.18	27,866,215.56	(19,278,002.38)

LAUDERDALE COUNTY BOARD OF EDUCATION
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT F-III-C

FUND TYPE DESCRIPTION	EXPENDABLE TRUST BUDGET	EXPENDABLE TRUST ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	TOTAL GOVT FUND TYPES & EXP TRUST FUNDS BUDGET	TOTAL GOVT FUND TYPES & EXP TRUST FUNDS ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
STATE REVENUES	0.00	0.00	0.00	67,803,320.85	81,740,462.56	(13,937,141.71)
FEDERAL REVENUES	0.00	0.00	0.00	10,218,202.09	10,415,924.28	(197,722.19)
LOCAL REVENUES	1,183,112.28	1,807,262.36	(624,150.08)	29,226,785.03	32,860,281.46	(3,633,496.43)
OTHER SOURCES	0.00	0.00	0.00	378,650.00	769,086.88	(390,436.88)
TOTAL REVENUES	1,183,112.28	1,807,262.36	(624,150.08)	107,626,957.97	125,785,755.18	(18,158,797.21)
EXPENDITURES:						
INSTRUCTIONAL SERVICES	344,633.72	573,000.87	(228,367.15)	56,168,432.73	57,343,557.14	(1,175,124.41)
INSTRUCTIONAL SUPPORT SERVICES	521,550.09	585,743.59	(64,193.50)	19,195,259.39	19,663,241.80	(467,982.41)
OPERATIONS & MAINTENANCE	2,510.00	27,772.72	(25,262.72)	10,164,408.49	9,558,244.23	606,164.26
AUXILIARY SERVICES	20,269.92	50,149.04	(29,879.12)	13,344,031.85	14,006,636.33	(662,604.48)
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	4,130,262.71	4,337,069.63	(206,806.92)
CAPTIAL OUTLAY	0.00	122,000.00	(122,000.00)	39,920,991.50	26,417,336.19	13,503,655.31
DEBT SERVICES						
PRINCIPLE	0.00	0.00	0.00	1,166,886.35	1,166,886.35	0.00
INTEREST	0.00	0.00	0.00	1,701,232.45	1,699,274.95	1,957.50
OTHER DEBT SERVICES	0.00	0.00	0.00	5,250.00	18,926.19	(13,676.19)
OTHER EXPENDITURES	226,905.00	366,353.83	(139,448.83)	3,943,044.48	4,237,379.32	(294,334.84)
TOTAL EXPENDITURES	1,115,868.73	1,725,020.05	(609,151.32)	149,739,799.95	138,448,552.13	11,291,247.82
OTHER FUND SOURCES (USES):						
TRANSFERS IN	0.00	85,594.91	(85,594.91)	2,111,116.32	2,396,505.57	(285,389.25)
OTHER FUND SOURCES	0.00	0.00	0.00	545,726.57	1,094,686.44	(548,959.87)
TRANSFERS OUT	0.00	152,325.15	(152,325.15)	2,111,116.32	2,396,505.57	(285,389.25)
OTHER FUND USES	0.00	0.00	0.00	10,087.53	0.00	10,087.53
TOTAL OTHER FUND SOURCES (USES)	0.00	(66,730.24)	66,730.24	535,639.04	1,094,686.44	(559,047.40)
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	67,243.55	15,512.07	51,731.48	(41,577,202.94)	(11,568,110.51)	(30,009,092.43)
BEGINNING FUND BALANCE - OCT 1	1,185,670.17	1,182,270.17	3,400.00	69,368,537.61	69,365,137.61	3,400.00
ENDING FUND BALANCE - SEP 30	1,252,913.72	1,197,782.24	55,131.48	27,791,334.67	57,797,027.10	(30,005,692.43)

LAUDERDALE COUNTY BOARD OF EDUCATION
COMBINED STATEMENT 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, 2025

EXHIBIT F-IV-A

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

LAUDERDALE COUNTY BOARD OF EDUCATION
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS/FUND BALANCES
ALL PROPRIETARY FUND TYPES AND NON EXPENDABLE TRUST FUNDS
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT F-V-A

FUND TYPE	ENTERPRISE		VARIANCE FAVORABLE	INTERNAL SERVICE		VARIANCE FAVORABLE
DESCRIPTION	BUDGET	ACTUAL	(UNFAVORABLE)	BUDGET	ACTUAL	(UNFAVORABLE)
OPERATING REVENUES:						
LOCAL REVENUES (SPECIFY)			0.00			0.00
TOTAL OPERATING REVENUES	0.00	0.00	$0.00	0.00	0.00	$0.00
OPERATING EXPENSES:						
PERSONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATING EXPENSES	0.00	0.00	$0.00	0.00	0.00	$0.00
OPERATING INCOME (LOSS)	0.00	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	0.00
FEDERAL REVENUES (ATTACH SCHEDULE)	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES (ATTACH SCHEDULE)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL NON-OPERATING REVENUES	0.00	0.00	$0.00	0.00	0.00	$0.00
INCOME (LOSS) BEFORE OPERATING TRANSFERS	0.00	0.00	$0.00	0.00	0.00	$0.00
OPERATING TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME	0.00	0.00	$0.00	0.00	0.00	$0.00
RETAINED EARNINGS/FUND BALANCE - OCT 1ST	0.00	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	$0.00

LAUDERDALE COUNTY BOARD OF EDUCATION
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS/FUND BALANCES
ALL PROPRIETARY FUND TYPES AND NON EXPENDABLE TRUST FUNDS
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT F-V-B

FUND TYPE	NON EXPENDABLE TRUSTS		VARIANCE FAVORABLE	TOTAL PROPRIETARY AND NONEXPENDABLE TRUST FUNDS		VARIANCE FAVORABLE
DESCRIPTION	BUDGET	ACTUAL	(UNFAVORABLE)	BUDGET	ACTUAL	(UNFAVORABLE)
OPERATING REVENUES:						
LOCAL REVENUES (SPECIFY)			0.00	0.00	0.00	0.00
TOTAL OPERATING REVENUES	0.00	0.00	$0.00	$0.00	$0.00	$0.00
OPERATING EXPENSES:						
PERSONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
OTHER OBJECTS	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATING EXPENSES	0.00	0.00	$0.00	$0.00	$0.00	$0.00
OPERATING INCOME (LOSS)	0.00	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	0.00
FEDERAL REVENUES (ATTACH SCHEDULE)	0.00	0.00	0.00	0.00	0.00	0.00
OTHER REVENUES (ATTACH SCHEDULE)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL NON-OPERATING REVENUES	0.00	0.00	$0.00	$0.00	$0.00	$0.00
INCOME (LOSS) BEFORE OPERATING TRANSFERS	0.00	0.00	$0.00	$0.00	$0.00	$0.00
OPERATING TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME	0.00	0.00	$0.00	$0.00	$0.00	$0.00
RETAINED EARNINGS/FUND BALANCE - OCT 1ST	0.00	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	$0.00

LAUDERDALE COUNTY BOARD OF EDUCATION
COMBINED STATEMENT OF CASH FLOWS
FOR ALL PROPRIETARY FUND TYPES AND NON EXPENDABLE TRUST FUNDS
FISCAL YEAR ENDED SEPTEMBER 30, 2025

EXHIBIT F-VI-A

FUND TYPE	PROPRIETARY		FIDUCIARY	
DESCRIPTION	ENTERPRISE	INTERNAL SERVICE	NON EXPNDBL TRUST	TOTAL (Memo Only)
CASH FLOWS FROM OPERATING ACTIVITIES:				
CASH RECEIVED:				
CASH RECEIVED FROM PARTICIPANTS & USERS	0.00	0.00	0.00	0.00
OTHER CASH RECEIPTS	0.00	0.00	0.00	0.00
CASH PAYMENTS:				
CASH PAID TO EMPLOYEES	0.00	0.00	0.00	0.00
CASH PAID TO SUPPLIES	0.00	0.00	0.00	0.00
CASH PAID FOR CLAIMS	0.00	0.00	0.00	0.00
OTHER PAYMENTS OF CAHS	0.00	0.00	0.00	0.00
*NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	0.00	0.00	0.00	$0.00
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:				
TRANSFERS FROM GENERAL FUND	0.00	0.00	0.00	0.00
OTHER SUBSIDIES	0.00	0.00	0.00	0.00
NET CASH PROVIDED BY (USED IN) NON-CAPITAL FINANCING ACTIVITIES	0.00	0.00	0.00	$0.00
CASH FLOWS FROM CAPTIAL & RELATED FINANCING ACTIVITIES:				
PROCEEDS FROM SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00
OTHER PROCEEDS FROM CAPITAL & RELATED ACTIVITIES	0.00	0.00	0.00	0.00
PAYMENTS FOR FIXED ASSETS	0.00	0.00	0.00	0.00
PAYMENTS OF PRINCIPLE ON CAPITALIZED LEASE DEBT	0.00	0.00	0.00	0.00
PAYMENTS OF INTEREST ON CAPITALIZED LEASE DEBT	0.00	0.00	0.00	0.00
OTHER PAYMENTS FOR CAPITAL ACTIVITIES	0.00	0.00	0.00	0.00
NET CASH PROVIDED (USED) BY CAPITAL & RELATED FINANCING ACTIVITIES	0.00	0.00	0.00	$0.00
CASH FLOWS FROM INVESTING ACTIVITIES:				
INTEREST ON INVESTMENTS	0.00	0.00	0.00	0.00
OTHER CASH FLOWS FROM INVESTING ACTIVITIES	0.00	0.00	0.00	0.00
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	0.00	0.00	0.00	$0.00
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	0.00	0.00	0.00	$0.00
CASH & CASH EQUIVALENTS - OCT 1	0.00	0.00	0.00	0.00
CASH & CASH EQUIVALENTS - SEP 30, 2025	0.00	0.00	0.00	$0.00

*Reconciles to Net Cash Provided by (Used In) Operating Activities on Page B

EXHIBIT F-VI-B

FUND TYPE	PROPRIETARY		FIDUCIARY	
DESCRIPTION	ENTERPRISE	INTERNAL SERVICE	NON EXPNDBL TRUST	TOTAL (Memo Only)
OPERATING INCOME (LOSS)	0.00	0.00	0.00	0.00
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES: [NON CASH ITEMS INCLUDED IN INCOME (LOSS)]				
CHANGES IN ASSETS & LIABILITIES:				
ACCOUNTS RECEIVABLE	0.00	0.00	0.00	0.00
INVENTORIES	0.00	0.00	0.00	0.00
CLAIMS PAYABLE	0.00	0.00	0.00	0.00
ACCRUED EXPENSES	0.00	0.00	0.00	0.00
DEFERRED REVENUES	0.00	0.00	0.00	0.00
COMPENSATED ABSENCES	0.00	0.00	0.00	0.00
OTHER CHANGES IN ASSETS & LIABILITIES				
OTHER ASSETS	0.00	0.00	0.00	0.00
OTHER DEBITS	0.00	0.00	0.00	0.00
LIABILITIES	0.00	0.00	0.00	0.00
DEPRECIATION	0.00	0.00	0.00	0.00
LOSS ON DISPOSALS	0.00	0.00	0.00	0.00
DONATED COMMODITIES	0.00	0.00	0.00	0.00
OTHER ADJUSTMENTS				
TOTAL ADJUSTMENTS	0.00	0.00	0.00	$0.00
*NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	0.00	0.00	0.00	$0.00
NON-CASH INVESTING, CAPITAL & FINANCING ACTIVITIES				
TRANSFER OF EQUIPMENT TO (FROM) OTHER FUNDS				
ACQUISITION OF EQUIPMENT THROUGH CAPITAL LEASES	0.00	0.00	0.00	0.00
OTHER NON-CASH INVESTING, CAPITAL & FINANCING ACTIVITIES				

*Reconciles to Net Cash Provided by (Used In) Operating Activities on Page A

Certificate Of Completion

Envelope Id: AE47411C-3E91-4DFC-8BB2-2609E7661DF6
Status: Completed
Subject: FY 25 GPFS Approval Letters_Lauderdale County_039
DS_Retrieve_Field:
Source Envelope:
Document Pages: 16
Signatures: 1
Envelope Originator:
Certificate Pages: 2
Initials: 0
LEA Accounting
AutoNav: Enabled
50 North Ripley St
EnvelopeId Stamping: Disabled
Montgomery, AL 36104
Time Zone: (UTC-06:00) Central Time (US & Canada)
leaaccountingdocusign@alsde.edu
IP Address: 157.149.75.2

Record Tracking

Status: Original
1/20/2026 7:39:04 AM
Holder: LEA Accounting
leaaccountingdocusign@alsde.edu
Location: DocuSign
Security Appliance Status: Connected
Pool: StateLocal
Storage Appliance Status: Connected
Pool: Alabama State Department of Education
Location: Docusign

Signer Events	Signature	Timestamp
Lillie Turner lillie.turner@alsde.edu Departmental Operation Specialist ALSDE Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	**Completed** Using IP Address: 157.149.36.4	Sent: 1/20/2026 7:41:27 AM Viewed: 1/20/2026 8:07:37 AM Signed: 1/20/2026 8:08:16 AM
Arthur Watts arthur.watts@alsde.edu Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	 Signature Adoption: Pre-selected Style Using IP Address: 157.149.36.3	Sent: 1/20/2026 8:08:21 AM Viewed: 1/20/2026 8:42:24 AM Signed: 1/20/2026 8:42:49 AM

In Person Signer Events	Signature	Timestamp

Editor Delivery Events	Status	Timestamp

Agent Delivery Events	Status	Timestamp

Intermediary Delivery Events	Status	Timestamp

Certified Delivery Events	Status	Timestamp

Carbon Copy Events	Status	Timestamp
Patrina Lee plee@alsde.edu ALSDE Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	COPIED	Sent: 1/20/2026 7:41:27 AM Viewed: 1/20/2026 8:56:04 AM

Carbon Copy Events	Status	Timestamp
Amy Henderson amy.henderson@ALSDE.edu Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	COPIED	Sent: 1/20/2026 8:42:55 AM

Witness Events	Signature	Timestamp

Notary Events	Signature	Timestamp

Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	1/20/2026 7:41:27 AM
Certified Delivered	Security Checked	1/20/2026 8:42:24 AM
Signing Complete	Security Checked	1/20/2026 8:42:49 AM
Completed	Security Checked	1/20/2026 8:42:55 AM

Payment Events	Status	Timestamps

Certificate Of Completion

Envelope Id: 92FFAA5F-925A-4170-A30D-CE4BEF50E357
Status: Completed
Subject: FY 2025 GPFS_Lauderdale County
DS_Retrieve_Field:
Source Envelope:
Document Pages: 19
Signatures: 2
Certificate Pages: 2
Initials: 2
AutoNav: Enabled
EnvelopeId Stamping: Disabled
Time Zone: (UTC-06:00) Central Time (US & Canada)

Envelope Originator:
LEA Accounting
50 North Ripley St
Montgomery, AL 36104
leaaccountingdocusign@alsde.edu
IP Address: 144.163.32.50

Record Tracking

Status: Original
10/17/2025 11:15:49 AM
Holder: LEA Accounting
leaaccountingdocusign@alsde.edu
Location: DocuSign

Security Appliance Status: Connected
Pool: StateLocal

Storage Appliance Status: Connected
Pool: Alabama State Department of Education
Location: Docusign

Signer Events	Signature	Timestamp
Hali Lyle hali.lyle@lcschools.org Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	HL Signature Adoption: Pre-selected Style Using IP Address: 216.109.8.100	Sent: 10/17/2025 11:16:01 AM Viewed: 11/3/2025 10:02:16 AM Signed: 11/3/2025 1:29:05 PM
Mr. Jerry Bradley Hill jerry.hill@lcschools.org Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	Mr. Jerry Bradley Hill Signature Adoption: Pre-selected Style Using IP Address: 216.109.8.100	Sent: 11/3/2025 1:29:07 PM Viewed: 11/3/2025 1:36:32 PM Signed: 11/3/2025 1:36:43 PM
Patrina Lee plee@alsde.edu ALSDE Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	**Completed** Using IP Address: 157.149.36.2	Sent: 11/3/2025 1:36:44 PM Viewed: 1/20/2026 9:03:47 AM Signed: 1/20/2026 9:04:48 AM
Dr. Eric G. Mackey emackey@alsde.edu State Superintendent ALSDE Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	Eric G Mackey Signature Adoption: Drawn on Device Using IP Address: 166.194.200.123 Signed using mobile	Sent: 1/20/2026 9:05:44 AM Viewed: 1/20/2026 3:14:04 PM Signed: 1/20/2026 3:14:15 PM

In Person Signer Events	Signature	Timestamp

Editor Delivery Events	Status	Timestamp

Agent Delivery Events	Status	Timestamp

Intermediary Delivery Events	Status	Timestamp

Certified Delivery Events	Status	Timestamp

Carbon Copy Events	Status	Timestamp
Leigh Ann Keyser lakyser@alsde.edu Executive Assistant ALSDE Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	COPIED	Sent: 1/20/2026 9:05:20 AM Viewed: 1/20/2026 9:56:39 AM
Amy Henderson amy.henderson@ALSDE.edu Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	COPIED	Sent: 1/20/2026 3:14:21 PM
Brady Vaughn bvaughn@alsde.edu Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	COPIED	Sent: 1/20/2026 3:14:22 PM

Witness Events	Signature	Timestamp

Notary Events	Signature	Timestamp

Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	10/17/2025 11:16:02 AM
Envelope Updated	Security Checked	1/20/2026 9:05:04 AM
Envelope Updated	Security Checked	1/20/2026 9:05:29 AM
Certified Delivered	Security Checked	1/20/2026 3:14:04 PM
Signing Complete	Security Checked	1/20/2026 3:14:15 PM
Completed	Security Checked	1/20/2026 3:14:22 PM

Payment Events	Status	Timestamps