

**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 2026, Fiscal Period 05**

**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	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$42,943,507.15	\$18,390,513.05	(\$24,552,994.10)
Federal Sources	\$0.00	\$0.00	\$0.00	\$8,922,918.00	\$2,799,408.23	(\$6,123,509.77)
Local Sources	\$245,068.72	\$140,415.54	(\$104,653.18)	\$15,265,078.72	\$10,710,535.84	(\$4,554,542.88)
Other Sources	\$0.00	\$0.00	\$0.00	\$81,721.88	\$96,608.67	\$14,886.79
<b>Total Revenues:</b>	<b>\$245,068.72</b>	<b>\$140,415.54</b>	<b>(\$104,653.18)</b>	<b>\$67,213,225.75</b>	<b>\$31,997,065.79</b>	<b>(\$35,216,159.96)</b>
<b>Expenditures</b>						
Instructional Services	\$82,783.00	\$39,835.63	\$42,947.37	\$32,934,211.76	\$13,609,415.13	\$19,324,796.63
Instructional Support Services	\$69,625.00	\$48,789.75	\$20,835.25	\$11,857,204.22	\$5,173,493.50	\$6,683,710.72
Operation & Maintenance Services	\$1,800.00	\$0.00	\$1,800.00	\$6,319,825.07	\$3,163,277.71	\$3,156,547.36
Auxiliary Services	\$4,085.00	\$1,011.17	\$3,073.83	\$11,403,722.53	\$4,923,845.88	\$6,479,876.65
Expendable Administrative Services	\$0.00	(\$888.75)	\$888.75	\$2,604,945.81	\$1,011,813.72	\$1,593,132.09
Total Outlay	\$0.00	\$0.00	\$0.00	\$17,724,647.98	\$5,462,765.33	\$12,261,882.65
Expendable Service	\$0.00	\$0.00	\$0.00	\$3,766,851.24	\$2,331,282.89	\$1,435,568.35
Other Expenditures	\$24,950.00	\$13,058.52	\$11,891.48	\$2,175,834.34	\$981,849.65	\$1,193,984.69
<b>Total Expenditures:</b>	<b>\$183,243.00</b>	<b>\$101,806.32</b>	<b>\$81,436.68</b>	<b>\$88,787,242.95</b>	<b>\$36,657,743.81</b>	<b>\$52,129,499.14</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$912.04	\$912.04	\$5,189,596.48	\$2,200,369.45	(\$2,989,227.03)
Other Financing Uses:	\$54,525.00	\$5,241.29	\$49,283.71	\$4,639,837.84	\$2,104,689.86	\$2,535,147.98
<b>Total Other Financing Sources (Uses):</b>	<b>(\$54,525.00)</b>	<b>(\$4,329.25)</b>	<b>\$50,195.75</b>	<b>\$549,758.64</b>	<b>\$95,679.59</b>	<b>(\$454,079.05)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$7,300.72</b>	<b>\$34,279.97</b>	<b>\$26,979.25</b>	<b>(\$21,024,258.56)</b>	<b>(\$4,564,998.43)</b>	<b>\$16,459,260.13</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$570,899.46</b>	<b>\$637,935.99</b>	<b>\$67,036.53</b>	<b>\$37,549,872.81</b>	<b>\$37,191,733.08</b>	<b>(\$358,139.73)</b>
<b>Ending Fund Balance:</b>	<b>\$578,200.18</b>	<b>\$672,215.96</b>	<b>\$94,015.78</b>	<b>\$16,525,614.25</b>	<b>\$32,626,734.65</b>	<b>\$16,101,120.40</b>

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