

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2019, Fiscal Period 09**

Exhibit F-I-A

**039 - Lauderdale County Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$14,197,204.84	\$2,937,271.05	\$301,800.54	\$12,386,877.43	\$0.00	\$1,039,849.64	\$0.00
Investments							
Receivables							
Interfund Receivables							
Inventories	\$58,029.55	\$193,938.76	\$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	\$79,736,911.19
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$95,741.83
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,098,270.00
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$14,255,234.39</b>	<b>\$3,131,209.81</b>	<b>\$301,800.54</b>	<b>\$12,386,877.43</b>	<b>\$0.00</b>	<b>\$1,039,849.64</b>	<b>\$82,930,923.02</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	(\$837.26)	\$0.00	\$0.00	\$0.00	\$116.00	\$0.00
Interfund Payable							
Other Liabilities	\$233,206.95	\$0.00	\$0.00	\$0.00	\$0.00	\$63,128.50	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,098,270.00
<b>Total Liabilities:</b>	<b>\$233,206.95</b>	<b>(\$837.26)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$63,244.50</b>	<b>\$3,098,270.00</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$79,832,653.02
Contributed Capital							
Reserved Fund Balance	\$1,247,679.78	\$706,593.95	\$0.00	\$2,090,273.01	\$0.00	\$64,905.21	\$0.00
Unreserved Fund balance	\$12,774,347.66	\$2,425,453.12	\$301,800.54	\$10,296,604.42	\$0.00	\$911,699.93	\$0.00
<b>Total Fund Equity:</b>	<b>\$14,022,027.44</b>	<b>\$3,132,047.07</b>	<b>\$301,800.54</b>	<b>\$12,386,877.43</b>	<b>\$0.00</b>	<b>\$976,605.14</b>	<b>\$79,832,653.02</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$14,255,234.39</b>	<b>\$3,131,209.81</b>	<b>\$301,800.54</b>	<b>\$12,386,877.43</b>	<b>\$0.00</b>	<b>\$1,039,849.64</b>	<b>\$82,930,923.02</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 2019, Fiscal Period 09**

<i>039 - Lauderdale County Schools</i>	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$37,798,343.48	\$0.00	\$0.00	\$2,006,731.00	\$0.00	\$39,805,074.48
Federal Sources	\$1,580.00	\$4,536,319.98	\$0.00	\$0.00	\$0.00	\$4,537,899.98
Local Sources	\$12,604,007.23	\$3,780,279.16	\$3,579.43	\$450,000.00	\$1,170,355.19	\$18,008,221.01
Other Sources	\$137,671.64	\$68,630.00	\$0.00	\$0.00	\$0.00	\$206,301.64
<b>Total Revenues:</b>	<b>\$50,541,602.35</b>	<b>\$8,385,229.14</b>	<b>\$3,579.43</b>	<b>\$2,456,731.00</b>	<b>\$1,170,355.19</b>	<b>\$62,557,497.11</b>
<b>Expenditures</b>						
Instructional Services	\$31,928,823.49	\$2,994,774.81	\$0.00	\$0.00	\$347,571.00	\$35,271,169.30
Instructional Support Services	\$6,691,817.42	\$1,410,625.29	\$0.00	\$0.00	\$342,788.01	\$8,445,230.72
Operation & Maintenance Services	\$4,218,884.72	\$272,191.60	\$0.00	\$37,672.47	\$12,512.78	\$4,541,261.57
Auxiliary Services	\$2,992,701.51	\$4,020,889.43	\$0.00	\$0.00	\$40,589.13	\$7,054,180.07
General Administrative Services	\$2,001,316.95	\$240,033.33	\$0.00	\$0.00	\$0.00	\$2,241,350.28
Capital Outlay	\$0.00	\$0.00	\$0.00	\$435,650.92	\$0.00	\$435,650.92
Debt Service	\$0.00	\$7,000.00	\$1,325.00	\$242,543.36	\$0.00	\$250,868.36
Other Expenditures	\$1,372,761.85	\$821,394.59	\$0.00	\$0.00	\$339,602.51	\$2,533,758.95
<b>Total Expenditures:</b>	<b>\$49,206,305.94</b>	<b>\$9,766,909.05</b>	<b>\$1,325.00</b>	<b>\$715,866.75</b>	<b>\$1,083,063.43</b>	<b>\$60,773,470.17</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$1,061,767.62	\$2,825,096.70	\$0.00	\$0.00	\$77,999.73	\$3,964,864.05
Other Fund Uses:	\$1,552,045.24	\$1,162,785.97	\$0.00	\$0.00	\$85,814.37	\$2,800,645.58
<b>Total Other Fund Sources (Uses):</b>	<b>(\$490,277.62)</b>	<b>\$1,662,310.73</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$7,814.64)</b>	<b>\$1,164,218.47</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$845,018.79</b>	<b>\$280,630.82</b>	<b>\$2,254.43</b>	<b>\$1,740,864.25</b>	<b>\$79,477.12</b>	<b>\$2,948,245.41</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$13,177,008.65</b>	<b>\$2,851,416.25</b>	<b>\$299,546.11</b>	<b>\$10,646,013.18</b>	<b>\$897,128.02</b>	<b>\$27,871,112.21</b>
<b>Ending Fund Balance:</b>	<b>\$14,022,027.44</b>	<b>\$3,132,047.07</b>	<b>\$301,800.54</b>	<b>\$12,386,877.43</b>	<b>\$976,605.14</b>	<b>\$30,819,357.62</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 2019, Fiscal Period 09**

**039 - Lauderdale County Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$49,608,075.95	\$37,798,343.48	(\$11,809,732.47)	\$0.00	\$0.00	\$0.00
Federal Sources	\$4,000.00	\$1,580.00	(\$2,420.00)	\$6,970,542.32	\$4,536,319.98	(\$2,434,222.34)
Local Sources	\$14,593,503.00	\$12,604,007.23	(\$1,989,495.77)	\$4,089,563.97	\$3,780,279.16	(\$309,284.81)
Other Sources	\$117,800.00	\$137,671.64	\$19,871.64	\$143,810.94	\$68,630.00	(\$75,180.94)
<b>Total Revenues:</b>	<b>\$64,323,378.95</b>	<b>\$50,541,602.35</b>	<b>(\$13,781,776.60)</b>	<b>\$11,203,917.23</b>	<b>\$8,385,229.14</b>	<b>(\$2,818,688.09)</b>
<b>Expenditures</b>						
Instructional Services	\$41,051,361.09	\$31,928,823.49	\$9,122,537.60	\$3,701,595.61	\$2,994,774.81	\$706,820.80
Instructional Support Services	\$8,498,399.35	\$6,691,817.42	\$1,806,581.93	\$2,080,029.75	\$1,410,625.29	\$669,404.46
Operation & Maintenance Services	\$5,516,787.17	\$4,218,884.72	\$1,297,902.45	\$332,105.96	\$272,191.60	\$59,914.36
Auxiliary Services	\$3,524,305.00	\$2,992,701.51	\$531,603.49	\$5,381,110.13	\$4,020,889.43	\$1,360,220.70
General Administrative Services	\$2,685,775.00	\$2,001,316.95	\$684,458.05	\$326,374.86	\$240,033.33	\$86,341.53
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$1,900.00	\$0.00	\$1,900.00
General Service	\$0.00	\$0.00	\$0.00	\$8,500.00	\$7,000.00	\$1,500.00
Other Expenditures	\$2,053,760.69	\$1,372,761.85	\$680,998.84	\$806,437.38	\$821,394.59	(\$14,957.21)
<b>Total Expenditures:</b>	<b>\$63,330,388.30</b>	<b>\$49,206,305.94</b>	<b>\$14,124,082.36</b>	<b>\$12,638,053.69</b>	<b>\$9,766,909.05</b>	<b>\$2,871,144.64</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$537,409.62	\$1,061,767.62	\$524,358.00	\$2,602,005.38	\$2,825,096.70	\$223,091.32
Other Financing Uses:	\$2,123,943.21	\$1,552,045.24	\$571,897.97	\$583,023.10	\$1,162,785.97	(\$579,762.87)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$1,586,533.59)</b>	<b>(\$490,277.62)</b>	<b>\$1,096,255.97</b>	<b>\$2,018,982.28</b>	<b>\$1,662,310.73</b>	<b>(\$356,671.55)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$593,542.94)</b>	<b>\$845,018.79</b>	<b>\$1,438,561.73</b>	<b>\$584,845.82</b>	<b>\$280,630.82</b>	<b>(\$304,215.00)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$13,118,979.10</b>	<b>\$13,177,008.65</b>	<b>\$58,029.55</b>	<b>\$2,770,359.07</b>	<b>\$2,851,416.25</b>	<b>\$81,057.18</b>
<b>Ending Fund Balance:</b>	<b>\$12,525,436.16</b>	<b>\$14,022,027.44</b>	<b>\$1,496,591.28</b>	<b>\$3,355,204.89</b>	<b>\$3,132,047.07</b>	<b>(\$223,157.82)</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 2019, Fiscal Period 09**

**039 - Lauderdale County 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	\$2,702,595.00	\$2,006,731.00	(\$695,864.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$463,150.00	\$3,579.43	(\$459,570.57)	\$837,044.00	\$450,000.00	(\$387,044.00)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$463,150.00</b>	<b>\$3,579.43</b>	<b>(\$459,570.57)</b>	<b>\$3,539,639.00</b>	<b>\$2,456,731.00</b>	<b>(\$1,082,908.00)</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	\$1,951,947.00	\$37,672.47	\$1,914,274.53
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$63,773.47	\$0.00	\$63,773.47
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$3,120,000.00	\$435,650.92	\$2,684,349.08
Debt Service	\$463,150.00	\$1,325.00	\$461,825.00	\$440,965.53	\$242,543.36	\$198,422.17
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$463,150.00</b>	<b>\$1,325.00</b>	<b>\$461,825.00</b>	<b>\$5,576,686.00</b>	<b>\$715,866.75</b>	<b>\$4,860,819.25</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>\$2,254.43</b>	<b>\$2,254.43</b>	<b>(\$2,037,047.00)</b>	<b>\$1,740,864.25</b>	<b>\$3,777,911.25</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$299,546.11</b>	<b>\$299,546.11</b>	<b>\$0.00</b>	<b>\$10,646,013.18</b>	<b>\$10,646,013.18</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$299,546.11</b>	<b>\$301,800.54</b>	<b>\$2,254.43</b>	<b>\$8,608,966.18</b>	<b>\$12,386,877.43</b>	<b>\$3,777,911.25</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 2019, Fiscal Period 09**

**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	\$52,310,670.95	\$39,805,074.48	(\$12,505,596.47)
Federal Sources	\$0.00	\$0.00	\$0.00	\$6,974,542.32	\$4,537,899.98	(\$2,436,642.34)
Local Sources	\$1,332,725.82	\$1,170,355.19	(\$162,370.63)	\$21,315,986.79	\$18,008,221.01	(\$3,307,765.78)
Other Sources	\$0.00	\$0.00	\$0.00	\$261,610.94	\$206,301.64	(\$55,309.30)
<b>Total Revenues:</b>	<b>\$1,332,725.82</b>	<b>\$1,170,355.19</b>	<b>(\$162,370.63)</b>	<b>\$80,862,811.00</b>	<b>\$62,557,497.11</b>	<b>(\$18,305,313.89)</b>
<b>Expenditures</b>						
Instructional Services	\$394,912.45	\$347,571.00	\$47,341.45	\$45,147,869.15	\$35,271,169.30	\$9,876,699.85
Instructional Support Services	\$316,200.63	\$342,788.01	(\$26,587.38)	\$10,894,629.73	\$8,445,230.72	\$2,449,399.01
Operation & Maintenance Services	\$13,974.00	\$12,512.78	\$1,461.22	\$7,814,814.13	\$4,541,261.57	\$3,273,552.56
Auxiliary Services	\$13,859.81	\$40,589.13	(\$26,729.32)	\$8,983,048.41	\$7,054,180.07	\$1,928,868.34
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$3,012,149.86	\$2,241,350.28	\$770,799.58
Total Outlay	\$0.00	\$0.00	\$0.00	\$3,121,900.00	\$435,650.92	\$2,686,249.08
Expendable Service	\$0.00	\$0.00	\$0.00	\$912,615.53	\$250,868.36	\$661,747.17
Other Expenditures	\$326,073.39	\$339,602.51	(\$13,529.12)	\$3,186,271.46	\$2,533,758.95	\$652,512.51
<b>Total Expenditures:</b>	<b>\$1,065,020.28</b>	<b>\$1,083,063.43</b>	<b>(\$18,043.15)</b>	<b>\$83,073,298.27</b>	<b>\$60,773,470.17</b>	<b>\$22,299,828.10</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$13,245.00	\$77,999.73	\$64,754.73	\$3,152,660.00	\$3,964,864.05	\$812,204.05
Other Financing Uses:	\$50,000.92	\$85,814.37	(\$35,813.45)	\$2,756,967.23	\$2,800,645.58	(\$43,678.35)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$36,755.92)</b>	<b>(\$7,814.64)</b>	<b>\$28,941.28</b>	<b>\$395,692.77</b>	<b>\$1,164,218.47</b>	<b>\$768,525.70</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$230,949.62</b>	<b>\$79,477.12</b>	<b>(\$151,472.50)</b>	<b>(\$1,814,794.50)</b>	<b>\$2,948,245.41</b>	<b>\$4,763,039.91</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$952,344.76</b>	<b>\$897,128.02</b>	<b>(\$55,216.74)</b>	<b>\$27,787,242.22</b>	<b>\$27,871,112.21</b>	<b>\$83,869.99</b>
<b>Ending Fund Balance:</b>	<b>\$1,183,294.38</b>	<b>\$976,605.14</b>	<b>(\$206,689.24)</b>	<b>\$25,972,447.72</b>	<b>\$30,819,357.62</b>	<b>\$4,846,909.90</b>

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