

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2020, Fiscal Period 01**

Exhibit F-I-A

**039 - Lauderdale County 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	\$12,383,476.59	\$2,433,323.32	\$271,192.74	\$12,210,013.54	\$0.00	\$1,067,290.83	\$0.00
Investments							
Receivables	\$35,586.49	\$324,512.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$263,474.95	\$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	\$80,328,948.23
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$404,972.50
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,061,214.47
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$12,419,063.08</b>	<b>\$3,021,310.57</b>	<b>\$271,192.74</b>	<b>\$12,210,013.54</b>	<b>\$0.00</b>	<b>\$1,067,290.83</b>	<b>\$83,795,135.20</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$176,738.00	\$68,306.31	\$0.00	\$3,295.70	\$0.00	\$1,727.00	\$0.00
Interfund Payable							
Other Liabilities	\$218,573.52	\$0.00	\$0.00	\$0.00	\$0.00	\$46,252.52	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,061,214.47
<b>Total Liabilities:</b>	<b>\$395,311.52</b>	<b>\$68,306.31</b>	<b>\$0.00</b>	<b>\$3,295.70</b>	<b>\$0.00</b>	<b>\$47,979.52</b>	<b>\$3,061,214.47</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80,733,920.73
Contributed Capital							
Reserved Fund Balance	\$1,555,514.11	\$1,025,078.87	\$0.00	\$1,992,874.67	\$0.00	\$85,539.01	\$0.00
Unreserved Fund balance	\$10,468,237.45	\$1,927,925.39	\$271,192.74	\$10,213,843.17	\$0.00	\$933,772.30	\$0.00
<b>Total Fund Equity:</b>	<b>\$12,023,751.56</b>	<b>\$2,953,004.26</b>	<b>\$271,192.74</b>	<b>\$12,206,717.84</b>	<b>\$0.00</b>	<b>\$1,019,311.31</b>	<b>\$80,733,920.73</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$12,419,063.08</b>	<b>\$3,021,310.57</b>	<b>\$271,192.74</b>	<b>\$12,210,013.54</b>	<b>\$0.00</b>	<b>\$1,067,290.83</b>	<b>\$83,795,135.20</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 2020, Fiscal Period 01**

**039 - Lauderdale County Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$4,202,352.00	\$0.00	\$0.00	\$44,405.00	\$0.00	\$4,246,757.00
Federal Sources	\$180.00	\$321,808.45	\$0.00	\$0.00	\$0.00	\$321,988.45
Local Sources	\$493,488.55	\$514,424.83	\$342.14	\$0.00	\$121,669.88	\$1,129,925.40
Other Sources	\$8,690.69	\$0.00	\$0.00	\$0.00	\$0.00	\$8,690.69
<b>Total Revenues:</b>	<b>\$4,704,711.24</b>	<b>\$836,233.28</b>	<b>\$342.14</b>	<b>\$44,405.00</b>	<b>\$121,669.88</b>	<b>\$5,707,361.54</b>
<b>Expenditures</b>						
Instructional Services	\$3,470,552.95	\$221,720.68	\$0.00	\$0.00	\$35,453.83	\$3,727,727.46
Instructional Support Services	\$752,131.26	\$182,777.60	\$0.00	\$0.00	\$39,355.43	\$974,264.29
Operation & Maintenance Services	\$705,342.28	\$50,437.01	\$0.00	\$0.00	\$70.00	\$755,849.29
Auxiliary Services	\$338,694.46	\$448,298.46	\$0.00	\$0.00	\$3,246.00	\$790,238.92
General Administrative Services	\$209,506.26	\$21,755.92	\$0.00	\$0.00	\$0.00	\$231,262.18
Capital Outlay	\$0.00	\$0.00	\$0.00	\$286,825.21	\$0.00	\$286,825.21
Debt Service	\$0.00	\$0.00	\$0.00	\$242,543.36	\$0.00	\$242,543.36
Other Expenditures	\$207,578.43	\$74,547.12	\$0.00	\$0.00	\$25,685.27	\$307,810.82
<b>Total Expenditures:</b>	<b>\$5,683,805.64</b>	<b>\$999,536.79</b>	<b>\$0.00</b>	<b>\$529,368.57</b>	<b>\$103,810.53</b>	<b>\$7,316,521.53</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$31,499.87	\$47,938.80	\$0.00	\$0.00	\$403.75	\$79,842.42
Other Fund Uses:	\$0.00	\$62,963.73	\$0.00	\$0.00	\$3,660.11	\$66,623.84
<b>Total Other Fund Sources (Uses):</b>	<b>\$31,499.87</b>	<b>(\$15,024.93)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$3,256.36)</b>	<b>\$13,218.58</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$947,594.53)</b>	<b>(\$178,328.44)</b>	<b>\$342.14</b>	<b>(\$484,963.57)</b>	<b>\$14,602.99</b>	<b>(\$1,595,941.41)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$12,971,346.09</b>	<b>\$3,131,332.70</b>	<b>\$270,850.60</b>	<b>\$12,691,681.41</b>	<b>\$1,004,708.32</b>	<b>\$30,069,919.12</b>
<b>Ending Fund Balance:</b>	<b>\$12,023,751.56</b>	<b>\$2,953,004.26</b>	<b>\$271,192.74</b>	<b>\$12,206,717.84</b>	<b>\$1,019,311.31</b>	<b>\$28,473,977.71</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 2020, Fiscal Period 01**

**039 - Lauderdale County Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$50,913,766.58	\$4,202,352.00	(\$46,711,414.58)	\$0.00	\$0.00	\$0.00
Federal Sources	\$3,800.00	\$180.00	(\$3,620.00)	\$6,487,336.53	\$321,808.45	(\$6,165,528.08)
Local Sources	\$14,227,530.00	\$493,488.55	(\$13,734,041.45)	\$4,143,849.14	\$514,424.83	(\$3,629,424.31)
Other Sources	\$131,071.71	\$8,690.69	(\$122,381.02)	\$111,189.45	\$0.00	(\$111,189.45)
<b>Total Revenues:</b>	<b>\$65,276,168.29</b>	<b>\$4,704,711.24</b>	<b>(\$60,571,457.05)</b>	<b>\$10,742,375.12</b>	<b>\$836,233.28</b>	<b>(\$9,906,141.84)</b>
<b>Expenditures</b>						
Instructional Services	\$40,949,827.15	\$3,470,552.95	\$37,479,274.20	\$3,139,654.79	\$221,720.68	\$2,917,934.11
Instructional Support Services	\$8,754,919.33	\$752,131.26	\$8,002,788.07	\$1,920,494.14	\$182,777.60	\$1,737,716.54
Operation & Maintenance Services	\$6,371,811.00	\$705,342.28	\$5,666,468.72	\$247,426.00	\$50,437.01	\$196,988.99
Auxiliary Services	\$4,128,264.00	\$338,694.46	\$3,789,569.54	\$6,138,278.68	\$448,298.46	\$5,689,980.22
General Administrative Services	\$2,571,011.00	\$209,506.26	\$2,361,504.74	\$302,440.23	\$21,755.92	\$280,684.31
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$1,900.00	\$0.00	\$1,900.00
General Service	\$312,090.00	\$0.00	\$312,090.00	\$3,500.00	\$0.00	\$3,500.00
Other Expenditures	\$2,597,515.14	\$207,578.43	\$2,389,936.71	\$710,768.02	\$74,547.12	\$636,220.90
<b>Total Expenditures:</b>	<b>\$65,685,437.62</b>	<b>\$5,683,805.64</b>	<b>\$60,001,631.98</b>	<b>\$12,464,461.86</b>	<b>\$999,536.79</b>	<b>\$11,464,925.07</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$648,281.61	\$31,499.87	(\$616,781.74)	\$2,282,563.90	\$47,938.80	(\$2,234,625.10)
Other Financing Uses:	\$2,252,676.12	\$0.00	\$2,252,676.12	\$292,003.78	\$62,963.73	\$229,040.05
<b>Total Other Financing Sources (Uses):</b>	<b>(\$1,604,394.51)</b>	<b>\$31,499.87</b>	<b>\$1,635,894.38</b>	<b>\$1,990,560.12</b>	<b>(\$15,024.93)</b>	<b>(\$2,005,585.05)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$2,013,663.84)</b>	<b>(\$947,594.53)</b>	<b>\$1,066,069.31</b>	<b>\$268,473.38</b>	<b>(\$178,328.44)</b>	<b>(\$446,801.82)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$16,496,566.73</b>	<b>\$12,971,346.09</b>	<b>(\$3,525,220.64)</b>	<b>\$3,322,156.33</b>	<b>\$3,131,332.70</b>	<b>(\$190,823.63)</b>
<b>Ending Fund Balance:</b>	<b>\$14,482,902.89</b>	<b>\$12,023,751.56</b>	<b>(\$2,459,151.33)</b>	<b>\$3,590,629.71</b>	<b>\$2,953,004.26</b>	<b>(\$637,625.45)</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 2020, Fiscal Period 01**

**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	\$2,784,696.00	\$44,405.00	(\$2,740,291.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$476,275.00	\$342.14	(\$475,932.86)	\$737,146.00	\$0.00	(\$737,146.00)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$476,275.00</b>	<b>\$342.14</b>	<b>(\$475,932.86)</b>	<b>\$3,521,842.00</b>	<b>\$44,405.00</b>	<b>(\$3,477,437.00)</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	\$100,000.00	\$0.00	\$100,000.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$2,675,000.00	\$286,825.21	\$2,388,174.79
Debt Service	\$476,275.00	\$0.00	\$476,275.00	\$242,543.36	\$242,543.36	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$476,275.00</b>	<b>\$0.00</b>	<b>\$476,275.00</b>	<b>\$3,217,543.36</b>	<b>\$529,368.57</b>	<b>\$2,688,174.79</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>\$342.14</b>	<b>\$342.14</b>	<b>\$304,298.64</b>	<b>(\$484,963.57)</b>	<b>(\$789,262.21)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$299,546.11</b>	<b>\$270,850.60</b>	<b>(\$28,695.51)</b>	<b>\$8,608,966.16</b>	<b>\$12,691,681.41</b>	<b>\$4,082,715.25</b>
<b>Ending Fund Balance:</b>	<b>\$299,546.11</b>	<b>\$271,192.74</b>	<b>(\$28,353.37)</b>	<b>\$8,913,264.80</b>	<b>\$12,206,717.84</b>	<b>\$3,293,453.04</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 2020, Fiscal Period 01**

Exhibit F-III-C

**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	\$53,698,462.58	\$4,246,757.00	(\$49,451,705.58)
Federal Sources	\$0.00	\$0.00	\$0.00	\$6,491,136.53	\$321,988.45	(\$6,169,148.08)
Local Sources	\$1,127,946.00	\$121,669.88	(\$1,006,276.12)	\$20,712,746.14	\$1,129,925.40	(\$19,582,820.74)
Other Sources	\$0.00	\$0.00	\$0.00	\$242,261.16	\$8,690.69	(\$233,570.47)
<b>Total Revenues:</b>	<b>\$1,127,946.00</b>	<b>\$121,669.88</b>	<b>(\$1,006,276.12)</b>	<b>\$81,144,606.41</b>	<b>\$5,707,361.54</b>	<b>(\$75,437,244.87)</b>
<b>Expenditures</b>						
Instructional Services	\$348,995.00	\$35,453.83	\$313,541.17	\$44,438,476.94	\$3,727,727.46	\$40,710,749.48
Instructional Support Services	\$311,999.00	\$39,355.43	\$272,643.57	\$10,987,412.47	\$974,264.29	\$10,013,148.18
Operation & Maintenance Services	\$11,240.00	\$70.00	\$11,170.00	\$6,730,477.00	\$755,849.29	\$5,974,627.71
Auxiliary Services	\$6,874.00	\$3,246.00	\$3,628.00	\$10,473,416.68	\$790,238.92	\$9,683,177.76
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,873,451.23	\$231,262.18	\$2,642,189.05
Total Outlay	\$0.00	\$0.00	\$0.00	\$2,676,900.00	\$286,825.21	\$2,390,074.79
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,034,408.36	\$242,543.36	\$791,865.00
Other Expenditures	\$226,257.00	\$25,685.27	\$200,571.73	\$3,534,540.16	\$307,810.82	\$3,226,729.34
<b>Total Expenditures:</b>	<b>\$905,365.00</b>	<b>\$103,810.53</b>	<b>\$801,554.47</b>	<b>\$82,749,082.84</b>	<b>\$7,316,521.53</b>	<b>\$75,432,561.31</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$20,525.00	\$403.75	(\$20,121.25)	\$2,951,370.51	\$79,842.42	(\$2,871,528.09)
Other Financing Uses:	\$32,550.00	\$3,660.11	\$28,889.89	\$2,577,229.90	\$66,623.84	\$2,510,606.06
<b>Total Other Financing Sources (Uses):</b>	<b>(\$12,025.00)</b>	<b>(\$3,256.36)</b>	<b>\$8,768.64</b>	<b>\$374,140.61</b>	<b>\$13,218.58</b>	<b>(\$360,922.03)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$210,556.00</b>	<b>\$14,602.99</b>	<b>(\$195,953.01)</b>	<b>(\$1,230,335.82)</b>	<b>(\$1,595,941.41)</b>	<b>(\$365,605.59)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,219,408.19</b>	<b>\$1,004,708.32</b>	<b>(\$214,699.87)</b>	<b>\$29,946,643.52</b>	<b>\$30,069,919.12</b>	<b>\$123,275.60</b>
<b>Ending Fund Balance:</b>	<b>\$1,429,964.19</b>	<b>\$1,019,311.31</b>	<b>(\$410,652.88)</b>	<b>\$28,716,307.70</b>	<b>\$28,473,977.71</b>	<b>(\$242,329.99)</b>

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