

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2019, Fiscal Period 03**

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	\$13,665,382.57	\$2,507,634.84	\$300,835.94	\$10,415,062.69	\$0.00	\$1,081,641.24	\$0.00
Investments							
Receivables	\$952.40	\$374,390.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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>\$13,724,364.52</b>	<b>\$3,075,964.00</b>	<b>\$300,835.94</b>	<b>\$10,415,062.69</b>	<b>\$0.00</b>	<b>\$1,081,641.24</b>	<b>\$82,930,923.02</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	(\$1,723.52)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$255,487.28	\$58,113.04	\$0.00	\$0.00	\$0.00	\$58,214.88	\$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>\$255,487.28</b>	<b>\$56,389.52</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$58,214.88</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	\$530,997.47	\$737,847.44	\$0.00	\$59,657.64	\$0.00	\$77,905.21	\$0.00
Unreserved Fund balance	\$12,937,879.77	\$2,281,727.04	\$300,835.94	\$10,355,405.05	\$0.00	\$945,521.15	\$0.00
<b>Total Fund Equity:</b>	<b>\$13,468,877.24</b>	<b>\$3,019,574.48</b>	<b>\$300,835.94</b>	<b>\$10,415,062.69</b>	<b>\$0.00</b>	<b>\$1,023,426.36</b>	<b>\$79,832,653.02</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$13,724,364.52</b>	<b>\$3,075,964.00</b>	<b>\$300,835.94</b>	<b>\$10,415,062.69</b>	<b>\$0.00</b>	<b>\$1,081,641.24</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 03**

<i>039 - Lauderdale County Schools</i>	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$12,561,529.55	\$0.00	\$0.00	\$126,183.00	\$0.00	\$12,687,712.55
Federal Sources	\$320.00	\$1,721,225.57	\$0.00	\$0.00	\$0.00	\$1,721,545.57
Local Sources	\$4,793,251.07	\$1,475,537.81	\$1,289.83	\$0.00	\$364,238.77	\$6,634,317.48
Other Sources	\$62,814.00	\$45,047.45	\$0.00	\$0.00	\$0.00	\$107,861.45
<b>Total Revenues:</b>	<b>\$17,417,914.62</b>	<b>\$3,241,810.83</b>	<b>\$1,289.83</b>	<b>\$126,183.00</b>	<b>\$364,238.77</b>	<b>\$21,151,437.05</b>
<b>Expenditures</b>						
Instructional Services	\$11,352,944.63	\$991,788.71	\$0.00	\$0.00	\$99,275.40	\$12,444,008.74
Instructional Support Services	\$2,433,434.77	\$489,486.71	\$0.00	\$0.00	\$64,631.43	\$2,987,552.91
Operation & Maintenance Services	\$1,590,525.45	\$108,417.05	\$0.00	\$26,734.75	\$7,645.10	\$1,733,322.35
Auxiliary Services	\$1,141,962.57	\$1,436,641.82	\$0.00	\$0.00	\$24,343.09	\$2,602,947.48
General Administrative Services	\$640,763.76	\$83,368.08	\$0.00	\$0.00	\$0.00	\$724,131.84
Capital Outlay	\$0.00	\$0.00	\$0.00	\$87,855.38	\$0.00	\$87,855.38
Debt Service	\$0.00	\$0.00	\$0.00	\$242,543.36	\$0.00	\$242,543.36
Other Expenditures	\$518,736.07	\$324,103.95	\$0.00	\$0.00	\$120,900.88	\$963,740.90
<b>Total Expenditures:</b>	<b>\$17,678,367.25</b>	<b>\$3,433,806.32</b>	<b>\$0.00</b>	<b>\$357,133.49</b>	<b>\$316,795.90</b>	<b>\$21,786,102.96</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$602,321.22	\$766,411.29	\$0.00	\$0.00	\$11,011.48	\$1,379,743.99
Other Fund Uses:	\$50,000.00	\$314,952.02	\$0.00	\$0.00	\$23,461.56	\$388,413.58
<b>Total Other Fund Sources (Uses):</b>	<b>\$552,321.22</b>	<b>\$451,459.27</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$12,450.08)</b>	<b>\$991,330.41</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$291,868.59</b>	<b>\$259,463.78</b>	<b>\$1,289.83</b>	<b>(\$230,950.49)</b>	<b>\$34,992.79</b>	<b>\$356,664.50</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$13,177,008.65</b>	<b>\$2,760,110.70</b>	<b>\$299,546.11</b>	<b>\$10,646,013.18</b>	<b>\$988,433.57</b>	<b>\$27,871,112.21</b>
<b>Ending Fund Balance:</b>	<b>\$13,468,877.24</b>	<b>\$3,019,574.48</b>	<b>\$300,835.94</b>	<b>\$10,415,062.69</b>	<b>\$1,023,426.36</b>	<b>\$28,227,776.71</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 2019, Fiscal Period 03**

**039 - Lauderdale County Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$49,208,049.00	\$12,561,529.55	(\$36,646,519.45)	\$0.00	\$0.00	\$0.00
Federal Sources	\$4,000.00	\$320.00	(\$3,680.00)	\$6,258,688.09	\$1,721,225.57	(\$4,537,462.52)
Local Sources	\$13,466,755.00	\$4,793,251.07	(\$8,673,503.93)	\$4,089,563.97	\$1,475,537.81	(\$2,614,026.16)
Other Sources	\$75,000.00	\$62,814.00	(\$12,186.00)	\$143,810.94	\$45,047.45	(\$98,763.49)
<b>Total Revenues:</b>	<b>\$62,753,804.00</b>	<b>\$17,417,914.62</b>	<b>(\$45,335,889.38)</b>	<b>\$10,492,063.00</b>	<b>\$3,241,810.83</b>	<b>(\$7,250,252.17)</b>
<b>Expenditures</b>						
Instructional Services	\$40,497,441.34	\$11,352,944.63	\$29,144,496.71	\$3,491,247.16	\$991,788.71	\$2,499,458.45
Instructional Support Services	\$8,219,077.98	\$2,433,434.77	\$5,785,643.21	\$1,749,429.27	\$489,486.71	\$1,259,942.56
Operation & Maintenance Services	\$5,236,866.81	\$1,590,525.45	\$3,646,341.36	\$332,105.96	\$108,417.05	\$223,688.91
Auxiliary Services	\$3,404,783.00	\$1,141,962.57	\$2,262,820.43	\$5,330,529.13	\$1,436,641.82	\$3,893,887.31
General Administrative Services	\$2,678,793.00	\$640,763.76	\$2,038,029.24	\$308,801.56	\$83,368.08	\$225,433.48
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	\$0.00	\$8,500.00
Other Expenditures	\$1,956,194.00	\$518,736.07	\$1,437,457.93	\$658,087.38	\$324,103.95	\$333,983.43
<b>Total Expenditures:</b>	<b>\$61,993,156.13</b>	<b>\$17,678,367.25</b>	<b>\$44,314,788.88</b>	<b>\$11,880,600.46</b>	<b>\$3,433,806.32</b>	<b>\$8,446,794.14</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$519,228.32	\$602,321.22	\$83,092.90	\$2,602,005.38	\$766,411.29	(\$1,835,594.09)
Other Financing Uses:	\$2,115,717.21	\$50,000.00	\$2,065,717.21	\$578,123.10	\$314,952.02	\$263,171.08
<b>Total Other Financing Sources (Uses):</b>	<b>(\$1,596,488.89)</b>	<b>\$552,321.22</b>	<b>\$2,148,810.11</b>	<b>\$2,023,882.28</b>	<b>\$451,459.27</b>	<b>(\$1,572,423.01)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$835,841.02)</b>	<b>\$291,868.59</b>	<b>\$1,127,709.61</b>	<b>\$635,344.82</b>	<b>\$259,463.78</b>	<b>(\$375,881.04)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$13,979,784.60</b>	<b>\$13,177,008.65</b>	<b>(\$802,775.95)</b>	<b>\$4,037,163.66</b>	<b>\$2,760,110.70</b>	<b>(\$1,277,052.96)</b>
<b>Ending Fund Balance:</b>	<b>\$13,143,943.58</b>	<b>\$13,468,877.24</b>	<b>\$324,933.66</b>	<b>\$4,672,508.48</b>	<b>\$3,019,574.48</b>	<b>(\$1,652,934.00)</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 03**

**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	\$126,183.00	(\$2,576,412.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$463,150.00	\$1,289.83	(\$461,860.17)	\$387,044.00	\$0.00	(\$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>\$1,289.83</b>	<b>(\$461,860.17)</b>	<b>\$3,089,639.00</b>	<b>\$126,183.00</b>	<b>(\$2,963,456.00)</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	\$1,625,000.00	\$26,734.75	\$1,598,265.25
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	\$2,550,000.00	\$87,855.38	\$2,462,144.62
Debt Service	\$463,150.00	\$0.00	\$463,150.00	\$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>\$0.00</b>	<b>\$463,150.00</b>	<b>\$4,679,739.00</b>	<b>\$357,133.49</b>	<b>\$4,322,605.51</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>\$1,289.83</b>	<b>\$1,289.83</b>	<b>(\$1,590,100.00)</b>	<b>(\$230,950.49)</b>	<b>\$1,359,149.51</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$292,349.93</b>	<b>\$299,546.11</b>	<b>\$7,196.18</b>	<b>\$9,472,845.97</b>	<b>\$10,646,013.18</b>	<b>\$1,173,167.21</b>
<b>Ending Fund Balance:</b>	<b>\$292,349.93</b>	<b>\$300,835.94</b>	<b>\$8,486.01</b>	<b>\$7,882,745.97</b>	<b>\$10,415,062.69</b>	<b>\$2,532,316.72</b>

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

**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 2019, Fiscal Period 03**

**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	\$51,910,644.00	\$12,687,712.55	(\$39,222,931.45)
Federal Sources	\$0.00	\$0.00	\$0.00	\$6,262,688.09	\$1,721,545.57	(\$4,541,142.52)
Local Sources	\$1,323,725.82	\$364,238.77	(\$959,487.05)	\$19,730,238.79	\$6,634,317.48	(\$13,095,921.31)
Other Sources	\$0.00	\$0.00	\$0.00	\$218,810.94	\$107,861.45	(\$110,949.49)
<b>Total Revenues:</b>	<b>\$1,323,725.82</b>	<b>\$364,238.77</b>	<b>(\$959,487.05)</b>	<b>\$78,122,381.82</b>	<b>\$21,151,437.05</b>	<b>(\$56,970,944.77)</b>
<b>Expenditures</b>						
Instructional Services	\$394,912.45	\$99,275.40	\$295,637.05	\$44,383,600.95	\$12,444,008.74	\$31,939,592.21
Instructional Support Services	\$316,200.63	\$64,631.43	\$251,569.20	\$10,284,707.88	\$2,987,552.91	\$7,297,154.97
Operation & Maintenance Services	\$13,974.00	\$7,645.10	\$6,328.90	\$7,207,946.77	\$1,733,322.35	\$5,474,624.42
Auxiliary Services	\$12,899.25	\$24,343.09	(\$11,443.84)	\$8,811,984.85	\$2,602,947.48	\$6,209,037.37
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,987,594.56	\$724,131.84	\$2,263,462.72
Total Outlay	\$0.00	\$0.00	\$0.00	\$2,551,900.00	\$87,855.38	\$2,464,044.62
Expendable Service	\$0.00	\$0.00	\$0.00	\$912,615.53	\$242,543.36	\$670,072.17
Other Expenditures	\$303,193.53	\$120,900.88	\$182,292.65	\$2,917,474.91	\$963,740.90	\$1,953,734.01
<b>Total Expenditures:</b>	<b>\$1,041,179.86</b>	<b>\$316,795.90</b>	<b>\$724,383.96</b>	<b>\$80,057,825.45</b>	<b>\$21,786,102.96</b>	<b>\$58,271,722.49</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$13,245.00	\$11,011.48	(\$2,233.52)	\$3,134,478.70	\$1,379,743.99	(\$1,754,734.71)
Other Financing Uses:	\$50,000.92	\$23,461.56	\$26,539.36	\$2,743,841.23	\$388,413.58	\$2,355,427.65
<b>Total Other Financing Sources (Uses):</b>	<b>(\$36,755.92)</b>	<b>(\$12,450.08)</b>	<b>\$24,305.84</b>	<b>\$390,637.47</b>	<b>\$991,330.41</b>	<b>\$600,692.94</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$245,790.04</b>	<b>\$34,992.79</b>	<b>(\$210,797.25)</b>	<b>(\$1,544,806.16)</b>	<b>\$356,664.50</b>	<b>\$1,901,470.66</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$642,894.45</b>	<b>\$988,433.57</b>	<b>\$345,539.12</b>	<b>\$28,425,038.61</b>	<b>\$27,871,112.21</b>	<b>(\$553,926.40)</b>
<b>Ending Fund Balance:</b>	<b>\$888,684.49</b>	<b>\$1,023,426.36</b>	<b>\$134,741.87</b>	<b>\$26,880,232.45</b>	<b>\$28,227,776.71</b>	<b>\$1,347,544.26</b>

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