

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2016, Fiscal Period 03**

Exhibit F-I-A

*018 - Conecuh 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	\$2,227,261.47	\$422,524.30	\$186,588.20	\$112,302.59	\$0.00	\$83,053.31	\$0.00
Investments	\$1,928,907.94	\$19,253.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$449.49	\$6,648.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$7,751.16	\$8,937.27	\$0.00	\$0.00	\$0.00	\$730.16	\$0.00
Inventories	\$0.00	\$23,909.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$1,693.01	\$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	\$21,121,518.59
Construction In Progress							
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,193,818.09
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$4,166,063.07</b>	<b>\$481,273.08</b>	<b>\$186,588.20</b>	<b>\$112,302.59</b>	<b>\$0.00</b>	<b>\$83,783.47</b>	<b>\$27,315,336.68</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$2,452.25	\$791.48	\$0.00	\$0.00	\$0.00	\$30,999.68	\$0.00
Interfund Payable	\$15,501.70	\$0.00	\$0.00	\$0.00	\$0.00	\$7,751.16	\$0.00
Other Liabilities	\$0.00	\$316,781.96	\$0.00	\$0.00	\$0.00	(\$8.66)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,193,818.09
<b>Total Liabilities:</b>	<b>\$17,953.95</b>	<b>\$317,573.44</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$38,742.18</b>	<b>\$6,193,818.09</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,121,518.59
Contributed Capital							
Reserved Fund Balance	\$89,324.82	\$140,680.81	\$0.00	\$105,953.00	\$0.00	\$3,949.06	\$0.00
Unreserved Fund balance	\$4,058,784.30	\$23,018.83	\$186,588.20	\$6,349.59	\$0.00	\$41,092.23	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,148,109.12</b>	<b>\$163,699.64</b>	<b>\$186,588.20</b>	<b>\$112,302.59</b>	<b>\$0.00</b>	<b>\$45,041.29</b>	<b>\$21,121,518.59</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$4,166,063.07</b>	<b>\$481,273.08</b>	<b>\$186,588.20</b>	<b>\$112,302.59</b>	<b>\$0.00</b>	<b>\$83,783.47</b>	<b>\$27,315,336.68</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 2016, Fiscal Period 03**

**018 - Conecuh County Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$2,201,278.00	\$0.00	\$22,845.45	\$39,888.00	\$0.00	\$2,264,011.45
Federal Sources	\$6,838.52	\$261,191.04	\$0.00	\$0.00	\$0.00	\$268,029.56
Local Sources	\$602,362.52	\$138,326.30	\$84,302.99	\$0.00	\$32,903.74	\$857,895.55
Other Sources	\$76,837.01	\$0.00	\$0.00	\$0.00	\$0.00	\$76,837.01
<b>Total Revenues:</b>	<b>\$2,887,316.05</b>	<b>\$399,517.34</b>	<b>\$107,148.44</b>	<b>\$39,888.00</b>	<b>\$32,903.74</b>	<b>\$3,466,773.57</b>
<b>Expenditures</b>						
Instructional Services	\$1,646,436.02	\$293,651.52	\$0.00	\$0.00	\$2,761.92	\$1,942,849.46
Instructional Support Services	\$760,936.14	\$66,148.72	\$0.00	\$0.00	\$5,855.93	\$832,940.79
Operation & Maintenance Services	\$281,518.02	\$14,401.29	\$0.00	\$0.00	\$0.00	\$295,919.31
Auxiliary Services	\$307,655.63	\$333,986.26	\$0.00	\$228,900.00	\$947.25	\$871,489.14
General Administrative Services	\$408,318.16	\$51,551.21	\$0.00	\$0.00	\$809.78	\$460,679.15
Capital Outlay						\$0.00
Debt Service	\$0.00	\$0.00	\$32,634.20	\$0.00	\$0.00	\$32,634.20
Other Expenditures	\$112,470.40	\$73,415.77	\$0.00	\$0.00	\$9,515.43	\$195,401.60
<b>Total Expenditures:</b>	<b>\$3,517,334.37</b>	<b>\$833,154.77</b>	<b>\$32,634.20</b>	<b>\$228,900.00</b>	<b>\$19,890.31</b>	<b>\$4,631,913.65</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$996.79	\$79,818.58	\$31,144.38	\$0.00	\$0.00	\$111,959.75
Other Fund Uses:	\$74,952.23	\$681.52	\$0.00	\$31,144.38	\$0.00	\$106,778.13
<b>Total Other Fund Sources (Uses):</b>	<b>(\$73,955.44)</b>	<b>\$79,137.06</b>	<b>\$31,144.38</b>	<b>(\$31,144.38)</b>	<b>\$0.00</b>	<b>\$5,181.62</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$703,973.76)</b>	<b>(\$354,500.37)</b>	<b>\$105,658.62</b>	<b>(\$220,156.38)</b>	<b>\$13,013.43</b>	<b>(\$1,159,958.46)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$4,852,082.88</b>	<b>\$518,200.01</b>	<b>\$80,929.58</b>	<b>\$332,458.97</b>	<b>\$32,027.86</b>	<b>\$5,815,699.30</b>
<b>Ending Fund Balance:</b>	<b>\$4,148,109.12</b>	<b>\$163,699.64</b>	<b>\$186,588.20</b>	<b>\$112,302.59</b>	<b>\$45,041.29</b>	<b>\$4,655,740.84</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 2016, Fiscal Period 03**

**018 - Conecuh County Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$8,668,687.00	\$2,201,278.00	(\$6,467,409.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$41,300.00	\$6,838.52	(\$34,461.48)	\$2,576,880.00	\$261,191.04	(\$2,315,688.96)
Local Sources	\$3,451,002.24	\$602,362.52	(\$2,848,639.72)	\$301,250.00	\$138,326.30	(\$162,923.70)
Other Sources	\$152,500.00	\$76,837.01	(\$75,662.99)	\$25,000.00	\$0.00	(\$25,000.00)
<b>Total Revenues:</b>	<b>\$12,313,489.24</b>	<b>\$2,887,316.05</b>	<b>(\$9,426,173.19)</b>	<b>\$2,903,130.00</b>	<b>\$399,517.34</b>	<b>(\$2,503,612.66)</b>
<b>Expenditures</b>						
Instructional Services	\$6,717,007.32	\$1,646,436.02	\$5,070,571.30	\$924,028.53	\$293,651.52	\$630,377.01
Instructional Support Services	\$2,722,159.83	\$760,936.14	\$1,961,223.69	\$325,261.36	\$66,148.72	\$259,112.64
Operation & Maintenance Services	\$1,116,828.36	\$281,518.02	\$835,310.34	\$30,700.00	\$14,401.29	\$16,298.71
Auxiliary Services	\$1,220,240.00	\$307,655.63	\$912,584.37	\$1,550,359.12	\$333,986.26	\$1,216,372.86
General Administrative Services	\$1,268,152.79	\$408,318.16	\$859,834.63	\$255,890.41	\$51,551.21	\$204,339.20
Special Revenue Outlay						
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$580,344.53	\$112,470.40	\$467,874.13	\$264,849.70	\$73,415.77	\$191,433.93
<b>Total Expenditures:</b>	<b>\$13,624,732.83</b>	<b>\$3,517,334.37</b>	<b>\$10,107,398.46</b>	<b>\$3,351,089.12</b>	<b>\$833,154.77</b>	<b>\$2,517,934.35</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$197,816.55	\$996.79	(\$196,819.76)	\$393,865.33	\$79,818.58	(\$314,046.75)
Other Financing Uses:	\$393,865.33	\$74,952.23	\$318,913.10	\$0.00	\$681.52	(\$681.52)
<b>Total Other Financing Sources (Uses):</b>	<b>(\$196,048.78)</b>	<b>(\$73,955.44)</b>	<b>\$122,093.34</b>	<b>\$393,865.33</b>	<b>\$79,137.06</b>	<b>(\$314,728.27)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$1,507,292.37)</b>	<b>(\$703,973.76)</b>	<b>\$803,318.61</b>	<b>(\$54,093.79)</b>	<b>(\$354,500.37)</b>	<b>(\$300,406.58)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$4,895,037.96</b>	<b>\$4,852,082.88</b>	<b>(\$42,955.08)</b>	<b>\$485,948.49</b>	<b>\$518,200.01</b>	<b>\$32,251.52</b>
<b>Ending Fund Balance:</b>	<b>\$3,387,745.59</b>	<b>\$4,148,109.12</b>	<b>\$760,363.53</b>	<b>\$431,854.70</b>	<b>\$163,699.64</b>	<b>(\$268,155.06)</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 2016, Fiscal Period 03**

**018 - Conecuh County Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$183,477.51	\$22,845.45	(\$160,632.06)	\$289,294.49	\$39,888.00	(\$249,406.49)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$329,173.76	\$84,302.99	(\$244,870.77)	\$144,224.00	\$0.00	(\$144,224.00)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$512,651.27</b>	<b>\$107,148.44</b>	<b>(\$405,502.83)</b>	<b>\$433,518.49</b>	<b>\$39,888.00</b>	<b>(\$393,630.49)</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	\$0.00	\$0.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$228,900.00	(\$228,900.00)
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay						
Debt Service	\$637,228.77	\$32,634.20	\$604,594.57	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$637,228.77</b>	<b>\$32,634.20</b>	<b>\$604,594.57</b>	<b>\$0.00</b>	<b>\$228,900.00</b>	<b>(\$228,900.00)</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$124,577.50	\$31,144.38	(\$93,433.12)	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$124,577.50	\$31,144.38	\$93,433.12
<b>Total Other Financing Sources (Uses):</b>	<b>\$124,577.50</b>	<b>\$31,144.38</b>	<b>(\$93,433.12)</b>	<b>(\$124,577.50)</b>	<b>(\$31,144.38)</b>	<b>\$93,433.12</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>\$105,658.62</b>	<b>\$105,658.62</b>	<b>\$308,940.99</b>	<b>(\$220,156.38)</b>	<b>(\$529,097.37)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$230,248.51</b>	<b>\$80,929.58</b>	<b>(\$149,318.93)</b>	<b>\$270,140.59</b>	<b>\$332,458.97</b>	<b>\$62,318.38</b>
<b>Ending Fund Balance:</b>	<b>\$230,248.51</b>	<b>\$186,588.20</b>	<b>(\$43,660.31)</b>	<b>\$579,081.58</b>	<b>\$112,302.59</b>	<b>(\$466,778.99)</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 2016, Fiscal Period 03**

**018 - Conecuh 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	\$9,141,459.00	\$2,264,011.45	(\$6,877,447.55)
Federal Sources	\$0.00	\$0.00	\$0.00	\$2,618,180.00	\$268,029.56	(\$2,350,150.44)
Local Sources	\$50,000.00	\$32,903.74	(\$17,096.26)	\$4,275,650.00	\$857,895.55	(\$3,417,754.45)
Other Sources	\$0.00	\$0.00	\$0.00	\$177,500.00	\$76,837.01	(\$100,662.99)
<b>Total Revenues:</b>	<b>\$50,000.00</b>	<b>\$32,903.74</b>	<b>(\$17,096.26)</b>	<b>\$16,212,789.00</b>	<b>\$3,466,773.57</b>	<b>(\$12,746,015.43)</b>
<b>Expenditures</b>						
Instructional Services	\$7,050.00	\$2,761.92	\$4,288.08	\$7,648,085.85	\$1,942,849.46	\$5,705,236.39
Instructional Support Services	\$22,550.00	\$5,855.93	\$16,694.07	\$3,069,971.19	\$832,940.79	\$2,237,030.40
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$1,147,528.36	\$295,919.31	\$851,609.05
Auxiliary Services	\$1,600.00	\$947.25	\$652.75	\$2,772,199.12	\$871,489.14	\$1,900,709.98
Expendable Administrative Services	\$0.00	\$809.78	(\$809.78)	\$1,524,043.20	\$460,679.15	\$1,063,364.05
Total Outlay						
Expendable Service	\$0.00	\$0.00	\$0.00	\$637,228.77	\$32,634.20	\$604,594.57
Other Expenditures	\$15,150.00	\$9,515.43	\$5,634.57	\$860,344.23	\$195,401.60	\$664,942.63
<b>Total Expenditures:</b>	<b>\$46,350.00</b>	<b>\$19,890.31</b>	<b>\$26,459.69</b>	<b>\$17,659,400.72</b>	<b>\$4,631,913.65</b>	<b>\$13,027,487.07</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$716,259.38	\$111,959.75	(\$604,299.63)
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$518,442.83	\$106,778.13	\$411,664.70
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$197,816.55</b>	<b>\$5,181.62</b>	<b>(\$192,634.93)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$3,650.00</b>	<b>\$13,013.43</b>	<b>\$9,363.43</b>	<b>(\$1,248,795.17)</b>	<b>(\$1,159,958.46)</b>	<b>\$88,836.71</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$30,951.33</b>	<b>\$32,027.86</b>	<b>\$1,076.53</b>	<b>\$5,912,326.88</b>	<b>\$5,815,699.30</b>	<b>(\$96,627.58)</b>
<b>Ending Fund Balance:</b>	<b>\$34,601.33</b>	<b>\$45,041.29</b>	<b>\$10,439.96</b>	<b>\$4,663,531.71</b>	<b>\$4,655,740.84</b>	<b>(\$7,790.87)</b>

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