

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2022, 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	\$1,555,463.46	(\$117,375.00)	\$389,448.25	\$710,340.25	\$0.00	\$33,954.42	\$0.00
Investments	\$2,035,038.62	\$19,253.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$7,015.31	\$862,674.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$201,372.70	\$348,073.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$38,419.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$1,803.17	\$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	\$22,944,690.10
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	\$6,880,000.00
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$3,800,693.26</b>	<b>\$1,151,047.30</b>	<b>\$389,448.25</b>	<b>\$710,340.25</b>	<b>\$0.00</b>	<b>\$33,954.42</b>	<b>\$29,824,690.10</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$54,772.90	(\$3,210.62)	\$0.00	\$0.00	\$0.00	(\$43,307.06)	\$0.00
Interfund Payable	\$348,073.93	\$201,372.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$635,556.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,880,000.00
<b>Total Liabilities:</b>	<b>\$402,846.83</b>	<b>\$833,718.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$43,307.06)</b>	<b>\$6,880,000.00</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,944,690.10
Contributed Capital							
Reserved Fund Balance	\$449,213.11	\$390,213.53	\$0.00	\$0.00	\$0.00	\$1,668.98	\$0.00
Unreserved Fund balance	\$2,948,633.32	(\$72,884.73)	\$389,448.25	\$710,340.25	\$0.00	\$75,592.50	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,397,846.43</b>	<b>\$317,328.80</b>	<b>\$389,448.25</b>	<b>\$710,340.25</b>	<b>\$0.00</b>	<b>\$77,261.48</b>	<b>\$22,944,690.10</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,800,693.26</b>	<b>\$1,151,047.30</b>	<b>\$389,448.25</b>	<b>\$710,340.25</b>	<b>\$0.00</b>	<b>\$33,954.42</b>	<b>\$29,824,690.10</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 2022, Fiscal Period 03**

<i>018 - Conecuh County Schools</i>	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$3,725,803.56	\$0.00	\$0.00	\$39,798.00	\$0.00	\$3,765,601.56
Federal Sources	\$9,719.17	\$609,718.92	\$0.00	\$0.00	\$0.00	\$619,438.09
Local Sources	\$819,502.40	\$106,851.74	\$0.00	\$0.00	\$46,044.09	\$972,398.23
Other Sources	\$5,613.16	\$0.00	\$0.00	\$0.00	\$0.00	\$5,613.16
<b>Total Revenues:</b>	<b>\$4,560,638.29</b>	<b>\$716,570.66</b>	<b>\$0.00</b>	<b>\$39,798.00</b>	<b>\$46,044.09</b>	<b>\$5,363,051.04</b>
<b>Expenditures</b>						
Instructional Services	\$2,102,518.76	\$419,959.41	\$0.00	\$0.00	\$1,809.87	\$2,524,288.04
Instructional Support Services	\$1,000,625.08	\$108,778.06	\$0.00	\$0.00	\$16,915.82	\$1,126,318.96
Operation & Maintenance Services	\$276,754.85	\$2,217.30	\$0.00	\$15,776.30	\$0.00	\$294,748.45
Auxiliary Services	\$297,579.41	\$271,764.54	\$0.00	\$0.00	\$4,941.75	\$574,285.70
General Administrative Services	\$516,899.93	\$78,999.94	\$0.00	\$0.00	\$692.45	\$596,592.32
Capital Outlay	\$0.00	\$10,875.00	\$0.00	\$0.00	\$0.00	\$10,875.00
Debt Service						\$0.00
Other Expenditures	\$124,578.77	\$84,823.75	\$0.00	\$0.00	\$12,175.46	\$221,577.98
<b>Total Expenditures:</b>	<b>\$4,318,956.80</b>	<b>\$977,418.00</b>	<b>\$0.00</b>	<b>\$15,776.30</b>	<b>\$36,535.35</b>	<b>\$5,348,686.45</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$12,906.83	\$3,482.56	\$0.00	\$0.00	\$1,468.35	\$17,857.74
Other Fund Uses:	\$691.43	\$4,248.90	\$0.00	\$0.00	\$6,372.30	\$11,312.63
<b>Total Other Fund Sources (Uses):</b>	<b>\$12,215.40</b>	<b>(\$766.34)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$4,903.95)</b>	<b>\$6,545.11</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$253,896.89</b>	<b>(\$261,613.68)</b>	<b>\$0.00</b>	<b>\$24,021.70</b>	<b>\$4,604.79</b>	<b>\$20,909.70</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$3,143,949.54</b>	<b>\$578,942.48</b>	<b>\$389,448.25</b>	<b>\$686,318.55</b>	<b>\$72,656.69</b>	<b>\$4,871,315.51</b>
<b>Ending Fund Balance:</b>	<b>\$3,397,846.43</b>	<b>\$317,328.80</b>	<b>\$389,448.25</b>	<b>\$710,340.25</b>	<b>\$77,261.48</b>	<b>\$4,892,225.21</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 2022, 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	\$15,600,252.92	\$3,725,803.56	(\$11,874,449.36)	\$55,000.00	\$0.00	(\$55,000.00)
Federal Sources	\$0.00	\$9,719.17	\$9,719.17	\$17,626,354.22	\$609,718.92	(\$17,016,635.30)
Local Sources	\$4,397,560.00	\$819,502.40	(\$3,578,057.60)	\$421,699.52	\$106,851.74	(\$314,847.78)
Other Sources	\$0.00	\$5,613.16	\$5,613.16	\$8,711.00	\$0.00	(\$8,711.00)
<b>Total Revenues:</b>	<b>\$19,997,812.92</b>	<b>\$4,560,638.29</b>	<b>(\$15,437,174.63)</b>	<b>\$18,111,764.74</b>	<b>\$716,570.66</b>	<b>(\$17,395,194.08)</b>
<b>Expenditures</b>						
Instructional Services	\$9,053,371.19	\$2,102,518.76	\$6,950,852.43	\$7,089,262.59	\$419,959.41	\$6,669,303.18
Instructional Support Services	\$3,875,694.70	\$1,000,625.08	\$2,875,069.62	\$2,119,169.06	\$108,778.06	\$2,010,391.00
Operation & Maintenance Services	\$1,182,542.52	\$276,754.85	\$905,787.67	\$97,321.63	\$2,217.30	\$95,104.33
Auxiliary Services	\$1,254,917.00	\$297,579.41	\$957,337.59	\$1,892,416.10	\$271,764.54	\$1,620,651.56
General Administrative Services	\$1,990,889.41	\$516,899.93	\$1,473,989.48	\$614,687.66	\$78,999.94	\$535,687.72
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$4,698,415.00	\$10,875.00	\$4,687,540.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$584,679.26	\$124,578.77	\$460,100.49	\$1,945,295.28	\$84,823.75	\$1,860,471.53
<b>Total Expenditures:</b>	<b>\$17,942,094.08</b>	<b>\$4,318,956.80</b>	<b>\$13,623,137.28</b>	<b>\$18,456,567.32</b>	<b>\$977,418.00</b>	<b>\$17,479,149.32</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$277,207.56	\$12,906.83	(\$264,300.73)	\$452,413.00	\$3,482.56	(\$448,930.44)
Other Financing Uses:	\$425,506.00	\$691.43	\$424,814.57	\$23,649.00	\$4,248.90	\$19,400.10
<b>Total Other Financing Sources (Uses):</b>	<b>(\$148,298.44)</b>	<b>\$12,215.40</b>	<b>\$160,513.84</b>	<b>\$428,764.00</b>	<b>(\$766.34)</b>	<b>(\$429,530.34)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$1,907,420.40</b>	<b>\$253,896.89</b>	<b>(\$1,653,523.51)</b>	<b>\$83,961.42</b>	<b>(\$261,613.68)</b>	<b>(\$345,575.10)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$3,143,949.54</b>	<b>\$3,143,949.54</b>	<b>\$0.00</b>	<b>\$578,942.48</b>	<b>\$578,942.48</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$5,051,369.94</b>	<b>\$3,397,846.43</b>	<b>(\$1,653,523.51)</b>	<b>\$662,903.90</b>	<b>\$317,328.80</b>	<b>(\$345,575.10)</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 2022, 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	\$0.00	\$0.00	\$0.00	\$672,125.00	\$39,798.00	(\$632,327.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$465,936.02	\$0.00	(\$465,936.02)	\$45,000.00	\$0.00	(\$45,000.00)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$465,936.02</b>	<b>\$0.00</b>	<b>(\$465,936.02)</b>	<b>\$717,125.00</b>	<b>\$39,798.00</b>	<b>(\$677,327.00)</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	\$512,924.00	\$15,776.30	\$497,147.70
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$159,210.00	\$0.00	\$159,210.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$401,640.02	\$0.00	\$401,640.02	\$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>\$401,640.02</b>	<b>\$0.00</b>	<b>\$401,640.02</b>	<b>\$672,134.00</b>	<b>\$15,776.30</b>	<b>\$656,357.70</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>\$64,296.00</b>	<b>\$0.00</b>	<b>(\$64,296.00)</b>	<b>\$44,991.00</b>	<b>\$24,021.70</b>	<b>(\$20,969.30)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$389,448.25</b>	<b>\$389,448.25</b>	<b>\$0.00</b>	<b>\$686,318.55</b>	<b>\$686,318.55</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$453,744.25</b>	<b>\$389,448.25</b>	<b>(\$64,296.00)</b>	<b>\$731,309.55</b>	<b>\$710,340.25</b>	<b>(\$20,969.30)</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 2022, 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	\$16,327,377.92	\$3,765,601.56	(\$12,561,776.36)
Federal Sources	\$0.00	\$0.00	\$0.00	\$17,626,354.22	\$619,438.09	(\$17,006,916.13)
Local Sources	\$149,262.00	\$46,044.09	(\$103,217.91)	\$5,479,457.54	\$972,398.23	(\$4,507,059.31)
Other Sources	\$0.00	\$0.00	\$0.00	\$8,711.00	\$5,613.16	(\$3,097.84)
<b>Total Revenues:</b>	<b>\$149,262.00</b>	<b>\$46,044.09</b>	<b>(\$103,217.91)</b>	<b>\$39,441,900.68</b>	<b>\$5,363,051.04</b>	<b>(\$34,078,849.64)</b>
<b>Expenditures</b>						
Instructional Services	\$44,362.00	\$1,809.87	\$42,552.13	\$16,186,995.78	\$2,524,288.04	\$13,662,707.74
Instructional Support Services	\$57,273.00	\$16,915.82	\$40,357.18	\$6,052,136.76	\$1,126,318.96	\$4,925,817.80
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$1,792,788.15	\$294,748.45	\$1,498,039.70
Auxiliary Services	\$4,876.00	\$4,941.75	(\$65.75)	\$3,311,419.10	\$574,285.70	\$2,737,133.40
Expendable Administrative Services	\$0.00	\$692.45	(\$692.45)	\$2,605,577.07	\$596,592.32	\$2,008,984.75
Total Outlay	\$0.00	\$0.00	\$0.00	\$4,698,415.00	\$10,875.00	\$4,687,540.00
Expendable Service	\$0.00	\$0.00	\$0.00	\$401,640.02	\$0.00	\$401,640.02
Other Expenditures	\$38,158.00	\$12,175.46	\$25,982.54	\$2,568,132.54	\$221,577.98	\$2,346,554.56
<b>Total Expenditures:</b>	<b>\$144,669.00</b>	<b>\$36,535.35</b>	<b>\$108,133.65</b>	<b>\$37,617,104.42</b>	<b>\$5,348,686.45</b>	<b>\$32,268,417.97</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$1,468.35	\$1,468.35	\$729,620.56	\$17,857.74	(\$711,762.82)
Other Financing Uses:	\$3,258.00	\$6,372.30	(\$3,114.30)	\$452,413.00	\$11,312.63	\$441,100.37
<b>Total Other Financing Sources (Uses):</b>	<b>(\$3,258.00)</b>	<b>(\$4,903.95)</b>	<b>(\$1,645.95)</b>	<b>\$277,207.56</b>	<b>\$6,545.11</b>	<b>(\$270,662.45)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$1,335.00</b>	<b>\$4,604.79</b>	<b>\$3,269.79</b>	<b>\$2,102,003.82</b>	<b>\$20,909.70</b>	<b>(\$2,081,094.12)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$72,656.69</b>	<b>\$72,656.69</b>	<b>\$0.00</b>	<b>\$4,871,315.51</b>	<b>\$4,871,315.51</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$73,991.69</b>	<b>\$77,261.48</b>	<b>\$3,269.79</b>	<b>\$6,973,319.33</b>	<b>\$4,892,225.21</b>	<b>(\$2,081,094.12)</b>

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