

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2019, Fiscal Period 07**

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	(\$48,263.57)	\$325,163.51	\$225,729.55	\$565,042.96	\$0.00	\$89,848.11	\$0.00
Investments	\$1,984,155.77	\$19,253.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	(\$18,641.24)	\$22,417.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$38,071.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$27,917.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$5,368.31)	\$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	\$22,377,665.60
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	\$7,930,445.00
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$1,949,954.48</b>	<b>\$394,753.04</b>	<b>\$225,729.55</b>	<b>\$565,042.96</b>	<b>\$0.00</b>	<b>\$89,848.11</b>	<b>\$30,308,110.60</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$82.15	\$1,943.61	\$0.00	\$0.00	\$0.00	\$29,351.29	\$0.00
Interfund Payable	\$0.00	\$26,596.18	\$0.00	\$0.00	\$0.00	\$11,475.65	\$0.00
Other Liabilities	\$0.00	\$957.48	\$0.00	\$0.00	\$0.00	\$5,488.17	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,930,445.00
<b>Total Liabilities:</b>	<b>\$82.15</b>	<b>\$29,497.27</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$46,315.11</b>	<b>\$7,930,445.00</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,377,665.60
Contributed Capital							
Reserved Fund Balance	\$364,304.18	\$133,798.15	\$0.00	\$0.00	\$0.00	\$2,844.48	\$0.00
Unreserved Fund balance	\$1,585,568.15	\$231,457.62	\$225,729.55	\$565,042.96	\$0.00	\$40,688.52	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,949,872.33</b>	<b>\$365,255.77</b>	<b>\$225,729.55</b>	<b>\$565,042.96</b>	<b>\$0.00</b>	<b>\$43,533.00</b>	<b>\$22,377,665.60</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,949,954.48</b>	<b>\$394,753.04</b>	<b>\$225,729.55</b>	<b>\$565,042.96</b>	<b>\$0.00</b>	<b>\$89,848.11</b>	<b>\$30,308,110.60</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 07**

**018 - Conecuh County Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$7,239,489.82	\$16,770.98	\$0.00	\$87,080.00	\$0.00	\$7,343,340.80
Federal Sources	\$360.00	\$1,387,350.35	\$0.00	\$0.00	\$0.00	\$1,387,710.35
Local Sources	\$2,678,011.79	\$260,200.63	\$170,570.83	\$24,000.00	\$92,053.94	\$3,224,837.19
Other Sources	\$57,980.38	\$17,674.08	\$0.00	\$0.00	\$0.00	\$75,654.46
<b>Total Revenues:</b>	<b>\$9,975,841.99</b>	<b>\$1,681,996.04</b>	<b>\$170,570.83</b>	<b>\$111,080.00</b>	<b>\$92,053.94</b>	<b>\$12,031,542.80</b>
<b>Expenditures</b>						
Instructional Services	\$5,367,115.77	\$451,657.28	\$0.00	\$0.00	\$14,283.51	\$5,833,056.56
Instructional Support Services	\$1,753,108.02	\$277,107.77	\$0.00	\$0.00	\$42,305.08	\$2,072,520.87
Operation & Maintenance Services	\$698,867.66	\$5,915.49	\$0.00	\$0.00	\$0.00	\$704,783.15
Auxiliary Services	\$733,396.65	\$692,877.48	\$0.00	\$0.00	\$2,863.20	\$1,429,137.33
General Administrative Services	\$896,317.31	\$157,293.90	\$0.00	\$0.00	\$898.48	\$1,054,509.69
Capital Outlay						\$0.00
Debt Service	\$0.00	\$0.00	\$97,912.51	\$0.00	\$0.00	\$97,912.51
Other Expenditures	\$345,378.26	\$159,718.26	\$0.00	\$0.00	\$26,630.16	\$531,726.68
<b>Total Expenditures:</b>	<b>\$9,794,183.67</b>	<b>\$1,744,570.18</b>	<b>\$97,912.51</b>	<b>\$0.00</b>	<b>\$86,980.43</b>	<b>\$11,723,646.79</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$37,039.03	\$8,338.07	\$73,756.69	\$0.00	\$0.00	\$119,133.79
Other Fund Uses:	\$67.93	\$11,853.56	\$0.00	\$73,756.69	\$2,033.75	\$87,711.93
<b>Total Other Fund Sources (Uses):</b>	<b>\$36,971.10</b>	<b>(\$3,515.49)</b>	<b>\$73,756.69</b>	<b>(\$73,756.69)</b>	<b>(\$2,033.75)</b>	<b>\$31,421.86</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$218,629.42</b>	<b>(\$66,089.63)</b>	<b>\$146,415.01</b>	<b>\$37,323.31</b>	<b>\$3,039.76</b>	<b>\$339,317.87</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$1,731,242.91</b>	<b>\$431,345.40</b>	<b>\$79,314.54</b>	<b>\$527,719.65</b>	<b>\$40,493.24</b>	<b>\$2,810,115.74</b>
<b>Ending Fund Balance:</b>	<b>\$1,949,872.33</b>	<b>\$365,255.77</b>	<b>\$225,729.55</b>	<b>\$565,042.96</b>	<b>\$43,533.00</b>	<b>\$3,149,433.61</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 07**

**018 - Conecuh County Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$12,463,802.63	\$7,239,489.82	(\$5,224,312.81)	\$36,168.18	\$16,770.98	(\$19,397.20)
Federal Sources	\$12,233.00	\$360.00	(\$11,873.00)	\$3,951,043.98	\$1,387,350.35	(\$2,563,693.63)
Local Sources	\$4,813,021.00	\$2,678,011.79	(\$2,135,009.21)	\$462,545.00	\$260,200.63	(\$202,344.37)
Other Sources	\$35,368.00	\$57,980.38	\$22,612.38	\$24,000.00	\$17,674.08	(\$6,325.92)
<b>Total Revenues:</b>	<b>\$17,324,424.63</b>	<b>\$9,975,841.99</b>	<b>(\$7,348,582.64)</b>	<b>\$4,473,757.16</b>	<b>\$1,681,996.04</b>	<b>(\$2,791,761.12)</b>
<b>Expenditures</b>						
Instructional Services	\$9,616,816.00	\$5,367,115.77	\$4,249,700.23	\$1,416,833.50	\$451,657.28	\$965,176.22
Instructional Support Services	\$3,368,586.63	\$1,753,108.02	\$1,615,478.61	\$971,607.49	\$277,107.77	\$694,499.72
Operation & Maintenance Services	\$1,234,339.00	\$698,867.66	\$535,471.34	\$27,753.20	\$5,915.49	\$21,837.71
Auxiliary Services	\$1,299,383.00	\$733,396.65	\$565,986.35	\$1,501,618.10	\$692,877.48	\$808,740.62
General Administrative Services	\$1,275,685.87	\$896,317.31	\$379,368.56	\$434,283.59	\$157,293.90	\$276,989.69
Special Revenue Outlay						
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$577,455.00	\$345,378.26	\$232,076.74	\$452,137.20	\$159,718.26	\$292,418.94
<b>Total Expenditures:</b>	<b>\$17,372,265.50</b>	<b>\$9,794,183.67</b>	<b>\$7,578,081.83</b>	<b>\$4,804,233.08</b>	<b>\$1,744,570.18</b>	<b>\$3,059,662.90</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$207,952.85	\$37,039.03	(\$170,913.82)	\$115,520.00	\$8,338.07	(\$107,181.93)
Other Financing Uses:	\$105,708.00	\$67.93	\$105,640.07	\$19,438.00	\$11,853.56	\$7,584.44
<b>Total Other Financing Sources (Uses):</b>	<b>\$102,244.85</b>	<b>\$36,971.10</b>	<b>(\$65,273.75)</b>	<b>\$96,082.00</b>	<b>(\$3,515.49)</b>	<b>(\$99,597.49)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$54,403.98</b>	<b>\$218,629.42</b>	<b>\$164,225.44</b>	<b>(\$234,393.92)</b>	<b>(\$66,089.63)</b>	<b>\$168,304.29</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,736,945.84</b>	<b>\$1,731,242.91</b>	<b>(\$5,702.93)</b>	<b>\$423,260.50</b>	<b>\$431,345.40</b>	<b>\$8,084.90</b>
<b>Ending Fund Balance:</b>	<b>\$1,791,349.82</b>	<b>\$1,949,872.33</b>	<b>\$158,522.51</b>	<b>\$188,866.58</b>	<b>\$365,255.77</b>	<b>\$176,389.19</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 07**

*018 - Conecuh County Schools*

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$155,594.74	\$0.00	(\$155,594.74)	\$460,377.26	\$87,080.00	(\$373,297.26)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$246,599.00	\$170,570.83	(\$76,028.17)	\$129,015.00	\$24,000.00	(\$105,015.00)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$402,193.74</b>	<b>\$170,570.83</b>	<b>(\$231,622.91)</b>	<b>\$589,392.26</b>	<b>\$111,080.00</b>	<b>(\$478,312.26)</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	\$235,000.00	\$0.00	\$235,000.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$514,529.84	\$0.00	\$514,529.84
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay						
Debt Service	\$286,975.74	\$97,912.51	\$189,063.23	\$124,740.00	\$0.00	\$124,740.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$286,975.74</b>	<b>\$97,912.51</b>	<b>\$189,063.23</b>	<b>\$874,269.84</b>	<b>\$0.00</b>	<b>\$874,269.84</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$73,756.69	\$73,756.69	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$73,756.69	(\$73,756.69)
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$73,756.69</b>	<b>\$73,756.69</b>	<b>\$0.00</b>	<b>(\$73,756.69)</b>	<b>(\$73,756.69)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$115,218.00</b>	<b>\$146,415.01</b>	<b>\$31,197.01</b>	<b>(\$284,877.58)</b>	<b>\$37,323.31</b>	<b>\$322,200.89</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$79,314.54</b>	<b>\$79,314.54</b>	<b>\$0.00</b>	<b>\$542,884.65</b>	<b>\$527,719.65</b>	<b>(\$15,165.00)</b>
<b>Ending Fund Balance:</b>	<b>\$194,532.54</b>	<b>\$225,729.55</b>	<b>\$31,197.01</b>	<b>\$258,007.07</b>	<b>\$565,042.96</b>	<b>\$307,035.89</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 07**

**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	\$13,115,942.81	\$7,343,340.80	(\$5,772,602.01)
Federal Sources	\$0.00	\$0.00	\$0.00	\$3,963,276.98	\$1,387,710.35	(\$2,575,566.63)
Local Sources	\$185,862.00	\$92,053.94	(\$93,808.06)	\$5,837,042.00	\$3,224,837.19	(\$2,612,204.81)
Other Sources	\$0.00	\$0.00	\$0.00	\$59,368.00	\$75,654.46	\$16,286.46
<b>Total Revenues:</b>	<b>\$185,862.00</b>	<b>\$92,053.94</b>	<b>(\$93,808.06)</b>	<b>\$22,975,629.79</b>	<b>\$12,031,542.80</b>	<b>(\$10,944,086.99)</b>
<b>Expenditures</b>						
Instructional Services	\$44,915.00	\$14,283.51	\$30,631.49	\$11,078,564.50	\$5,833,056.56	\$5,245,507.94
Instructional Support Services	\$87,948.00	\$42,305.08	\$45,642.92	\$4,428,142.12	\$2,072,520.87	\$2,355,621.25
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$1,497,092.20	\$704,783.15	\$792,309.05
Auxiliary Services	\$14,520.00	\$2,863.20	\$11,656.80	\$3,330,050.94	\$1,429,137.33	\$1,900,913.61
Expendable Administrative Services	\$0.00	\$898.48	(\$898.48)	\$1,709,969.46	\$1,054,509.69	\$655,459.77
Total Outlay						
Expendable Service	\$0.00	\$0.00	\$0.00	\$411,715.74	\$97,912.51	\$313,803.23
Other Expenditures	\$37,752.00	\$26,630.16	\$11,121.84	\$1,067,344.20	\$531,726.68	\$535,617.52
<b>Total Expenditures:</b>	<b>\$185,135.00</b>	<b>\$86,980.43</b>	<b>\$98,154.57</b>	<b>\$23,522,879.16</b>	<b>\$11,723,646.79</b>	<b>\$11,799,232.37</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$2,252.00	\$0.00	(\$2,252.00)	\$325,724.85	\$119,133.79	(\$206,591.06)
Other Financing Uses:	\$863.00	\$2,033.75	(\$1,170.75)	\$126,009.00	\$87,711.93	\$38,297.07
<b>Total Other Financing Sources (Uses):</b>	<b>\$1,389.00</b>	<b>(\$2,033.75)</b>	<b>(\$3,422.75)</b>	<b>\$199,715.85</b>	<b>\$31,421.86</b>	<b>(\$168,293.99)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$2,116.00</b>	<b>\$3,039.76</b>	<b>\$923.76</b>	<b>(\$347,533.52)</b>	<b>\$339,317.87</b>	<b>\$686,851.39</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$39,279.09</b>	<b>\$40,493.24</b>	<b>\$1,214.15</b>	<b>\$2,821,684.62</b>	<b>\$2,810,115.74</b>	<b>(\$11,568.88)</b>
<b>Ending Fund Balance:</b>	<b>\$41,395.09</b>	<b>\$43,533.00</b>	<b>\$2,137.91</b>	<b>\$2,474,151.10</b>	<b>\$3,149,433.61</b>	<b>\$675,282.51</b>

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