

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year Ended September 30, 2018**

Exhibit F-I-A

*018 - Conecuh County Schools*

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	(\$579,079.03)	\$1,021,034.58	\$79,314.54	\$523,719.65	\$0.00	\$135,140.15	\$0.00
Investments	\$1,968,438.28	\$19,253.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$326,115.68	\$31,491.05	\$0.00	\$4,000.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$138,878.63	\$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							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,694,813.18
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>\$1,854,353.56</b>	<b>\$1,099,697.34</b>	<b>\$79,314.54</b>	<b>\$527,719.65</b>	<b>\$0.00</b>	<b>\$135,140.15</b>	<b>\$29,625,258.18</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$246,177.22	\$231,029.63	\$0.00	\$0.00	\$0.00	\$83,171.26	\$0.00
Interfund Payable	\$0.00	\$127,402.98	\$0.00	\$0.00	\$0.00	\$11,475.65	\$0.00
Other Liabilities	\$0.00	\$444,968.01	\$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	\$7,930,445.00
<b>Total Liabilities:</b>	<b>\$246,177.22</b>	<b>\$803,400.62</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$94,646.91</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	\$21,694,813.18
Contributed Capital							
Reserved Fund Balance	\$199,248.05	\$37,926.84	\$0.00	\$0.00	\$0.00	\$203.23	\$0.00
Unreserved Fund balance	\$1,408,928.29	\$258,369.88	\$79,314.54	\$527,719.65	\$0.00	\$40,290.01	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,608,176.34</b>	<b>\$296,296.72</b>	<b>\$79,314.54</b>	<b>\$527,719.65</b>	<b>\$0.00</b>	<b>\$40,493.24</b>	<b>\$21,694,813.18</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,854,353.56</b>	<b>\$1,099,697.34</b>	<b>\$79,314.54</b>	<b>\$527,719.65</b>	<b>\$0.00</b>	<b>\$135,140.15</b>	<b>\$29,625,258.18</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 Ended September 30, 2018**

**018 - Conecuh County Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$11,779,467.11	\$30,000.00	\$182,809.52	\$379,791.48	\$0.00	\$12,372,068.11
Federal Sources	\$9,575.63	\$2,653,924.50	\$0.00	\$0.00	\$0.00	\$2,663,500.13
Local Sources	\$3,761,459.93	\$438,772.72	\$278,543.07	\$48,000.00	\$177,607.29	\$4,704,383.01
Other Sources	\$78,033.59	\$32,712.97	\$0.00	\$0.00	\$767.02	\$111,513.58
<b>Total Revenues:</b>	<b>\$15,628,536.26</b>	<b>\$3,155,410.19</b>	<b>\$461,352.59</b>	<b>\$427,791.48</b>	<b>\$178,374.31</b>	<b>\$19,851,464.83</b>
<b>Expenditures</b>						
Instructional Services	\$9,173,942.29	\$959,736.78	\$0.00	\$76,322.70	\$39,958.39	\$10,249,960.16
Instructional Support Services	\$3,074,340.57	\$497,873.70	\$0.00	\$0.00	\$83,343.92	\$3,655,558.19
Operation & Maintenance Services	\$1,261,581.90	\$19,245.33	\$0.00	\$256,722.94	\$1,754.00	\$1,539,304.17
Auxiliary Services	\$1,350,511.82	\$1,391,791.76	\$0.00	\$324,130.36	\$11,131.84	\$3,077,565.78
General Administrative Services	\$1,465,539.39	\$206,268.35	\$0.00	\$0.00	\$0.00	\$1,671,807.74
Capital Outlay	\$0.00	\$0.00	\$0.00	\$200,390.00	\$0.00	\$200,390.00
Debt Service	\$0.00	\$0.00	\$584,619.54	\$0.00	\$0.00	\$584,619.54
Other Expenditures	\$588,792.50	\$394,467.70	\$0.00	\$0.00	\$35,083.72	\$1,018,343.92
<b>Total Expenditures:</b>	<b>\$16,914,708.47</b>	<b>\$3,469,383.62</b>	<b>\$584,619.54</b>	<b>\$857,566.00</b>	<b>\$171,271.87</b>	<b>\$21,997,549.50</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$209,238.32	\$32,591.91	\$124,984.18	\$0.00	\$1,689.33	\$368,503.74
Other Fund Uses:	\$1,537.65	\$36,218.26	\$0.00	\$124,984.18	\$5,246.82	\$167,986.91
<b>Total Other Fund Sources (Uses):</b>	<b>\$207,700.67</b>	<b>(\$3,626.35)</b>	<b>\$124,984.18</b>	<b>(\$124,984.18)</b>	<b>(\$3,557.49)</b>	<b>\$200,516.83</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$1,078,471.54)</b>	<b>(\$317,599.78)</b>	<b>\$1,717.23</b>	<b>(\$554,758.70)</b>	<b>\$3,544.95</b>	<b>(\$1,945,567.84)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$2,686,647.88</b>	<b>\$613,896.50</b>	<b>\$77,597.31</b>	<b>\$1,082,478.35</b>	<b>\$36,948.29</b>	<b>\$4,497,568.33</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$1,608,176.34</b>	<b>\$296,296.72</b>	<b>\$79,314.54</b>	<b>\$527,719.65</b>	<b>\$40,493.24</b>	<b>\$2,552,000.49</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 Ended September 30, 2018**

**018 - Conecuh County Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$11,749,346.26	\$11,779,467.11	\$30,120.85	\$30,000.00	\$30,000.00	\$0.00
Federal Sources	\$31,000.00	\$9,575.63	(\$21,424.37)	\$3,246,917.06	\$2,653,924.50	(\$592,992.56)
Local Sources	\$3,565,619.27	\$3,761,459.93	\$195,840.66	\$124,800.00	\$438,772.72	\$313,972.72
Other Sources	\$15,274.83	\$78,033.59	\$62,758.76	\$24,000.00	\$32,712.97	\$8,712.97
<b>Total Revenues:</b>	<b>\$15,361,240.36</b>	<b>\$15,628,536.26</b>	<b>\$267,295.90</b>	<b>\$3,425,717.06</b>	<b>\$3,155,410.19</b>	<b>(\$270,306.87)</b>
<b>Expenditures</b>						
Instructional Services	\$8,905,612.56	\$9,173,942.29	(\$268,329.73)	\$1,161,325.26	\$959,736.78	\$201,588.48
Instructional Support Services	\$2,963,197.87	\$3,074,340.57	(\$111,142.70)	\$396,687.03	\$497,873.70	(\$101,186.67)
Operation & Maintenance Services	\$1,313,707.26	\$1,261,581.90	\$52,125.36	\$20,500.00	\$19,245.33	\$1,254.67
Auxiliary Services	\$1,319,395.00	\$1,350,511.82	(\$31,116.82)	\$1,370,184.20	\$1,391,791.76	(\$21,607.56)
General Administrative Services	\$1,341,240.51	\$1,465,539.39	(\$124,298.88)	\$259,732.24	\$206,268.35	\$53,463.89
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$634,955.72	\$588,792.50	\$46,163.22	\$412,118.53	\$394,467.70	\$17,650.83
<b>Total Expenditures:</b>	<b>\$16,478,108.92</b>	<b>\$16,914,708.47</b>	<b>(\$436,599.55)</b>	<b>\$3,620,547.26</b>	<b>\$3,469,383.62</b>	<b>\$151,163.64</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$111,025.23	\$209,238.32	\$98,213.09	\$29,496.00	\$32,591.91	\$3,095.91
Other Financing Uses:	\$6,000.00	\$1,537.65	\$4,462.35	\$23,496.00	\$36,218.26	(\$12,722.26)
<b>Total Other Financing Sources (Uses):</b>	<b>\$105,025.23</b>	<b>\$207,700.67</b>	<b>\$102,675.44</b>	<b>\$6,000.00</b>	<b>(\$3,626.35)</b>	<b>(\$9,626.35)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$1,011,843.33)</b>	<b>(\$1,078,471.54)</b>	<b>(\$66,628.21)</b>	<b>(\$188,830.20)</b>	<b>(\$317,599.78)</b>	<b>(\$128,769.58)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$2,686,647.88</b>	<b>\$2,686,647.88</b>	<b>\$0.00</b>	<b>\$618,616.91</b>	<b>\$613,896.50</b>	<b>(\$4,720.41)</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$1,674,804.55</b>	<b>\$1,608,176.34</b>	<b>(\$66,628.21)</b>	<b>\$429,786.71</b>	<b>\$296,296.72</b>	<b>(\$133,489.99)</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 Ended September 30, 2018**

*018 - Conecuh County Schools*

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$182,809.52	\$182,809.52	\$0.00	\$379,791.48	\$379,791.48	\$0.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$278,543.07	\$278,543.07	\$170,911.00	\$48,000.00	(\$122,911.00)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$182,809.52</b>	<b>\$461,352.59</b>	<b>\$278,543.07</b>	<b>\$550,702.48</b>	<b>\$427,791.48</b>	<b>(\$122,911.00)</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$76,322.70	(\$76,322.70)
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$245,500.00	\$256,722.94	(\$11,222.94)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$324,130.36	(\$324,130.36)
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	\$200,390.00	(\$200,390.00)
Debt Service	\$182,809.52	\$584,619.54	(\$401,810.02)	\$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>\$182,809.52</b>	<b>\$584,619.54</b>	<b>(\$401,810.02)</b>	<b>\$370,240.00</b>	<b>\$857,566.00</b>	<b>(\$487,326.00)</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$124,984.18	\$124,984.18	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$124,984.18	(\$124,984.18)
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$124,984.18</b>	<b>\$124,984.18</b>	<b>\$0.00</b>	<b>(\$124,984.18)</b>	<b>(\$124,984.18)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>\$1,717.23</b>	<b>\$1,717.23</b>	<b>\$180,462.48</b>	<b>(\$554,758.70)</b>	<b>(\$735,221.18)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$77,597.31</b>	<b>\$77,597.31</b>	<b>\$0.00</b>	<b>\$1,082,478.35</b>	<b>\$1,082,478.35</b>	<b>\$0.00</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$77,597.31</b>	<b>\$79,314.54</b>	<b>\$1,717.23</b>	<b>\$1,262,940.83</b>	<b>\$527,719.65</b>	<b>(\$735,221.18)</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 Ended September 30, 2018**

*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	\$12,341,947.26	\$12,372,068.11	\$30,120.85
Federal Sources	\$0.00	\$0.00	\$0.00	\$3,277,917.06	\$2,663,500.13	(\$614,416.93)
Local Sources	\$23,500.00	\$177,607.29	\$154,107.29	\$3,884,830.27	\$4,704,383.01	\$819,552.74
Other Sources	\$0.00	\$767.02	\$767.02	\$39,274.83	\$111,513.58	\$72,238.75
<b>Total Revenues:</b>	<b>\$23,500.00</b>	<b>\$178,374.31</b>	<b>\$154,874.31</b>	<b>\$19,543,969.42</b>	<b>\$19,851,464.83</b>	<b>\$307,495.41</b>
<b>Expenditures</b>						
Instructional Services	\$2,600.00	\$39,958.39	(\$37,358.39)	\$10,069,537.82	\$10,249,960.16	(\$180,422.34)
Instructional Support Services	\$12,300.00	\$83,343.92	(\$71,043.92)	\$3,372,184.90	\$3,655,558.19	(\$283,373.29)
Operation & Maintenance Services	\$0.00	\$1,754.00	(\$1,754.00)	\$1,579,707.26	\$1,539,304.17	\$40,403.09
Auxiliary Services	\$1,600.00	\$11,131.84	(\$9,531.84)	\$2,691,179.20	\$3,077,565.78	(\$386,386.58)
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,600,972.75	\$1,671,807.74	(\$70,834.99)
Total Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$200,390.00	(\$200,390.00)
Expendable Service	\$0.00	\$0.00	\$0.00	\$307,549.52	\$584,619.54	(\$277,070.02)
Other Expenditures	\$6,050.00	\$35,083.72	(\$29,033.72)	\$1,053,124.25	\$1,018,343.92	\$34,780.33
<b>Total Expenditures:</b>	<b>\$22,550.00</b>	<b>\$171,271.87</b>	<b>(\$148,721.87)</b>	<b>\$20,674,255.70</b>	<b>\$21,997,549.50</b>	<b>(\$1,323,293.80)</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$1,689.33	\$1,689.33	\$140,521.23	\$368,503.74	\$227,982.51
Other Financing Uses:	\$0.00	\$5,246.82	(\$5,246.82)	\$29,496.00	\$167,986.91	(\$138,490.91)
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>(\$3,557.49)</b>	<b>(\$3,557.49)</b>	<b>\$111,025.23</b>	<b>\$200,516.83</b>	<b>\$89,491.60</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$950.00</b>	<b>\$3,544.95</b>	<b>\$2,594.95</b>	<b>(\$1,019,261.05)</b>	<b>(\$1,945,567.84)</b>	<b>(\$926,306.79)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$36,948.29</b>	<b>\$36,948.29</b>	<b>\$0.00</b>	<b>\$4,502,288.74</b>	<b>\$4,497,568.33</b>	<b>(\$4,720.41)</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$37,898.29</b>	<b>\$40,493.24</b>	<b>\$2,594.95</b>	<b>\$3,483,027.69</b>	<b>\$2,552,000.49</b>	<b>(\$931,027.20)</b>

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