

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2018, Fiscal Period 04**

Exhibit F-I-A

**193 - Sylacauga City 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	\$2,261,892.73	\$263,316.28	\$1,726,013.60	\$320,822.76	\$0.00	\$178,360.15	\$0.00
Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,653.87	\$0.00
Receivables	\$0.00	\$164,560.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$38,696.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$2,578.74)	\$0.00	\$0.00	\$0.00	\$0.00	\$927,831.66	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61,604,866.45
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$632,651.34
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$891,288.12
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,646,302.93
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,259,313.99</b>	<b>\$466,573.22</b>	<b>\$1,726,013.60</b>	<b>\$320,822.76</b>	<b>\$0.00</b>	<b>\$1,117,845.68</b>	<b>\$67,775,108.84</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$216.92	\$0.00	(\$127,029.00)	\$0.00	\$30.00	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$25,144.43	\$0.00	\$0.00	\$0.00	\$927,392.61	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,537,591.05
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$25,361.35</b>	<b>\$0.00</b>	<b>(\$127,029.00)</b>	<b>\$0.00</b>	<b>\$927,422.61</b>	<b>\$5,537,591.05</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,237,517.79
Contributed Capital							
Reserved Fund Balance	\$199,498.92	\$263,512.13	\$0.00	\$893,508.77	\$0.00	\$45,257.91	\$0.00
Unreserved Fund balance	\$2,059,815.07	\$177,699.74	\$1,726,013.60	(\$445,657.01)	\$0.00	\$145,165.16	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,259,313.99</b>	<b>\$441,211.87</b>	<b>\$1,726,013.60</b>	<b>\$447,851.76</b>	<b>\$0.00</b>	<b>\$190,423.07</b>	<b>\$62,237,517.79</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,259,313.99</b>	<b>\$466,573.22</b>	<b>\$1,726,013.60</b>	<b>\$320,822.76</b>	<b>\$0.00</b>	<b>\$1,117,845.68</b>	<b>\$67,775,108.84</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**  
**For Fiscal Year 2018, Fiscal Period 04**

**193 - Sylacauga City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$4,143,762.00	\$0.00	\$0.00	\$25,372.00	\$0.00	\$4,169,134.00
Federal Sources	\$5,508.94	\$541,028.70	\$0.00	\$0.00	\$0.00	\$546,537.64
Local Sources	\$2,316,855.40	\$365,792.24	\$0.00	\$76.69	\$105,919.81	\$2,788,644.14
Other Sources	\$39,006.00	\$22,257.66	\$0.00	\$0.00	\$0.00	\$61,263.66
<b>Total Revenues:</b>	<b>\$6,505,132.34</b>	<b>\$929,078.60</b>	<b>\$0.00</b>	<b>\$25,448.69</b>	<b>\$105,919.81</b>	<b>\$7,565,579.44</b>
<b>Expenditures</b>						
Instructional Services	\$3,269,841.11	\$510,566.86	\$0.00	\$25,645.26	\$29,669.63	\$3,835,722.86
Instructional Support Services	\$1,202,616.76	\$46,585.71	\$0.00	\$0.00	\$13,107.68	\$1,262,310.15
Operation & Maintenance Services	\$491,611.67	\$10,858.00	\$0.00	\$89,011.41	\$90.00	\$591,571.08
Auxiliary Services	\$236,728.42	\$467,914.53	\$0.00	\$0.00	\$0.00	\$704,642.95
General Administrative Services	\$341,912.66	\$17,086.55	\$0.00	\$11,900.00	\$0.00	\$370,899.21
Capital Outlay	\$0.00	\$0.00	\$0.00	\$320,908.68	\$0.00	\$320,908.68
Debt Service	\$0.00	\$0.00	\$0.00	\$70,260.68	\$0.00	\$70,260.68
Other Expenditures	\$176,490.43	\$76,664.99	\$0.00	\$0.00	\$38,959.55	\$292,114.97
<b>Total Expenditures:</b>	<b>\$5,719,201.05</b>	<b>\$1,129,676.64</b>	<b>\$0.00</b>	<b>\$517,726.03</b>	<b>\$81,826.86</b>	<b>\$7,448,430.58</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$45,001.76	\$85,511.65	\$0.00	\$0.00	\$729.19	\$131,242.60
Other Fund Uses:	\$70,000.00	\$7,538.19	\$0.00	\$0.00	\$13,433.99	\$90,972.18
<b>Total Other Fund Sources (Uses):</b>	<b>(\$24,998.24)</b>	<b>\$77,973.46</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$12,704.80)</b>	<b>\$40,270.42</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$760,933.05</b>	<b>(\$122,624.58)</b>	<b>\$0.00</b>	<b>(\$492,277.34)</b>	<b>\$11,388.15</b>	<b>\$157,419.28</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$1,498,380.94</b>	<b>\$563,836.45</b>	<b>\$1,726,013.60</b>	<b>\$940,129.10</b>	<b>\$179,034.92</b>	<b>\$4,907,395.01</b>
<b>Ending Fund Balance:</b>	<b>\$2,259,313.99</b>	<b>\$441,211.87</b>	<b>\$1,726,013.60</b>	<b>\$447,851.76</b>	<b>\$190,423.07</b>	<b>\$5,064,814.29</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 2018, Fiscal Period 04**

**193 - Sylacauga City Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$12,613,396.00	\$4,143,762.00	(\$8,469,634.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$11,400.00	\$5,508.94	(\$5,891.06)	\$2,358,567.00	\$541,028.70	(\$1,817,538.30)
Local Sources	\$4,864,619.00	\$2,316,855.40	(\$2,547,763.60)	\$1,427,769.00	\$365,792.24	(\$1,061,976.76)
Other Sources	\$76,300.00	\$39,006.00	(\$37,294.00)	\$41,750.00	\$22,257.66	(\$19,492.34)
<b>Total Revenues:</b>	<b>\$17,565,715.00</b>	<b>\$6,505,132.34</b>	<b>(\$11,060,582.66)</b>	<b>\$3,828,086.00</b>	<b>\$929,078.60</b>	<b>(\$2,899,007.40)</b>
<b>Expenditures</b>						
Instructional Services	\$9,931,982.00	\$3,269,841.11	\$6,662,140.89	\$1,842,850.00	\$510,566.86	\$1,332,283.14
Instructional Support Services	\$3,728,126.00	\$1,202,616.76	\$2,525,509.24	\$149,869.00	\$46,585.71	\$103,283.29
Operation & Maintenance Services	\$1,666,118.00	\$491,611.67	\$1,174,506.33	\$72,999.00	\$10,858.00	\$62,141.00
Auxiliary Services	\$714,063.00	\$236,728.42	\$477,334.58	\$1,677,349.00	\$467,914.53	\$1,209,434.47
General Administrative Services	\$945,258.00	\$341,912.66	\$603,345.34	\$74,085.00	\$17,086.55	\$56,998.45
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	\$536,353.00	\$176,490.43	\$359,862.57	\$190,983.00	\$76,664.99	\$114,318.01
<b>Total Expenditures:</b>	<b>\$17,521,900.00</b>	<b>\$5,719,201.05</b>	<b>\$11,802,698.95</b>	<b>\$4,008,135.00</b>	<b>\$1,129,676.64</b>	<b>\$2,878,458.36</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$203,483.00	\$45,001.76	(\$158,481.24)	\$213,000.00	\$85,511.65	(\$127,488.35)
Other Financing Uses:	\$213,375.00	\$70,000.00	\$143,375.00	\$22,745.00	\$7,538.19	\$15,206.81
<b>Total Other Financing Sources (Uses):</b>	<b>(\$9,892.00)</b>	<b>(\$24,998.24)</b>	<b>(\$15,106.24)</b>	<b>\$190,255.00</b>	<b>\$77,973.46</b>	<b>(\$112,281.54)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$33,923.00</b>	<b>\$760,933.05</b>	<b>\$727,010.05</b>	<b>\$10,206.00</b>	<b>(\$122,624.58)</b>	<b>(\$132,830.58)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,940,000.00</b>	<b>\$1,498,380.94</b>	<b>(\$441,619.06)</b>	<b>\$796,074.00</b>	<b>\$563,836.45</b>	<b>(\$232,237.55)</b>
<b>Ending Fund Balance:</b>	<b>\$1,973,923.00</b>	<b>\$2,259,313.99</b>	<b>\$285,390.99</b>	<b>\$806,280.00</b>	<b>\$441,211.87</b>	<b>(\$365,068.13)</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 2018, Fiscal Period 04**

**193 - Sylacauga City Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$21,500.00	\$0.00	(\$21,500.00)	\$651,083.00	\$25,372.00	(\$625,711.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$35,000.00	\$0.00	(\$35,000.00)	\$237,972.00	\$76.69	(\$237,895.31)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$56,500.00</b>	<b>\$0.00</b>	<b>(\$56,500.00)</b>	<b>\$889,055.00</b>	<b>\$25,448.69</b>	<b>(\$863,606.31)</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$130,000.00	\$25,645.26	\$104,354.74
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$200,000.00	\$89,011.41	\$110,988.59
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$76,122.00	\$0.00	\$76,122.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$135,000.00	\$11,900.00	\$123,100.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$32,000.00	\$320,908.68	(\$288,908.68)
Debt Service	\$21,500.00	\$0.00	\$21,500.00	\$340,822.00	\$70,260.68	\$270,561.32
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$21,500.00</b>	<b>\$0.00</b>	<b>\$21,500.00</b>	<b>\$913,944.00</b>	<b>\$517,726.03</b>	<b>\$396,217.97</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>\$35,000.00</b>	<b>\$0.00</b>	<b>(\$35,000.00)</b>	<b>(\$24,889.00)</b>	<b>(\$492,277.34)</b>	<b>(\$467,388.34)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,670,000.00</b>	<b>\$1,726,013.60</b>	<b>\$56,013.60</b>	<b>\$500,000.00</b>	<b>\$940,129.10</b>	<b>\$440,129.10</b>
<b>Ending Fund Balance:</b>	<b>\$1,705,000.00</b>	<b>\$1,726,013.60</b>	<b>\$21,013.60</b>	<b>\$475,111.00</b>	<b>\$447,851.76</b>	<b>(\$27,259.24)</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 2018, Fiscal Period 04**

**193 - Sylacauga City 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	\$13,285,979.00	\$4,169,134.00	(\$9,116,845.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$2,369,967.00	\$546,537.64	(\$1,823,429.36)
Local Sources	\$314,255.00	\$105,919.81	(\$208,335.19)	\$6,879,615.00	\$2,788,644.14	(\$4,090,970.86)
Other Sources	\$0.00	\$0.00	\$0.00	\$118,050.00	\$61,263.66	(\$56,786.34)
<b>Total Revenues:</b>	<b>\$314,255.00</b>	<b>\$105,919.81</b>	<b>(\$208,335.19)</b>	<b>\$22,653,611.00</b>	<b>\$7,565,579.44</b>	<b>(\$15,088,031.56)</b>
<b>Expenditures</b>						
Instructional Services	\$115,805.00	\$29,669.63	\$86,135.37	\$12,020,637.00	\$3,835,722.86	\$8,184,914.14
Instructional Support Services	\$76,255.00	\$13,107.68	\$63,147.32	\$3,954,250.00	\$1,262,310.15	\$2,691,939.85
Operation & Maintenance Services	\$3,600.00	\$90.00	\$3,510.00	\$1,942,717.00	\$591,571.08	\$1,351,145.92
Auxiliary Services	\$100.00	\$0.00	\$100.00	\$2,467,634.00	\$704,642.95	\$1,762,991.05
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,154,343.00	\$370,899.21	\$783,443.79
Total Outlay	\$0.00	\$0.00	\$0.00	\$32,000.00	\$320,908.68	(\$288,908.68)
Expendable Service	\$0.00	\$0.00	\$0.00	\$362,322.00	\$70,260.68	\$292,061.32
Other Expenditures	\$90,150.00	\$38,959.55	\$51,190.45	\$817,486.00	\$292,114.97	\$525,371.03
<b>Total Expenditures:</b>	<b>\$285,910.00</b>	<b>\$81,826.86</b>	<b>\$204,083.14</b>	<b>\$22,751,389.00</b>	<b>\$7,448,430.58</b>	<b>\$15,302,958.42</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$500.00	\$729.19	\$229.19	\$416,983.00	\$131,242.60	(\$285,740.40)
Other Financing Uses:	\$33,380.00	\$13,433.99	\$19,946.01	\$269,500.00	\$90,972.18	\$178,527.82
<b>Total Other Financing Sources (Uses):</b>	<b>(\$32,880.00)</b>	<b>(\$12,704.80)</b>	<b>\$20,175.20</b>	<b>\$147,483.00</b>	<b>\$40,270.42</b>	<b>(\$107,212.58)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$4,535.00)</b>	<b>\$11,388.15</b>	<b>\$15,923.15</b>	<b>\$49,705.00</b>	<b>\$157,419.28</b>	<b>\$107,714.28</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$168,545.00</b>	<b>\$179,034.92</b>	<b>\$10,489.92</b>	<b>\$5,074,619.00</b>	<b>\$4,907,395.01</b>	<b>(\$167,223.99)</b>
<b>Ending Fund Balance:</b>	<b>\$164,010.00</b>	<b>\$190,423.07</b>	<b>\$26,413.07</b>	<b>\$5,124,324.00</b>	<b>\$5,064,814.29</b>	<b>(\$59,509.71)</b>

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