

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System**

**Exhibit F-II-A**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For Fiscal Year 2019, Fiscal Period 01**

**115 - Boaz City Schools**

|   | GOVERNMENTAL          |                       |                       | FIDUCIARY               |                     |                         |
|---|-----------------------|-----------------------|-----------------------|-------------------------|---------------------|-------------------------|
|   | General               | Special Revenue       | Debt Service          | Capital Projects        | Expendable Trust    | Total                   |
| <b>Revenues</b>   |                       |                       |                       |                         |                     |                         |
| State Sources   | \$1,218,355.00        | \$0.00                | \$0.00                | \$7,109.00              | \$0.00              | \$1,225,464.00          |
| Federal Sources   | \$60.00               | \$143,434.87          | \$0.00                | \$0.00                  | \$0.00              | \$143,494.87            |
| Local Sources   | \$132,897.33          | \$131,818.45          | \$449.48              | \$7,693.82              | \$85,751.46         | \$358,610.54            |
| Other Sources   | \$12,563.31           | \$0.00                | \$0.00                | \$0.00                  | \$0.00              | \$12,563.31             |
| <b>Total Revenues:</b>  | <b>\$1,363,875.64</b> | <b>\$275,253.32</b>   | <b>\$449.48</b>       | <b>\$14,802.82</b>      | <b>\$85,751.46</b>  | <b>\$1,740,132.72</b>   |
| <b>Expenditures</b>   |                       |                       |                       |                         |                     |                         |
| Instructional Services  | \$866,848.86          | \$91,761.46           | \$0.00                | \$0.00                  | \$13,918.43         | \$972,528.75            |
| Instructional Support Services  | \$231,577.02          | \$43,722.05           | \$0.00                | \$0.00                  | \$20,923.47         | \$296,222.54            |
| Operation & Maintenance Services  | \$107,706.43          | \$2,434.41            | \$0.00                | \$4,987.00              | \$1,876.00          | \$117,003.84            |
| Auxiliary Services  | \$152,764.07          | \$181,860.48          | \$0.00                | \$0.00                  | \$0.00              | \$334,624.55            |
| General Administrative Services   | \$130,524.22          | \$12,697.53           | \$0.00                | \$0.00                  | \$0.00              | \$143,221.75            |
| Capital Outlay  | \$0.00                | \$0.00                | \$0.00                | \$1,233,681.00          | \$0.00              | \$1,233,681.00          |
| Debt Service  | \$0.00                | \$0.00                | \$0.00                | \$2,413.33              | \$0.00              | \$2,413.33              |
| Other Expenditures  | \$50,195.00           | \$13,659.19           | \$0.00                | \$0.00                  | \$1,796.70          | \$65,650.89             |
| <b>Total Expenditures:</b>  | <b>\$1,539,615.60</b> | <b>\$346,135.12</b>   | <b>\$0.00</b>         | <b>\$1,241,081.33</b>   | <b>\$38,514.60</b>  | <b>\$3,165,346.65</b>   |
| <b>Other Fund Sources (Uses)</b>  |                       |                       |                       |                         |                     |                         |
| Other Fund Sources:   | \$14,482.60           | \$65,743.63           | \$76,262.08           | \$0.00                  | \$400.00            | \$156,888.31            |
| Other Fund Uses:  | \$130,079.81          | \$20,381.22           | \$0.00                | \$0.00                  | \$1,195.28          | \$151,656.31            |
| <b>Total Other Fund Sources (Uses):</b>   | <b>(\$115,597.21)</b> | <b>\$45,362.41</b>    | <b>\$76,262.08</b>    | <b>\$0.00</b>           | <b>(\$795.28)</b>   | <b>\$5,232.00</b>       |
| <b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b> | <b>(\$291,337.17)</b> | <b>(\$25,519.39)</b>  | <b>\$76,711.56</b>    | <b>(\$1,226,278.51)</b> | <b>\$46,441.58</b>  | <b>(\$1,419,981.93)</b> |
| <b>Beginning Fund Balance - October 1:</b>  | <b>\$4,428,716.69</b> | <b>\$1,307,555.53</b> | <b>\$1,944,292.46</b> | <b>\$5,342,642.63</b>   | <b>\$266,945.55</b> | <b>\$13,290,152.86</b>  |
| <b>Ending Fund Balance:</b>   | <b>\$4,137,379.52</b> | <b>\$1,282,036.14</b> | <b>\$2,021,004.02</b> | <b>\$4,116,364.12</b>   | <b>\$313,387.13</b> | <b>\$11,870,170.93</b>  |

Information in this report has been reconciled to the corresponding bank statements.