

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2019, Fiscal Period 04**

Exhibit F-I-A

**110 - Auburn City 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	\$27,697,692.03	\$6,563,007.80	\$0.00	\$13,816,494.29	\$0.00	\$2,686,577.26	\$0.00
Investments							
Receivables	\$0.00	\$158,682.09	\$0.00	\$367,663.76	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$186,817.54	\$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	\$215,242,034.54
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,771,648.91
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided							
Other Debits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,170,697.00
<b>Total Assets and Other Debits:</b>	<b>\$27,697,692.03</b>	<b>\$6,908,507.43</b>	<b>\$0.00</b>	<b>\$14,184,158.05</b>	<b>\$0.00</b>	<b>\$2,686,577.26</b>	<b>\$232,184,380.45</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$30,335.12	\$14,488.19	\$0.00	\$461,802.95	\$0.00	\$2,559.00	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$152,216.71	\$0.00	\$367,663.76	\$0.00	\$42,598.74	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,170,697.00
<b>Total Liabilities:</b>	<b>\$30,335.12</b>	<b>\$166,704.90</b>	<b>\$0.00</b>	<b>\$829,466.71</b>	<b>\$0.00</b>	<b>\$45,157.74</b>	<b>\$1,170,697.00</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$231,013,683.45
Contributed Capital							
Reserved Fund Balance	\$2,693,566.68	\$1,529,073.00	\$0.00	\$4,094,644.75	\$0.00	\$22,720.16	\$0.00
Unreserved Fund balance	\$24,973,790.23	\$5,212,729.53	\$0.00	\$9,260,046.59	\$0.00	\$2,618,699.36	\$0.00
<b>Total Fund Equity:</b>	<b>\$27,667,356.91</b>	<b>\$6,741,802.53</b>	<b>\$0.00</b>	<b>\$13,354,691.34</b>	<b>\$0.00</b>	<b>\$2,641,419.52</b>	<b>\$231,013,683.45</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$27,697,692.03</b>	<b>\$6,908,507.43</b>	<b>\$0.00</b>	<b>\$14,184,158.05</b>	<b>\$0.00</b>	<b>\$2,686,577.26</b>	<b>\$232,184,380.45</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 04**

**110 - Auburn City Schools**

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$15,333,191.05	\$12,000.00	\$0.00	\$212,167.00	\$0.00	\$15,557,358.05
Federal Sources	\$17,991.25	\$1,361,459.44	\$0.00	\$0.00	\$0.00	\$1,379,450.69
Local Sources	\$20,555,607.60	\$2,124,782.13	\$2,046,323.00	\$622,575.02	\$312,554.42	\$25,661,842.17
Other Sources	\$48,246.13	\$163,899.96	\$0.00	\$0.00	\$0.00	\$212,146.09
<b>Total Revenues:</b>	<b>\$35,955,036.03</b>	<b>\$3,662,141.53</b>	<b>\$2,046,323.00</b>	<b>\$834,742.02</b>	<b>\$312,554.42</b>	<b>\$42,810,797.00</b>
<b>Expenditures</b>						
Instructional Services	\$14,760,461.63	\$1,193,986.52	\$0.00	\$90,862.66	\$7,335.92	\$16,052,646.73
Instructional Support Services	\$5,324,514.90	\$517,205.93	\$0.00	\$72,201.38	\$86,738.85	\$6,000,661.06
Operation & Maintenance Services	\$2,150,349.29	\$11,332.22	\$0.00	\$408,915.48	\$0.00	\$2,570,596.99
Auxiliary Services	\$1,528,298.06	\$1,471,136.99	\$0.00	\$0.00	\$0.00	\$2,999,435.05
General Administrative Services	\$935,866.57	\$78,802.86	\$0.00	\$0.00	\$0.00	\$1,014,669.43
Capital Outlay	\$0.00	\$0.00	\$0.00	\$635,867.23	\$0.00	\$635,867.23
Debt Service	\$0.00	\$0.00	\$1,983,606.00	\$0.00	\$0.00	\$1,983,606.00
Other Expenditures	\$119,039.87	\$340,034.46	\$62,717.00	\$0.00	\$49,090.62	\$570,881.95
<b>Total Expenditures:</b>	<b>\$24,818,530.32</b>	<b>\$3,612,498.98</b>	<b>\$2,046,323.00</b>	<b>\$1,207,846.75</b>	<b>\$143,165.39</b>	<b>\$31,828,364.44</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$143,649.68	\$685,587.46	\$0.00	\$11,655.93	\$12,772.24	\$853,665.31
Other Fund Uses:	\$657,849.33	\$26,543.26	\$0.00	\$0.00	\$24,994.17	\$709,386.76
<b>Total Other Fund Sources (Uses):</b>	<b>(\$514,199.65)</b>	<b>\$659,044.20</b>	<b>\$0.00</b>	<b>\$11,655.93</b>	<b>(\$12,221.93)</b>	<b>\$144,278.55</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$10,622,306.06</b>	<b>\$708,686.75</b>	<b>\$0.00</b>	<b>(\$361,448.80)</b>	<b>\$157,167.10</b>	<b>\$11,126,711.11</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$17,045,050.85</b>	<b>\$6,033,115.78</b>	<b>\$0.00</b>	<b>\$13,716,140.14</b>	<b>\$2,484,252.42</b>	<b>\$39,278,559.19</b>
<b>Ending Fund Balance:</b>	<b>\$27,667,356.91</b>	<b>\$6,741,802.53</b>	<b>\$0.00</b>	<b>\$13,354,691.34</b>	<b>\$2,641,419.52</b>	<b>\$50,405,270.30</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 04**

**110 - Auburn City Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$45,983,488.18	\$15,333,191.05	(\$30,650,297.13)	\$1,000.00	\$12,000.00	\$11,000.00
Federal Sources	\$74,500.00	\$17,991.25	(\$56,508.75)	\$4,958,753.21	\$1,361,459.44	(\$3,597,293.77)
Local Sources	\$36,167,847.00	\$20,555,607.60	(\$15,612,239.40)	\$5,317,271.00	\$2,124,782.13	(\$3,192,488.87)
Other Sources	\$172,000.00	\$48,246.13	(\$123,753.87)	\$232,345.13	\$163,899.96	(\$68,445.17)
<b>Total Revenues:</b>	<b>\$82,397,835.18</b>	<b>\$35,955,036.03</b>	<b>(\$46,442,799.15)</b>	<b>\$10,509,369.34</b>	<b>\$3,662,141.53</b>	<b>(\$6,847,227.81)</b>
<b>Expenditures</b>						
Instructional Services	\$48,834,463.73	\$14,760,461.63	\$34,074,002.10	\$3,562,326.29	\$1,193,986.52	\$2,368,339.77
Instructional Support Services	\$16,489,561.67	\$5,324,514.90	\$11,165,046.77	\$1,573,266.65	\$517,205.93	\$1,056,060.72
Operation & Maintenance Services	\$7,372,875.61	\$2,150,349.29	\$5,222,526.32	\$120,055.00	\$11,332.22	\$108,722.78
Auxiliary Services	\$4,684,562.68	\$1,528,298.06	\$3,156,264.62	\$4,317,848.94	\$1,471,136.99	\$2,846,711.95
General Administrative Services	\$3,028,662.87	\$935,866.57	\$2,092,796.30	\$252,102.53	\$78,802.86	\$173,299.67
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	\$394,661.51	\$119,039.87	\$275,621.64	\$1,160,303.87	\$340,034.46	\$820,269.41
<b>Total Expenditures:</b>	<b>\$80,804,788.07</b>	<b>\$24,818,530.32</b>	<b>\$55,986,257.75</b>	<b>\$10,985,903.28</b>	<b>\$3,612,498.98</b>	<b>\$7,373,404.30</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$520,996.08	\$143,649.68	(\$377,346.40)	\$1,415,507.93	\$685,587.46	(\$729,920.47)
Other Financing Uses:	\$2,008,770.43	\$657,849.33	\$1,350,921.10	\$205,760.00	\$26,543.26	\$179,216.74
<b>Total Other Financing Sources (Uses):</b>	<b>(\$1,487,774.35)</b>	<b>(\$514,199.65)</b>	<b>\$973,574.70</b>	<b>\$1,209,747.93</b>	<b>\$659,044.20</b>	<b>(\$550,703.73)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$105,272.76</b>	<b>\$10,622,306.06</b>	<b>\$10,517,033.30</b>	<b>\$733,213.99</b>	<b>\$708,686.75</b>	<b>(\$24,527.24)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$17,045,050.85</b>	<b>\$17,045,050.85</b>	<b>\$0.00</b>	<b>\$6,033,115.78</b>	<b>\$6,033,115.78</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$17,150,323.61</b>	<b>\$27,667,356.91</b>	<b>\$10,517,033.30</b>	<b>\$6,766,329.77</b>	<b>\$6,741,802.53</b>	<b>(\$24,527.24)</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 04**

**110 - Auburn City 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	\$2,545,689.00	\$212,167.00	(\$2,333,522.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$11,705,292.99	\$2,046,323.00	(\$9,658,969.99)	\$2,488,165.81	\$622,575.02	(\$1,865,590.79)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$11,705,292.99</b>	<b>\$2,046,323.00</b>	<b>(\$9,658,969.99)</b>	<b>\$5,033,854.81</b>	<b>\$834,742.02</b>	<b>(\$4,199,112.79)</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$250,000.00	\$90,862.66	\$159,137.34
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$157,803.94	\$72,201.38	\$85,602.56
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$897,595.00	\$408,915.48	\$488,679.52
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$568,720.00	\$0.00	\$568,720.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$4,693,901.00	\$635,867.23	\$4,058,033.77
Debt Service	\$11,525,692.49	\$1,983,606.00	\$9,542,086.49	\$0.00	\$0.00	\$0.00
Other Expenditures	\$772,863.00	\$62,717.00	\$710,146.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$12,298,555.49</b>	<b>\$2,046,323.00</b>	<b>\$10,252,232.49</b>	<b>\$6,568,019.94</b>	<b>\$1,207,846.75</b>	<b>\$5,360,173.19</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$593,262.50	\$0.00	(\$593,262.50)	\$0.00	\$11,655.93	\$11,655.93
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$593,262.50</b>	<b>\$0.00</b>	<b>(\$593,262.50)</b>	<b>\$0.00</b>	<b>\$11,655.93</b>	<b>\$11,655.93</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$1,534,165.13)</b>	<b>(\$361,448.80)</b>	<b>\$1,172,716.33</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$13,716,140.14</b>	<b>\$13,716,140.14</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,181,975.01</b>	<b>\$13,354,691.34</b>	<b>\$1,172,716.33</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 04**

**110 - Auburn 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	\$48,530,177.18	\$15,557,358.05	(\$32,972,819.13)
Federal Sources	\$0.00	\$0.00	\$0.00	\$5,033,253.21	\$1,379,450.69	(\$3,653,802.52)
Local Sources	\$469,420.00	\$312,554.42	(\$156,865.58)	\$56,147,996.80	\$25,661,842.17	(\$30,486,154.63)
Other Sources	\$0.00	\$0.00	\$0.00	\$404,345.13	\$212,146.09	(\$192,199.04)
<b>Total Revenues:</b>	<b>\$469,420.00</b>	<b>\$312,554.42</b>	<b>(\$156,865.58)</b>	<b>\$110,115,772.32</b>	<b>\$42,810,797.00</b>	<b>(\$67,304,975.32)</b>
<b>Expenditures</b>						
Instructional Services	\$42,500.00	\$7,335.92	\$35,164.08	\$52,689,290.02	\$16,052,646.73	\$36,636,643.29
Instructional Support Services	\$251,369.00	\$86,738.85	\$164,630.15	\$18,472,001.26	\$6,000,661.06	\$12,471,340.20
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$8,390,525.61	\$2,570,596.99	\$5,819,928.62
Auxiliary Services	\$3,850.00	\$0.00	\$3,850.00	\$9,574,981.62	\$2,999,435.05	\$6,575,546.57
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$3,280,765.40	\$1,014,669.43	\$2,266,095.97
Total Outlay	\$0.00	\$0.00	\$0.00	\$4,693,901.00	\$635,867.23	\$4,058,033.77
Expendable Service	\$0.00	\$0.00	\$0.00	\$11,525,692.49	\$1,983,606.00	\$9,542,086.49
Other Expenditures	\$121,070.00	\$49,090.62	\$71,979.38	\$2,448,898.38	\$570,881.95	\$1,878,016.43
<b>Total Expenditures:</b>	<b>\$418,789.00</b>	<b>\$143,165.39</b>	<b>\$275,623.61</b>	<b>\$111,076,055.78</b>	<b>\$31,828,364.44</b>	<b>\$79,247,691.34</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$12,772.24	\$12,772.24	\$2,529,766.51	\$853,665.31	(\$1,676,101.20)
Other Financing Uses:	\$0.00	\$24,994.17	(\$24,994.17)	\$2,214,530.43	\$709,386.76	\$1,505,143.67
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>(\$12,221.93)</b>	<b>(\$12,221.93)</b>	<b>\$315,236.08</b>	<b>\$144,278.55</b>	<b>(\$170,957.53)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$50,631.00</b>	<b>\$157,167.10</b>	<b>\$106,536.10</b>	<b>(\$645,047.38)</b>	<b>\$11,126,711.11</b>	<b>\$11,771,758.49</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$2,484,252.42</b>	<b>\$2,484,252.42</b>	<b>\$0.00</b>	<b>\$39,278,559.19</b>	<b>\$39,278,559.19</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$2,534,883.42</b>	<b>\$2,641,419.52</b>	<b>\$106,536.10</b>	<b>\$38,633,511.81</b>	<b>\$50,405,270.30</b>	<b>\$11,771,758.49</b>

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