

ALEXANDER CITY BOARD OF EDUCATION
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BY FUND SOURCE
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR FISCAL YEAR ENDING SEPTEMBER 30, 2017

FUND TYPES DESCRIPTION	GOVERNMENTAL					TOTAL
	GENERAL	SPECIAL REV	DEBT SERVICE	CAPITAL PROJ	FIDUCIARY	
BEGINNING FUND BALANCE OCT. 1, 2016	5,793,335	\$ 1,164,198	\$ 291,152	\$ 88,521	\$ 377,844	\$ 7,715,051
REVENUES:						
STATE REVENUE						
FOUNDATION PROGRAM	14,964,317					14,964,317
SCHOOL NURSES PROGRAM	156,240					156,240
TECHNOLOGY COORDINATOR	35,411					35,411
CAREER TECH O&M	22,713					22,713
ALABAMA READING INITIATIVE	76,000					76,000
ENGLISH AS 2ND LANGUAGE	9,657					9,657
ALABAMA ARTS EDUCATION INITIATIVE (AAEI)	20,000					20,000
GIFTED EDUCATIN	10,452					10,452
HIPPY	91,475					91,475
ALABAMA TEACHER MENTORING	23,280					23,280
TRANSPORTATION	830,874		121,258			952,132
AT RISK	82,142					82,142
PRESCHOOL	11,663					11,663
OSR PRE-KINDERGARTEN PROGRAM	422,328					422,328
PENNY TRUST FUND	871					871
STATE CONTRACT - A+ COLLEGE READY	3,447					3,447
STATE CONTRACT - COUNCIL ON THE ARTS	1,440					1,440
STATE CONTRACT - NATIONAL BOARD OF TEACHERS	40,000					40,000
CAPITAL OUTLAY - PSCA	2,169		722,122			724,291
OTHER STATE REVENUES	1,127	1,300				2,427
TOTAL STATE REVENUES	16,805,607	1,300	843,380	-	-	17,650,287
FEDERAL REVENUE						
CHILD NUTRITION		1,825,793				1,825,793
HEALTH & HUMAN SERVICES	2,920					2,920
INDIVIDUAL W/DISABILILITIES (IDEA)		744,527				744,527
NAVY ROTC	70,086					70,086
TITLE I - PART A		1,255,266				1,255,266
TITLE II - TECHNOLOGY		178,374				178,374
TITLE III - ESL		22,352				22,352
TVI - PT B, RURAL ED INITIATIVE		67,850				67,850
VOCATIONAL EDUCATION		70,807				70,807
21st CENTURY GRANT		103,746				103,746
TOTAL FEDERAL REVENUES	73,006	4,268,715	-	-	-	4,341,721
LOCAL REVENUE						
COUNTY REG AD-VALOREM (4.5 MILLS)	1,395,953					1,395,953
COUNTY SALES TAX (1%)	1,631,224					1,631,224
COUNTY SALES TAX - CAPITAL PROJECTS (1%)	1,631,223					1,631,223
COUNTY BEVERAGE TAX	138,468					138,468
DISTRICT REG AD-VALOREM (3 MILLS)	709,103					709,103
DISTRICT SPEC AD-VALOREM (7.5 MILLS)	431,392					431,392
BUSINESS PRIVILEGE TAX	22,122					22,122
HELPING SCHOOL VEHICLE TAGS	5,362					5,362
MANUFACTURED HOMES REG. FEE	1,280					1,280
EARNINGS ON INVESTMENT	3,263		11,719		226	15,208
TUITION	259,766					259,766
ALEX CITY KIWANIS	500					500
OTHER LOCAL REVENUE	137,363					137,363
MEDICAID ADMIN OUTREACH	168,551					168,551
RUSSELL MEDICAL CENTER	50,000					50,000
ALEX CITY SCHOOLS EDUCATION FOUNDATION	24,000		60,250			84,250
BEN & ROBERTA RUSSELL FOUNDATION	189,000					189,000
CITY FINE ART PROGRAM APPROPRIATION	360,000					360,000
BOND EXCESS ESCROW	300,000					300,000
CITY COUNCIL APPROPRIATIONS	520,008					520,008
TALLAPOOSA COUNTY COMMISSION	25,350					25,350
FOOD SERVICE		328,369				328,369
LOCAL SCHOOL REVENUE - PUBLIC		849,188				849,188
LOCAL SCHOOL REVENUE - NON PUBLIC					675,530	675,530
TOTAL LOCAL REVENUES	8,003,927	1,177,557	71,969	-	675,756	9,929,209

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FUND TYPES DESCRIPTION	GOVERNMENTAL					TOTAL
	GENERAL	SPECIAL REV	DEBT SERVICE	CAPITAL PROJ	FIDUCIARY	
OTHER REVENUE SOURCES						
PAYMENTS OF BEHALF - DEBT			1,435,235			1,435,235
PAYMENTS OF BEHALF - INSURANCE	120,316					120,316
OTHER REVENUES	51,721					51,721
E-RATE		7,105				7,105
FOOD SERVICE		32,874				32,874
TOTAL OTHER SOURCES	172,037	39,979	1,435,235	-	-	1,647,251
TOTAL REVENUES	25,054,577	5,487,550	2,350,584	-	675,756	33,568,467
OTHER FINANCING SOURCES						
INDIRECT COSTS	132,023	-				132,023
OPERATING TRANSFERS IN	99,963	330,390		129,204	32,145	591,702
OTHER SALES & DISPOSAL OF FIXED ASSETS	26,582					26,582
LOANS				455,455		455,455
TOTAL OTHER FINANCING SOURCES	258,568	330,390	-	584,659	32,145	1,205,761
TOTAL ALL FUNDING SOURCES	25,313,145	\$ 5,817,940	\$ 2,350,584	\$ 584,659	\$ 707,900	\$ 34,774,229
EXPENDITURES						
INSTRUCTIONAL SERVICES	14,264,981	2,242,481	-	-	119,713	16,627,175
INSTRUCTIONAL SUPPORT SERVICES	4,060,531	602,976	-	2,156	282,710	4,948,374
OPERATION & MAINTENANCE	1,971,899	117,339	-	-	-	2,089,238
AUXILIARY SERVICES	1,487,000	2,069,323	-	524,232	12,421	4,092,978
GENERAL ADM. SERVICES	1,005,701	162,156	-	120,495	-	1,288,352
CAPITAL OUTLAY	100,000	-	-	-	-	100,000
DEBT SERVICES						
PRINCIPAL	-	-	1,824,129	-	-	1,824,129
INTEREST	-	-	266,177	-	-	266,177
OTHER EXPENDITURES	1,021,717	350,783	-	-	199,309	1,571,810
TOTAL EXPENDITURES	23,911,829	5,545,059	2,090,307	646,884	614,154	32,808,233
OTHER FUND USES	137,196	238,479	129,204	-	86,823	591,702
TOTAL ALL USES	24,049,025	\$ 5,783,539	\$ 2,219,511	\$ 646,884	\$ 700,977	\$ 33,399,935
SOURCES OVER (UNDER) USES	1,264,120	\$ 34,401	\$ 131,074	\$ (62,224)	\$ 6,923	\$ 1,374,294
ENDING FUND BALANCE						
Reserved Capital Fund Balance	250,000.00	-	-	-	-	250,000.00
Unreserved Fund Balance	6,807,455.17	1,198,599.32	422,225.44	26,297.04	384,767.65	8,839,344.62
ENDING BALANCE SEPTEMBER 30, 2017	7,057,455.17	1,198,599.32	422,225.44	26,297.04	384,767.65	9,089,344.62
# MONTHS RESERVE (UNRESERVED BALANCE)	3.40					
# MONTHS RESERVE (INCLUDING RESERVED BALANCE)	3.52					