

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2017, Fiscal Period 04**

**Exhibit F-I-A**

**013 - Clarke County Schools**

	<b>GOVERNMENTAL</b>				<b>PROPRIETARY</b>	<b>FIDUCIARY</b>	<b>ACCOUNT</b>
	<b>General</b>	<b>Special</b>	<b>Debt</b>	<b>Capital</b>	<b>Enterp/</b>	<b>Trust Agency</b>	<b>GROUPS</b>
<b>Description</b>		<b>Revenue</b>	<b>Service</b>	<b>Projects</b>	<b>Internal</b>		<b>F/A L/T Dept</b>
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$627,708.57	\$596,912.31	(\$381,783.14)	(\$8,437.50)	\$0.00	\$64,808.33	\$0.00
Investments	\$0.00	\$50,254.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$11,348.56	\$165,784.92	\$1,180,390.00	\$15,964.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$75,973.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$70,692.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$7,396.18	\$0.00	\$0.00	\$0.00	\$0.00	\$2,426,490.91	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,424,535.43
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,994,111.12
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,243,432.19
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$722,426.93</b>	<b>\$883,644.11</b>	<b>\$798,606.86</b>	<b>\$7,526.50</b>	<b>\$0.00</b>	<b>\$2,491,299.24</b>	<b>\$68,662,078.74</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable	\$11,348.56	\$53,645.18	\$0.00	\$15,964.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$54,171.15	\$1,180,390.00	\$0.00	\$0.00	\$2,426,440.91	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,243,432.19
<b>Total Liabilities:</b>	<b>\$11,348.56</b>	<b>\$107,816.33</b>	<b>\$1,180,390.00</b>	<b>\$15,964.00</b>	<b>\$0.00</b>	<b>\$2,426,440.91</b>	<b>\$19,243,432.19</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$49,418,646.55
Contributed Capital							
Reserved Fund Balance	\$86,193.22	\$394,015.10	\$375,718.78	\$0.00	\$0.00	\$5,042.89	\$0.00
Unreserved Fund balance	\$624,885.15	\$381,812.68	(\$757,501.92)	(\$8,437.50)	\$0.00	\$59,815.44	\$0.00
<b>Total Fund Equity:</b>	<b>\$711,078.37</b>	<b>\$775,827.78</b>	<b>(\$381,783.14)</b>	<b>(\$8,437.50)</b>	<b>\$0.00</b>	<b>\$64,858.33</b>	<b>\$49,418,646.55</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$722,426.93</b>	<b>\$883,644.11</b>	<b>\$798,606.86</b>	<b>\$7,526.50</b>	<b>\$0.00</b>	<b>\$2,491,299.24</b>	<b>\$68,662,078.74</b>

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

**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 2017, Fiscal Period 04**

**013 - Clarke County Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$4,067,587.00	\$0.00	\$87,750.00	\$0.00	\$0.00	\$4,155,337.00
Federal Sources	\$320.00	\$1,152,222.02	\$0.00	\$0.00	\$0.00	\$1,152,542.02
Local Sources	\$2,859,995.88	\$335,945.48	\$0.00	\$0.00	\$60,848.95	\$3,256,790.31
Other Sources	\$33,407.70	\$44,601.55	\$0.00	\$0.00	\$0.00	\$78,009.25
<b>Total Revenues:</b>	<b>\$6,961,310.58</b>	<b>\$1,532,769.05</b>	<b>\$87,750.00</b>	<b>\$0.00</b>	<b>\$60,848.95</b>	<b>\$8,642,678.58</b>
<b>Expenditures</b>						
Instructional Services	\$3,856,236.15	\$666,823.71	\$0.00	\$0.00	\$8,494.72	\$4,531,554.58
Instructional Support Services	\$1,199,034.57	\$235,772.69	\$0.00	\$0.00	\$10,865.55	\$1,445,672.81
Operation & Maintenance Services	\$768,251.44	\$21,482.29	\$0.00	\$0.00	\$0.00	\$789,733.73
Auxiliary Services	\$683,026.84	\$893,578.01	\$0.00	\$0.00	\$2,536.20	\$1,579,141.05
General Administrative Services	\$318,506.78	\$46,945.78	\$0.00	\$0.00	\$0.00	\$365,452.56
Capital Outlay	\$0.00	\$0.00	\$0.00	\$8,437.50	\$0.00	\$8,437.50
Debt Service	\$0.00	\$0.00	\$777,738.81	\$0.00	\$0.00	\$777,738.81
Other Expenditures	\$82,909.79	\$150,617.94	\$0.00	\$0.00	\$29,988.15	\$263,515.88
<b>Total Expenditures:</b>	<b>\$6,907,965.57</b>	<b>\$2,015,220.42</b>	<b>\$777,738.81</b>	<b>\$8,437.50</b>	<b>\$51,884.62</b>	<b>\$9,761,246.92</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$66,339.61	\$46,289.16	\$0.00	\$0.00	\$739.25	\$113,368.02
Other Fund Uses:	\$0.00	\$70,154.59	\$0.00	\$0.00	\$309.24	\$70,463.83
<b>Total Other Fund Sources (Uses):</b>	<b>\$66,339.61</b>	<b>(\$23,865.43)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$430.01</b>	<b>\$42,904.19</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$119,684.62</b>	<b>(\$506,316.80)</b>	<b>(\$689,988.81)</b>	<b>(\$8,437.50)</b>	<b>\$9,394.34</b>	<b>(\$1,075,664.15)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$591,393.75</b>	<b>\$1,282,144.58</b>	<b>\$308,205.67</b>	<b>\$0.00</b>	<b>\$55,463.99</b>	<b>\$2,237,207.99</b>
<b>Ending Fund Balance:</b>	<b>\$711,078.37</b>	<b>\$775,827.78</b>	<b>(\$381,783.14)</b>	<b>(\$8,437.50)</b>	<b>\$64,858.33</b>	<b>\$1,161,543.84</b>

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

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

**Exhibit F-III-A**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
Budget and Actual  
For Fiscal Year 2017, Fiscal Period 04**

**013 - Clarke County Schools**

013 - Clarke County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$16,069,270.00	\$4,067,587.00	(\$12,001,683.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$2,500.00	\$320.00	(\$2,180.00)	\$4,415,751.48	\$1,152,222.02	(\$3,263,529.46)
Local Sources	\$4,293,000.00	\$2,859,995.88	(\$1,433,004.12)	\$1,198,958.00	\$335,945.48	(\$863,012.52)
Other Sources	\$176,000.00	\$33,407.70	(\$142,592.30)	\$56,000.00	\$44,601.55	(\$11,398.45)
Total Revenues:	\$20,540,770.00	\$6,961,310.58	(\$13,579,459.42)	\$5,670,709.48	\$1,532,769.05	(\$4,137,940.43)
Expenditures						
Instructional Services	\$11,357,568.00	\$3,856,236.15	\$7,501,331.85	\$1,943,610.03	\$666,823.71	\$1,276,786.32
Instructional Support Services	\$3,603,832.00	\$1,199,034.57	\$2,404,797.43	\$656,054.68	\$235,772.69	\$420,281.99
Operation & Maintenance Services	\$1,786,806.00	\$768,251.44	\$1,018,554.56	\$67,700.00	\$21,482.29	\$46,217.71
Auxiliary Services	\$2,173,977.00	\$683,026.84	\$1,490,950.16	\$2,860,519.93	\$893,578.01	\$1,966,941.92
General Administrative Services	\$908,520.00	\$318,506.78	\$590,013.22	\$189,827.36	\$46,945.78	\$142,881.58
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	\$269,853.00	\$82,909.79	\$186,943.21	\$270,751.49	\$150,617.94	\$120,133.55
Total Expenditures:	\$20,100,556.00	\$6,907,965.57	\$13,192,590.43	\$5,988,463.49	\$2,015,220.42	\$3,973,243.07
Other Financing Sources (Uses)						
Other Financing Sources:	\$372,944.09	\$66,339.61	(\$306,604.48)	\$484,410.00	\$46,289.16	(\$438,120.84)
Other Financing Uses:	\$857,000.00	\$0.00	\$857,000.00	\$212,930.00	\$70,154.59	\$142,775.41
Total Other Financing Sources (Uses):	(\$484,055.91)	\$66,339.61	\$550,395.52	\$271,480.00	(\$23,865.43)	(\$295,345.43)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$43,841.91)	\$119,684.62	\$163,526.53	(\$46,274.01)	(\$506,316.80)	(\$460,042.79)
Beginning Fund Balance - Oct. 1:	\$850,000.00	\$591,393.75	(\$258,606.25)	\$872,733.00	\$1,282,144.58	\$409,411.58
Ending Fund Balance:	\$806,158.09	\$711,078.37	(\$95,079.72)	\$826,458.99	\$775,827.78	(\$50,631.21)

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

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

**Exhibit F-III-B**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
Budget and Actual  
For Fiscal Year 2017, Fiscal Period 04**

**013 - Clarke County Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$932,461.00	\$87,750.00	(\$844,711.00)	\$125,000.00	\$0.00	(\$125,000.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$932,461.00</b>	<b>\$87,750.00</b>	<b>(\$844,711.00)</b>	<b>\$125,000.00</b>	<b>\$0.00</b>	<b>(\$125,000.00)</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$125,000.00	\$8,437.50	\$116,562.50
Debt Service	\$1,258,847.00	\$777,738.81	\$481,108.19	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$1,258,847.00</b>	<b>\$777,738.81</b>	<b>\$481,108.19</b>	<b>\$125,000.00</b>	<b>\$8,437.50</b>	<b>\$116,562.50</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$420,812.94	\$0.00	(\$420,812.94)	\$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>\$420,812.94</b>	<b>\$0.00</b>	<b>(\$420,812.94)</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>\$94,426.94</b>	<b>(\$689,988.81)</b>	<b>(\$784,415.75)</b>	<b>\$0.00</b>	<b>(\$8,437.50)</b>	<b>(\$8,437.50)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$177,190.40</b>	<b>\$308,205.67</b>	<b>\$131,015.27</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$271,617.34</b>	<b>(\$381,783.14)</b>	<b>(\$653,400.48)</b>	<b>\$0.00</b>	<b>(\$8,437.50)</b>	<b>(\$8,437.50)</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 2017, Fiscal Period 04**

**013 - Clarke County Schools**

013 - Clarke County Schools			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS			
EXPENDABLE TRUST			VARIANCE Favorable (Unfavorable)			VARIANCE Favorable (Unfavorable)
Description	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$17,126,731.00	\$4,155,337.00	(\$12,971,394.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,418,251.48	\$1,152,542.02	(\$3,265,709.46)
Local Sources	\$104,950.00	\$60,848.95	(\$44,101.05)	\$5,596,908.00	\$3,256,790.31	(\$2,340,117.69)
Other Sources	\$0.00	\$0.00	\$0.00	\$232,000.00	\$78,009.25	(\$153,990.75)
Total Revenues:	\$104,950.00	\$60,848.95	(\$44,101.05)	\$27,373,890.48	\$8,642,678.58	(\$18,731,211.90)
Expenditures						
Instructional Services	\$3,400.00	\$8,494.72	(\$5,094.72)	\$13,304,578.03	\$4,531,554.58	\$8,773,023.45
Instructional Support Services	\$57,465.00	\$10,865.55	\$46,599.45	\$4,317,351.68	\$1,445,672.81	\$2,871,678.87
Operation & Maintenance Services	\$100.00	\$0.00	\$100.00	\$1,854,606.00	\$789,733.73	\$1,064,872.27
Auxiliary Services	\$2,127.00	\$2,536.20	(\$409.20)	\$5,036,623.93	\$1,579,141.05	\$3,457,482.88
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,098,347.36	\$365,452.56	\$732,894.80
Total Outlay	\$0.00	\$0.00	\$0.00	\$125,000.00	\$8,437.50	\$116,562.50
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,258,847.00	\$777,738.81	\$481,108.19
Other Expenditures	\$35,300.00	\$29,988.15	\$5,311.85	\$575,904.49	\$263,515.88	\$312,388.61
Total Expenditures:	\$98,392.00	\$51,884.62	\$46,507.38	\$27,571,258.49	\$9,761,246.92	\$17,810,011.57
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$739.25	\$739.25	\$1,278,167.03	\$113,368.02	(\$1,164,799.01)
Other Financing Uses:	\$1,025.00	\$309.24	\$715.76	\$1,070,955.00	\$70,463.83	\$1,000,491.17
Total Other Financing Sources (Uses):	(\$1,025.00)	\$430.01	\$1,455.01	\$207,212.03	\$42,904.19	(\$164,307.84)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$5,533.00	\$9,394.34	\$3,861.34	\$9,844.02	(\$1,075,664.15)	(\$1,085,508.17)
Beginning Fund Balance - Oct. 1:	\$31,425.00	\$55,463.99	\$24,038.99	\$1,931,348.40	\$2,237,207.99	\$305,859.59
Ending Fund Balance:	\$36,958.00	\$64,858.33	\$27,900.33	\$1,941,192.42	\$1,161,543.84	(\$779,648.58)

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