

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2016, Fiscal Period 07**

Exhibit F-I-A

013 - Clarke County Schools

	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special	Debt	Capital	Enterp/	Trust Agency	GROUPS
Description		Revenue	Service	Projects	Internal		F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$1,956,815.42	\$1,013,329.63	(\$343,785.76)	\$0.00	\$0.00	\$59,450.20	\$0.00
Investments	\$0.00	\$87,963.51	\$0.00	\$66,565.45	\$0.00	\$0.00	\$0.00
Receivables	\$11,348.56	\$212,898.81	\$1,353,130.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$26,383.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$79,910.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$8,710.69	\$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
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,621,011.84
Other Debits							
Total Assets and Other Debits:	\$2,003,258.23	\$1,394,102.91	\$1,009,344.24	\$66,565.45	\$0.00	\$2,485,941.11	\$70,039,658.39
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable	\$11,348.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$6,069.20	\$1,353,130.00	\$0.00	\$0.00	\$2,426,490.91	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,621,011.84
Total Liabilities:	\$11,348.56	\$6,069.20	\$1,353,130.00	\$0.00	\$0.00	\$2,426,490.91	\$20,621,011.84
Fund Equity:							
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	\$130,328.72	\$417,961.04	\$575,607.85	\$462,513.00	\$0.00	\$7,446.14	\$0.00
Unreserved Fund balance	\$1,861,580.95	\$970,072.67	(\$919,393.61)	(\$395,947.55)	\$0.00	\$52,004.06	\$0.00
Total Fund Equity:	\$1,991,909.67	\$1,388,033.71	(\$343,785.76)	\$66,565.45	\$0.00	\$59,450.20	\$49,418,646.55
Total Liabilities and Fund Equity:	\$2,003,258.23	\$1,394,102.91	\$1,009,344.24	\$66,565.45	\$0.00	\$2,485,941.11	\$70,039,658.39

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 2016, Fiscal Period 07**

013 - Clarke County Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$9,241,520.00	\$0.00	\$204,764.00	\$0.00	\$0.00	\$9,446,284.00
Federal Sources	\$1,900.00	\$2,840,029.25	\$0.00	\$0.00	\$0.00	\$2,841,929.25
Local Sources	\$3,728,269.64	\$1,139,177.63	\$0.00	\$162.83	\$149,265.93	\$5,016,876.03
Other Sources	\$118,275.90	\$33,724.94	\$0.00	\$0.00	\$0.00	\$152,000.84
Total Revenues:	\$13,089,965.54	\$4,012,931.82	\$204,764.00	\$162.83	\$149,265.93	\$17,457,090.12
Expenditures						
Instructional Services	\$6,560,851.90	\$1,244,019.41	\$0.00	\$0.00	\$14,791.69	\$7,819,663.00
Instructional Support Services	\$2,165,773.61	\$461,458.91	\$0.00	\$0.00	\$50,262.92	\$2,677,495.44
Operation & Maintenance Services	\$1,185,960.34	\$51,505.35	\$0.00	\$0.00	\$0.00	\$1,237,465.69
Auxiliary Services	\$1,291,944.98	\$1,894,302.42	\$0.00	\$0.00	\$8,346.32	\$3,194,593.72
General Administrative Services	\$522,846.41	\$80,536.66	\$0.00	\$0.00	\$0.00	\$603,383.07
Capital Outlay	\$25,918.28	\$30,750.00	\$0.00	\$461,176.93	\$0.00	\$517,845.21
Debt Service	\$0.00	\$0.00	\$653,067.62	\$0.00	\$0.00	\$653,067.62
Other Expenditures	\$88,668.99	\$284,496.65	\$0.00	\$0.00	\$55,495.56	\$428,661.20
Total Expenditures:	\$11,841,964.51	\$4,047,069.40	\$653,067.62	\$461,176.93	\$128,896.49	\$17,132,174.95
Other Fund Sources (Uses)						
Other Fund Sources:	\$166,045.92	\$515,670.17	\$0.00	\$0.00	\$171.50	\$681,887.59
Other Fund Uses:	\$463,741.51	\$107,691.61	\$0.00	\$0.00	\$1,346.56	\$572,779.68
Total Other Fund Sources (Uses):	(\$297,695.59)	\$407,978.56	\$0.00	\$0.00	(\$1,175.06)	\$109,107.91
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$950,305.44	\$373,840.98	(\$448,303.62)	(\$461,014.10)	\$19,194.38	\$434,023.08
Beginning Fund Balance - October 1:	\$1,041,604.23	\$1,014,192.73	\$104,517.86	\$527,579.55	\$40,255.82	\$2,728,150.19
Ending Fund Balance:	\$1,991,909.67	\$1,388,033.71	(\$343,785.76)	\$66,565.45	\$59,450.20	\$3,162,173.27

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 2016, Fiscal Period 07**

013 - Clarke County Schools

013 - Clarke County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$15,764,989.00	\$9,241,520.00	(\$6,523,469.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$2,500.00	\$1,900.00	(\$600.00)	\$4,218,288.13	\$2,840,029.25	(\$1,378,258.88)
Local Sources	\$4,252,750.00	\$3,728,269.64	(\$524,480.36)	\$1,224,592.69	\$1,139,177.63	(\$85,415.06)
Other Sources	\$192,045.00	\$118,275.90	(\$73,769.10)	\$56,000.00	\$33,724.94	(\$22,275.06)
Total Revenues:	\$20,212,284.00	\$13,089,965.54	(\$7,122,318.46)	\$5,498,880.82	\$4,012,931.82	(\$1,485,949.00)
Expenditures						
Instructional Services	\$11,325,617.00	\$6,560,851.90	\$4,764,765.10	\$1,823,226.66	\$1,244,019.41	\$579,207.25
Instructional Support Services	\$3,486,558.00	\$2,165,773.61	\$1,320,784.39	\$757,401.00	\$461,458.91	\$295,942.09
Operation & Maintenance Services	\$1,726,970.00	\$1,185,960.34	\$541,009.66	\$59,850.00	\$51,505.35	\$8,344.65
Auxiliary Services	\$2,106,025.00	\$1,291,944.98	\$814,080.02	\$2,884,139.09	\$1,894,302.42	\$989,836.67
General Administrative Services	\$835,460.00	\$522,846.41	\$312,613.59	\$182,345.19	\$80,536.66	\$101,808.53
Special Revenue Outlay	\$0.00	\$25,918.28	(\$25,918.28)	\$0.00	\$30,750.00	(\$30,750.00)
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$115,554.00	\$88,668.99	\$26,885.01	\$481,786.28	\$284,496.65	\$197,289.63
Total Expenditures:	\$19,596,184.00	\$11,841,964.51	\$7,754,219.49	\$6,188,748.22	\$4,047,069.40	\$2,141,678.82
Other Financing Sources (Uses)						
Other Financing Sources:	\$545,698.20	\$166,045.92	(\$379,652.28)	\$919,942.07	\$515,670.17	(\$404,271.90)
Other Financing Uses:	\$1,301,682.07	\$463,741.51	\$837,940.56	\$216,680.00	\$107,691.61	\$108,988.39
Total Other Financing Sources (Uses):	(\$755,983.87)	(\$297,695.59)	\$458,288.28	\$703,262.07	\$407,978.56	(\$295,283.51)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$139,883.87)	\$950,305.44	\$1,090,189.31	\$13,394.67	\$373,840.98	\$360,446.31
Beginning Fund Balance - Oct. 1:	\$865,000.00	\$1,041,604.23	\$176,604.23	\$788,568.00	\$1,014,192.73	\$225,624.73
Ending Fund Balance:	\$725,116.13	\$1,991,909.67	\$1,266,793.54	\$801,962.67	\$1,388,033.71	\$586,071.04

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 2016, Fiscal Period 07**

013 - Clarke County Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
State Sources	\$972,336.00	\$204,764.00	(\$767,572.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$162.83	\$162.83
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$972,336.00	\$204,764.00	(\$767,572.00)	\$0.00	\$162.83	\$162.83
Expenditures						
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	\$300,000.00	\$461,176.93	(\$161,176.93)
Debt Service	\$1,180,799.60	\$653,067.62	\$527,731.98	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,180,799.60	\$653,067.62	\$527,731.98	\$300,000.00	\$461,176.93	(\$161,176.93)
Other Financing Sources (Uses)						
Other Financing Sources:	\$273,603.00	\$0.00	(\$273,603.00)	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$273,603.00	\$0.00	(\$273,603.00)	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$65,139.40	(\$448,303.62)	(\$513,443.02)	(\$300,000.00)	(\$461,014.10)	(\$161,014.10)
Beginning Fund Balance - Oct. 1:	\$135,000.00	\$104,517.86	(\$30,482.14)	\$300,000.00	\$527,579.55	\$227,579.55
Ending Fund Balance:	\$200,139.40	(\$343,785.76)	(\$543,925.16)	\$0.00	\$66,565.45	\$66,565.45

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

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

Exhibit F-III-C

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2016, Fiscal Period 07**

013 - Clarke County Schools

013 - Clarke County Schools			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS			
	EXPENDABLE TRUST		VARIANCE			VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$16,737,325.00	\$9,446,284.00	(\$7,291,041.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,220,788.13	\$2,841,929.25	(\$1,378,858.88)
Local Sources	\$104,350.00	\$149,265.93	\$44,915.93	\$5,581,692.69	\$5,016,876.03	(\$564,816.66)
Other Sources	\$0.00	\$0.00	\$0.00	\$248,045.00	\$152,000.84	(\$96,044.16)
Total Revenues:	\$104,350.00	\$149,265.93	\$44,915.93	\$26,787,850.82	\$17,457,090.12	(\$9,330,760.70)
Expenditures						
Instructional Services	\$3,400.00	\$14,791.69	(\$11,391.69)	\$13,152,243.66	\$7,819,663.00	\$5,332,580.66
Instructional Support Services	\$41,715.00	\$50,262.92	(\$8,547.92)	\$4,285,674.00	\$2,677,495.44	\$1,608,178.56
Operation & Maintenance Services	\$100.00	\$0.00	\$100.00	\$1,786,920.00	\$1,237,465.69	\$549,454.31
Auxiliary Services	\$4,227.00	\$8,346.32	(\$4,119.32)	\$4,994,391.09	\$3,194,593.72	\$1,799,797.37
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,017,805.19	\$603,383.07	\$414,422.12
Total Outlay	\$0.00	\$0.00	\$0.00	\$300,000.00	\$517,845.21	(\$217,845.21)
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,180,799.60	\$653,067.62	\$527,731.98
Other Expenditures	\$45,700.00	\$55,495.56	(\$9,795.56)	\$643,040.28	\$428,661.20	\$214,379.08
Total Expenditures:	\$95,142.00	\$128,896.49	(\$33,754.49)	\$27,360,873.82	\$17,132,174.95	\$10,228,698.87
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$171.50	\$171.50	\$1,739,243.27	\$681,887.59	(\$1,057,355.68)
Other Financing Uses:	\$1,075.00	\$1,346.56	(\$271.56)	\$1,519,437.07	\$572,779.68	\$946,657.39
Total Other Financing Sources (Uses):	(\$1,075.00)	(\$1,175.06)	(\$100.06)	\$219,806.20	\$109,107.91	(\$110,698.29)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$8,133.00	\$19,194.38	\$11,061.38	(\$353,216.80)	\$434,023.08	\$787,239.88
Beginning Fund Balance - Oct. 1:	\$30,925.00	\$40,255.82	\$9,330.82	\$2,119,493.00	\$2,728,150.19	\$608,657.19
Ending Fund Balance:	\$39,058.00	\$59,450.20	\$20,392.20	\$1,766,276.20	\$3,162,173.27	\$1,395,897.07

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