

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2018, Fiscal Period 11**

**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	\$1,117,530.38	\$1,142,993.49	(\$292,741.97)	\$40,230.24	\$0.00	\$54,431.89	\$0.00
Investments	\$0.00	\$50,456.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$5,021.54	\$211,834.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories							
Other Assets	(\$1,343.22)	\$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	\$50,566,471.37
Construction In Progress							
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,097,475.45
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$1,121,208.70</b>	<b>\$1,405,283.83</b>	<b>(\$292,741.97)</b>	<b>\$40,230.24</b>	<b>\$0.00</b>	<b>\$2,480,922.80</b>	<b>\$78,663,946.82</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable	\$0.00	\$1,897.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$30,900.00	\$47,715.94	\$0.00	\$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	\$28,097,475.45
<b>Total Liabilities:</b>	<b>\$30,900.00</b>	<b>\$49,613.43</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,426,490.91</b>	<b>\$28,097,475.45</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,566,471.37
Contributed Capital							
Reserved Fund Balance	\$139,268.95	\$292,229.07	\$0.00	\$0.00	\$0.00	\$10,091.19	\$0.00
Unreserved Fund balance	\$951,039.75	\$1,063,441.33	(\$292,741.97)	\$40,230.24	\$0.00	\$44,340.70	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,090,308.70</b>	<b>\$1,355,670.40</b>	<b>(\$292,741.97)</b>	<b>\$40,230.24</b>	<b>\$0.00</b>	<b>\$54,431.89</b>	<b>\$50,566,471.37</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,121,208.70</b>	<b>\$1,405,283.83</b>	<b>(\$292,741.97)</b>	<b>\$40,230.24</b>	<b>\$0.00</b>	<b>\$2,480,922.80</b>	<b>\$78,663,946.82</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 2018, Fiscal Period 11**

**013 - Clarke County Schools**

	<b>GOVERNMENTAL</b>			<b>FIDUCIARY</b>		
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Expendable Trust</b>	<b>Total</b>
<b>Revenues</b>						
State Sources	\$14,853,572.08	\$0.00	\$735,216.00	(\$17,212.00)	\$0.00	\$15,571,576.08
Federal Sources	\$1,220.00	\$3,729,621.72	\$0.00	\$0.00	\$0.00	\$3,730,841.72
Local Sources	\$4,038,800.32	\$1,384,689.05	\$0.00	\$581.16	\$158,197.77	\$5,582,268.30
Other Sources	\$272,985.12	\$53,839.29	\$0.00	\$0.00	\$0.00	\$326,824.41
<b>Total Revenues:</b>	<b>\$19,166,577.52</b>	<b>\$5,168,150.06</b>	<b>\$735,216.00</b>	<b>(\$16,630.84)</b>	<b>\$158,197.77</b>	<b>\$25,211,510.51</b>
<b>Expenditures</b>						
Instructional Services	\$10,354,676.27	\$1,697,826.46	\$0.00	\$0.00	\$16,708.07	\$12,069,210.80
Instructional Support Services	\$3,199,698.69	\$643,974.39	\$0.00	\$0.00	\$59,108.88	\$3,902,781.96
Operation & Maintenance Services	\$1,625,326.02	\$111,319.87	\$0.00	(\$17,212.00)	\$0.00	\$1,719,433.89
Auxiliary Services	\$2,016,659.34	\$2,332,378.45	\$0.00	\$0.00	\$13,717.36	\$4,362,755.15
General Administrative Services	\$896,703.60	\$132,930.60	\$0.00	\$0.00	\$0.00	\$1,029,634.20
Capital Outlay	\$0.00	\$25,150.00	\$0.00	\$2,111,011.23	\$0.00	\$2,136,161.23
Debt Service	\$0.00	\$0.00	\$1,328,371.75	\$0.00	\$0.00	\$1,328,371.75
Other Expenditures	\$254,533.24	\$502,042.26	\$0.00	\$0.00	\$64,666.35	\$821,241.85
<b>Total Expenditures:</b>	<b>\$18,347,597.16</b>	<b>\$5,445,622.03</b>	<b>\$1,328,371.75</b>	<b>\$2,093,799.23</b>	<b>\$154,200.66</b>	<b>\$27,369,590.83</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$219,460.66	\$670,094.99	\$0.00	\$0.00	\$2,786.58	\$892,342.23
Other Fund Uses:	\$549,894.35	\$173,415.97	\$0.00	\$0.00	\$5,037.28	\$728,347.60
<b>Total Other Fund Sources (Uses):</b>	<b>(\$330,433.69)</b>	<b>\$496,679.02</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$2,250.70)</b>	<b>\$163,994.63</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$488,546.67</b>	<b>\$219,207.05</b>	<b>(\$593,155.75)</b>	<b>(\$2,110,430.07)</b>	<b>\$1,746.41</b>	<b>(\$1,994,085.69)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$601,762.03</b>	<b>\$1,136,463.35</b>	<b>\$300,413.78</b>	<b>\$2,150,660.31</b>	<b>\$52,685.48</b>	<b>\$4,241,984.95</b>
<b>Ending Fund Balance:</b>	<b>\$1,090,308.70</b>	<b>\$1,355,670.40</b>	<b>(\$292,741.97)</b>	<b>\$40,230.24</b>	<b>\$54,431.89</b>	<b>\$2,247,899.26</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 2018, Fiscal Period 11**

**013 - Clarke County Schools**

013 - Clarke County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$16,203,339.84	\$14,853,572.08	(\$1,349,767.76)	\$0.00	\$0.00	\$0.00
Federal Sources	\$2,000.00	\$1,220.00	(\$780.00)	\$4,542,360.57	\$3,729,621.72	(\$812,738.85)
Local Sources	\$4,254,230.00	\$4,038,800.32	(\$215,429.68)	\$1,217,837.00	\$1,384,689.05	\$166,852.05
Other Sources	\$124,047.83	\$272,985.12	\$148,937.29	\$56,000.00	\$53,839.29	(\$2,160.71)
Total Revenues:	\$20,583,617.67	\$19,166,577.52	(\$1,417,040.15)	\$5,816,197.57	\$5,168,150.06	(\$648,047.51)
Expenditures						
Instructional Services	\$11,419,589.69	\$10,354,676.27	\$1,064,913.42	\$1,844,896.53	\$1,697,826.46	\$147,070.07
Instructional Support Services	\$3,464,336.13	\$3,199,698.69	\$264,637.44	\$767,647.49	\$643,974.39	\$123,673.10
Operation & Maintenance Services	\$1,467,326.15	\$1,625,326.02	(\$157,999.87)	\$91,523.70	\$111,319.87	(\$19,796.17)
Auxiliary Services	\$2,054,770.00	\$2,016,659.34	\$38,110.66	\$2,814,745.71	\$2,332,378.45	\$482,367.26
General Administrative Services	\$906,941.87	\$896,703.60	\$10,238.27	\$186,944.31	\$132,930.60	\$54,013.71
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$25,150.00	(\$25,150.00)
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$256,474.00	\$254,533.24	\$1,940.76	\$395,081.57	\$502,042.26	(\$106,960.69)
Total Expenditures:	\$19,569,437.84	\$18,347,597.16	\$1,221,840.68	\$6,100,839.31	\$5,445,622.03	\$655,217.28
Other Financing Sources (Uses)						
Other Financing Sources:	\$317,775.53	\$219,460.66	(\$98,314.87)	\$728,534.00	\$670,094.99	(\$58,439.01)
Other Financing Uses:	\$1,119,458.39	\$549,894.35	\$569,564.04	\$232,997.00	\$173,415.97	\$59,581.03
Total Other Financing Sources (Uses):	(\$801,682.86)	(\$330,433.69)	\$471,249.17	\$495,537.00	\$496,679.02	\$1,142.02
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$212,496.97	\$488,546.67	\$276,049.70	\$210,895.26	\$219,207.05	\$8,311.79
Beginning Fund Balance - Oct. 1:	\$601,762.03	\$601,762.03	\$0.00	\$1,136,463.35	\$1,136,463.35	\$0.00
Ending Fund Balance:	\$814,259.00	\$1,090,308.70	\$276,049.70	\$1,347,358.61	\$1,355,670.40	\$8,311.79

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 2018, Fiscal Period 11**

**013 - Clarke County Schools**

013 - Clarke County Schools						
	DEBT SERVICE			CAPITAL PROJECTS		
Description	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$906,996.00	\$735,216.00	(\$171,780.00)	\$17,212.00	(\$17,212.00)	(\$34,424.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$600.00	\$581.16	(\$18.84)
Other Sources	\$172,740.00	\$0.00	(\$172,740.00)	\$0.00	\$0.00	\$0.00
Total Revenues:	\$1,079,736.00	\$735,216.00	(\$344,520.00)	\$17,812.00	(\$16,630.84)	(\$34,442.84)
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	\$17,212.00	(\$17,212.00)	\$34,424.00
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	\$2,151,260.31	\$2,111,011.23	\$40,249.08
Debt Service	\$1,729,809.36	\$1,328,371.75	\$401,437.61	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,729,809.36	\$1,328,371.75	\$401,437.61	\$2,168,472.31	\$2,093,799.23	\$74,673.08
Other Financing Sources (Uses)						
Other Financing Sources:	\$533,094.39	\$0.00	(\$533,094.39)	\$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):	\$533,094.39	\$0.00	(\$533,094.39)	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$116,978.97)	(\$593,155.75)	(\$476,176.78)	(\$2,150,660.31)	(\$2,110,430.07)	\$40,230.24
Beginning Fund Balance - Oct. 1:	\$300,413.78	\$300,413.78	\$0.00	\$2,150,660.31	\$2,150,660.31	\$0.00
Ending Fund Balance:	\$183,434.81	(\$292,741.97)	(\$476,176.78)	\$0.00	\$40,230.24	\$40,230.24

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 2018, Fiscal Period 11**

**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	\$17,127,547.84	\$15,571,576.08	(\$1,555,971.76)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,544,360.57	\$3,730,841.72	(\$813,518.85)
Local Sources	\$136,375.00	\$158,197.77	\$21,822.77	\$5,609,042.00	\$5,582,268.30	(\$26,773.70)
Other Sources	\$0.00	\$0.00	\$0.00	\$352,787.83	\$326,824.41	(\$25,963.42)
Total Revenues:	\$136,375.00	\$158,197.77	\$21,822.77	\$27,633,738.24	\$25,211,510.51	(\$2,422,227.73)
Expenditures						
Instructional Services	\$24,255.00	\$16,708.07	\$7,546.93	\$13,288,741.22	\$12,069,210.80	\$1,219,530.42
Instructional Support Services	\$63,204.00	\$59,108.88	\$4,095.12	\$4,295,187.62	\$3,902,781.96	\$392,405.66
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$1,576,061.85	\$1,719,433.89	(\$143,372.04)
Auxiliary Services	\$3,525.00	\$13,717.36	(\$10,192.36)	\$4,873,040.71	\$4,362,755.15	\$510,285.56
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,093,886.18	\$1,029,634.20	\$64,251.98
Total Outlay	\$0.00	\$0.00	\$0.00	\$2,151,260.31	\$2,136,161.23	\$15,099.08
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,729,809.36	\$1,328,371.75	\$401,437.61
Other Expenditures	\$61,050.00	\$64,666.35	(\$3,616.35)	\$712,605.57	\$821,241.85	(\$108,636.28)
Total Expenditures:	\$152,034.00	\$154,200.66	(\$2,166.66)	\$29,720,592.82	\$27,369,590.83	\$2,351,001.99
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$2,786.58	\$2,786.58	\$1,579,403.92	\$892,342.23	(\$687,061.69)
Other Financing Uses:	\$1,065.00	\$5,037.28	(\$3,972.28)	\$1,353,520.39	\$728,347.60	\$625,172.79
Total Other Financing Sources (Uses):	(\$1,065.00)	(\$2,250.70)	(\$1,185.70)	\$225,883.53	\$163,994.63	(\$61,888.90)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$16,724.00)	\$1,746.41	\$18,470.41	(\$1,860,971.05)	(\$1,994,085.69)	(\$133,114.64)
Beginning Fund Balance - Oct. 1:	\$52,685.48	\$52,685.48	\$0.00	\$4,241,984.95	\$4,241,984.95	\$0.00
Ending Fund Balance:	\$35,961.48	\$54,431.89	\$18,470.41	\$2,381,013.90	\$2,247,899.26	(\$133,114.64)

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