

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2018, Fiscal Period 03**

**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	\$621,376.81	\$1,162,335.73	\$382,877.78	\$0.00	\$0.00	\$60,514.99	\$0.00
Investments	\$0.00	\$50,367.06	\$0.00	\$401,552.29	\$0.00	\$0.00	\$0.00
Receivables	\$5,021.54	\$118,239.12	\$1,180,390.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$95,755.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$368.48)	\$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>\$626,029.87</b>	<b>\$1,426,697.66</b>	<b>\$1,563,267.78</b>	<b>\$401,552.29</b>	<b>\$0.00</b>	<b>\$2,487,005.90</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	\$47,361.33	\$1,180,390.00	\$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>\$49,258.82</b>	<b>\$1,180,390.00</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	\$123,717.85	\$278,931.45	\$0.00	\$0.00	\$0.00	\$6,916.96	\$0.00
Unreserved Fund balance	\$471,412.02	\$1,098,507.39	\$382,877.78	\$401,552.29	\$0.00	\$53,598.03	\$0.00
<b>Total Fund Equity:</b>	<b>\$595,129.87</b>	<b>\$1,377,438.84</b>	<b>\$382,877.78</b>	<b>\$401,552.29</b>	<b>\$0.00</b>	<b>\$60,514.99</b>	<b>\$50,566,471.37</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$626,029.87</b>	<b>\$1,426,697.66</b>	<b>\$1,563,267.78</b>	<b>\$401,552.29</b>	<b>\$0.00</b>	<b>\$2,487,005.90</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 03**

**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	\$3,976,092.32	\$0.00	\$82,464.00	\$0.00	\$0.00	\$4,058,556.32
Federal Sources	\$400.00	\$1,032,892.86	\$0.00	\$0.00	\$0.00	\$1,033,292.86
Local Sources	\$1,209,117.09	\$311,900.87	\$0.00	\$500.09	\$56,676.45	\$1,578,194.50
Other Sources	\$39,630.62	\$52,734.10	\$0.00	\$0.00	\$0.00	\$92,364.72
<b>Total Revenues:</b>	<b>\$5,225,240.03</b>	<b>\$1,397,527.83</b>	<b>\$82,464.00</b>	<b>\$500.09</b>	<b>\$56,676.45</b>	<b>\$6,762,408.40</b>
<b>Expenditures</b>						
Instructional Services	\$2,831,380.98	\$385,626.09	\$0.00	\$0.00	\$3,908.00	\$3,220,915.07
Instructional Support Services	\$887,603.32	\$163,187.94	\$0.00	\$0.00	\$6,084.49	\$1,056,875.75
Operation & Maintenance Services	\$607,744.94	\$11,822.39	\$0.00	\$0.00	\$0.00	\$619,567.33
Auxiliary Services	\$518,163.10	\$642,404.37	\$0.00	\$0.00	\$2,469.60	\$1,163,037.07
General Administrative Services	\$258,954.16	\$34,149.01	\$0.00	\$0.00	\$0.00	\$293,103.17
Capital Outlay	\$0.00	\$0.00	\$0.00	\$1,749,608.11	\$0.00	\$1,749,608.11
Debt Service						\$0.00
Other Expenditures	\$60,300.72	\$132,010.50	\$0.00	\$0.00	\$35,315.71	\$227,626.93
<b>Total Expenditures:</b>	<b>\$5,164,147.22</b>	<b>\$1,369,200.30</b>	<b>\$0.00</b>	<b>\$1,749,608.11</b>	<b>\$47,777.80</b>	<b>\$8,330,733.43</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$72,222.72	\$152,727.00	\$0.00	\$0.00	\$30.00	\$224,979.72
Other Fund Uses:	\$139,947.69	\$35,834.79	\$0.00	\$0.00	\$1,099.14	\$176,881.62
<b>Total Other Fund Sources (Uses):</b>	<b>(\$67,724.97)</b>	<b>\$116,892.21</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$1,069.14)</b>	<b>\$48,098.10</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$6,632.16)</b>	<b>\$145,219.74</b>	<b>\$82,464.00</b>	<b>(\$1,749,108.02)</b>	<b>\$7,829.51</b>	<b>(\$1,520,226.93)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$601,762.03</b>	<b>\$1,232,219.10</b>	<b>\$300,413.78</b>	<b>\$2,150,660.31</b>	<b>\$52,685.48</b>	<b>\$4,337,740.70</b>
<b>Ending Fund Balance:</b>	<b>\$595,129.87</b>	<b>\$1,377,438.84</b>	<b>\$382,877.78</b>	<b>\$401,552.29</b>	<b>\$60,514.99</b>	<b>\$2,817,513.77</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 2018, Fiscal Period 03**

**013 - Clarke County Schools**

013 - Clarke County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$15,854,677.00	\$3,976,092.32	(\$11,878,584.68)	\$0.00	\$0.00	\$0.00
Federal Sources	\$2,000.00	\$400.00	(\$1,600.00)	\$4,267,055.53	\$1,032,892.86	(\$3,234,162.67)
Local Sources	\$4,254,230.00	\$1,209,117.09	(\$3,045,112.91)	\$1,217,837.00	\$311,900.87	(\$905,936.13)
Other Sources	\$109,735.00	\$39,630.62	(\$70,104.38)	\$56,000.00	\$52,734.10	(\$3,265.90)
Total Revenues:	\$20,220,642.00	\$5,225,240.03	(\$14,995,401.97)	\$5,540,892.53	\$1,397,527.83	(\$4,143,364.70)
Expenditures						
Instructional Services	\$11,316,161.00	\$2,831,380.98	\$8,484,780.02	\$1,621,661.24	\$385,626.09	\$1,236,035.15
Instructional Support Services	\$3,454,783.00	\$887,603.32	\$2,567,179.68	\$776,964.24	\$163,187.94	\$613,776.30
Operation & Maintenance Services	\$1,482,092.00	\$607,744.94	\$874,347.06	\$73,725.00	\$11,822.39	\$61,902.61
Auxiliary Services	\$2,053,120.00	\$518,163.10	\$1,534,956.90	\$2,777,839.21	\$642,404.37	\$2,135,434.84
General Administrative Services	\$906,495.00	\$258,954.16	\$647,540.84	\$184,434.48	\$34,149.01	\$150,285.47
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	\$145,974.00	\$60,300.72	\$85,673.28	\$388,081.57	\$132,010.50	\$256,071.07
Total Expenditures:	\$19,358,625.00	\$5,164,147.22	\$14,194,477.78	\$5,822,705.74	\$1,369,200.30	\$4,453,505.44
Other Financing Sources (Uses)						
Other Financing Sources:	\$358,175.19	\$72,222.72	(\$285,952.47)	\$978,534.00	\$152,727.00	(\$825,807.00)
Other Financing Uses:	\$1,336,364.00	\$139,947.69	\$1,196,416.31	\$232,997.00	\$35,834.79	\$197,162.21
Total Other Financing Sources (Uses):	(\$978,188.81)	(\$67,724.97)	\$910,463.84	\$745,537.00	\$116,892.21	(\$628,644.79)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$116,171.81)	(\$6,632.16)	\$109,539.65	\$463,723.79	\$145,219.74	(\$318,504.05)
Beginning Fund Balance - Oct. 1:	\$537,500.00	\$601,762.03	\$64,262.03	\$439,987.00	\$1,232,219.10	\$792,232.10
Ending Fund Balance:	\$421,328.19	\$595,129.87	\$173,801.68	\$903,710.79	\$1,377,438.84	\$473,728.05

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 03**

**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	\$924,208.00	\$82,464.00	(\$841,744.00)	\$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	\$500.09	\$500.09
Other Sources	\$172,740.00	\$0.00	(\$172,740.00)	\$0.00	\$0.00	\$0.00
Total Revenues:	\$1,096,948.00	\$82,464.00	(\$1,014,484.00)	\$0.00	\$500.09	\$500.09
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	\$0.00	\$1,749,608.11	(\$1,749,608.11)
Debt Service	\$1,769,977.34	\$0.00	\$1,769,977.34	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,769,977.34	\$0.00	\$1,769,977.34	\$0.00	\$1,749,608.11	(\$1,749,608.11)
Other Financing Sources (Uses)						
Other Financing Sources:	\$454,093.45	\$0.00	(\$454,093.45)	\$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):	\$454,093.45	\$0.00	(\$454,093.45)	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$218,935.89)	\$82,464.00	\$301,399.89	\$0.00	(\$1,749,108.02)	(\$1,749,108.02)
Beginning Fund Balance - Oct. 1:	\$373,836.17	\$300,413.78	(\$73,422.39)	\$0.00	\$2,150,660.31	\$2,150,660.31
Ending Fund Balance:	\$154,900.28	\$382,877.78	\$227,977.50	\$0.00	\$401,552.29	\$401,552.29

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 03**

**013 - Clarke County Schools**

013 - Clarke County Schools	EXPENDABLE TRUST		VARIANCE	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$16,778,885.00	\$4,058,556.32	(\$12,720,328.68)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,269,055.53	\$1,033,292.86	(\$3,235,762.67)
Local Sources	\$136,375.00	\$56,676.45	(\$79,698.55)	\$5,608,442.00	\$1,578,194.50	(\$4,030,247.50)
Other Sources	\$0.00	\$0.00	\$0.00	\$338,475.00	\$92,364.72	(\$246,110.28)
Total Revenues:	\$136,375.00	\$56,676.45	(\$79,698.55)	\$26,994,857.53	\$6,762,408.40	(\$20,232,449.13)
Expenditures						
Instructional Services	\$24,255.00	\$3,908.00	\$20,347.00	\$12,962,077.24	\$3,220,915.07	\$9,741,162.17
Instructional Support Services	\$63,204.00	\$6,084.49	\$57,119.51	\$4,294,951.24	\$1,056,875.75	\$3,238,075.49
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$1,555,817.00	\$619,567.33	\$936,249.67
Auxiliary Services	\$3,525.00	\$2,469.60	\$1,055.40	\$4,834,484.21	\$1,163,037.07	\$3,671,447.14
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,090,929.48	\$293,103.17	\$797,826.31
Total Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$1,749,608.11	(\$1,749,608.11)
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,769,977.34	\$0.00	\$1,769,977.34
Other Expenditures	\$61,050.00	\$35,315.71	\$25,734.29	\$595,105.57	\$227,626.93	\$367,478.64
Total Expenditures:	\$152,034.00	\$47,777.80	\$104,256.20	\$27,103,342.08	\$8,330,733.43	\$18,772,608.65
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$30.00	\$30.00	\$1,790,802.64	\$224,979.72	(\$1,565,822.92)
Other Financing Uses:	\$1,065.00	\$1,099.14	(\$34.14)	\$1,570,426.00	\$176,881.62	\$1,393,544.38
Total Other Financing Sources (Uses):	(\$1,065.00)	(\$1,069.14)	(\$4.14)	\$220,376.64	\$48,098.10	(\$172,278.54)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$16,724.00)	\$7,829.51	\$24,553.51	\$111,892.09	(\$1,520,226.93)	(\$1,632,119.02)
Beginning Fund Balance - Oct. 1:	\$36,065.00	\$52,685.48	\$16,620.48	\$1,387,388.17	\$4,337,740.70	\$2,950,352.53
Ending Fund Balance:	\$19,341.00	\$60,514.99	\$41,173.99	\$1,499,280.26	\$2,817,513.77	\$1,318,233.51

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