

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2016, Fiscal Period 03**

**Exhibit F-I-A**

**013 - Clarke County Schools**

013 - Clarke County Schools		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$1,562,058.09	\$846,083.15	\$192,273.86	\$0.00	\$0.00	\$63,566.93	\$0.00
Investments	\$0.00	\$87,907.94	\$0.00	\$179,492.67	\$0.00	\$0.00	\$0.00
Receivables	\$15,836.91	\$136,953.49	\$1,353,130.00	\$15,035.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$27,030.13	\$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	\$6,886.44	\$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	\$42,761,859.12
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:	\$1,611,811.57	\$1,150,855.54	\$1,545,403.86	\$194,527.67	\$0.00	\$2,490,057.84	\$70,376,982.08
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable	\$11,348.56	\$4,208.90	\$0.00	\$15,035.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$60,417.11	\$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	\$64,626.01	\$1,353,130.00	\$15,035.00	\$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	\$49,755,970.24
Contributed Capital							
Reserved Fund Balance	\$115,613.13	\$371,493.28	\$0.00	\$85,000.00	\$0.00	\$8,907.67	\$0.00
Unreserved Fund balance	\$1,484,849.88	\$714,736.25	\$192,273.86	\$94,492.67	\$0.00	\$54,659.26	\$0.00
Total Fund Equity:	\$1,600,463.01	\$1,086,229.53	\$192,273.86	\$179,492.67	\$0.00	\$63,566.93	\$49,755,970.24
Total Liabilities and Fund Equity:	\$1,611,811.57	\$1,150,855.54	\$1,545,403.86	\$194,527.67	\$0.00	\$2,490,057.84	\$70,376,982.08

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 03**

**013 - Clarke County Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$3,961,758.00	\$0.00	\$87,756.00	\$0.00	\$0.00	\$4,049,514.00
Federal Sources	\$640.00	\$1,150,474.17	\$0.00	\$0.00	\$0.00	\$1,151,114.17
Local Sources	\$1,893,272.01	\$459,944.52	\$0.00	\$121.12	\$72,146.01	\$2,425,483.66
Other Sources	\$32,032.69	\$1,133.84	\$0.00	\$0.00	\$0.00	\$33,166.53
<b>Total Revenues:</b>	<b>\$5,887,702.70</b>	<b>\$1,611,552.53</b>	<b>\$87,756.00</b>	<b>\$121.12</b>	<b>\$72,146.01</b>	<b>\$7,659,278.36</b>
<b>Expenditures</b>						
Instructional Services	\$2,808,851.38	\$552,370.76	\$0.00	\$0.00	\$7,391.31	\$3,368,613.45
Instructional Support Services	\$923,399.25	\$192,908.64	\$0.00	\$0.00	\$7,702.95	\$1,124,010.84
Operation & Maintenance Services	\$657,568.26	\$24,895.32	\$0.00	\$0.00	\$0.00	\$682,463.58
Auxiliary Services	\$523,999.75	\$771,402.94	\$0.00	\$0.00	\$1,200.00	\$1,296,602.69
General Administrative Services	\$248,561.97	\$33,935.64	\$0.00	\$0.00	\$0.00	\$282,497.61
Capital Outlay	\$0.00	\$24,250.00	\$0.00	\$348,208.00	\$0.00	\$372,458.00
Debt Service						\$0.00
Other Expenditures	\$31,182.22	\$122,324.40	\$0.00	\$0.00	\$32,147.43	\$185,654.05
<b>Total Expenditures:</b>	<b>\$5,193,562.83</b>	<b>\$1,722,087.70</b>	<b>\$0.00</b>	<b>\$348,208.00</b>	<b>\$48,441.69</b>	<b>\$7,312,300.22</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$67,607.07	\$227,125.05	\$0.00	\$0.00	\$141.50	\$294,873.62
Other Fund Uses:	\$202,888.16	\$44,553.08	\$0.00	\$0.00	\$534.71	\$247,975.95
<b>Total Other Fund Sources (Uses):</b>	<b>(\$135,281.09)</b>	<b>\$182,571.97</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$393.21)</b>	<b>\$46,897.67</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$558,858.78</b>	<b>\$72,036.80</b>	<b>\$87,756.00</b>	<b>(\$348,086.88)</b>	<b>\$23,311.11</b>	<b>\$393,875.81</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$1,041,604.23</b>	<b>\$1,014,192.73</b>	<b>\$104,517.86</b>	<b>\$527,579.55</b>	<b>\$40,255.82</b>	<b>\$2,728,150.19</b>
<b>Ending Fund Balance:</b>	<b>\$1,600,463.01</b>	<b>\$1,086,229.53</b>	<b>\$192,273.86</b>	<b>\$179,492.67</b>	<b>\$63,566.93</b>	<b>\$3,122,026.00</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 2016, 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	\$15,764,989.00	\$3,961,758.00	(\$11,803,231.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$2,500.00	\$640.00	(\$1,860.00)	\$4,218,288.13	\$1,150,474.17	(\$3,067,813.96)
Local Sources	\$4,252,750.00	\$1,893,272.01	(\$2,359,477.99)	\$1,224,592.69	\$459,944.52	(\$764,648.17)
Other Sources	\$192,045.00	\$32,032.69	(\$160,012.31)	\$56,000.00	\$1,133.84	(\$54,866.16)
Total Revenues:	\$20,212,284.00	\$5,887,702.70	(\$14,324,581.30)	\$5,498,880.82	\$1,611,552.53	(\$3,887,328.29)
Expenditures						
Instructional Services	\$11,325,617.00	\$2,808,851.38	\$8,516,765.62	\$1,823,226.66	\$552,370.76	\$1,270,855.90
Instructional Support Services	\$3,486,558.00	\$923,399.25	\$2,563,158.75	\$757,401.00	\$192,908.64	\$564,492.36
Operation & Maintenance Services	\$1,726,970.00	\$657,568.26	\$1,069,401.74	\$59,850.00	\$24,895.32	\$34,954.68
Auxiliary Services	\$2,106,025.00	\$523,999.75	\$1,582,025.25	\$2,884,139.09	\$771,402.94	\$2,112,736.15
General Administrative Services	\$835,460.00	\$248,561.97	\$586,898.03	\$182,345.19	\$33,935.64	\$148,409.55
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$24,250.00	(\$24,250.00)
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$115,554.00	\$31,182.22	\$84,371.78	\$481,786.28	\$122,324.40	\$359,461.88
Total Expenditures:	\$19,596,184.00	\$5,193,562.83	\$14,402,621.17	\$6,188,748.22	\$1,722,087.70	\$4,466,660.52
Other Financing Sources (Uses)						
Other Financing Sources:	\$545,698.20	\$67,607.07	(\$478,091.13)	\$919,942.07	\$227,125.05	(\$692,817.02)
Other Financing Uses:	\$1,301,682.07	\$202,888.16	\$1,098,793.91	\$216,680.00	\$44,553.08	\$172,126.92
Total Other Financing Sources (Uses):	(\$755,983.87)	(\$135,281.09)	\$620,702.78	\$703,262.07	\$182,571.97	(\$520,690.10)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$139,883.87)	\$558,858.78	\$698,742.65	\$13,394.67	\$72,036.80	\$58,642.13
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	\$1,600,463.01	\$875,346.88	\$801,962.67	\$1,086,229.53	\$284,266.86

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 03**

**013 - Clarke County Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$972,336.00	\$87,756.00	(\$884,580.00)	\$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	\$121.12	\$121.12
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$972,336.00</b>	<b>\$87,756.00</b>	<b>(\$884,580.00)</b>	<b>\$0.00</b>	<b>\$121.12</b>	<b>\$121.12</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	\$300,000.00	\$348,208.00	(\$48,208.00)
Debt Service	\$1,180,799.60	\$0.00	\$1,180,799.60	\$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>\$1,180,799.60</b>	<b>\$0.00</b>	<b>\$1,180,799.60</b>	<b>\$300,000.00</b>	<b>\$348,208.00</b>	<b>(\$48,208.00)</b>
<b>Other Financing Sources (Uses)</b>						
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
<b>Total Other Financing Sources (Uses):</b>	<b>\$273,603.00</b>	<b>\$0.00</b>	<b>(\$273,603.00)</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>\$65,139.40</b>	<b>\$87,756.00</b>	<b>\$22,616.60</b>	<b>(\$300,000.00)</b>	<b>(\$348,086.88)</b>	<b>(\$48,086.88)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$135,000.00</b>	<b>\$104,517.86</b>	<b>(\$30,482.14)</b>	<b>\$300,000.00</b>	<b>\$527,579.55</b>	<b>\$227,579.55</b>
<b>Ending Fund Balance:</b>	<b>\$200,139.40</b>	<b>\$192,273.86</b>	<b>(\$7,865.54)</b>	<b>\$0.00</b>	<b>\$179,492.67</b>	<b>\$179,492.67</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-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 03**

**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	\$16,737,325.00	\$4,049,514.00	(\$12,687,811.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,220,788.13	\$1,151,114.17	(\$3,069,673.96)
Local Sources	\$104,350.00	\$72,146.01	(\$32,203.99)	\$5,581,692.69	\$2,425,483.66	(\$3,156,209.03)
Other Sources	\$0.00	\$0.00	\$0.00	\$248,045.00	\$33,166.53	(\$214,878.47)
Total Revenues:	\$104,350.00	\$72,146.01	(\$32,203.99)	\$26,787,850.82	\$7,659,278.36	(\$19,128,572.46)
Expenditures						
Instructional Services	\$3,400.00	\$7,391.31	(\$3,991.31)	\$13,152,243.66	\$3,368,613.45	\$9,783,630.21
Instructional Support Services	\$41,715.00	\$7,702.95	\$34,012.05	\$4,285,674.00	\$1,124,010.84	\$3,161,663.16
Operation & Maintenance Services	\$100.00	\$0.00	\$100.00	\$1,786,920.00	\$682,463.58	\$1,104,456.42
Auxiliary Services	\$4,227.00	\$1,200.00	\$3,027.00	\$4,994,391.09	\$1,296,602.69	\$3,697,788.40
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,017,805.19	\$282,497.61	\$735,307.58
Total Outlay	\$0.00	\$0.00	\$0.00	\$300,000.00	\$372,458.00	(\$72,458.00)
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,180,799.60	\$0.00	\$1,180,799.60
Other Expenditures	\$45,700.00	\$32,147.43	\$13,552.57	\$643,040.28	\$185,654.05	\$457,386.23
Total Expenditures:	\$95,142.00	\$48,441.69	\$46,700.31	\$27,360,873.82	\$7,312,300.22	\$20,048,573.60
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$141.50	\$141.50	\$1,739,243.27	\$294,873.62	(\$1,444,369.65)
Other Financing Uses:	\$1,075.00	\$534.71	\$540.29	\$1,519,437.07	\$247,975.95	\$1,271,461.12
Total Other Financing Sources (Uses):	(\$1,075.00)	(\$393.21)	\$681.79	\$219,806.20	\$46,897.67	(\$172,908.53)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$8,133.00	\$23,311.11	\$15,178.11	(\$353,216.80)	\$393,875.81	\$747,092.61
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	\$63,566.93	\$24,508.93	\$1,766,276.20	\$3,122,026.00	\$1,355,749.80

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