

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2017, 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	\$2,301,391.79	\$1,059,658.02	\$395,955.67	(\$8,437.50)	\$0.00	\$64,858.33	\$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>\$2,396,110.15</b>	<b>\$1,346,389.82</b>	<b>\$1,576,345.67</b>	<b>\$7,526.50</b>	<b>\$0.00</b>	<b>\$2,491,349.24</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	\$2,426,490.91	\$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>\$2,426,490.91</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	\$58,455.38	\$354,772.29	\$1,141,710.98	\$0.00	\$0.00	\$5,042.89	\$0.00
Unreserved Fund balance	\$2,326,306.21	\$883,801.20	(\$745,755.31)	(\$8,437.50)	\$0.00	\$59,815.44	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,384,761.59</b>	<b>\$1,238,573.49</b>	<b>\$395,955.67</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>\$2,396,110.15</b>	<b>\$1,346,389.82</b>	<b>\$1,576,345.67</b>	<b>\$7,526.50</b>	<b>\$0.00</b>	<b>\$2,491,349.24</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 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	\$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	\$2,911,458.33	\$470,589.23	\$0.00	\$0.00	\$8,494.72	\$3,390,542.28
Instructional Support Services	\$899,998.12	\$196,920.71	\$0.00	\$0.00	\$10,865.55	\$1,107,784.38
Operation & Maintenance Services	\$601,115.71	\$21,482.29	\$0.00	\$0.00	\$0.00	\$622,598.00
Auxiliary Services	\$509,898.87	\$695,099.54	\$0.00	\$0.00	\$2,536.20	\$1,207,534.61
General Administrative Services	\$243,515.98	\$35,555.79	\$0.00	\$0.00	\$0.00	\$279,071.77
Capital Outlay	\$0.00	\$0.00	\$0.00	\$8,437.50	\$0.00	\$8,437.50
Debt Service						\$0.00
Other Expenditures	\$68,295.34	\$132,827.15	\$0.00	\$0.00	\$29,988.15	\$231,110.64
<b>Total Expenditures:</b>	<b>\$5,234,282.35</b>	<b>\$1,552,474.71</b>	<b>\$0.00</b>	<b>\$8,437.50</b>	<b>\$51,884.62</b>	<b>\$6,847,079.18</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>\$1,793,367.84</b>	<b>(\$43,571.09)</b>	<b>\$87,750.00</b>	<b>(\$8,437.50)</b>	<b>\$9,394.34</b>	<b>\$1,838,503.59</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>\$2,384,761.59</b>	<b>\$1,238,573.49</b>	<b>\$395,955.67</b>	<b>(\$8,437.50)</b>	<b>\$64,858.33</b>	<b>\$4,075,711.58</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 03**

**012 - Choctaw County Schools**

012 - Choctaw County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$8,144,389.00	\$2,081,963.00	(\$6,062,426.00)	\$0.00	\$10,000.00	\$10,000.00
Federal Sources	\$71,176.00	\$200.00	(\$70,976.00)	\$2,621,716.00	\$589,447.04	(\$2,032,268.96)
Local Sources	\$3,027,676.00	\$559,677.42	(\$2,467,998.58)	\$389,516.00	\$165,233.68	(\$224,282.32)
Other Sources	\$41,500.00	\$13,093.80	(\$28,406.20)	\$15,000.00	\$16,794.74	\$1,794.74
Total Revenues:	\$11,284,741.00	\$2,654,934.22	(\$8,629,806.78)	\$3,026,232.00	\$781,475.46	(\$2,244,756.54)
Expenditures						
Instructional Services	\$6,336,558.00	\$1,565,972.99	\$4,770,585.01	\$415,670.98	\$69,187.38	\$346,483.60
Instructional Support Services	\$1,956,275.00	\$474,564.41	\$1,481,710.59	\$798,099.06	\$195,185.00	\$602,914.06
Operation & Maintenance Services	\$1,087,551.00	\$409,792.16	\$677,758.84	\$46,681.00	\$17,973.65	\$28,707.35
Auxiliary Services	\$1,322,749.00	\$298,823.95	\$1,023,925.05	\$1,427,148.00	\$297,840.09	\$1,129,307.91
General Administrative Services	\$931,501.00	\$254,186.92	\$677,314.08	\$241,499.73	\$54,436.25	\$187,063.48
Special Revenue Outlay						
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$221,304.00	\$57,810.27	\$163,493.73	\$291,030.23	\$55,618.62	\$235,411.61
Total Expenditures:	\$11,855,938.00	\$3,061,150.70	\$8,794,787.30	\$3,220,129.00	\$690,240.99	\$2,529,888.01
Other Financing Sources (Uses)						
Other Financing Sources:	\$660,232.09	\$1,252.67	(\$658,979.42)	\$402,517.00	\$0.00	(\$402,517.00)
Other Financing Uses:	\$237,960.00	\$0.00	\$237,960.00	\$173,810.00	\$19.20	\$173,790.80
Total Other Financing Sources (Uses):	\$422,272.09	\$1,252.67	(\$421,019.42)	\$228,707.00	(\$19.20)	(\$228,726.20)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$148,924.91)	(\$404,963.81)	(\$256,038.90)	\$34,810.00	\$91,215.27	\$56,405.27
Beginning Fund Balance - Oct. 1:	\$710,000.00	\$1,510,520.95	\$800,520.95	\$638,921.00	\$688,927.88	\$50,006.88
Ending Fund Balance:	\$561,075.09	\$1,105,557.14	\$544,482.05	\$673,731.00	\$780,143.15	\$106,412.15

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 03**

**012 - Choctaw County Schools**

	<b>DEBT SERVICE</b>			<b>CAPITAL PROJECTS</b>		
<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>VARIANCE Favorable (Unfavorable)</b>	<b>Budget</b>	<b>Actual</b>	<b>VARIANCE Favorable (Unfavorable)</b>
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$405,947.00	\$44,673.00	(\$361,274.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$214.17	\$214.17	\$1,964,232.00	\$427,256.87	(\$1,536,975.13)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$0.00</b>	<b>\$214.17</b>	<b>\$214.17</b>	<b>\$2,370,179.00</b>	<b>\$471,929.87</b>	<b>(\$1,898,249.13)</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	\$14,921.55	\$14,921.95	(\$0.40)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$96,027.14	\$0.00	\$96,027.14
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay						
Debt Service	\$1,346,145.00	\$2,687.50	\$1,343,457.50	\$294,998.31	\$0.00	\$294,998.31
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$1,346,145.00</b>	<b>\$2,687.50</b>	<b>\$1,343,457.50</b>	<b>\$405,947.00</b>	<b>\$14,921.95</b>	<b>\$391,025.05</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$1,346,145.00	\$342,395.62	(\$1,003,749.38)	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$1,848,145.00	\$342,395.62	\$1,505,749.38
<b>Total Other Financing Sources (Uses):</b>	<b>\$1,346,145.00</b>	<b>\$342,395.62</b>	<b>(\$1,003,749.38)</b>	<b>(\$1,848,145.00)</b>	<b>(\$342,395.62)</b>	<b>\$1,505,749.38</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>\$339,922.29</b>	<b>\$339,922.29</b>	<b>\$116,087.00</b>	<b>\$114,612.30</b>	<b>(\$1,474.70)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$594,000.00</b>	<b>\$625,865.43</b>	<b>\$31,865.43</b>	<b>\$1,935,000.00</b>	<b>\$2,636,963.09</b>	<b>\$701,963.09</b>
<b>Ending Fund Balance:</b>	<b>\$594,000.00</b>	<b>\$965,787.72</b>	<b>\$371,787.72</b>	<b>\$2,051,087.00</b>	<b>\$2,751,575.39</b>	<b>\$700,488.39</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 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	\$17,126,731.00	\$4,155,337.00	
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,418,251.48	\$1,152,542.02	
Local Sources	\$104,950.00	\$60,848.95	(\$44,101.05)	\$5,596,908.00	\$3,256,790.31	
Other Sources	\$0.00	\$0.00	\$0.00	\$232,000.00	\$78,009.25	
Total Revenues:	\$104,950.00	\$60,848.95	(\$44,101.05)	\$27,373,890.48	\$8,642,678.58	
Expenditures						
Instructional Services	\$3,400.00	\$8,494.72	(\$5,094.72)	\$13,304,578.03	\$3,390,542.28	
Instructional Support Services	\$57,465.00	\$10,865.55	\$46,599.45	\$4,317,351.68	\$1,107,784.38	
Operation & Maintenance Services	\$100.00	\$0.00	\$100.00	\$1,854,606.00	\$622,598.00	
Auxiliary Services	\$2,127.00	\$2,536.20	(\$409.20)	\$5,036,623.93	\$1,207,534.61	
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,098,347.36	\$279,071.77	
Total Outlay	\$0.00	\$0.00	\$0.00	\$125,000.00	\$8,437.50	
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,258,847.00	\$0.00	
Other Expenditures	\$35,300.00	\$29,988.15	\$5,311.85	\$575,904.49	\$231,110.64	
Total Expenditures:	\$98,392.00	\$51,884.62	\$46,507.38	\$27,571,258.49	\$6,847,079.18	
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$739.25	\$739.25	\$1,278,167.03	\$113,368.02	
Other Financing Uses:	\$1,025.00	\$309.24	\$715.76	\$1,070,955.00	\$70,463.83	
Total Other Financing Sources (Uses):	(\$1,025.00)	\$430.01	\$1,455.01	\$207,212.03	\$42,904.19	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$5,533.00	\$9,394.34	\$3,861.34	\$9,844.02	\$1,838,503.59	
Beginning Fund Balance - Oct. 1:	\$31,425.00	\$55,463.99	\$24,038.99	\$1,931,348.40	\$2,237,207.99	
Ending Fund Balance:	\$36,958.00	\$64,858.33	\$27,900.33	\$1,941,192.42	\$4,075,711.58	

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