

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2018, Fiscal Period 05**

**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	\$2,147,400.71	\$1,263,428.70	(\$369,743.76)	\$0.00	\$0.00	\$62,227.64	\$0.00
Investments	\$0.00	\$50,383.85	\$0.00	\$40,204.95	\$0.00	\$0.00	\$0.00
Receivables	\$5,021.54	\$196,058.28	\$0.00	\$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	(\$610.06)	\$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>\$2,151,812.19</b>	<b>\$1,605,626.58</b>	<b>(\$369,743.76)</b>	<b>\$40,204.95</b>	<b>\$0.00</b>	<b>\$2,488,718.55</b>	<b>\$78,663,946.82</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$145.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$1,897.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$30,900.00	\$47,542.57	\$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>\$49,585.06</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	\$245,554.15	\$398,938.48	\$0.00	\$0.00	\$0.00	\$20,112.30	\$0.00
Unreserved Fund balance	\$1,875,358.04	\$1,157,103.04	(\$369,743.76)	\$40,204.95	\$0.00	\$42,115.34	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,120,912.19</b>	<b>\$1,556,041.52</b>	<b>(\$369,743.76)</b>	<b>\$40,204.95</b>	<b>\$0.00</b>	<b>\$62,227.64</b>	<b>\$50,566,471.37</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,151,812.19</b>	<b>\$1,605,626.58</b>	<b>(\$369,743.76)</b>	<b>\$40,204.95</b>	<b>\$0.00</b>	<b>\$2,488,718.55</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 05**

**013 - Clarke County Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$6,687,881.99	\$0.00	\$137,440.00	\$0.00	\$0.00	\$6,825,321.99
Federal Sources	\$660.00	\$1,711,140.32	\$0.00	\$0.00	\$0.00	\$1,711,800.32
Local Sources	\$3,442,238.31	\$494,566.32	\$0.00	\$555.87	\$74,756.56	\$4,012,117.06
Other Sources	\$66,838.87	\$53,032.25	\$0.00	\$0.00	\$0.00	\$119,871.12
<b>Total Revenues:</b>	<b>\$10,197,619.17</b>	<b>\$2,258,738.89</b>	<b>\$137,440.00</b>	<b>\$555.87</b>	<b>\$74,756.56</b>	<b>\$12,669,110.49</b>
<b>Expenditures</b>						
Instructional Services	\$4,741,273.51	\$644,607.03	\$0.00	\$0.00	\$4,690.94	\$5,390,571.48
Instructional Support Services	\$1,450,220.96	\$268,452.48	\$0.00	\$0.00	\$12,970.76	\$1,731,644.20
Operation & Maintenance Services	\$855,988.25	\$19,006.74	\$0.00	\$0.00	\$0.00	\$874,994.99
Auxiliary Services	\$866,405.93	\$1,051,157.10	\$0.00	\$0.00	\$3,555.84	\$1,921,118.87
General Administrative Services	\$407,160.31	\$56,236.38	\$0.00	\$0.00	\$0.00	\$463,396.69
Capital Outlay	\$0.00	\$0.00	\$0.00	\$2,111,011.23	\$0.00	\$2,111,011.23
Debt Service	\$0.00	\$0.00	\$807,597.54	\$0.00	\$0.00	\$807,597.54
Other Expenditures	\$120,465.51	\$212,952.81	\$0.00	\$0.00	\$42,679.29	\$376,097.61
<b>Total Expenditures:</b>	<b>\$8,441,514.47</b>	<b>\$2,252,412.54</b>	<b>\$807,597.54</b>	<b>\$2,111,011.23</b>	<b>\$63,896.83</b>	<b>\$13,676,432.61</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$108,306.19	\$370,504.74	\$0.00	\$0.00	\$30.00	\$478,840.93
Other Fund Uses:	\$345,260.73	\$53,008.67	\$0.00	\$0.00	\$1,347.57	\$399,616.97
<b>Total Other Fund Sources (Uses):</b>	<b>(\$236,954.54)</b>	<b>\$317,496.07</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$1,317.57)</b>	<b>\$79,223.96</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$1,519,150.16</b>	<b>\$323,822.42</b>	<b>(\$670,157.54)</b>	<b>(\$2,110,455.36)</b>	<b>\$9,542.16</b>	<b>(\$928,098.16)</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>\$2,120,912.19</b>	<b>\$1,556,041.52</b>	<b>(\$369,743.76)</b>	<b>\$40,204.95</b>	<b>\$62,227.64</b>	<b>\$3,409,642.54</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 05**

**013 - Clarke County Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$15,854,677.00	\$6,687,881.99	(\$9,166,795.01)	\$0.00	\$0.00	\$0.00
Federal Sources	\$2,000.00	\$660.00	(\$1,340.00)	\$4,267,055.53	\$1,711,140.32	(\$2,555,915.21)
Local Sources	\$4,254,230.00	\$3,442,238.31	(\$811,991.69)	\$1,217,837.00	\$494,566.32	(\$723,270.68)
Other Sources	\$109,735.00	\$66,838.87	(\$42,896.13)	\$56,000.00	\$53,032.25	(\$2,967.75)
<b>Total Revenues:</b>	<b>\$20,220,642.00</b>	<b>\$10,197,619.17</b>	<b>(\$10,023,022.83)</b>	<b>\$5,540,892.53</b>	<b>\$2,258,738.89</b>	<b>(\$3,282,153.64)</b>
<b>Expenditures</b>						
Instructional Services	\$11,316,161.00	\$4,741,273.51	\$6,574,887.49	\$1,621,661.24	\$644,607.03	\$977,054.21
Instructional Support Services	\$3,454,783.00	\$1,450,220.96	\$2,004,562.04	\$776,964.24	\$268,452.48	\$508,511.76
Operation & Maintenance Services	\$1,482,092.00	\$855,988.25	\$626,103.75	\$73,725.00	\$19,006.74	\$54,718.26
Auxiliary Services	\$2,053,120.00	\$866,405.93	\$1,186,714.07	\$2,777,839.21	\$1,051,157.10	\$1,726,682.11
General Administrative Services	\$906,495.00	\$407,160.31	\$499,334.69	\$184,434.48	\$56,236.38	\$128,198.10
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	\$120,465.51	\$25,508.49	\$388,081.57	\$212,952.81	\$175,128.76
<b>Total Expenditures:</b>	<b>\$19,358,625.00</b>	<b>\$8,441,514.47</b>	<b>\$10,917,110.53</b>	<b>\$5,822,705.74</b>	<b>\$2,252,412.54</b>	<b>\$3,570,293.20</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$358,175.19	\$108,306.19	(\$249,869.00)	\$978,534.00	\$370,504.74	(\$608,029.26)
Other Financing Uses:	\$1,336,364.00	\$345,260.73	\$991,103.27	\$232,997.00	\$53,008.67	\$179,988.33
<b>Total Other Financing Sources (Uses):</b>	<b>(\$978,188.81)</b>	<b>(\$236,954.54)</b>	<b>\$741,234.27</b>	<b>\$745,537.00</b>	<b>\$317,496.07</b>	<b>(\$428,040.93)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$116,171.81)</b>	<b>\$1,519,150.16</b>	<b>\$1,635,321.97</b>	<b>\$463,723.79</b>	<b>\$323,822.42</b>	<b>(\$139,901.37)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$537,500.00</b>	<b>\$601,762.03</b>	<b>\$64,262.03</b>	<b>\$439,987.00</b>	<b>\$1,232,219.10</b>	<b>\$792,232.10</b>
<b>Ending Fund Balance:</b>	<b>\$421,328.19</b>	<b>\$2,120,912.19</b>	<b>\$1,699,584.00</b>	<b>\$903,710.79</b>	<b>\$1,556,041.52</b>	<b>\$652,330.73</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-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 2018, Fiscal Period 05**

**013 - Clarke County Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$924,208.00	\$137,440.00	(\$786,768.00)	\$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	\$555.87	\$555.87
Other Sources	\$172,740.00	\$0.00	(\$172,740.00)	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$1,096,948.00</b>	<b>\$137,440.00</b>	<b>(\$959,508.00)</b>	<b>\$0.00</b>	<b>\$555.87</b>	<b>\$555.87</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	\$0.00	\$2,111,011.23	(\$2,111,011.23)
Debt Service	\$1,769,977.34	\$807,597.54	\$962,379.80	\$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>\$1,769,977.34</b>	<b>\$807,597.54</b>	<b>\$962,379.80</b>	<b>\$0.00</b>	<b>\$2,111,011.23</b>	<b>(\$2,111,011.23)</b>
<b>Other Financing Sources (Uses)</b>						
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
<b>Total Other Financing Sources (Uses):</b>	<b>\$454,093.45</b>	<b>\$0.00</b>	<b>(\$454,093.45)</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>(\$218,935.89)</b>	<b>(\$670,157.54)</b>	<b>(\$451,221.65)</b>	<b>\$0.00</b>	<b>(\$2,110,455.36)</b>	<b>(\$2,110,455.36)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$373,836.17</b>	<b>\$300,413.78</b>	<b>(\$73,422.39)</b>	<b>\$0.00</b>	<b>\$2,150,660.31</b>	<b>\$2,150,660.31</b>
<b>Ending Fund Balance:</b>	<b>\$154,900.28</b>	<b>(\$369,743.76)</b>	<b>(\$524,644.04)</b>	<b>\$0.00</b>	<b>\$40,204.95</b>	<b>\$40,204.95</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 05**

**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	\$16,778,885.00	\$6,825,321.99	(\$9,953,563.01)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,269,055.53	\$1,711,800.32	(\$2,557,255.21)
Local Sources	\$136,375.00	\$74,756.56	(\$61,618.44)	\$5,608,442.00	\$4,012,117.06	(\$1,596,324.94)
Other Sources	\$0.00	\$0.00	\$0.00	\$338,475.00	\$119,871.12	(\$218,603.88)
Total Revenues:	\$136,375.00	\$74,756.56	(\$61,618.44)	\$26,994,857.53	\$12,669,110.49	(\$14,325,747.04)
Expenditures						
Instructional Services	\$24,255.00	\$4,690.94	\$19,564.06	\$12,962,077.24	\$5,390,571.48	\$7,571,505.76
Instructional Support Services	\$63,204.00	\$12,970.76	\$50,233.24	\$4,294,951.24	\$1,731,644.20	\$2,563,307.04
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$1,555,817.00	\$874,994.99	\$680,822.01
Auxiliary Services	\$3,525.00	\$3,555.84	(\$30.84)	\$4,834,484.21	\$1,921,118.87	\$2,913,365.34
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,090,929.48	\$463,396.69	\$627,532.79
Total Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$2,111,011.23	(\$2,111,011.23)
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,769,977.34	\$807,597.54	\$962,379.80
Other Expenditures	\$61,050.00	\$42,679.29	\$18,370.71	\$595,105.57	\$376,097.61	\$219,007.96
Total Expenditures:	\$152,034.00	\$63,896.83	\$88,137.17	\$27,103,342.08	\$13,676,432.61	\$13,426,909.47
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$30.00	\$30.00	\$1,790,802.64	\$478,840.93	(\$1,311,961.71)
Other Financing Uses:	\$1,065.00	\$1,347.57	(\$282.57)	\$1,570,426.00	\$399,616.97	\$1,170,809.03
Total Other Financing Sources (Uses):	(\$1,065.00)	(\$1,317.57)	(\$252.57)	\$220,376.64	\$79,223.96	(\$141,152.68)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$16,724.00)	\$9,542.16	\$26,266.16	\$111,892.09	(\$928,098.16)	(\$1,039,990.25)
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	\$62,227.64	\$42,886.64	\$1,499,280.26	\$3,409,642.54	\$1,910,362.28

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