

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2017, Fiscal Period 10**

**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                                | \$1,209,171.06 | \$963,590.99    | (\$235,889.87) | \$0.00           | \$0.00           | \$57,606.15    | \$0.00          |
| Investments                         | \$0.00         | \$50,308.20     | \$0.00         | \$6,442,779.69   | \$0.00           | \$0.00         | \$0.00          |
| Receivables                         | \$59,760.39    | \$53,645.18     | \$1,180,390.00 | \$0.00           | \$0.00           | \$0.00         | \$0.00          |
| Interfund Receivables               | \$11,597.79    | \$26.04         | \$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                        | \$1,299.71     | \$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            |                |                 |                |                  |                  |                |                 |
| Other Debits:                       |                |                 |                |                  |                  |                |                 |
| Amounts Available                   |                |                 |                |                  |                  |                |                 |
| Amounts to be Provided              | \$0.00         | \$0.00          | \$0.00         | \$0.00           | \$0.00           | \$0.00         | \$19,243,432.19 |
| Other Debits                        |                |                 |                |                  |                  |                |                 |
| Total Assets and Other Debits:      | \$1,281,828.95 | \$1,138,263.06  | \$944,500.13   | \$6,442,779.69   | \$0.00           | \$2,484,097.06 | \$69,809,903.56 |
| Liabilities and Fund Equity:        |                |                 |                |                  |                  |                |                 |
| Liabilities:                        |                |                 |                |                  |                  |                |                 |
| Claims Payable                      |                |                 |                |                  |                  |                |                 |
| Interfund Payable                   | \$11,374.60    | \$5,233.35      | \$0.00         | \$0.00           | \$0.00           | \$0.00         | \$0.00          |
| Other Liabilities                   | \$0.00         | \$101,371.24    | \$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 |
| Total Liabilities:                  | \$11,374.60    | \$106,604.59    | \$1,180,390.00 | \$0.00           | \$0.00           | \$2,426,490.91 | \$19,243,432.19 |
| Fund Equity:                        |                |                 |                |                  |                  |                |                 |
| 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               | \$124,974.09   | \$465,863.10    | \$0.00         | \$1,621,893.00   | \$0.00           | \$16,651.97    | \$0.00          |
| Unreserved Fund balance             | \$1,145,480.26 | \$565,795.37    | (\$235,889.87) | \$4,820,886.69   | \$0.00           | \$40,954.18    | \$0.00          |
| Total Fund Equity:                  | \$1,270,454.35 | \$1,031,658.47  | (\$235,889.87) | \$6,442,779.69   | \$0.00           | \$57,606.15    | \$50,566,471.37 |
| Total Liabilities and Fund Equity:  | \$1,281,828.95 | \$1,138,263.06  | \$944,500.13   | \$6,442,779.69   | \$0.00           | \$2,484,097.06 | \$69,809,903.56 |

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**  
**For Fiscal Year 2017, Fiscal Period 10**

**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   | \$13,459,620.67        | \$0.00                 | \$714,647.00          | \$0.00                  | \$0.00                  | \$14,174,267.67        |
| Federal Sources   | \$1,480.00             | \$3,572,278.29         | \$0.00                | \$0.00                  | \$0.00                  | \$3,573,758.29         |
| Local Sources   | \$4,045,894.21         | \$1,059,708.13         | \$0.00                | \$1,297.80              | \$183,738.44            | \$5,290,638.58         |
| Other Sources   | \$123,862.94           | \$55,647.86            | \$0.00                | \$0.00                  | \$0.00                  | \$179,510.80           |
| <b>Total Revenues:</b>  | <b>\$17,630,857.82</b> | <b>\$4,687,634.28</b>  | <b>\$714,647.00</b>   | <b>\$1,297.80</b>       | <b>\$183,738.44</b>     | <b>\$23,218,175.34</b> |
| <b>Expenditures</b>   |                        |                        |                       |                         |                         |                        |
| Instructional Services  | \$9,515,096.43         | \$1,789,162.90         | \$0.00                | \$0.00                  | \$14,140.87             | \$11,318,400.20        |
| Instructional Support Services  | \$3,039,140.02         | \$633,779.31           | \$0.00                | \$0.00                  | \$83,926.16             | \$3,756,845.49         |
| Operation & Maintenance Services  | \$1,549,617.79         | \$73,018.79            | \$0.00                | \$0.00                  | \$0.00                  | \$1,622,636.58         |
| Auxiliary Services  | \$1,742,844.24         | \$2,110,428.07         | \$0.00                | \$0.00                  | \$9,559.88              | \$3,862,832.19         |
| General Administrative Services   | \$801,798.05           | \$116,751.46           | \$0.00                | \$0.00                  | \$0.00                  | \$918,549.51           |
| Capital Outlay  | \$0.00                 | \$9,469.00             | \$0.00                | \$823,999.07            | \$0.00                  | \$833,468.07           |
| Debt Service  | \$0.00                 | \$0.00                 | \$1,258,742.54        | \$0.00                  | \$0.00                  | \$1,258,742.54         |
| Other Expenditures  | \$213,009.21           | \$419,847.40           | \$0.00                | \$0.00                  | \$71,485.55             | \$704,342.16           |
| <b>Total Expenditures:</b>  | <b>\$16,861,505.74</b> | <b>\$5,152,456.93</b>  | <b>\$1,258,742.54</b> | <b>\$823,999.07</b>     | <b>\$179,112.46</b>     | <b>\$24,275,816.74</b> |
| <b>Other Fund Sources (Uses)</b>  |                        |                        |                       |                         |                         |                        |
| Other Fund Sources:   | \$200,336.75           | \$456,750.33           | \$0.00                | \$7,265,480.96          | \$1,029.25              | \$7,923,597.29         |
| Other Fund Uses:  | \$274,679.73           | \$242,398.29           | \$0.00                | \$0.00                  | \$3,513.07              | \$520,591.09           |
| <b>Total Other Fund Sources (Uses):</b>   | <b>(\$74,342.98)</b>   | <b>\$214,352.04</b>    | <b>\$0.00</b>         | <b>\$7,265,480.96</b>   | <b>(\$2,483.82)</b>     | <b>\$7,403,006.20</b>  |
| <b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b> | <b>\$695,009.10</b>    | <b>(\$250,470.61)</b>  | <b>(\$544,095.54)</b> | <b>\$6,442,779.69</b>   | <b>\$2,142.16</b>       | <b>\$6,345,364.80</b>  |
| <b>Beginning Fund Balance - October 1:</b>  | <b>\$575,445.25</b>    | <b>\$1,282,129.08</b>  | <b>\$308,205.67</b>   | <b>\$0.00</b>           | <b>\$55,463.99</b>      | <b>\$2,221,243.99</b>  |
| <b>Ending Fund Balance:</b>   | <b>\$1,270,454.35</b>  | <b>\$1,031,658.47</b>  | <b>(\$235,889.87)</b> | <b>\$6,442,779.69</b>   | <b>\$57,606.15</b>      | <b>\$8,566,608.79</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 2017, Fiscal Period 10**

**013 - Clarke County Schools**

| 013 - Clarke County Schools  |                 |                 |                            |                 |                |                            |
|--|-----------------|-----------------|----------------------------|-----------------|----------------|----------------------------|
|  | GENERAL         |                 |                            | SPECIAL REVENUE |                | VARIANCE                   |
| Description  | Budget          | Actual          | Favorable<br>(Unfavorable) | Budget          | Actual         | Favorable<br>(Unfavorable) |
| Revenues   |                 |                 |                            |                 |                |                            |
| State Sources  | \$16,135,458.00 | \$13,459,620.67 | (\$2,675,837.33)           | \$200,000.00    | \$0.00         | (\$200,000.00)             |
| Federal Sources  | \$2,500.00      | \$1,480.00      | (\$1,020.00)               | \$4,665,585.44  | \$3,572,278.29 | (\$1,093,307.15)           |
| Local Sources  | \$4,293,000.00  | \$4,045,894.21  | (\$247,105.79)             | \$1,198,958.00  | \$1,059,708.13 | (\$139,249.87)             |
| Other Sources  | \$176,000.00    | \$123,862.94    | (\$52,137.06)              | \$56,000.00     | \$55,647.86    | (\$352.14)                 |
| Total Revenues:  | \$20,606,958.00 | \$17,630,857.82 | (\$2,976,100.18)           | \$6,120,543.44  | \$4,687,634.28 | (\$1,432,909.16)           |
| Expenditures   |                 |                 |                            |                 |                |                            |
| Instructional Services   | \$11,358,766.00 | \$9,515,096.43  | \$1,843,669.57             | \$2,162,449.13  | \$1,789,162.90 | \$373,286.23               |
| Instructional Support Services   | \$3,604,089.00  | \$3,039,140.02  | \$564,948.98               | \$766,726.25    | \$633,779.31   | \$132,946.94               |
| Operation & Maintenance Services   | \$1,870,389.00  | \$1,549,617.79  | \$320,771.21               | \$67,700.00     | \$73,018.79    | (\$5,318.79)               |
| Auxiliary Services   | \$2,188,977.00  | \$1,742,844.24  | \$446,132.76               | \$2,860,519.93  | \$2,110,428.07 | \$750,091.86               |
| General Administrative Services  | \$908,520.00    | \$801,798.05    | \$106,721.95               | \$193,626.41    | \$116,751.46   | \$76,874.95                |
| Special Revenue Outlay   | \$0.00          | \$0.00          | \$0.00                     | \$0.00          | \$9,469.00     | (\$9,469.00)               |
| General Service  | \$0.00          | \$0.00          | \$0.00                     | \$0.00          | \$0.00         | \$0.00                     |
| Other Expenditures   | \$269,853.00    | \$213,009.21    | \$56,843.79                | \$383,675.73    | \$419,847.40   | (\$36,171.67)              |
| Total Expenditures:  | \$20,200,594.00 | \$16,861,505.74 | \$3,339,088.26             | \$6,434,697.45  | \$5,152,456.93 | \$1,282,240.52             |
| Other Financing Sources (Uses)   |                 |                 |                            |                 |                |                            |
| Other Financing Sources:   | \$376,743.14    | \$200,336.75    | (\$176,406.39)             | \$484,410.00    | \$456,750.33   | (\$27,659.67)              |
| Other Financing Uses:  | \$857,000.00    | \$274,679.73    | \$582,320.27               | \$212,930.00    | \$242,398.29   | (\$29,468.29)              |
| Total Other Financing Sources (Uses):  | (\$480,256.86)  | (\$74,342.98)   | \$405,913.88               | \$271,480.00    | \$214,352.04   | (\$57,127.96)              |
| Excess Revenues and Other Sources Over<br>(Under) Expenditures and Other Uses: | (\$73,892.86)   | \$695,009.10    | \$768,901.96               | (\$42,674.01)   | (\$250,470.61) | (\$207,796.60)             |
| Beginning Fund Balance - Oct. 1:   | \$575,445.25    | \$575,445.25    | \$0.00                     | \$1,282,129.08  | \$1,282,129.08 | \$0.00                     |
| Ending Fund Balance:   | \$501,552.39    | \$1,270,454.35  | \$768,901.96               | \$1,239,455.07  | \$1,031,658.47 | (\$207,796.60)             |

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 10**

**013 - Clarke County Schools**

| Description  | DEBT SERVICE          |                       |                                  | CAPITAL PROJECTS      |                       |                                  |
|--|-----------------------|-----------------------|----------------------------------|-----------------------|-----------------------|----------------------------------|
|  | Budget                | Actual                | Variance Favorable (Unfavorable) | Budget                | Actual                | Variance Favorable (Unfavorable) |
| <b>Revenues</b>  |                       |                       |                                  |                       |                       |                                  |
| State Sources  | \$913,872.00          | \$714,647.00          | (\$199,225.00)                   | \$143,589.00          | \$0.00                | (\$143,589.00)                   |
| Federal Sources  | \$0.00                | \$0.00                | \$0.00                           | \$0.00                | \$0.00                | \$0.00                           |
| Local Sources  | \$0.00                | \$0.00                | \$0.00                           | \$0.00                | \$1,297.80            | \$1,297.80                       |
| Other Sources  | \$172,740.00          | \$0.00                | (\$172,740.00)                   | \$0.00                | \$0.00                | \$0.00                           |
| <b>Total Revenues:</b>   | <b>\$1,086,612.00</b> | <b>\$714,647.00</b>   | <b>(\$371,965.00)</b>            | <b>\$143,589.00</b>   | <b>\$1,297.80</b>     | <b>(\$142,291.20)</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                           | \$18,589.00           | \$0.00                | \$18,589.00                      |
| Auxiliary Services   | \$0.00                | \$0.00                | \$0.00                           | \$1,621,893.00        | \$0.00                | \$1,621,893.00                   |
| Debt Administrative Services   | \$0.00                | \$0.00                | \$0.00                           | \$0.00                | \$0.00                | \$0.00                           |
| Capital Outlay   | \$0.00                | \$0.00                | \$0.00                           | \$7,390,480.96        | \$823,999.07          | \$6,566,481.89                   |
| Debt Service   | \$1,412,998.00        | \$1,258,742.54        | \$154,255.46                     | \$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>\$1,412,998.00</b> | <b>\$1,258,742.54</b> | <b>\$154,255.46</b>              | <b>\$9,030,962.96</b> | <b>\$823,999.07</b>   | <b>\$8,206,963.89</b>            |
| <b>Other Financing Sources (Uses)</b>  |                       |                       |                                  |                       |                       |                                  |
| Other Financing Sources:   | \$420,812.94          | \$0.00                | (\$420,812.94)                   | \$8,887,373.96        | \$7,265,480.96        | (\$1,621,893.00)                 |
| Other Financing Uses:  | \$0.00                | \$0.00                | \$0.00                           | \$0.00                | \$0.00                | \$0.00                           |
| <b>Total Other Financing Sources (Uses):</b>                                       | <b>\$420,812.94</b>   | <b>\$0.00</b>         | <b>(\$420,812.94)</b>            | <b>\$8,887,373.96</b> | <b>\$7,265,480.96</b> | <b>(\$1,621,893.00)</b>          |
| <b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b> | <b>\$94,426.94</b>    | <b>(\$544,095.54)</b> | <b>(\$638,522.48)</b>            | <b>\$0.00</b>         | <b>\$6,442,779.69</b> | <b>\$6,442,779.69</b>            |
| <b>Beginning Fund Balance - Oct. 1:</b>  | <b>\$308,205.67</b>   | <b>\$308,205.67</b>   | <b>\$0.00</b>                    | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>                    |
| <b>Ending Fund Balance:</b>  | <b>\$402,632.61</b>   | <b>(\$235,889.87)</b> | <b>(\$638,522.48)</b>            | <b>\$0.00</b>         | <b>\$6,442,779.69</b> | <b>\$6,442,779.69</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 2017, Fiscal Period 10**

**013 - Clarke County Schools**

| 013 - Clarke County Schools  |              |  | TOTAL GOVERNMENT AND FUND TYPES<br>AND EXPENDABLE TRUST FUNDS |                 |  |  |
|--|--------------|--|---|-----------------|--|--|
| EXPENDABLE TRUST   |              | VARIANCE<br>Favorable<br>(Unfavorable) |   |                 | VARIANCE<br>Favorable<br>(Unfavorable) |  |
| Description  | Budget       | Actual                                 |   | Budget          | Actual                                 |  |
| Revenues   |              |  |   |                 |  |  |
| State Sources  | \$0.00       | \$0.00                                 | \$0.00  | \$17,392,919.00 | \$14,174,267.67                        |  |
| Federal Sources  | \$0.00       | \$0.00                                 | \$0.00  | \$4,668,085.44  | \$3,573,758.29                         |  |
| Local Sources  | \$104,950.00 | \$183,738.44                           | \$78,788.44   | \$5,596,908.00  | \$5,290,638.58                         |  |
| Other Sources  | \$0.00       | \$0.00                                 | \$0.00  | \$404,740.00    | \$179,510.80                           |  |
| Total Revenues:  | \$104,950.00 | \$183,738.44                           | \$78,788.44   | \$28,062,652.44 | \$23,218,175.34                        |  |
| Expenditures   |              |  |   |                 |  |  |
| Instructional Services   | \$3,400.00   | \$14,140.87                            | (\$10,740.87)   | \$13,524,615.13 | \$11,318,400.20                        |  |
| Instructional Support Services   | \$57,465.00  | \$83,926.16                            | (\$26,461.16)   | \$4,428,280.25  | \$3,756,845.49                         |  |
| Operation & Maintenance Services   | \$100.00     | \$0.00                                 | \$100.00  | \$1,956,778.00  | \$1,622,636.58                         |  |
| Auxiliary Services   | \$2,127.00   | \$9,559.88                             | (\$7,432.88)  | \$6,673,516.93  | \$3,862,832.19                         |  |
| Expendable Administrative Services   | \$0.00       | \$0.00                                 | \$0.00  | \$1,102,146.41  | \$918,549.51                           |  |
| Total Outlay   | \$0.00       | \$0.00                                 | \$0.00  | \$7,390,480.96  | \$833,468.07                           |  |
| Expendable Service   | \$0.00       | \$0.00                                 | \$0.00  | \$1,412,998.00  | \$1,258,742.54                         |  |
| Other Expenditures   | \$35,300.00  | \$71,485.55                            | (\$36,185.55)   | \$688,828.73    | \$704,342.16                           |  |
| Total Expenditures:  | \$98,392.00  | \$179,112.46                           | (\$80,720.46)   | \$37,177,644.41 | \$24,275,816.74                        |  |
| Other Financing Sources (Uses)   |              |  |   |                 |  |  |
| Other Financing Sources:   | \$0.00       | \$1,029.25                             | \$1,029.25  | \$10,169,340.04 | \$7,923,597.29                         |  |
| Other Financing Uses:  | \$1,025.00   | \$3,513.07                             | (\$2,488.07)  | \$1,070,955.00  | \$520,591.09                           |  |
| Total Other Financing Sources (Uses):  | (\$1,025.00) | (\$2,483.82)                           | (\$1,458.82)  | \$9,098,385.04  | \$7,403,006.20                         |  |
| Excess Revenues and Other Sources Over<br>(Under) Expenditures and Other Uses: | \$5,533.00   | \$2,142.16                             | (\$3,390.84)  | (\$16,606.93)   | \$6,345,364.80                         |  |
| Beginning Fund Balance - Oct. 1:   | \$55,463.99  | \$55,463.99                            | \$0.00  | \$2,221,243.99  | \$2,221,243.99                         |  |
| Ending Fund Balance:   | \$60,996.99  | \$57,606.15                            | (\$3,390.84)  | \$2,204,637.06  | \$8,566,608.79                         |  |

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