

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2016, Fiscal Period 09**

Exhibit F-I-A

013 - Clarke County Schools

	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special	Debt	Capital	Enterp/	Trust Agency	GROUPS
Description		Revenue	Service	Projects	Internal		F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$1,452,073.17	\$1,100,273.71	\$23,244.11	\$0.00	\$0.00	\$58,743.99	\$0.00
Investments	\$0.00	\$87,994.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$11,348.56	\$0.00	\$1,353,130.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$26,383.56	\$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	\$7,232.47	\$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
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:	\$1,497,037.76	\$1,268,178.74	\$1,376,374.11	\$0.00	\$0.00	\$2,485,234.90	\$70,039,658.39
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable	\$11,348.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$5,239.42	\$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	\$5,239.42	\$1,353,130.00	\$0.00	\$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	\$49,418,646.55
Contributed Capital							
Reserved Fund Balance	\$93,479.02	\$274,889.47	\$575,607.85	\$461,298.00	\$0.00	\$16,550.05	\$0.00
Unreserved Fund balance	\$1,392,210.18	\$988,049.85	(\$552,363.74)	(\$461,298.00)	\$0.00	\$42,193.94	\$0.00
Total Fund Equity:	\$1,485,689.20	\$1,262,939.32	\$23,244.11	\$0.00	\$0.00	\$58,743.99	\$49,418,646.55
Total Liabilities and Fund Equity:	\$1,497,037.76	\$1,268,178.74	\$1,376,374.11	\$0.00	\$0.00	\$2,485,234.90	\$70,039,658.39

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 09**

013 - Clarke County Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$11,861,204.21	\$0.00	\$717,275.00	\$0.00	\$0.00	\$12,578,479.21
Federal Sources	\$2,400.00	\$3,422,315.71	\$0.00	\$0.00	\$0.00	\$3,424,715.71
Local Sources	\$3,932,051.38	\$1,324,302.56	\$0.00	\$164.12	\$172,484.91	\$5,429,002.97
Other Sources	\$167,699.35	\$60,183.30	\$0.00	\$0.00	\$0.00	\$227,882.65
Total Revenues:	\$15,963,354.94	\$4,806,801.57	\$717,275.00	\$164.12	\$172,484.91	\$21,660,080.54
Expenditures						
Instructional Services	\$8,432,035.12	\$1,595,286.46	\$0.00	\$0.00	\$16,368.01	\$10,043,689.59
Instructional Support Services	\$2,798,542.39	\$603,189.69	\$0.00	\$0.00	\$60,168.18	\$3,461,900.26
Operation & Maintenance Services	\$1,436,394.06	\$76,759.99	\$0.00	\$0.00	\$0.00	\$1,513,154.05
Auxiliary Services	\$1,667,854.58	\$2,275,418.98	\$0.00	\$0.00	\$8,346.32	\$3,951,619.88
General Administrative Services	\$668,037.29	\$103,205.72	\$0.00	\$0.00	\$0.00	\$771,243.01
Capital Outlay	\$25,918.28	\$30,750.00	\$0.00	\$527,743.67	\$0.00	\$584,411.95
Debt Service	\$0.00	\$0.00	\$798,548.75	\$0.00	\$0.00	\$798,548.75
Other Expenditures	\$99,407.03	\$407,035.39	\$0.00	\$0.00	\$67,250.63	\$573,693.05
Total Expenditures:	\$15,128,188.75	\$5,091,646.23	\$798,548.75	\$527,743.67	\$152,133.14	\$21,698,260.54
Other Fund Sources (Uses)						
Other Fund Sources:	\$203,785.90	\$728,008.35	\$0.00	\$0.00	\$186.50	\$931,980.75
Other Fund Uses:	\$594,867.12	\$194,417.10	\$0.00	\$0.00	\$2,050.10	\$791,334.32
Total Other Fund Sources (Uses):	(\$391,081.22)	\$533,591.25	\$0.00	\$0.00	(\$1,863.60)	\$140,646.43
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$444,084.97	\$248,746.59	(\$81,273.75)	(\$527,579.55)	\$18,488.17	\$102,466.43
Beginning Fund Balance - October 1:	\$1,041,604.23	\$1,014,192.73	\$104,517.86	\$527,579.55	\$40,255.82	\$2,728,150.19
Ending Fund Balance:	\$1,485,689.20	\$1,262,939.32	\$23,244.11	\$0.00	\$58,743.99	\$2,830,616.62

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 09**

013 - Clarke County Schools

013 - Clarke County Schools						
	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$15,872,820.00	\$11,861,204.21	(\$4,011,615.79)	\$0.00	\$0.00	\$0.00
Federal Sources	\$2,500.00	\$2,400.00	(\$100.00)	\$4,313,998.85	\$3,422,315.71	(\$891,683.14)
Local Sources	\$4,292,750.00	\$3,932,051.38	(\$360,698.62)	\$1,224,592.69	\$1,324,302.56	\$99,709.87
Other Sources	\$242,045.00	\$167,699.35	(\$74,345.65)	\$56,000.00	\$60,183.30	\$4,183.30
Total Revenues:	\$20,410,115.00	\$15,963,354.94	(\$4,446,760.06)	\$5,594,591.54	\$4,806,801.57	(\$787,789.97)
Expenditures						
Instructional Services	\$11,373,029.00	\$8,432,035.12	\$2,940,993.88	\$1,865,665.29	\$1,595,286.46	\$270,378.83
Instructional Support Services	\$3,543,984.00	\$2,798,542.39	\$745,441.61	\$803,820.66	\$603,189.69	\$200,630.97
Operation & Maintenance Services	\$1,634,963.00	\$1,436,394.06	\$198,568.94	\$59,850.00	\$76,759.99	(\$16,909.99)
Auxiliary Services	\$2,186,025.00	\$1,667,854.58	\$518,170.42	\$2,869,139.09	\$2,275,418.98	\$593,720.11
General Administrative Services	\$850,460.00	\$668,037.29	\$182,422.71	\$183,697.62	\$103,205.72	\$80,491.90
Special Revenue Outlay	\$0.00	\$25,918.28	(\$25,918.28)	\$0.00	\$30,750.00	(\$30,750.00)
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$115,554.00	\$99,407.03	\$16,146.97	\$487,286.28	\$407,035.39	\$80,250.89
Total Expenditures:	\$19,704,015.00	\$15,128,188.75	\$4,575,826.25	\$6,269,458.94	\$5,091,646.23	\$1,177,812.71
Other Financing Sources (Uses)						
Other Financing Sources:	\$552,112.98	\$203,785.90	(\$348,327.08)	\$919,942.07	\$728,008.35	(\$191,933.72)
Other Financing Uses:	\$1,301,682.07	\$594,867.12	\$706,814.95	\$216,680.00	\$194,417.10	\$22,262.90
Total Other Financing Sources (Uses):	(\$749,569.09)	(\$391,081.22)	\$358,487.87	\$703,262.07	\$533,591.25	(\$169,670.82)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$43,469.09)	\$444,084.97	\$487,554.06	\$28,394.67	\$248,746.59	\$220,351.92
Beginning Fund Balance - Oct. 1:	\$1,041,604.23	\$1,041,604.23	\$0.00	\$1,014,192.73	\$1,014,192.73	\$0.00
Ending Fund Balance:	\$998,135.14	\$1,485,689.20	\$487,554.06	\$1,042,587.40	\$1,262,939.32	\$220,351.92

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 09**

013 - Clarke County Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$956,372.00	\$717,275.00	(\$239,097.00)	\$15,964.00	\$0.00	(\$15,964.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$164.12	\$164.12
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$956,372.00	\$717,275.00	(\$239,097.00)	\$15,964.00	\$164.12	(\$15,799.88)
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	\$15,964.00	\$0.00	\$15,964.00
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	\$527,579.55	\$527,743.67	(\$164.12)
Debt Service	\$1,128,506.00	\$798,548.75	\$329,957.25	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,128,506.00	\$798,548.75	\$329,957.25	\$543,543.55	\$527,743.67	\$15,799.88
Other Financing Sources (Uses)						
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
Total Other Financing Sources (Uses):	\$273,603.00	\$0.00	(\$273,603.00)	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$101,469.00	(\$81,273.75)	(\$182,742.75)	(\$527,579.55)	(\$527,579.55)	\$0.00
Beginning Fund Balance - Oct. 1:	\$104,517.86	\$104,517.86	\$0.00	\$527,579.55	\$527,579.55	\$0.00
Ending Fund Balance:	\$205,986.86	\$23,244.11	(\$182,742.75)	\$0.00	\$0.00	\$0.00

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 09**

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	\$16,845,156.00	\$12,578,479.21 (\$4,266,676.79)	
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,316,498.85	\$3,424,715.71 (\$891,783.14)	
Local Sources	\$104,350.00	\$172,484.91	\$68,134.91	\$5,621,692.69	\$5,429,002.97 (\$192,689.72)	
Other Sources	\$0.00	\$0.00	\$0.00	\$298,045.00	\$227,882.65 (\$70,162.35)	
Total Revenues:	\$104,350.00	\$172,484.91	\$68,134.91	\$27,081,392.54	\$21,660,080.54 (\$5,421,312.00)	
Expenditures						
Instructional Services	\$3,400.00	\$16,368.01	(\$12,968.01)	\$13,242,094.29	\$10,043,689.59 \$3,198,404.70	
Instructional Support Services	\$41,715.00	\$60,168.18	(\$18,453.18)	\$4,389,519.66	\$3,461,900.26 \$927,619.40	
Operation & Maintenance Services	\$100.00	\$0.00	\$100.00	\$1,710,877.00	\$1,513,154.05 \$197,722.95	
Auxiliary Services	\$4,227.00	\$8,346.32	(\$4,119.32)	\$5,059,391.09	\$3,951,619.88 \$1,107,771.21	
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,034,157.62	\$771,243.01 \$262,914.61	
Total Outlay	\$0.00	\$0.00	\$0.00	\$527,579.55	\$584,411.95 (\$56,832.40)	
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,128,506.00	\$798,548.75 \$329,957.25	
Other Expenditures	\$45,700.00	\$67,250.63	(\$21,550.63)	\$648,540.28	\$573,693.05 \$74,847.23	
Total Expenditures:	\$95,142.00	\$152,133.14	(\$56,991.14)	\$27,740,665.49	\$21,698,260.54 \$6,042,404.95	
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$186.50	\$186.50	\$1,745,658.05	\$931,980.75 (\$813,677.30)	
Other Financing Uses:	\$1,075.00	\$2,050.10	(\$975.10)	\$1,519,437.07	\$791,334.32 \$728,102.75	
Total Other Financing Sources (Uses):	(\$1,075.00)	(\$1,863.60)	(\$788.60)	\$226,220.98	\$140,646.43 (\$85,574.55)	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$8,133.00	\$18,488.17	\$10,355.17	(\$433,051.97)	\$102,466.43 \$535,518.40	
Beginning Fund Balance - Oct. 1:	\$40,255.82	\$40,255.82	\$0.00	\$2,728,150.19	\$2,728,150.19 \$0.00	
Ending Fund Balance:	\$48,388.82	\$58,743.99	\$10,355.17	\$2,295,098.22	\$2,830,616.62 \$535,518.40	

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