

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2017, Fiscal Period 09**

**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	\$1,449,217.68	\$1,079,708.56	(\$182,396.39)	\$0.00	\$0.00	\$58,682.42	\$0.00
Investments	\$0.00	\$50,301.32	\$0.00	\$6,442,011.94	\$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	\$2,169.46	\$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:	\$1,522,745.32	\$1,254,373.75	\$997,993.61	\$6,442,011.94	\$0.00	\$2,485,173.33	\$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	\$141,374.10	\$429,235.41	\$82,743.48	\$1,621,893.00	\$0.00	\$14,160.95	\$0.00
Unreserved Fund balance	\$1,369,996.62	\$718,533.75	(\$265,139.87)	\$4,820,118.94	\$0.00	\$44,521.47	\$0.00
Total Fund Equity:	\$1,511,370.72	\$1,147,769.16	(\$182,396.39)	\$6,442,011.94	\$0.00	\$58,682.42	\$50,566,471.37
Total Liabilities and Fund Equity:	\$1,522,745.32	\$1,254,373.75	\$997,993.61	\$6,442,011.94	\$0.00	\$2,485,173.33	\$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**

**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 09**

**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	\$12,114,734.67	\$0.00	\$685,397.00	\$0.00	\$0.00	\$12,800,131.67
Federal Sources	\$1,480.00	\$3,376,506.41	\$0.00	\$0.00	\$0.00	\$3,377,986.41
Local Sources	\$3,966,254.40	\$1,036,360.56	\$0.00	\$530.05	\$185,835.15	\$5,188,980.16
Other Sources	\$112,615.75	\$54,841.08	\$0.00	\$0.00	\$0.00	\$167,456.83
<b>Total Revenues:</b>	<b>\$16,195,084.82</b>	<b>\$4,467,708.05</b>	<b>\$685,397.00</b>	<b>\$530.05</b>	<b>\$185,835.15</b>	<b>\$21,534,555.07</b>
<b>Expenditures</b>						
Instructional Services	\$8,594,899.75	\$1,609,779.44	\$0.00	\$0.00	\$21,025.62	\$10,225,704.81
Instructional Support Services	\$2,730,935.82	\$586,011.76	\$0.00	\$0.00	\$81,469.53	\$3,398,417.11
Operation & Maintenance Services	\$1,408,619.35	\$62,896.14	\$0.00	\$0.00	\$0.00	\$1,471,515.49
Auxiliary Services	\$1,593,774.99	\$1,978,595.18	\$0.00	\$0.00	\$9,524.88	\$3,581,895.05
General Administrative Services	\$727,768.71	\$105,115.12	\$0.00	\$0.00	\$0.00	\$832,883.83
Capital Outlay	\$0.00	\$0.00	\$0.00	\$823,999.07	\$0.00	\$823,999.07
Debt Service	\$0.00	\$0.00	\$1,175,999.06	\$0.00	\$0.00	\$1,175,999.06
Other Expenditures	\$201,012.02	\$383,422.81	\$0.00	\$0.00	\$67,698.12	\$652,132.95
<b>Total Expenditures:</b>	<b>\$15,257,010.64</b>	<b>\$4,725,820.45</b>	<b>\$1,175,999.06</b>	<b>\$823,999.07</b>	<b>\$179,718.15</b>	<b>\$22,162,547.37</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$180,971.11	\$359,058.26	\$0.00	\$7,265,480.96	\$1,029.25	\$7,806,539.58
Other Fund Uses:	\$183,119.82	\$235,305.78	\$0.00	\$0.00	\$3,927.82	\$422,353.42
<b>Total Other Fund Sources (Uses):</b>	<b>(\$2,148.71)</b>	<b>\$123,752.48</b>	<b>\$0.00</b>	<b>\$7,265,480.96</b>	<b>(\$2,898.57)</b>	<b>\$7,384,186.16</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$935,925.47</b>	<b>(\$134,359.92)</b>	<b>(\$490,602.06)</b>	<b>\$6,442,011.94</b>	<b>\$3,218.43</b>	<b>\$6,756,193.86</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>\$1,511,370.72</b>	<b>\$1,147,769.16</b>	<b>(\$182,396.39)</b>	<b>\$6,442,011.94</b>	<b>\$58,682.42</b>	<b>\$8,977,437.85</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 09**

**013 - Clarke County Schools**

013 - Clarke County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$16,135,458.00	\$12,114,734.67	(\$4,020,723.33)	\$200,000.00	\$0.00	(\$200,000.00)
Federal Sources	\$2,500.00	\$1,480.00	(\$1,020.00)	\$4,665,585.44	\$3,376,506.41	(\$1,289,079.03)
Local Sources	\$4,293,000.00	\$3,966,254.40	(\$326,745.60)	\$1,198,958.00	\$1,036,360.56	(\$162,597.44)
Other Sources	\$176,000.00	\$112,615.75	(\$63,384.25)	\$56,000.00	\$54,841.08	(\$1,158.92)
Total Revenues:	\$20,606,958.00	\$16,195,084.82	(\$4,411,873.18)	\$6,120,543.44	\$4,467,708.05	(\$1,652,835.39)
Expenditures						
Instructional Services	\$11,358,766.00	\$8,594,899.75	\$2,763,866.25	\$2,162,449.13	\$1,609,779.44	\$552,669.69
Instructional Support Services	\$3,604,089.00	\$2,730,935.82	\$873,153.18	\$766,726.25	\$586,011.76	\$180,714.49
Operation & Maintenance Services	\$1,870,389.00	\$1,408,619.35	\$461,769.65	\$67,700.00	\$62,896.14	\$4,803.86
Auxiliary Services	\$2,188,977.00	\$1,593,774.99	\$595,202.01	\$2,860,519.93	\$1,978,595.18	\$881,924.75
General Administrative Services	\$908,520.00	\$727,768.71	\$180,751.29	\$193,626.41	\$105,115.12	\$88,511.29
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	\$269,853.00	\$201,012.02	\$68,840.98	\$383,675.73	\$383,422.81	\$252.92
Total Expenditures:	\$20,200,594.00	\$15,257,010.64	\$4,943,583.36	\$6,434,697.45	\$4,725,820.45	\$1,708,877.00
Other Financing Sources (Uses)						
Other Financing Sources:	\$376,743.14	\$180,971.11	(\$195,772.03)	\$484,410.00	\$359,058.26	(\$125,351.74)
Other Financing Uses:	\$857,000.00	\$183,119.82	\$673,880.18	\$212,930.00	\$235,305.78	(\$22,375.78)
Total Other Financing Sources (Uses):	(\$480,256.86)	(\$2,148.71)	\$478,108.15	\$271,480.00	\$123,752.48	(\$147,727.52)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$73,892.86)	\$935,925.47	\$1,009,818.33	(\$42,674.01)	(\$134,359.92)	(\$91,685.91)
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	\$1,511,370.72	\$1,009,818.33	\$1,239,455.07	\$1,147,769.16	(\$91,685.91)

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 09**

**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	\$685,397.00	(\$228,475.00)	\$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	\$530.05	\$530.05
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>\$685,397.00</b>	<b>(\$401,215.00)</b>	<b>\$143,589.00</b>	<b>\$530.05</b>	<b>(\$143,058.95)</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	\$1,175,999.06	\$236,998.94	\$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>\$1,175,999.06</b>	<b>\$236,998.94</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>(\$490,602.06)</b>	<b>(\$585,029.00)</b>	<b>\$0.00</b>	<b>\$6,442,011.94</b>	<b>\$6,442,011.94</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>(\$182,396.39)</b>	<b>(\$585,029.00)</b>	<b>\$0.00</b>	<b>\$6,442,011.94</b>	<b>\$6,442,011.94</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 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	\$17,392,919.00	\$12,800,131.67	
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,668,085.44	\$3,377,986.41	
Local Sources	\$104,950.00	\$185,835.15	\$80,885.15	\$5,596,908.00	\$5,188,980.16	
Other Sources	\$0.00	\$0.00	\$0.00	\$404,740.00	\$167,456.83	
Total Revenues:	\$104,950.00	\$185,835.15	\$80,885.15	\$28,062,652.44	\$21,534,555.07	
Expenditures						
Instructional Services	\$3,400.00	\$21,025.62	(\$17,625.62)	\$13,524,615.13	\$10,225,704.81	
Instructional Support Services	\$57,465.00	\$81,469.53	(\$24,004.53)	\$4,428,280.25	\$3,398,417.11	
Operation & Maintenance Services	\$100.00	\$0.00	\$100.00	\$1,956,778.00	\$1,471,515.49	
Auxiliary Services	\$2,127.00	\$9,524.88	(\$7,397.88)	\$6,673,516.93	\$3,581,895.05	
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,102,146.41	\$832,883.83	
Total Outlay	\$0.00	\$0.00	\$0.00	\$7,390,480.96	\$823,999.07	
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,412,998.00	\$1,175,999.06	
Other Expenditures	\$35,300.00	\$67,698.12	(\$32,398.12)	\$688,828.73	\$652,132.95	
Total Expenditures:	\$98,392.00	\$179,718.15	(\$81,326.15)	\$37,177,644.41	\$22,162,547.37	
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$1,029.25	\$1,029.25	\$10,169,340.04	\$7,806,539.58	
Other Financing Uses:	\$1,025.00	\$3,927.82	(\$2,902.82)	\$1,070,955.00	\$422,353.42	
Total Other Financing Sources (Uses):	(\$1,025.00)	(\$2,898.57)	(\$1,873.57)	\$9,098,385.04	\$7,384,186.16	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$5,533.00	\$3,218.43	(\$2,314.57)	(\$16,606.93)	\$6,756,193.86	
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	\$58,682.42	(\$2,314.57)	\$2,204,637.06	\$8,977,437.85	

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