

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2016, Fiscal Period 08**

Exhibit F-I-A

013 - Clarke County Schools

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$1,758,175.18	\$1,058,194.16	\$139,473.24	\$0.00	\$0.00	\$63,943.04	\$0.00
Investments	\$0.00	\$87,983.11	\$0.00	\$13,154.74	\$0.00	\$0.00	\$0.00
Receivables	\$11,348.56	\$167,225.61	\$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	\$7,971.59	\$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:	\$1,803,878.89	\$1,393,313.84	\$1,492,603.24	\$13,154.74	\$0.00	\$2,490,433.95	\$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	\$97,979.90	\$328,675.62	\$575,607.85	\$462,513.00	\$0.00	\$19,398.51	\$0.00
Unreserved Fund balance	\$1,694,550.43	\$1,059,398.80	(\$436,134.61)	(\$449,358.26)	\$0.00	\$44,544.53	\$0.00
Total Fund Equity:	\$1,792,530.33	\$1,388,074.42	\$139,473.24	\$13,154.74	\$0.00	\$63,943.04	\$49,418,646.55
Total Liabilities and Fund Equity:	\$1,803,878.89	\$1,393,313.84	\$1,492,603.24	\$13,154.74	\$0.00	\$2,490,433.95	\$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 08**

013 - Clarke County Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$10,551,861.21	\$0.00	\$688,023.00	\$0.00	\$0.00	\$11,239,884.21
Federal Sources	\$2,260.00	\$3,184,584.19	\$0.00	\$0.00	\$0.00	\$3,186,844.19
Local Sources	\$3,849,635.56	\$1,276,941.47	\$0.00	\$164.12	\$172,443.92	\$5,299,185.07
Other Sources	\$161,600.53	\$59,464.80	\$0.00	\$0.00	\$0.00	\$221,065.33
Total Revenues:	\$14,565,357.30	\$4,520,990.46	\$688,023.00	\$164.12	\$172,443.92	\$19,946,978.80
Expenditures						
Instructional Services	\$7,500,577.05	\$1,443,750.76	\$0.00	\$0.00	\$14,939.97	\$8,959,267.78
Instructional Support Services	\$2,486,588.96	\$535,576.60	\$0.00	\$0.00	\$57,474.00	\$3,079,639.56
Operation & Maintenance Services	\$1,296,100.33	\$61,796.48	\$0.00	\$0.00	\$0.00	\$1,357,896.81
Auxiliary Services	\$1,479,862.16	\$2,118,597.82	\$0.00	\$0.00	\$8,346.32	\$3,606,806.30
General Administrative Services	\$588,677.86	\$91,837.30	\$0.00	\$0.00	\$0.00	\$680,515.16
Capital Outlay	\$25,918.28	\$30,750.00	\$0.00	\$514,588.93	\$0.00	\$571,257.21
Debt Service	\$0.00	\$0.00	\$653,067.62	\$0.00	\$0.00	\$653,067.62
Other Expenditures	\$94,347.22	\$333,297.51	\$0.00	\$0.00	\$66,132.81	\$493,777.54
Total Expenditures:	\$13,472,071.86	\$4,615,606.47	\$653,067.62	\$514,588.93	\$146,893.10	\$19,402,227.98
Other Fund Sources (Uses)						
Other Fund Sources:	\$186,813.12	\$614,811.37	\$0.00	\$0.00	\$186.50	\$801,810.99
Other Fund Uses:	\$529,172.46	\$146,313.67	\$0.00	\$0.00	\$2,050.10	\$677,536.23
Total Other Fund Sources (Uses):	(\$342,359.34)	\$468,497.70	\$0.00	\$0.00	(\$1,863.60)	\$124,274.76
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$750,926.10	\$373,881.69	\$34,955.38	(\$514,424.81)	\$23,687.22	\$669,025.58
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:	\$1,792,530.33	\$1,388,074.42	\$139,473.24	\$13,154.74	\$63,943.04	\$3,397,175.77

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 08**

013 - Clarke County Schools

013 - Clarke County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$15,764,989.00	\$10,551,861.21	(\$5,213,127.79)	\$0.00	\$0.00	\$0.00
Federal Sources	\$2,500.00	\$2,260.00	(\$240.00)	\$4,218,288.13	\$3,184,584.19	(\$1,033,703.94)
Local Sources	\$4,252,750.00	\$3,849,635.56	(\$403,114.44)	\$1,224,592.69	\$1,276,941.47	\$52,348.78
Other Sources	\$192,045.00	\$161,600.53	(\$30,444.47)	\$56,000.00	\$59,464.80	\$3,464.80
Total Revenues:	\$20,212,284.00	\$14,565,357.30	(\$5,646,926.70)	\$5,498,880.82	\$4,520,990.46	(\$977,890.36)
Expenditures						
Instructional Services	\$11,325,617.00	\$7,500,577.05	\$3,825,039.95	\$1,823,226.66	\$1,443,750.76	\$379,475.90
Instructional Support Services	\$3,486,558.00	\$2,486,588.96	\$999,969.04	\$757,401.00	\$535,576.60	\$221,824.40
Operation & Maintenance Services	\$1,726,970.00	\$1,296,100.33	\$430,869.67	\$59,850.00	\$61,796.48	(\$1,946.48)
Auxiliary Services	\$2,106,025.00	\$1,479,862.16	\$626,162.84	\$2,884,139.09	\$2,118,597.82	\$765,541.27
General Administrative Services	\$835,460.00	\$588,677.86	\$246,782.14	\$182,345.19	\$91,837.30	\$90,507.89
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	\$94,347.22	\$21,206.78	\$481,786.28	\$333,297.51	\$148,488.77
Total Expenditures:	\$19,596,184.00	\$13,472,071.86	\$6,124,112.14	\$6,188,748.22	\$4,615,606.47	\$1,573,141.75
Other Financing Sources (Uses)						
Other Financing Sources:	\$545,698.20	\$186,813.12	(\$358,885.08)	\$919,942.07	\$614,811.37	(\$305,130.70)
Other Financing Uses:	\$1,301,682.07	\$529,172.46	\$772,509.61	\$216,680.00	\$146,313.67	\$70,366.33
Total Other Financing Sources (Uses):	(\$755,983.87)	(\$342,359.34)	\$413,624.53	\$703,262.07	\$468,497.70	(\$234,764.37)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$139,883.87)	\$750,926.10	\$890,809.97	\$13,394.67	\$373,881.69	\$360,487.02
Beginning Fund Balance - Oct. 1:	\$865,000.00	\$1,041,604.23	\$176,604.23	\$788,568.00	\$1,014,192.73	\$225,624.73
Ending Fund Balance:	\$725,116.13	\$1,792,530.33	\$1,067,414.20	\$801,962.67	\$1,388,074.42	\$586,111.75

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 08**

013 - Clarke County Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
State Sources	\$972,336.00	\$688,023.00	(\$284,313.00)	\$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	\$164.12	\$164.12
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$972,336.00	\$688,023.00	(\$284,313.00)	\$0.00	\$164.12	\$164.12
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	\$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	\$300,000.00	\$514,588.93	(\$214,588.93)
Debt Service	\$1,180,799.60	\$653,067.62	\$527,731.98	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,180,799.60	\$653,067.62	\$527,731.98	\$300,000.00	\$514,588.93	(\$214,588.93)
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:	\$65,139.40	\$34,955.38	(\$30,184.02)	(\$300,000.00)	(\$514,424.81)	(\$214,424.81)
Beginning Fund Balance - Oct. 1:	\$135,000.00	\$104,517.86	(\$30,482.14)	\$300,000.00	\$527,579.55	\$227,579.55
Ending Fund Balance:	\$200,139.40	\$139,473.24	(\$60,666.16)	\$0.00	\$13,154.74	\$13,154.74

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 08**

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	\$16,737,325.00	\$11,239,884.21	(\$5,497,440.79)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,220,788.13	\$3,186,844.19	(\$1,033,943.94)
Local Sources	\$104,350.00	\$172,443.92	\$68,093.92	\$5,581,692.69	\$5,299,185.07	(\$282,507.62)
Other Sources	\$0.00	\$0.00	\$0.00	\$248,045.00	\$221,065.33	(\$26,979.67)
Total Revenues:	\$104,350.00	\$172,443.92	\$68,093.92	\$26,787,850.82	\$19,946,978.80	(\$6,840,872.02)
Expenditures						
Instructional Services	\$3,400.00	\$14,939.97	(\$11,539.97)	\$13,152,243.66	\$8,959,267.78	\$4,192,975.88
Instructional Support Services	\$41,715.00	\$57,474.00	(\$15,759.00)	\$4,285,674.00	\$3,079,639.56	\$1,206,034.44
Operation & Maintenance Services	\$100.00	\$0.00	\$100.00	\$1,786,920.00	\$1,357,896.81	\$429,023.19
Auxiliary Services	\$4,227.00	\$8,346.32	(\$4,119.32)	\$4,994,391.09	\$3,606,806.30	\$1,387,584.79
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,017,805.19	\$680,515.16	\$337,290.03
Total Outlay	\$0.00	\$0.00	\$0.00	\$300,000.00	\$571,257.21	(\$271,257.21)
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,180,799.60	\$653,067.62	\$527,731.98
Other Expenditures	\$45,700.00	\$66,132.81	(\$20,432.81)	\$643,040.28	\$493,777.54	\$149,262.74
Total Expenditures:	\$95,142.00	\$146,893.10	(\$51,751.10)	\$27,360,873.82	\$19,402,227.98	\$7,958,645.84
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$186.50	\$186.50	\$1,739,243.27	\$801,810.99	(\$937,432.28)
Other Financing Uses:	\$1,075.00	\$2,050.10	(\$975.10)	\$1,519,437.07	\$677,536.23	\$841,900.84
Total Other Financing Sources (Uses):	(\$1,075.00)	(\$1,863.60)	(\$788.60)	\$219,806.20	\$124,274.76	(\$95,531.44)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$8,133.00	\$23,687.22	\$15,554.22	(\$353,216.80)	\$669,025.58	\$1,022,242.38
Beginning Fund Balance - Oct. 1:	\$30,925.00	\$40,255.82	\$9,330.82	\$2,119,493.00	\$2,728,150.19	\$608,657.19
Ending Fund Balance:	\$39,058.00	\$63,943.04	\$24,885.04	\$1,766,276.20	\$3,397,175.77	\$1,630,899.57

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