

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year Ended September 30, 2018**

**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	\$741,975.97	\$991,204.12	\$183,434.81	\$0.00	\$0.00	\$49,953.36	\$0.00
Investments	\$0.00	\$50,466.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$34,043.88	\$223,212.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$8,795.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories							
Other Assets	\$0.00	\$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	\$57,384,404.68
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	\$27,165,111.37
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$784,815.37</b>	<b>\$1,264,882.79</b>	<b>\$183,434.81</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,476,444.27</b>	<b>\$84,549,516.05</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$2,164.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$8,795.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$55,124.52	\$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	\$27,165,111.37
<b>Total Liabilities:</b>	<b>\$2,164.97</b>	<b>\$63,920.04</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,426,490.91</b>	<b>\$27,165,111.37</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57,384,404.68
Contributed Capital							
Reserved Fund Balance							
Unreserved Fund balance	\$782,650.40	\$1,200,962.75	\$183,434.81	\$0.00	\$0.00	\$49,953.36	\$0.00
<b>Total Fund Equity:</b>	<b>\$782,650.40</b>	<b>\$1,200,962.75</b>	<b>\$183,434.81</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$49,953.36</b>	<b>\$57,384,404.68</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$784,815.37</b>	<b>\$1,264,882.79</b>	<b>\$183,434.81</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,476,444.27</b>	<b>\$84,549,516.05</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 Ended September 30, 2018**

**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	\$16,257,492.08	\$0.00	\$906,996.00	\$17,212.00	\$0.00	\$17,181,700.08
Federal Sources	\$1,280.00	\$4,321,849.95	\$0.00	\$0.00	\$0.00	\$4,323,129.95
Local Sources	\$4,300,482.46	\$1,602,119.20	\$0.00	\$581.16	\$168,336.98	\$6,071,519.80
Other Sources	\$288,917.05	\$53,839.29	\$172,740.00	\$0.00	\$0.00	\$515,496.34
<b>Total Revenues:</b>	<b>\$20,848,171.59</b>	<b>\$5,977,808.44</b>	<b>\$1,079,736.00</b>	<b>\$17,793.16</b>	<b>\$168,336.98</b>	<b>\$28,091,846.17</b>
<b>Expenditures</b>						
Instructional Services	\$11,222,467.62	\$1,917,499.52	\$0.00	\$0.00	\$18,868.72	\$13,158,835.86
Instructional Support Services	\$3,507,755.93	\$722,214.25	\$0.00	\$0.00	\$62,258.50	\$4,292,228.68
Operation & Maintenance Services	\$1,745,504.90	\$115,423.10	\$0.00	\$17,212.00	\$0.00	\$1,878,140.00
Auxiliary Services	\$2,272,647.91	\$2,681,422.42	\$0.00	\$0.00	\$13,717.36	\$4,967,787.69
General Administrative Services	\$972,865.16	\$174,435.04	\$0.00	\$0.00	\$0.00	\$1,147,300.20
Capital Outlay	\$0.00	\$25,150.00	\$0.00	\$2,151,241.47	\$0.00	\$2,176,391.47
Debt Service	\$0.00	\$0.00	\$1,691,373.64	\$0.00	\$0.00	\$1,691,373.64
Other Expenditures	\$274,034.38	\$609,074.26	\$0.00	\$0.00	\$70,502.10	\$953,610.74
<b>Total Expenditures:</b>	<b>\$19,995,275.90</b>	<b>\$6,245,218.59</b>	<b>\$1,691,373.64</b>	<b>\$2,168,453.47</b>	<b>\$165,346.68</b>	<b>\$30,265,668.28</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$435,569.18	\$757,888.86	\$494,658.67	\$0.00	\$3,196.52	\$1,691,313.23
Other Fund Uses:	\$1,109,533.50	\$344,883.62	\$0.00	\$0.00	\$8,918.94	\$1,463,336.06
<b>Total Other Fund Sources (Uses):</b>	<b>(\$673,964.32)</b>	<b>\$413,005.24</b>	<b>\$494,658.67</b>	<b>\$0.00</b>	<b>(\$5,722.42)</b>	<b>\$227,977.17</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$178,931.37</b>	<b>\$145,595.09</b>	<b>(\$116,978.97)</b>	<b>(\$2,150,660.31)</b>	<b>(\$2,732.12)</b>	<b>(\$1,945,844.94)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$603,719.03</b>	<b>\$1,055,367.66</b>	<b>\$300,413.78</b>	<b>\$2,150,660.31</b>	<b>\$52,685.48</b>	<b>\$4,162,846.26</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$782,650.40</b>	<b>\$1,200,962.75</b>	<b>\$183,434.81</b>	<b>\$0.00</b>	<b>\$49,953.36</b>	<b>\$2,217,001.32</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 Ended September 30, 2018**

**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	\$16,203,339.84	\$16,257,492.08	\$54,152.24	\$0.00	\$0.00	\$0.00
Federal Sources	\$2,000.00	\$1,280.00	(\$720.00)	\$4,542,360.57	\$4,321,849.95	(\$220,510.62)
Local Sources	\$4,254,230.00	\$4,300,482.46	\$46,252.46	\$1,217,837.00	\$1,602,119.20	\$384,282.20
Other Sources	\$124,047.83	\$288,917.05	\$164,869.22	\$56,000.00	\$53,839.29	(\$2,160.71)
Total Revenues:	\$20,583,617.67	\$20,848,171.59	\$264,553.92	\$5,816,197.57	\$5,977,808.44	\$161,610.87
Expenditures						
Instructional Services	\$11,419,589.69	\$11,222,467.62	\$197,122.07	\$1,844,896.53	\$1,917,499.52	(\$72,602.99)
Instructional Support Services	\$3,464,336.13	\$3,507,755.93	(\$43,419.80)	\$767,647.49	\$722,214.25	\$45,433.24
Operation & Maintenance Services	\$1,467,326.15	\$1,745,504.90	(\$278,178.75)	\$91,523.70	\$115,423.10	(\$23,899.40)
Auxiliary Services	\$2,054,770.00	\$2,272,647.91	(\$217,877.91)	\$2,814,745.71	\$2,681,422.42	\$133,323.29
General Administrative Services	\$906,941.87	\$972,865.16	(\$65,923.29)	\$186,944.31	\$174,435.04	\$12,509.27
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$25,150.00	(\$25,150.00)
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$256,474.00	\$274,034.38	(\$17,560.38)	\$395,081.57	\$609,074.26	(\$213,992.69)
Total Expenditures:	\$19,569,437.84	\$19,995,275.90	(\$425,838.06)	\$6,100,839.31	\$6,245,218.59	(\$144,379.28)
Other Financing Sources (Uses)						
Other Financing Sources:	\$317,775.53	\$435,569.18	\$117,793.65	\$728,534.00	\$757,888.86	\$29,354.86
Other Financing Uses:	\$1,119,458.39	\$1,109,533.50	\$9,924.89	\$232,997.00	\$344,883.62	(\$111,886.62)
Total Other Financing Sources (Uses):	(\$801,682.86)	(\$673,964.32)	\$127,718.54	\$495,537.00	\$413,005.24	(\$82,531.76)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$212,496.97	\$178,931.37	(\$33,565.60)	\$210,895.26	\$145,595.09	(\$65,300.17)
Beginning Fund Balance - Oct. 1:	\$601,762.03	\$603,719.03	\$1,957.00	\$1,136,463.35	\$1,055,367.66	(\$81,095.69)
Ending Fund Balance - Sept. 30:	\$814,259.00	\$782,650.40	(\$31,608.60)	\$1,347,358.61	\$1,200,962.75	(\$146,395.86)

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 Ended September 30, 2018**

**013 - Clarke County Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$906,996.00	\$906,996.00	\$0.00	\$17,212.00	\$17,212.00	\$0.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$600.00	\$581.16	(\$18.84)
Other Sources	\$172,740.00	\$172,740.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$1,079,736.00</b>	<b>\$1,079,736.00</b>	<b>\$0.00</b>	<b>\$17,812.00</b>	<b>\$17,793.16</b>	<b>(\$18.84)</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	\$17,212.00	\$17,212.00	\$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	\$2,151,260.31	\$2,151,241.47	\$18.84
Debt Service	\$1,729,809.36	\$1,691,373.64	\$38,435.72	\$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>\$1,729,809.36</b>	<b>\$1,691,373.64</b>	<b>\$38,435.72</b>	<b>\$2,168,472.31</b>	<b>\$2,168,453.47</b>	<b>\$18.84</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$533,094.39	\$494,658.67	(\$38,435.72)	\$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>\$533,094.39</b>	<b>\$494,658.67</b>	<b>(\$38,435.72)</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>(\$116,978.97)</b>	<b>(\$116,978.97)</b>	<b>\$0.00</b>	<b>(\$2,150,660.31)</b>	<b>(\$2,150,660.31)</b>	<b>\$0.00</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$300,413.78</b>	<b>\$300,413.78</b>	<b>\$0.00</b>	<b>\$2,150,660.31</b>	<b>\$2,150,660.31</b>	<b>\$0.00</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$183,434.81</b>	<b>\$183,434.81</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</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 Ended September 30, 2018**

**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	\$17,127,547.84	\$17,181,700.08	\$54,152.24
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,544,360.57	\$4,323,129.95	(\$221,230.62)
Local Sources	\$136,375.00	\$168,336.98	\$31,961.98	\$5,609,042.00	\$6,071,519.80	\$462,477.80
Other Sources	\$0.00	\$0.00	\$0.00	\$352,787.83	\$515,496.34	\$162,708.51
Total Revenues:	\$136,375.00	\$168,336.98	\$31,961.98	\$27,633,738.24	\$28,091,846.17	\$458,107.93
Expenditures						
Instructional Services	\$24,255.00	\$18,868.72	\$5,386.28	\$13,288,741.22	\$13,158,835.86	\$129,905.36
Instructional Support Services	\$63,204.00	\$62,258.50	\$945.50	\$4,295,187.62	\$4,292,228.68	\$2,958.94
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$1,576,061.85	\$1,878,140.00	(\$302,078.15)
Auxiliary Services	\$3,525.00	\$13,717.36	(\$10,192.36)	\$4,873,040.71	\$4,967,787.69	(\$94,746.98)
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,093,886.18	\$1,147,300.20	(\$53,414.02)
Total Outlay	\$0.00	\$0.00	\$0.00	\$2,151,260.31	\$2,176,391.47	(\$25,131.16)
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,729,809.36	\$1,691,373.64	\$38,435.72
Other Expenditures	\$61,050.00	\$70,502.10	(\$9,452.10)	\$712,605.57	\$953,610.74	(\$241,005.17)
Total Expenditures:	\$152,034.00	\$165,346.68	(\$13,312.68)	\$29,720,592.82	\$30,265,668.28	(\$545,075.46)
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$3,196.52	\$3,196.52	\$1,579,403.92	\$1,691,313.23	\$111,909.31
Other Financing Uses:	\$1,065.00	\$8,918.94	(\$7,853.94)	\$1,353,520.39	\$1,463,336.06	(\$109,815.67)
Total Other Financing Sources (Uses):	(\$1,065.00)	(\$5,722.42)	(\$4,657.42)	\$225,883.53	\$227,977.17	\$2,093.64
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$16,724.00)	(\$2,732.12)	\$13,991.88	(\$1,860,971.05)	(\$1,945,844.94)	(\$84,873.89)
Beginning Fund Balance - Oct. 1:	\$52,685.48	\$52,685.48	\$0.00	\$4,241,984.95	\$4,162,846.26	(\$79,138.69)
Ending Fund Balance - Sept. 30:	\$35,961.48	\$49,953.36	\$13,991.88	\$2,381,013.90	\$2,217,001.32	(\$164,012.58)

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