

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2016**

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	\$513,127.48	\$724,606.67	\$308,205.67	\$0.00	\$0.00	\$55,463.99	\$0.00
Investments	\$0.00	\$88,038.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$59,760.39	\$504,733.93	\$1,180,390.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$14,089.85	\$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	\$7,396.15	\$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	\$19,243,432.19
Other Debits							
Total Assets and Other Debits:	\$594,373.87	\$1,388,098.28	\$1,488,595.67	\$0.00	\$0.00	\$2,481,954.90	\$68,662,078.74
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$7,554.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$11,374.60	\$2,741.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$103,227.91	\$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:	\$18,928.62	\$105,969.20	\$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	\$49,418,646.55
Contributed Capital							
Reserved Fund Balance	\$0.00	\$70,692.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$575,445.25	\$1,211,436.43	\$308,205.67	\$0.00	\$0.00	\$55,463.99	\$0.00
Total Fund Equity:	\$575,445.25	\$1,282,129.08	\$308,205.67	\$0.00	\$0.00	\$55,463.99	\$49,418,646.55
Total Liabilities and Fund Equity:	\$594,373.87	\$1,388,098.28	\$1,488,595.67	\$0.00	\$0.00	\$2,481,954.90	\$68,662,078.74

No reconciliation information is available for this report.

**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, 2016**

013 - Clarke County Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$15,870,794.21	\$0.00	\$956,372.00	\$15,964.00	\$0.00	\$16,843,130.21
Federal Sources	\$2,780.00	\$4,629,432.86	\$0.00	\$0.00	\$0.00	\$4,632,212.86
Local Sources	\$4,317,494.24	\$1,826,433.40	\$0.00	\$164.12	\$205,181.97	\$6,349,273.73
Other Sources	\$230,581.77	\$60,886.14	\$172,740.00	\$0.00	\$0.00	\$464,207.91
Total Revenues:	\$20,421,650.22	\$6,516,752.40	\$1,129,112.00	\$16,128.12	\$205,181.97	\$28,288,824.71
Expenditures						
Instructional Services	\$11,245,773.42	\$2,048,301.49	\$0.00	\$0.00	\$32,027.92	\$13,326,102.83
Instructional Support Services	\$3,730,782.80	\$778,079.92	\$0.00	\$0.00	\$67,926.08	\$4,576,788.80
Operation & Maintenance Services	\$1,886,266.24	\$128,291.54	\$0.00	\$15,964.00	\$0.00	\$2,030,521.78
Auxiliary Services	\$2,248,649.78	\$3,184,860.25	\$0.00	\$461,298.00	\$8,346.32	\$5,903,154.35
General Administrative Services	\$891,983.08	\$175,868.95	\$0.00	\$0.00	\$0.00	\$1,067,852.03
Capital Outlay	\$25,918.28	\$30,750.00	\$0.00	\$527,743.67	\$0.00	\$584,411.95
Debt Service	\$0.00	\$0.00	\$1,199,027.19	\$0.00	\$0.00	\$1,199,027.19
Other Expenditures	\$158,148.43	\$557,348.54	\$0.00	\$0.00	\$77,580.41	\$793,077.38
Total Expenditures:	\$20,187,522.03	\$6,903,500.69	\$1,199,027.19	\$1,005,005.67	\$185,880.73	\$29,480,936.31
Other Fund Sources (Uses)						
Other Fund Sources:	\$587,592.17	\$1,036,456.06	\$273,603.00	\$461,298.00	\$470.54	\$2,359,419.77
Other Fund Uses:	\$1,287,879.34	\$372,553.11	\$0.00	\$0.00	\$4,563.61	\$1,664,996.06
Total Other Fund Sources (Uses):	(\$700,287.17)	\$663,902.95	\$273,603.00	\$461,298.00	(\$4,093.07)	\$694,423.71
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$466,158.98)	\$277,154.66	\$203,687.81	(\$527,579.55)	\$15,208.17	(\$497,687.89)
Beginning Fund Balance - October 1:	\$1,041,604.23	\$1,004,974.42	\$104,517.86	\$527,579.55	\$40,255.82	\$2,718,931.88
Ending Fund Balance - September 30:	\$575,445.25	\$1,282,129.08	\$308,205.67	\$0.00	\$55,463.99	\$2,221,243.99

No reconciliation information is available for this report.

**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 Ended September 30, 2016**

013 - Clarke County Schools

013 - Clarke County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$15,872,820.00	\$15,870,794.21	(\$2,025.79)	\$0.00	\$0.00	\$0.00
Federal Sources	\$2,500.00	\$2,780.00	\$280.00	\$4,313,998.85	\$4,629,432.86	\$315,434.01
Local Sources	\$4,292,750.00	\$4,317,494.24	\$24,744.24	\$1,224,592.69	\$1,826,433.40	\$601,840.71
Other Sources	\$242,045.00	\$230,581.77	(\$11,463.23)	\$56,000.00	\$60,886.14	\$4,886.14
Total Revenues:	\$20,410,115.00	\$20,421,650.22	\$11,535.22	\$5,594,591.54	\$6,516,752.40	\$922,160.86
Expenditures						
Instructional Services	\$11,373,029.00	\$11,245,773.42	\$127,255.58	\$1,865,665.29	\$2,048,301.49	(\$182,636.20)
Instructional Support Services	\$3,543,984.00	\$3,730,782.80	(\$186,798.80)	\$803,820.66	\$778,079.92	\$25,740.74
Operation & Maintenance Services	\$1,634,963.00	\$1,886,266.24	(\$251,303.24)	\$59,850.00	\$128,291.54	(\$68,441.54)
Auxiliary Services	\$2,186,025.00	\$2,248,649.78	(\$62,624.78)	\$2,869,139.09	\$3,184,860.25	(\$315,721.16)
General Administrative Services	\$850,460.00	\$891,983.08	(\$41,523.08)	\$183,697.62	\$175,868.95	\$7,828.67
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	\$158,148.43	(\$42,594.43)	\$487,286.28	\$557,348.54	(\$70,062.26)
Total Expenditures:	\$19,704,015.00	\$20,187,522.03	(\$483,507.03)	\$6,269,458.94	\$6,903,500.69	(\$634,041.75)
Other Financing Sources (Uses)						
Other Financing Sources:	\$552,112.98	\$587,592.17	\$35,479.19	\$919,942.07	\$1,036,456.06	\$116,513.99
Other Financing Uses:	\$1,301,682.07	\$1,287,879.34	\$13,802.73	\$216,680.00	\$372,553.11	(\$155,873.11)
Total Other Financing Sources (Uses):	(\$749,569.09)	(\$700,287.17)	\$49,281.92	\$703,262.07	\$663,902.95	(\$39,359.12)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$43,469.09)	(\$466,158.98)	(\$422,689.89)	\$28,394.67	\$277,154.66	\$248,759.99
Beginning Fund Balance - Oct. 1:	\$1,041,604.23	\$1,041,604.23	\$0.00	\$1,014,192.73	\$1,004,974.42	(\$9,218.31)
Ending Fund Balance - Sept. 30:	\$998,135.14	\$575,445.25	(\$422,689.89)	\$1,042,587.40	\$1,282,129.08	\$239,541.68

No reconciliation information is available for this report.

**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, 2016**

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	\$956,372.00	\$0.00	\$15,964.00	\$15,964.00	\$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	\$172,740.00	\$172,740.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$956,372.00	\$1,129,112.00	\$172,740.00	\$15,964.00	\$16,128.12	\$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	\$15,964.00	\$15,964.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$461,298.00	(\$461,298.00)
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	\$1,199,027.19	(\$70,521.19)	\$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	\$1,199,027.19	(\$70,521.19)	\$543,543.55	\$1,005,005.67	(\$461,462.12)
Other Financing Sources (Uses)						
Other Financing Sources:	\$273,603.00	\$273,603.00	\$0.00	\$0.00	\$461,298.00	\$461,298.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$273,603.00	\$273,603.00	\$0.00	\$0.00	\$461,298.00	\$461,298.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$101,469.00	\$203,687.81	\$102,218.81	(\$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 - Sept. 30:	\$205,986.86	\$308,205.67	\$102,218.81	\$0.00	\$0.00	\$0.00

No reconciliation information is available for this report.

**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, 2016**

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	\$16,843,130.21	(\$2,025.79)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,316,498.85	\$4,632,212.86	\$315,714.01
Local Sources	\$104,350.00	\$205,181.97	\$100,831.97	\$5,621,692.69	\$6,349,273.73	\$727,581.04
Other Sources	\$0.00	\$0.00	\$0.00	\$298,045.00	\$464,207.91	\$166,162.91
Total Revenues:	\$104,350.00	\$205,181.97	\$100,831.97	\$27,081,392.54	\$28,288,824.71	\$1,207,432.17
Expenditures						
Instructional Services	\$3,400.00	\$32,027.92	(\$28,627.92)	\$13,242,094.29	\$13,326,102.83	(\$84,008.54)
Instructional Support Services	\$41,715.00	\$67,926.08	(\$26,211.08)	\$4,389,519.66	\$4,576,788.80	(\$187,269.14)
Operation & Maintenance Services	\$100.00	\$0.00	\$100.00	\$1,710,877.00	\$2,030,521.78	(\$319,644.78)
Auxiliary Services	\$4,227.00	\$8,346.32	(\$4,119.32)	\$5,059,391.09	\$5,903,154.35	(\$843,763.26)
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,034,157.62	\$1,067,852.03	(\$33,694.41)
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	\$1,199,027.19	(\$70,521.19)
Other Expenditures	\$45,700.00	\$77,580.41	(\$31,880.41)	\$648,540.28	\$793,077.38	(\$144,537.10)
Total Expenditures:	\$95,142.00	\$185,880.73	(\$90,738.73)	\$27,740,665.49	\$29,480,936.31	(\$1,740,270.82)
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$470.54	\$470.54	\$1,745,658.05	\$2,359,419.77	\$613,761.72
Other Financing Uses:	\$1,075.00	\$4,563.61	(\$3,488.61)	\$1,519,437.07	\$1,664,996.06	(\$145,558.99)
Total Other Financing Sources (Uses):	(\$1,075.00)	(\$4,093.07)	(\$3,018.07)	\$226,220.98	\$694,423.71	\$468,202.73
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$8,133.00	\$15,208.17	\$7,075.17	(\$433,051.97)	(\$497,687.89)	(\$64,635.92)
Beginning Fund Balance - Oct. 1:	\$40,255.82	\$40,255.82	\$0.00	\$2,728,150.19	\$2,718,931.88	(\$9,218.31)
Ending Fund Balance - Sept. 30:	\$48,388.82	\$55,463.99	\$7,075.17	\$2,295,098.22	\$2,221,243.99	(\$73,854.23)

No reconciliation information is available for this report.