

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year Ended September 30, 2017**

**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	\$541,407.18	\$894,867.04	\$300,413.78	\$0.00	\$0.00	\$52,685.48	\$0.00
Investments	\$0.00	\$50,344.27	\$0.00	\$2,150,660.31	\$0.00	\$0.00	\$0.00
Receivables	\$92,557.45	\$240,818.75	\$1,180,390.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$1,897.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$95,755.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$50,566,471.37
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	\$28,097,475.45
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$635,862.12</b>	<b>\$1,281,785.81</b>	<b>\$1,480,803.78</b>	<b>\$2,150,660.31</b>	<b>\$0.00</b>	<b>\$2,479,176.39</b>	<b>\$78,663,946.82</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$3,200.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$1,897.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$30,900.00	\$47,669.22	\$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	\$28,097,475.45
<b>Total Liabilities:</b>	<b>\$34,100.09</b>	<b>\$49,566.71</b>	<b>\$1,180,390.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,426,490.91</b>	<b>\$28,097,475.45</b>
<b>Fund Equity:</b>							
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	\$0.00	\$95,755.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$601,762.03	\$1,136,463.35	\$300,413.78	\$2,150,660.31	\$0.00	\$52,685.48	\$0.00
<b>Total Fund Equity:</b>	<b>\$601,762.03</b>	<b>\$1,232,219.10</b>	<b>\$300,413.78</b>	<b>\$2,150,660.31</b>	<b>\$0.00</b>	<b>\$52,685.48</b>	<b>\$50,566,471.37</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$635,862.12</b>	<b>\$1,281,785.81</b>	<b>\$1,480,803.78</b>	<b>\$2,150,660.31</b>	<b>\$0.00</b>	<b>\$2,479,176.39</b>	<b>\$78,663,946.82</b>

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, 2017**

**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	\$16,073,890.67	\$200,000.00	\$913,872.00	\$18,589.00	\$0.00	\$17,206,351.67
Federal Sources	\$1,600.00	\$4,583,871.01	\$0.00	\$0.00	\$0.00	\$4,585,471.01
Local Sources	\$4,505,961.38	\$1,494,447.75	\$0.00	\$2,230.12	\$212,435.73	\$6,215,074.98
Other Sources	\$172,987.40	\$55,647.86	\$172,740.00	\$0.00	\$0.00	\$401,375.26
<b>Total Revenues:</b>	<b>\$20,754,439.45</b>	<b>\$6,333,966.62</b>	<b>\$1,086,612.00</b>	<b>\$20,819.12</b>	<b>\$212,435.73</b>	<b>\$28,408,272.92</b>
<b>Expenditures</b>						
Instructional Services	\$11,427,995.61	\$2,228,960.84	\$0.00	\$0.00	\$26,746.34	\$13,683,702.79
Instructional Support Services	\$3,670,140.95	\$756,353.30	\$0.00	\$0.00	\$89,840.78	\$4,516,335.03
Operation & Maintenance Services	\$1,898,029.18	\$105,421.82	\$0.00	\$18,589.00	\$0.00	\$2,022,040.00
Auxiliary Services	\$2,169,904.59	\$2,813,754.15	\$0.00	\$1,621,893.00	\$9,743.26	\$6,615,295.00
General Administrative Services	\$963,694.72	\$183,171.05	\$0.00	\$0.00	\$0.00	\$1,146,865.77
Capital Outlay	\$0.00	\$9,469.00	\$0.00	\$5,117,050.77	\$0.00	\$5,126,519.77
Debt Service	\$0.00	\$0.00	\$1,431,482.54	\$0.00	\$0.00	\$1,431,482.54
Other Expenditures	\$263,969.89	\$521,164.54	\$0.00	\$0.00	\$82,417.38	\$867,551.81
<b>Total Expenditures:</b>	<b>\$20,393,734.94</b>	<b>\$6,618,294.70</b>	<b>\$1,431,482.54</b>	<b>\$6,757,532.77</b>	<b>\$208,747.76</b>	<b>\$35,409,792.71</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$512,279.00	\$582,057.52	\$337,078.65	\$8,887,373.96	\$1,216.25	\$10,320,005.38
Other Fund Uses:	\$846,666.73	\$372,702.52	\$0.00	\$0.00	\$7,682.73	\$1,227,051.98
<b>Total Other Fund Sources (Uses):</b>	<b>(\$334,387.73)</b>	<b>\$209,355.00</b>	<b>\$337,078.65</b>	<b>\$8,887,373.96</b>	<b>(\$6,466.48)</b>	<b>\$9,092,953.40</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$26,316.78</b>	<b>(\$74,973.08)</b>	<b>(\$7,791.89)</b>	<b>\$2,150,660.31</b>	<b>(\$2,778.51)</b>	<b>\$2,091,433.61</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$575,445.25</b>	<b>\$1,307,192.18</b>	<b>\$308,205.67</b>	<b>\$0.00</b>	<b>\$55,463.99</b>	<b>\$2,246,307.09</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$601,762.03</b>	<b>\$1,232,219.10</b>	<b>\$300,413.78</b>	<b>\$2,150,660.31</b>	<b>\$52,685.48</b>	<b>\$4,337,740.70</b>

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, 2017**

**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	\$16,073,890.67	(\$61,567.33)	\$200,000.00	\$200,000.00	\$0.00
Federal Sources	\$2,500.00	\$1,600.00	(\$900.00)	\$4,665,585.44	\$4,583,871.01	(\$81,714.43)
Local Sources	\$4,293,000.00	\$4,505,961.38	\$212,961.38	\$1,198,958.00	\$1,494,447.75	\$295,489.75
Other Sources	\$176,000.00	\$172,987.40	(\$3,012.60)	\$56,000.00	\$55,647.86	(\$352.14)
Total Revenues:	\$20,606,958.00	\$20,754,439.45	\$147,481.45	\$6,120,543.44	\$6,333,966.62	\$213,423.18
Expenditures						
Instructional Services	\$11,358,766.00	\$11,427,995.61	(\$69,229.61)	\$2,162,449.13	\$2,228,960.84	(\$66,511.71)
Instructional Support Services	\$3,604,089.00	\$3,670,140.95	(\$66,051.95)	\$766,726.25	\$756,353.30	\$10,372.95
Operation & Maintenance Services	\$1,870,389.00	\$1,898,029.18	(\$27,640.18)	\$67,700.00	\$105,421.82	(\$37,721.82)
Auxiliary Services	\$2,188,977.00	\$2,169,904.59	\$19,072.41	\$2,860,519.93	\$2,813,754.15	\$46,765.78
General Administrative Services	\$908,520.00	\$963,694.72	(\$55,174.72)	\$193,626.41	\$183,171.05	\$10,455.36
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$9,469.00	(\$9,469.00)
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$269,853.00	\$263,969.89	\$5,883.11	\$383,675.73	\$521,164.54	(\$137,488.81)
Total Expenditures:	\$20,200,594.00	\$20,393,734.94	(\$193,140.94)	\$6,434,697.45	\$6,618,294.70	(\$183,597.25)
Other Financing Sources (Uses)						
Other Financing Sources:	\$376,743.14	\$512,279.00	\$135,535.86	\$484,410.00	\$582,057.52	\$97,647.52
Other Financing Uses:	\$857,000.00	\$846,666.73	\$10,333.27	\$212,930.00	\$372,702.52	(\$159,772.52)
Total Other Financing Sources (Uses):	(\$480,256.86)	(\$334,387.73)	\$145,869.13	\$271,480.00	\$209,355.00	(\$62,125.00)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$73,892.86)	\$26,316.78	\$100,209.64	(\$42,674.01)	(\$74,973.08)	(\$32,299.07)
Beginning Fund Balance - Oct. 1:	\$575,445.25	\$575,445.25	\$0.00	\$1,282,129.08	\$1,307,192.18	\$25,063.10
Ending Fund Balance - Sept. 30:	\$501,552.39	\$601,762.03	\$100,209.64	\$1,239,455.07	\$1,232,219.10	(\$7,235.97)

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, 2017**

**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	\$913,872.00	\$0.00	\$143,589.00	\$18,589.00	(\$125,000.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$2,230.12	\$2,230.12
Other Sources	\$172,740.00	\$172,740.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$1,086,612.00</b>	<b>\$1,086,612.00</b>	<b>\$0.00</b>	<b>\$143,589.00</b>	<b>\$20,819.12</b>	<b>(\$122,769.88)</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	\$18,589.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$1,621,893.00	\$1,621,893.00	\$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	\$7,390,480.96	\$5,117,050.77	\$2,273,430.19
Debt Service	\$1,412,998.00	\$1,431,482.54	(\$18,484.54)	\$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>\$1,431,482.54</b>	<b>(\$18,484.54)</b>	<b>\$9,030,962.96</b>	<b>\$6,757,532.77</b>	<b>\$2,273,430.19</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$420,812.94	\$337,078.65	(\$83,734.29)	\$8,887,373.96	\$8,887,373.96	\$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>\$420,812.94</b>	<b>\$337,078.65</b>	<b>(\$83,734.29)</b>	<b>\$8,887,373.96</b>	<b>\$8,887,373.96</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$94,426.94</b>	<b>(\$7,791.89)</b>	<b>(\$102,218.83)</b>	<b>\$0.00</b>	<b>\$2,150,660.31</b>	<b>\$2,150,660.31</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 - Sept. 30:</b>	<b>\$402,632.61</b>	<b>\$300,413.78</b>	<b>(\$102,218.83)</b>	<b>\$0.00</b>	<b>\$2,150,660.31</b>	<b>\$2,150,660.31</b>

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, 2017**

**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	\$17,206,351.67	(\$186,567.33)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,668,085.44	\$4,585,471.01	(\$82,614.43)
Local Sources	\$104,950.00	\$212,435.73	\$107,485.73	\$5,596,908.00	\$6,215,074.98	\$618,166.98
Other Sources	\$0.00	\$0.00	\$0.00	\$404,740.00	\$401,375.26	(\$3,364.74)
Total Revenues:	\$104,950.00	\$212,435.73	\$107,485.73	\$28,062,652.44	\$28,408,272.92	\$345,620.48
Expenditures						
Instructional Services	\$3,400.00	\$26,746.34	(\$23,346.34)	\$13,524,615.13	\$13,683,702.79	(\$159,087.66)
Instructional Support Services	\$57,465.00	\$89,840.78	(\$32,375.78)	\$4,428,280.25	\$4,516,335.03	(\$88,054.78)
Operation & Maintenance Services	\$100.00	\$0.00	\$100.00	\$1,956,778.00	\$2,022,040.00	(\$65,262.00)
Auxiliary Services	\$2,127.00	\$9,743.26	(\$7,616.26)	\$6,673,516.93	\$6,615,295.00	\$58,221.93
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,102,146.41	\$1,146,865.77	(\$44,719.36)
Total Outlay	\$0.00	\$0.00	\$0.00	\$7,390,480.96	\$5,126,519.77	\$2,263,961.19
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,412,998.00	\$1,431,482.54	(\$18,484.54)
Other Expenditures	\$35,300.00	\$82,417.38	(\$47,117.38)	\$688,828.73	\$867,551.81	(\$178,723.08)
Total Expenditures:	\$98,392.00	\$208,747.76	(\$110,355.76)	\$37,177,644.41	\$35,409,792.71	\$1,767,851.70
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$1,216.25	\$1,216.25	\$10,169,340.04	\$10,320,005.38	\$150,665.34
Other Financing Uses:	\$1,025.00	\$7,682.73	(\$6,657.73)	\$1,070,955.00	\$1,227,051.98	(\$156,096.98)
Total Other Financing Sources (Uses):	(\$1,025.00)	(\$6,466.48)	(\$5,441.48)	\$9,098,385.04	\$9,092,953.40	(\$5,431.64)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$5,533.00	(\$2,778.51)	(\$8,311.51)	(\$16,606.93)	\$2,091,433.61	\$2,108,040.54
Beginning Fund Balance - Oct. 1:	\$55,463.99	\$55,463.99	\$0.00	\$2,221,243.99	\$2,246,307.09	\$25,063.10
Ending Fund Balance - Sept. 30:	\$60,996.99	\$52,685.48	(\$8,311.51)	\$2,204,637.06	\$4,337,740.70	\$2,133,103.64

No reconciliation information is available for this report.