

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2020, Fiscal Period 07**

**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	\$2,697,710.22	\$1,276,905.51	(\$248,606.56)	\$0.00	\$0.00	\$55,266.01	\$0.00
Investments	\$0.00	\$13,109.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$43,725.37	\$0.00	\$662,170.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$93,711.88	\$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	\$55,578,750.86
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	\$25,901,134.83
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,741,435.59</b>	<b>\$1,383,726.47</b>	<b>\$413,563.44</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,481,756.92</b>	<b>\$81,479,885.69</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
Other Liabilities	\$13,059.47	\$5,242.80	\$662,170.00	\$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	\$25,901,134.83
<b>Total Liabilities:</b>	<b>\$13,059.47</b>	<b>\$5,242.80</b>	<b>\$662,170.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,426,490.91</b>	<b>\$25,901,134.83</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,578,750.86
Contributed Capital							
Reserved Fund Balance	\$76,776.82	\$245,469.74	\$0.00	\$0.00	\$0.00	\$2,997.92	\$0.00
Unreserved Fund balance	\$2,651,599.30	\$1,133,013.93	(\$248,606.56)	\$0.00	\$0.00	\$52,268.09	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,728,376.12</b>	<b>\$1,378,483.67</b>	<b>(\$248,606.56)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$55,266.01</b>	<b>\$55,578,750.86</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,741,435.59</b>	<b>\$1,383,726.47</b>	<b>\$413,563.44</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,481,756.92</b>	<b>\$81,479,885.69</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 2020, Fiscal Period 07**

**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	\$9,513,906.06	\$0.00	\$691,884.00	\$0.00	\$0.00	\$10,205,790.06
Federal Sources	\$860.00	\$2,523,366.19	\$0.00	\$0.00	\$0.00	\$2,524,226.19
Local Sources	\$3,942,515.81	\$726,382.71	\$0.00	\$0.00	\$75,923.44	\$4,744,821.96
Other Sources	\$83,858.41	\$39,245.71	\$0.00	\$0.00	\$0.00	\$123,104.12
<b>Total Revenues:</b>	<b>\$13,541,140.28</b>	<b>\$3,288,994.61</b>	<b>\$691,884.00</b>	<b>\$0.00</b>	<b>\$75,923.44</b>	<b>\$17,597,942.33</b>
<b>Expenditures</b>						
Instructional Services	\$6,440,284.15	\$1,199,354.26	\$0.00	\$0.00	\$10,507.63	\$7,650,146.04
Instructional Support Services	\$2,227,799.69	\$409,212.22	\$0.00	\$0.00	\$24,561.22	\$2,661,573.13
Operation & Maintenance Services	\$1,155,588.02	\$55,626.28	\$0.00	\$0.00	\$0.00	\$1,211,214.30
Auxiliary Services	\$1,314,773.90	\$1,469,334.26	\$0.00	\$0.00	\$5,615.41	\$2,789,723.57
General Administrative Services	\$599,640.38	\$95,468.06	\$0.00	\$0.00	\$0.00	\$695,108.44
Capital Outlay	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00
Debt Service	\$0.00	\$0.00	\$1,019,125.26	\$0.00	\$0.00	\$1,019,125.26
Other Expenditures	\$157,669.53	\$319,345.74	\$0.00	\$0.00	\$33,919.97	\$510,935.24
<b>Total Expenditures:</b>	<b>\$11,910,755.67</b>	<b>\$3,548,340.82</b>	<b>\$1,019,125.26</b>	<b>\$0.00</b>	<b>\$74,604.23</b>	<b>\$16,552,825.98</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$140,769.41	\$558,592.12	\$0.00	\$0.00	\$1,531.22	\$700,892.75
Other Fund Uses:	\$512,072.81	\$82,011.28	\$0.00	\$0.00	\$2,080.57	\$596,164.66
<b>Total Other Fund Sources (Uses):</b>	<b>(\$371,303.40)</b>	<b>\$476,580.84</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$549.35)</b>	<b>\$104,728.09</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$1,259,081.21</b>	<b>\$217,234.63</b>	<b>(\$327,241.26)</b>	<b>\$0.00</b>	<b>\$769.86</b>	<b>\$1,149,844.44</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$1,469,294.91</b>	<b>\$1,161,249.04</b>	<b>\$78,634.70</b>	<b>\$0.00</b>	<b>\$54,496.15</b>	<b>\$2,763,674.80</b>
<b>Ending Fund Balance:</b>	<b>\$2,728,376.12</b>	<b>\$1,378,483.67</b>	<b>(\$248,606.56)</b>	<b>\$0.00</b>	<b>\$55,266.01</b>	<b>\$3,913,519.24</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-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 2020, Fiscal Period 07**

**013 - Clarke County Schools**

013 - Clarke County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$16,249,319.00	\$9,513,906.06	(\$6,735,412.94)	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,700.00	\$860.00	(\$840.00)	\$4,205,048.00	\$2,523,366.19	(\$1,681,681.81)
Local Sources	\$4,480,720.00	\$3,942,515.81	(\$538,204.19)	\$884,270.00	\$726,382.71	(\$157,887.29)
Other Sources	\$85,020.00	\$83,858.41	(\$1,161.59)	\$37,000.00	\$39,245.71	\$2,245.71
Total Revenues:	\$20,816,759.00	\$13,541,140.28	(\$7,275,618.72)	\$5,126,318.00	\$3,288,994.61	(\$1,837,323.39)
Expenditures						
Instructional Services	\$10,858,643.00	\$6,440,284.15	\$4,418,358.85	\$1,867,148.45	\$1,199,354.26	\$667,794.19
Instructional Support Services	\$3,652,498.00	\$2,227,799.69	\$1,424,698.31	\$575,863.20	\$409,212.22	\$166,650.98
Operation & Maintenance Services	\$1,621,282.00	\$1,155,588.02	\$465,693.98	\$107,025.00	\$55,626.28	\$51,398.72
Auxiliary Services	\$2,426,216.00	\$1,314,773.90	\$1,111,442.10	\$2,633,474.42	\$1,469,334.26	\$1,164,140.16
General Administrative Services	\$963,713.00	\$599,640.38	\$364,072.62	\$228,038.92	\$95,468.06	\$132,570.86
Special Revenue Outlay	\$0.00	\$15,000.00	(\$15,000.00)	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$345,633.00	\$157,669.53	\$187,963.47	\$232,066.43	\$319,345.74	(\$87,279.31)
Total Expenditures:	\$19,867,985.00	\$11,910,755.67	\$7,957,229.33	\$5,643,616.42	\$3,548,340.82	\$2,095,275.60
Other Financing Sources (Uses)						
Other Financing Sources:	\$324,311.51	\$140,769.41	(\$183,542.10)	\$717,925.00	\$558,592.12	(\$159,332.88)
Other Financing Uses:	\$1,270,259.64	\$512,072.81	\$758,186.83	\$205,625.00	\$82,011.28	\$123,613.72
Total Other Financing Sources (Uses):	(\$945,948.13)	(\$371,303.40)	\$574,644.73	\$512,300.00	\$476,580.84	(\$35,719.16)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$2,825.87	\$1,259,081.21	\$1,256,255.34	(\$4,998.42)	\$217,234.63	\$222,233.05
Beginning Fund Balance - Oct. 1:	\$1,000,000.00	\$1,469,294.91	\$469,294.91	\$814,054.00	\$1,161,249.04	\$347,195.04
Ending Fund Balance:	\$1,002,825.87	\$2,728,376.12	\$1,725,550.25	\$809,055.58	\$1,378,483.67	\$569,428.09

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 2020, Fiscal Period 07**

**013 - Clarke County Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$1,043,758.00	\$691,884.00	(\$351,874.00)	\$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	\$0.00	\$0.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$1,043,758.00</b>	<b>\$691,884.00</b>	<b>(\$351,874.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</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	\$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	\$0.00	\$0.00	\$0.00
Debt Service	\$1,632,040.96	\$1,019,125.26	\$612,915.70	\$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>\$1,632,040.96</b>	<b>\$1,019,125.26</b>	<b>\$612,915.70</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$670,259.64	\$0.00	(\$670,259.64)	\$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>\$670,259.64</b>	<b>\$0.00</b>	<b>(\$670,259.64)</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>\$81,976.68</b>	<b>(\$327,241.26)</b>	<b>(\$409,217.94)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$78,628.04</b>	<b>\$78,634.70</b>	<b>\$6.66</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$160,604.72</b>	<b>(\$248,606.56)</b>	<b>(\$409,211.28)</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 2020, Fiscal Period 07**

**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	\$17,293,077.00	\$10,205,790.06	(\$7,087,286.94)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,206,748.00	\$2,524,226.19	(\$1,682,521.81)
Local Sources	\$92,475.00	\$75,923.44	(\$16,551.56)	\$5,457,465.00	\$4,744,821.96	(\$712,643.04)
Other Sources	\$0.00	\$0.00	\$0.00	\$122,020.00	\$123,104.12	\$1,084.12
Total Revenues:	\$92,475.00	\$75,923.44	(\$16,551.56)	\$27,079,310.00	\$17,597,942.33	(\$9,481,367.67)
Expenditures						
Instructional Services	\$32,593.00	\$10,507.63	\$22,085.37	\$12,758,384.45	\$7,650,146.04	\$5,108,238.41
Instructional Support Services	\$26,607.00	\$24,561.22	\$2,045.78	\$4,254,968.20	\$2,661,573.13	\$1,593,395.07
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$1,728,307.00	\$1,211,214.30	\$517,092.70
Auxiliary Services	\$4,335.00	\$5,615.41	(\$1,280.41)	\$5,064,025.42	\$2,789,723.57	\$2,274,301.85
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,191,751.92	\$695,108.44	\$496,643.48
Total Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	(\$15,000.00)
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,632,040.96	\$1,019,125.26	\$612,915.70
Other Expenditures	\$24,225.00	\$33,919.97	(\$9,694.97)	\$601,924.43	\$510,935.24	\$90,989.19
Total Expenditures:	\$87,760.00	\$74,604.23	\$13,155.77	\$27,231,402.38	\$16,552,825.98	\$10,678,576.40
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$1,531.22	\$1,531.22	\$1,712,496.15	\$700,892.75	(\$1,011,603.40)
Other Financing Uses:	\$5,180.00	\$2,080.57	\$3,099.43	\$1,481,064.64	\$596,164.66	\$884,899.98
Total Other Financing Sources (Uses):	(\$5,180.00)	(\$549.35)	\$4,630.65	\$231,431.51	\$104,728.09	(\$126,703.42)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$465.00)	\$769.86	\$1,234.86	\$79,339.13	\$1,149,844.44	\$1,070,505.31
Beginning Fund Balance - Oct. 1:	\$20,910.00	\$54,496.15	\$33,586.15	\$1,913,592.04	\$2,763,674.80	\$850,082.76
Ending Fund Balance:	\$20,445.00	\$55,266.01	\$34,821.01	\$1,992,931.17	\$3,913,519.24	\$1,920,588.07

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