

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2021, Fiscal Period 11

Exhibit F-I-A

013 - Clarke County Schools

013 - Clarke County Schools		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$2,920,326.48	\$357,909.86	(\$850,101.08)	(\$9,801.18)	\$0.00	\$60,128.39	\$0.00
Investments	\$0.00	\$13,304.25	\$0.00	\$700,305.53	\$0.00	\$0.00	\$0.00
Receivables	\$45,273.06	\$191,141.14	\$489,430.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$130,703.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$8,948.03	\$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	\$56,531,188.27
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$558,305.51
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,920,363.25
Other Debits							
Total Assets and Other Debits:	\$2,974,547.57	\$693,059.20	(\$360,671.08)	\$690,504.35	\$0.00	\$2,486,619.30	\$82,009,857.03
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$712.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$6,161.82	\$21,904.00	\$489,430.00	\$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	\$24,920,363.25
Total Liabilities:	\$6,874.62	\$21,904.00	\$489,430.00	\$0.00	\$0.00	\$2,426,490.91	\$24,920,363.25
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57,089,493.78
Contributed Capital							
Reserved Fund Balance	\$534,074.78	\$803,362.02	\$0.00	\$133,402.42	\$0.00	\$8,337.92	\$0.00
Unreserved Fund balance	\$2,433,598.17	(\$132,206.82)	(\$850,101.08)	\$557,101.93	\$0.00	\$51,790.47	\$0.00
Total Fund Equity:	\$2,967,672.95	\$671,155.20	(\$850,101.08)	\$690,504.35	\$0.00	\$60,128.39	\$57,089,493.78
Total Liabilities and Fund Equity:	\$2,974,547.57	\$693,059.20	(\$360,671.08)	\$690,504.35	\$0.00	\$2,486,619.30	\$82,009,857.03

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 2021, Fiscal Period 11**

013 - Clarke County Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$14,908,372.56	\$0.00	\$780,874.00	\$0.00	\$0.00	\$15,689,246.56
Federal Sources	\$600.00	\$5,251,067.41	\$0.00	\$0.00	\$0.00	\$5,251,667.41
Local Sources	\$4,911,773.56	\$932,077.64	\$0.00	\$752.13	\$41,325.17	\$5,885,928.50
Other Sources	\$178,102.11	\$8,784.64	\$0.00	\$0.00	\$0.00	\$186,886.75
Total Revenues:	\$19,998,848.23	\$6,191,929.69	\$780,874.00	\$752.13	\$41,325.17	\$27,013,729.22
Expenditures						
Instructional Services	\$9,687,602.60	\$3,140,525.56	\$0.00	\$0.00	\$4,631.53	\$12,832,759.69
Instructional Support Services	\$3,457,462.85	\$675,790.71	\$0.00	\$0.00	\$18,425.72	\$4,151,679.28
Operation & Maintenance Services	\$2,031,170.02	\$438,000.71	\$0.00	\$23,860.00	\$0.00	\$2,493,030.73
Auxiliary Services	\$2,009,007.59	\$183,617.11	\$0.00	\$814,701.00	\$0.00	\$3,007,325.70
General Administrative Services	\$1,086,097.96	\$210,747.31	\$0.00	\$0.00	\$0.00	\$1,296,845.27
Capital Outlay	\$0.00	\$0.00	\$0.00	\$199,425.04	\$0.00	\$199,425.04
Debt Service	\$0.00	\$0.00	\$1,793,986.96	\$0.00	\$0.00	\$1,793,986.96
Other Expenditures	\$261,457.00	\$2,634,901.22	\$0.00	\$0.00	\$8,751.43	\$2,905,109.65
Total Expenditures:	\$18,532,798.02	\$7,283,582.62	\$1,793,986.96	\$1,037,986.04	\$31,808.68	\$28,680,162.32
Other Fund Sources (Uses)						
Other Fund Sources:	\$172,257.49	\$889,669.85	\$0.00	\$819,166.25	\$20.00	\$1,881,113.59
Other Fund Uses:	\$782,510.44	\$116,463.77	\$0.00	\$0.00	\$5,839.13	\$904,813.34
Total Other Fund Sources (Uses):	(\$610,252.95)	\$773,206.08	\$0.00	\$819,166.25	(\$5,819.13)	\$976,300.25
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$855,797.26	(\$318,446.85)	(\$1,013,112.96)	(\$218,067.66)	\$3,697.36	(\$690,132.85)
Beginning Fund Balance - October 1:	\$2,111,875.69	\$989,602.05	\$163,011.88	\$908,572.01	\$56,431.03	\$4,229,492.66
Ending Fund Balance:	\$2,967,672.95	\$671,155.20	(\$850,101.08)	\$690,504.35	\$60,128.39	\$3,539,359.81

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 2021, Fiscal Period 11**

013 - Clarke County Schools

013 - Clarke County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$15,538,438.56	\$14,908,372.56	(\$630,066.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,500.00	\$600.00	(\$900.00)	\$6,074,772.02	\$5,251,067.41	(\$823,704.61)
Local Sources	\$4,495,940.00	\$4,911,773.56	\$415,833.56	\$1,129,400.00	\$932,077.64	(\$197,322.36)
Other Sources	\$86,520.00	\$178,102.11	\$91,582.11	\$56,000.00	\$8,784.64	(\$47,215.36)
Total Revenues:	\$20,122,398.56	\$19,998,848.23	(\$123,550.33)	\$7,260,172.02	\$6,191,929.69	(\$1,068,242.33)
Expenditures						
Instructional Services	\$10,766,992.07	\$9,687,602.60	\$1,079,389.47	\$3,081,720.03	\$3,140,525.56	(\$58,805.53)
Instructional Support Services	\$3,504,387.22	\$3,457,462.85	\$46,924.37	\$771,198.82	\$675,790.71	\$95,408.11
Operation & Maintenance Services	\$1,592,064.00	\$2,031,170.02	(\$439,106.02)	\$379,295.69	\$438,000.71	(\$58,705.02)
Auxiliary Services	\$2,192,322.00	\$2,009,007.59	\$183,314.41	\$120,675.00	\$183,617.11	(\$62,942.11)
General Administrative Services	\$1,027,731.00	\$1,086,097.96	(\$58,366.96)	\$314,863.27	\$210,747.31	\$104,115.96
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$255,562.00	\$261,457.00	(\$5,895.00)	\$3,247,051.09	\$2,634,901.22	\$612,149.87
Total Expenditures:	\$19,339,058.29	\$18,532,798.02	\$806,260.27	\$7,914,803.90	\$7,283,582.62	\$631,221.28
Other Financing Sources (Uses)						
Other Financing Sources:	\$389,359.80	\$172,257.49	(\$217,102.31)	\$1,054,639.98	\$889,669.85	(\$164,970.13)
Other Financing Uses:	\$1,601,955.44	\$782,510.44	\$819,445.00	\$272,740.00	\$116,463.77	\$156,276.23
Total Other Financing Sources (Uses):	(\$1,212,595.64)	(\$610,252.95)	\$602,342.69	\$781,899.98	\$773,206.08	(\$8,693.90)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$429,255.37)	\$855,797.26	\$1,285,052.63	\$127,268.10	(\$318,446.85)	(\$445,714.95)
Beginning Fund Balance - Oct. 1:	\$2,111,875.69	\$2,111,875.69	\$0.00	\$989,602.05	\$989,602.05	\$0.00
Ending Fund Balance:	\$1,682,620.32	\$2,967,672.95	\$1,285,052.63	\$1,116,870.15	\$671,155.20	(\$445,714.95)

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 2021, Fiscal Period 11**

013 - Clarke County Schools

013 - Clarke County Schools						
	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$951,741.00	\$780,874.00	(\$170,867.00)	\$30,781.00	\$0.00	(\$30,781.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$752.13	\$752.13
Other Sources	\$172,740.00	\$0.00	(\$172,740.00)	\$0.00	\$0.00	\$0.00
Total Revenues:	\$1,124,481.00	\$780,874.00	(\$343,607.00)	\$30,781.00	\$752.13	(\$30,028.87)
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	\$30,781.00	\$23,860.00	\$6,921.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$814,701.00	\$814,701.00	\$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	\$199,425.04	(\$199,425.04)
Debt Service	\$1,980,621.46	\$1,793,986.96	\$186,634.50	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,980,621.46	\$1,793,986.96	\$186,634.50	\$845,482.00	\$1,037,986.04	(\$192,504.04)
Other Financing Sources (Uses)						
Other Financing Sources:	\$724,140.46	\$0.00	(\$724,140.46)	\$814,701.00	\$819,166.25	\$4,465.25
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$724,140.46	\$0.00	(\$724,140.46)	\$814,701.00	\$819,166.25	\$4,465.25
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$132,000.00)	(\$1,013,112.96)	(\$881,112.96)	\$0.00	(\$218,067.66)	(\$218,067.66)
Beginning Fund Balance - Oct. 1:	\$163,011.88	\$163,011.88	\$0.00	\$908,572.01	\$908,572.01	\$0.00
Ending Fund Balance:	\$31,011.88	(\$850,101.08)	(\$881,112.96)	\$908,572.01	\$690,504.35	(\$218,067.66)

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 2021, Fiscal Period 11**

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	\$16,520,960.56	\$15,689,246.56	(\$831,714.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$6,076,272.02	\$5,251,667.41	(\$824,604.61)
Local Sources	\$128,425.00	\$41,325.17	(\$87,099.83)	\$5,753,765.00	\$5,885,928.50	\$132,163.50
Other Sources	\$0.00	\$0.00	\$0.00	\$315,260.00	\$186,886.75	(\$128,373.25)
Total Revenues:	\$128,425.00	\$41,325.17	(\$87,099.83)	\$28,666,257.58	\$27,013,729.22	(\$1,652,528.36)
Expenditures						
Instructional Services	\$31,333.00	\$4,631.53	\$26,701.47	\$13,880,045.10	\$12,832,759.69	\$1,047,285.41
Instructional Support Services	\$54,332.00	\$18,425.72	\$35,906.28	\$4,329,918.04	\$4,151,679.28	\$178,238.76
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$2,002,140.69	\$2,493,030.73	(\$490,890.04)
Auxiliary Services	\$7,115.00	\$0.00	\$7,115.00	\$3,134,813.00	\$3,007,325.70	\$127,487.30
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,342,594.27	\$1,296,845.27	\$45,749.00
Total Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$199,425.04	(\$199,425.04)
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,980,621.46	\$1,793,986.96	\$186,634.50
Other Expenditures	\$37,175.00	\$8,751.43	\$28,423.57	\$3,539,788.09	\$2,905,109.65	\$634,678.44
Total Expenditures:	\$129,955.00	\$31,808.68	\$98,146.32	\$30,209,920.65	\$28,680,162.32	\$1,529,758.33
Other Financing Sources (Uses)						
Other Financing Sources:	\$100.00	\$20.00	(\$80.00)	\$2,982,941.24	\$1,881,113.59	(\$1,101,827.65)
Other Financing Uses:	\$6,980.00	\$5,839.13	\$1,140.87	\$1,881,675.44	\$904,813.34	\$976,862.10
Total Other Financing Sources (Uses):	(\$6,880.00)	(\$5,819.13)	\$1,060.87	\$1,101,265.80	\$976,300.25	(\$124,965.55)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$8,410.00)	\$3,697.36	\$12,107.36	(\$442,397.27)	(\$690,132.85)	(\$247,735.58)
Beginning Fund Balance - Oct. 1:	\$56,431.03	\$56,431.03	\$0.00	\$4,229,492.66	\$4,229,492.66	\$0.00
Ending Fund Balance:	\$48,021.03	\$60,128.39	\$12,107.36	\$3,787,095.39	\$3,539,359.81	(\$247,735.58)

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