

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2022, Fiscal Period 03**

**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	\$1,841,733.99	\$1,177,895.07	\$229,242.45	\$0.00	\$0.00	\$64,625.49	\$0.00
Investments	\$0.00	\$13,304.25	\$0.00	\$635,073.73	\$0.00	\$0.00	\$0.00
Receivables	\$327,102.61	\$129,385.03	\$316,690.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$13,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$86,569.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$5,324.54	\$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
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,995,866.57
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,187,161.14</b>	<b>\$1,407,153.46</b>	<b>\$545,932.45</b>	<b>\$635,073.73</b>	<b>\$0.00</b>	<b>\$2,491,116.40</b>	<b>\$83,085,360.35</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable	\$0.00	\$13,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$163,396.29	\$12,928.47	\$316,690.00	\$0.00	\$0.00	\$2,426,490.88	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,995,866.57
<b>Total Liabilities:</b>	<b>\$163,396.29</b>	<b>\$25,928.47</b>	<b>\$316,690.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,426,490.88</b>	<b>\$25,995,866.57</b>
<b>Fund Equity:</b>							
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	\$175,981.15	\$444,441.88	\$0.00	\$0.00	\$0.00	\$4,303.77	\$0.00
Unreserved Fund balance	\$1,847,783.70	\$936,783.11	\$229,242.45	\$635,073.73	\$0.00	\$60,321.75	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,023,764.85</b>	<b>\$1,381,224.99</b>	<b>\$229,242.45</b>	<b>\$635,073.73</b>	<b>\$0.00</b>	<b>\$64,625.52</b>	<b>\$57,089,493.78</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,187,161.14</b>	<b>\$1,407,153.46</b>	<b>\$545,932.45</b>	<b>\$635,073.73</b>	<b>\$0.00</b>	<b>\$2,491,116.40</b>	<b>\$83,085,360.35</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 2022, Fiscal Period 03**

**013 - Clarke County Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$4,020,701.29	\$0.00	\$92,865.00	\$0.00	\$0.00	\$4,113,566.29
Federal Sources	\$200.00	\$1,122,707.82	\$0.00	\$0.00	\$0.00	\$1,122,907.82
Local Sources	\$1,957,848.95	\$434,660.82	\$0.00	\$162.93	\$30,497.18	\$2,423,169.88
Other Sources	\$135,136.33	\$24,397.41	\$0.00	\$0.00	\$0.00	\$159,533.74
<b>Total Revenues:</b>	<b>\$6,113,886.57</b>	<b>\$1,581,766.05</b>	<b>\$92,865.00</b>	<b>\$162.93</b>	<b>\$30,497.18</b>	<b>\$7,819,177.73</b>
<b>Expenditures</b>						
Instructional Services	\$2,684,327.10	\$766,841.44	\$0.00	\$0.00	\$1,806.28	\$3,452,974.82
Instructional Support Services	\$1,029,870.91	\$261,831.32	\$0.00	\$0.00	\$5,514.77	\$1,297,217.00
Operation & Maintenance Services	\$812,573.05	\$62,586.68	\$0.00	\$0.00	\$0.00	\$875,159.73
Auxiliary Services	\$566,844.58	\$596,967.28	\$0.00	\$0.00	\$500.00	\$1,164,311.86
General Administrative Services	\$302,828.17	\$111,392.95	\$0.00	\$0.00	\$0.00	\$414,221.12
Capital Outlay	\$0.00	\$46,455.00	\$0.00	\$115,410.00	\$0.00	\$161,865.00
Debt Service						\$0.00
Other Expenditures	\$86,343.69	\$200,185.68	\$0.00	\$0.00	\$17,593.62	\$304,122.99
<b>Total Expenditures:</b>	<b>\$5,482,787.50</b>	<b>\$2,046,260.35</b>	<b>\$0.00</b>	<b>\$115,410.00</b>	<b>\$25,414.67</b>	<b>\$7,669,872.52</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$0.00	\$271,847.33	\$0.00	\$0.00	\$500.00	\$272,347.33
Other Fund Uses:	\$211,105.39	\$62,639.49	\$0.00	\$0.00	\$350.00	\$274,094.88
<b>Total Other Fund Sources (Uses):</b>	<b>(\$211,105.39)</b>	<b>\$209,207.84</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$150.00</b>	<b>(\$1,747.55)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$419,993.68</b>	<b>(\$255,286.46)</b>	<b>\$92,865.00</b>	<b>(\$115,247.07)</b>	<b>\$5,232.51</b>	<b>\$147,557.66</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$1,603,771.17</b>	<b>\$1,636,511.45</b>	<b>\$136,377.45</b>	<b>\$750,320.80</b>	<b>\$59,393.01</b>	<b>\$4,186,373.88</b>
<b>Ending Fund Balance:</b>	<b>\$2,023,764.85</b>	<b>\$1,381,224.99</b>	<b>\$229,242.45</b>	<b>\$635,073.73</b>	<b>\$64,625.52</b>	<b>\$4,333,931.54</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 2022, Fiscal Period 03**

**013 - Clarke County Schools**

013 - Clarke County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$15,979,753.00	\$4,020,701.29	(\$11,959,051.71)	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,000.00	\$200.00	(\$800.00)	\$16,969,838.00	\$1,122,707.82	(\$15,847,130.18)
Local Sources	\$4,949,970.00	\$1,957,848.95	(\$2,992,121.05)	\$1,080,925.00	\$434,660.82	(\$646,264.18)
Other Sources	\$136,690.00	\$135,136.33	(\$1,553.67)	\$41,000.00	\$24,397.41	(\$16,602.59)
Total Revenues:	\$21,067,413.00	\$6,113,886.57	(\$14,953,526.43)	\$18,091,763.00	\$1,581,766.05	(\$16,509,996.95)
Expenditures						
Instructional Services	\$10,308,549.00	\$2,684,327.10	\$7,624,221.90	\$5,152,210.07	\$766,841.44	\$4,385,368.63
Instructional Support Services	\$3,989,955.00	\$1,029,870.91	\$2,960,084.09	\$950,542.53	\$261,831.32	\$688,711.21
Operation & Maintenance Services	\$1,425,622.00	\$812,573.05	\$613,048.95	\$248,766.00	\$62,586.68	\$186,179.32
Auxiliary Services	\$2,157,163.00	\$566,844.58	\$1,590,318.42	\$2,740,532.00	\$596,967.28	\$2,143,564.72
General Administrative Services	\$1,158,262.00	\$302,828.17	\$855,433.83	\$698,841.70	\$111,392.95	\$587,448.75
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$7,900,000.00	\$46,455.00	\$7,853,545.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$309,946.00	\$86,343.69	\$223,602.31	\$1,002,291.70	\$200,185.68	\$802,106.02
Total Expenditures:	\$19,349,497.00	\$5,482,787.50	\$13,866,709.50	\$18,693,184.00	\$2,046,260.35	\$16,646,923.65
Other Financing Sources (Uses)						
Other Financing Sources:	\$551,318.14	\$0.00	(\$551,318.14)	\$1,027,213.56	\$271,847.33	(\$755,366.23)
Other Financing Uses:	\$1,541,127.18	\$211,105.39	\$1,330,021.79	\$275,590.00	\$62,639.49	\$212,950.51
Total Other Financing Sources (Uses):	(\$989,809.04)	(\$211,105.39)	\$778,703.65	\$751,623.56	\$209,207.84	(\$542,415.72)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$728,106.96	\$419,993.68	(\$308,113.28)	\$150,202.56	(\$255,286.46)	(\$405,489.02)
Beginning Fund Balance - Oct. 1:	\$1,900,000.00	\$1,603,771.17	(\$296,228.83)	\$405,359.00	\$1,636,511.45	\$1,231,152.45
Ending Fund Balance:	\$2,628,106.96	\$2,023,764.85	(\$604,342.11)	\$555,561.56	\$1,381,224.99	\$825,663.43

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 2022, Fiscal Period 03**

**013 - Clarke County Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$989,107.00	\$92,865.00	(\$896,242.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$25.00	\$0.00	(\$25.00)	\$0.00	\$162.93	\$162.93
Other Sources	\$172,740.00	\$0.00	(\$172,740.00)	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$1,161,872.00</b>	<b>\$92,865.00</b>	<b>(\$1,069,007.00)</b>	<b>\$0.00</b>	<b>\$162.93</b>	<b>\$162.93</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	\$115,410.00	(\$115,410.00)
Debt Service	\$1,884,371.80	\$0.00	\$1,884,371.80	\$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>\$1,884,371.80</b>	<b>\$0.00</b>	<b>\$1,884,371.80</b>	<b>\$0.00</b>	<b>\$115,410.00</b>	<b>(\$115,410.00)</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$693,738.62	\$0.00	(\$693,738.62)	\$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>\$693,738.62</b>	<b>\$0.00</b>	<b>(\$693,738.62)</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>(\$28,761.18)</b>	<b>\$92,865.00</b>	<b>\$121,626.18</b>	<b>\$0.00</b>	<b>(\$115,247.07)</b>	<b>(\$115,247.07)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$98,106.92</b>	<b>\$136,377.45</b>	<b>\$38,270.53</b>	<b>\$0.00</b>	<b>\$750,320.80</b>	<b>\$750,320.80</b>
<b>Ending Fund Balance:</b>	<b>\$69,345.74</b>	<b>\$229,242.45</b>	<b>\$159,896.71</b>	<b>\$0.00</b>	<b>\$635,073.73</b>	<b>\$635,073.73</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 2022, Fiscal Period 03**

**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	\$16,968,860.00	\$4,113,566.29	(\$12,855,293.71)
Federal Sources	\$0.00	\$0.00	\$0.00	\$16,970,838.00	\$1,122,907.82	(\$15,847,930.18)
Local Sources	\$112,925.00	\$30,497.18	(\$82,427.82)	\$6,143,845.00	\$2,423,169.88	(\$3,720,675.12)
Other Sources	\$0.00	\$0.00	\$0.00	\$350,430.00	\$159,533.74	(\$190,896.26)
Total Revenues:	\$112,925.00	\$30,497.18	(\$82,427.82)	\$40,433,973.00	\$7,819,177.73	(\$32,614,795.27)
Expenditures						
Instructional Services	\$30,983.00	\$1,806.28	\$29,176.72	\$15,491,742.07	\$3,452,974.82	\$12,038,767.25
Instructional Support Services	\$49,208.00	\$5,514.77	\$43,693.23	\$4,989,705.53	\$1,297,217.00	\$3,692,488.53
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$1,674,388.00	\$875,159.73	\$799,228.27
Auxiliary Services	\$6,085.00	\$500.00	\$5,585.00	\$4,903,780.00	\$1,164,311.86	\$3,739,468.14
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,857,103.70	\$414,221.12	\$1,442,882.58
Total Outlay	\$0.00	\$0.00	\$0.00	\$7,900,000.00	\$161,865.00	\$7,738,135.00
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,884,371.80	\$0.00	\$1,884,371.80
Other Expenditures	\$30,175.00	\$17,593.62	\$12,581.38	\$1,342,412.70	\$304,122.99	\$1,038,289.71
Total Expenditures:	\$116,451.00	\$25,414.67	\$91,036.33	\$40,043,503.80	\$7,669,872.52	\$32,373,631.28
Other Financing Sources (Uses)						
Other Financing Sources:	\$100.00	\$500.00	\$400.00	\$2,272,370.32	\$272,347.33	(\$2,000,022.99)
Other Financing Uses:	\$6,770.00	\$350.00	\$6,420.00	\$1,823,487.18	\$274,094.88	\$1,549,392.30
Total Other Financing Sources (Uses):	(\$6,670.00)	\$150.00	\$6,820.00	\$448,883.14	(\$1,747.55)	(\$450,630.69)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$10,196.00)	\$5,232.51	\$15,428.51	\$839,352.34	\$147,557.66	(\$691,794.68)
Beginning Fund Balance - Oct. 1:	\$42,160.00	\$59,393.01	\$17,233.01	\$2,445,625.92	\$4,186,373.88	\$1,740,747.96
Ending Fund Balance:	\$31,964.00	\$64,625.52	\$32,661.52	\$3,284,978.26	\$4,333,931.54	\$1,048,953.28

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