

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2020, Fiscal Period 05**

**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	\$3,053,000.02	\$1,246,663.82	(\$760,095.56)	\$0.00	\$0.00	\$61,595.40	\$0.00
Investments	\$0.00	\$13,109.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$43,725.37	\$195,911.22	\$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>\$3,096,725.39</b>	<b>\$1,549,396.00</b>	<b>(\$97,925.56)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,488,086.31</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	\$5,461.54	\$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>\$5,461.54</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	\$104,743.54	\$464,927.20	\$0.00	\$0.00	\$0.00	\$19,879.18	\$0.00
Unreserved Fund balance	\$2,978,922.38	\$1,079,007.26	(\$760,095.56)	\$0.00	\$0.00	\$41,716.22	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,083,665.92</b>	<b>\$1,543,934.46</b>	<b>(\$760,095.56)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$61,595.40</b>	<b>\$55,578,750.86</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,096,725.39</b>	<b>\$1,549,396.00</b>	<b>(\$97,925.56)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,488,086.31</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**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**For Fiscal Year 2020, Fiscal Period 05**

**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	\$6,803,937.81	\$0.00	\$180,395.00	\$0.00	\$0.00	\$6,984,332.81
Federal Sources	\$740.00	\$1,963,027.13	\$0.00	\$0.00	\$0.00	\$1,963,767.13
Local Sources	\$3,667,071.90	\$627,818.24	\$0.00	\$0.00	\$67,351.22	\$4,362,241.36
Other Sources	\$78,520.57	\$38,998.94	\$0.00	\$0.00	\$0.00	\$117,519.51
<b>Total Revenues:</b>	<b>\$10,550,270.28</b>	<b>\$2,629,844.31</b>	<b>\$180,395.00</b>	<b>\$0.00</b>	<b>\$67,351.22</b>	<b>\$13,427,860.81</b>
<b>Expenditures</b>						
Instructional Services	\$4,645,221.89	\$851,227.12	\$0.00	\$0.00	\$6,780.33	\$5,503,229.34
Instructional Support Services	\$1,590,694.13	\$324,351.19	\$0.00	\$0.00	\$16,876.85	\$1,931,922.17
Operation & Maintenance Services	\$922,026.96	\$44,113.43	\$0.00	\$0.00	\$0.00	\$966,140.39
Auxiliary Services	\$959,034.36	\$1,058,919.18	\$0.00	\$0.00	\$5,615.41	\$2,023,568.95
General Administrative Services	\$435,034.83	\$68,403.07	\$0.00	\$0.00	\$0.00	\$503,437.90
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	\$112,789.56	\$231,672.46	\$0.00	\$0.00	\$30,430.03	\$374,892.05
<b>Total Expenditures:</b>	<b>\$8,679,801.73</b>	<b>\$2,578,686.45</b>	<b>\$1,019,125.26</b>	<b>\$0.00</b>	<b>\$59,702.62</b>	<b>\$12,337,316.06</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$110,921.99	\$410,654.73	\$0.00	\$0.00	\$1,531.22	\$523,107.94
Other Fund Uses:	\$367,019.53	\$79,127.17	\$0.00	\$0.00	\$2,080.57	\$448,227.27
<b>Total Other Fund Sources (Uses):</b>	<b>(\$256,097.54)</b>	<b>\$331,527.56</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$549.35)</b>	<b>\$74,880.67</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$1,614,371.01</b>	<b>\$382,685.42</b>	<b>(\$838,730.26)</b>	<b>\$0.00</b>	<b>\$7,099.25</b>	<b>\$1,165,425.42</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>\$3,083,665.92</b>	<b>\$1,543,934.46</b>	<b>(\$760,095.56)</b>	<b>\$0.00</b>	<b>\$61,595.40</b>	<b>\$3,929,100.22</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 05**

**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	\$6,803,937.81	(\$9,445,381.19)	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,700.00	\$740.00	(\$960.00)	\$4,205,048.00	\$1,963,027.13	(\$2,242,020.87)
Local Sources	\$4,480,720.00	\$3,667,071.90	(\$813,648.10)	\$884,270.00	\$627,818.24	(\$256,451.76)
Other Sources	\$85,020.00	\$78,520.57	(\$6,499.43)	\$37,000.00	\$38,998.94	\$1,998.94
Total Revenues:	\$20,816,759.00	\$10,550,270.28	(\$10,266,488.72)	\$5,126,318.00	\$2,629,844.31	(\$2,496,473.69)
Expenditures						
Instructional Services	\$10,858,643.00	\$4,645,221.89	\$6,213,421.11	\$1,867,148.45	\$851,227.12	\$1,015,921.33
Instructional Support Services	\$3,652,498.00	\$1,590,694.13	\$2,061,803.87	\$575,863.20	\$324,351.19	\$251,512.01
Operation & Maintenance Services	\$1,621,282.00	\$922,026.96	\$699,255.04	\$107,025.00	\$44,113.43	\$62,911.57
Auxiliary Services	\$2,426,216.00	\$959,034.36	\$1,467,181.64	\$2,633,474.42	\$1,058,919.18	\$1,574,555.24
General Administrative Services	\$963,713.00	\$435,034.83	\$528,678.17	\$228,038.92	\$68,403.07	\$159,635.85
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	\$112,789.56	\$232,843.44	\$232,066.43	\$231,672.46	\$393.97
Total Expenditures:	\$19,867,985.00	\$8,679,801.73	\$11,188,183.27	\$5,643,616.42	\$2,578,686.45	\$3,064,929.97
Other Financing Sources (Uses)						
Other Financing Sources:	\$324,311.51	\$110,921.99	(\$213,389.52)	\$717,925.00	\$410,654.73	(\$307,270.27)
Other Financing Uses:	\$1,270,259.64	\$367,019.53	\$903,240.11	\$205,625.00	\$79,127.17	\$126,497.83
Total Other Financing Sources (Uses):	(\$945,948.13)	(\$256,097.54)	\$689,850.59	\$512,300.00	\$331,527.56	(\$180,772.44)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$2,825.87	\$1,614,371.01	\$1,611,545.14	(\$4,998.42)	\$382,685.42	\$387,683.84
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	\$3,083,665.92	\$2,080,840.05	\$809,055.58	\$1,543,934.46	\$734,878.88

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 2020, Fiscal Period 05**

**013 - Clarke County Schools**

Description	DEBT SERVICE		VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$1,043,758.00	\$180,395.00	(\$863,363.00)	\$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>\$180,395.00</b>	<b>(\$863,363.00)</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>(\$838,730.26)</b>	<b>(\$920,706.94)</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>(\$760,095.56)</b>	<b>(\$920,700.28)</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 05**

**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	\$6,984,332.81	(\$10,308,744.19)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,206,748.00	\$1,963,767.13	(\$2,242,980.87)
Local Sources	\$92,475.00	\$67,351.22	(\$25,123.78)	\$5,457,465.00	\$4,362,241.36	(\$1,095,223.64)
Other Sources	\$0.00	\$0.00	\$0.00	\$122,020.00	\$117,519.51	(\$4,500.49)
Total Revenues:	\$92,475.00	\$67,351.22	(\$25,123.78)	\$27,079,310.00	\$13,427,860.81	(\$13,651,449.19)
Expenditures						
Instructional Services	\$32,593.00	\$6,780.33	\$25,812.67	\$12,758,384.45	\$5,503,229.34	\$7,255,155.11
Instructional Support Services	\$26,607.00	\$16,876.85	\$9,730.15	\$4,254,968.20	\$1,931,922.17	\$2,323,046.03
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$1,728,307.00	\$966,140.39	\$762,166.61
Auxiliary Services	\$4,335.00	\$5,615.41	(\$1,280.41)	\$5,064,025.42	\$2,023,568.95	\$3,040,456.47
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,191,751.92	\$503,437.90	\$688,314.02
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	\$30,430.03	(\$6,205.03)	\$601,924.43	\$374,892.05	\$227,032.38
Total Expenditures:	\$87,760.00	\$59,702.62	\$28,057.38	\$27,231,402.38	\$12,337,316.06	\$14,894,086.32
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$1,531.22	\$1,531.22	\$1,712,496.15	\$523,107.94	(\$1,189,388.21)
Other Financing Uses:	\$5,180.00	\$2,080.57	\$3,099.43	\$1,481,064.64	\$448,227.27	\$1,032,837.37
Total Other Financing Sources (Uses):	(\$5,180.00)	(\$549.35)	\$4,630.65	\$231,431.51	\$74,880.67	(\$156,550.84)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$465.00)	\$7,099.25	\$7,564.25	\$79,339.13	\$1,165,425.42	\$1,086,086.29
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	\$61,595.40	\$41,150.40	\$1,992,931.17	\$3,929,100.22	\$1,936,169.05

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