

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2019, Fiscal Period 10**

**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	\$2,428,350.74	\$1,165,585.79	(\$681,307.43)	\$0.00	\$0.00	\$89,810.88	\$0.00
Investments	\$0.00	\$13,109.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$8,795.52	\$834,910.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$329.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$81,095.69	\$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	\$57,069,700.44
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	\$26,976,722.98
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,428,680.19</b>	<b>\$1,268,586.08</b>	<b>\$153,602.57</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,516,301.79</b>	<b>\$84,046,423.42</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$0.00	\$49,723.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$0.00	\$8,795.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$4,214.98	\$834,910.00	\$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	\$26,976,722.98
<b>Total Liabilities:</b>	<b>\$0.00</b>	<b>\$62,733.70</b>	<b>\$834,910.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,426,490.91</b>	<b>\$26,976,722.98</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57,069,700.44
Contributed Capital							
Reserved Fund Balance	\$161,266.62	\$402,205.25	\$0.00	\$0.00	\$0.00	\$7,572.71	\$0.00
Unreserved Fund balance	\$2,267,413.57	\$803,647.13	(\$681,307.43)	\$0.00	\$0.00	\$82,238.17	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,428,680.19</b>	<b>\$1,205,852.38</b>	<b>(\$681,307.43)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$89,810.88</b>	<b>\$57,069,700.44</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,428,680.19</b>	<b>\$1,268,586.08</b>	<b>\$153,602.57</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,516,301.79</b>	<b>\$84,046,423.42</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 2019, Fiscal Period 10**

**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	\$14,068,685.54	\$0.00	\$734,012.00	\$0.00	\$0.00	\$14,802,697.54
Federal Sources	\$1,660.00	\$3,366,753.24	\$0.00	\$0.00	\$0.00	\$3,368,413.24
Local Sources	\$4,258,776.66	\$1,095,426.19	\$0.00	\$0.00	\$196,122.76	\$5,550,325.61
Other Sources	\$76,925.39	\$27,685.55	\$0.00	\$0.00	\$0.00	\$104,610.94
<b>Total Revenues:</b>	<b>\$18,406,047.59</b>	<b>\$4,489,864.98</b>	<b>\$734,012.00</b>	<b>\$0.00</b>	<b>\$196,122.76</b>	<b>\$23,826,047.33</b>
<b>Expenditures</b>						
Instructional Services	\$8,956,492.95	\$1,730,002.96	\$0.00	\$0.00	\$14,199.97	\$10,700,695.88
Instructional Support Services	\$3,066,732.79	\$511,570.60	\$0.00	\$0.00	\$57,203.85	\$3,635,507.24
Operation & Maintenance Services	\$1,537,629.27	\$130,866.80	\$0.00	\$0.00	\$0.00	\$1,668,496.07
Auxiliary Services	\$1,879,695.69	\$2,087,968.63	\$0.00	\$0.00	\$7,770.74	\$3,975,435.06
General Administrative Services	\$844,080.34	\$110,510.33	\$0.00	\$0.00	\$0.00	\$954,590.67
Capital Outlay						\$0.00
Debt Service	\$0.00	\$0.00	\$1,598,754.24	\$0.00	\$0.00	\$1,598,754.24
Other Expenditures	\$174,647.90	\$451,164.31	\$0.00	\$0.00	\$64,230.95	\$690,043.16
<b>Total Expenditures:</b>	<b>\$16,459,278.94</b>	<b>\$5,022,083.63</b>	<b>\$1,598,754.24</b>	<b>\$0.00</b>	<b>\$143,405.51</b>	<b>\$23,223,522.32</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$211,516.04	\$671,290.78	\$0.00	\$0.00	\$1,947.08	\$884,753.90
Other Fund Uses:	\$491,561.18	\$215,278.19	\$0.00	\$0.00	\$14,806.81	\$721,646.18
<b>Total Other Fund Sources (Uses):</b>	<b>(\$280,045.14)</b>	<b>\$456,012.59</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$12,859.73)</b>	<b>\$163,107.72</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$1,666,723.51</b>	<b>(\$76,206.06)</b>	<b>(\$864,742.24)</b>	<b>\$0.00</b>	<b>\$39,857.52</b>	<b>\$765,632.73</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$761,956.68</b>	<b>\$1,282,058.44</b>	<b>\$183,434.81</b>	<b>\$0.00</b>	<b>\$49,953.36</b>	<b>\$2,277,403.29</b>
<b>Ending Fund Balance:</b>	<b>\$2,428,680.19</b>	<b>\$1,205,852.38</b>	<b>(\$681,307.43)</b>	<b>\$0.00</b>	<b>\$89,810.88</b>	<b>\$3,043,036.02</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 2019, Fiscal Period 10**

**013 - Clarke County Schools**

013 - Clarke County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$16,699,564.77	\$14,068,685.54	(\$2,630,879.23)	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,500.00	\$1,660.00	\$160.00	\$4,512,111.40	\$3,366,753.24	(\$1,145,358.16)
Local Sources	\$4,284,940.00	\$4,258,776.66	(\$26,163.34)	\$1,069,545.00	\$1,095,426.19	\$25,881.19
Other Sources	\$110,910.00	\$76,925.39	(\$33,984.61)	\$55,000.00	\$27,685.55	(\$27,314.45)
Total Revenues:	\$21,096,914.77	\$18,406,047.59	(\$2,690,867.18)	\$5,636,656.40	\$4,489,864.98	(\$1,146,791.42)
Expenditures						
Instructional Services	\$10,869,307.39	\$8,956,492.95	\$1,912,814.44	\$1,893,794.03	\$1,730,002.96	\$163,791.07
Instructional Support Services	\$3,650,146.77	\$3,066,732.79	\$583,413.98	\$591,817.97	\$511,570.60	\$80,247.37
Operation & Maintenance Services	\$1,723,217.11	\$1,537,629.27	\$185,587.84	\$113,325.00	\$130,866.80	(\$17,541.80)
Auxiliary Services	\$2,280,634.00	\$1,879,695.69	\$400,938.31	\$3,003,465.18	\$2,087,968.63	\$915,496.55
General Administrative Services	\$1,068,507.50	\$844,080.34	\$224,427.16	\$193,769.96	\$110,510.33	\$83,259.63
Special Revenue Outlay						
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$228,199.00	\$174,647.90	\$53,551.10	\$388,242.44	\$451,164.31	(\$62,921.87)
Total Expenditures:	\$19,820,011.77	\$16,459,278.94	\$3,360,732.83	\$6,184,414.58	\$5,022,083.63	\$1,162,330.95
Other Financing Sources (Uses)						
Other Financing Sources:	\$354,453.51	\$211,516.04	(\$142,937.47)	\$557,767.23	\$671,290.78	\$113,523.55
Other Financing Uses:	\$1,188,430.75	\$491,561.18	\$696,869.57	\$231,254.00	\$215,278.19	\$15,975.81
Total Other Financing Sources (Uses):	(\$833,977.24)	(\$280,045.14)	\$553,932.10	\$326,513.23	\$456,012.59	\$129,499.36
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$442,925.76	\$1,666,723.51	\$1,223,797.75	(\$221,244.95)	(\$76,206.06)	\$145,038.89
Beginning Fund Balance - Oct. 1:	\$761,956.68	\$761,956.68	\$0.00	\$1,282,058.44	\$1,282,058.44	\$0.00
Ending Fund Balance:	\$1,204,882.44	\$2,428,680.19	\$1,223,797.75	\$1,060,813.49	\$1,205,852.38	\$145,038.89

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 2019, Fiscal Period 10**

**013 - Clarke County Schools**

013 - Clarke County Schools						
	DEBT SERVICE			CAPITAL PROJECTS		
Description	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$937,617.00	\$734,012.00	(\$203,605.00)	\$20,314.00	\$0.00	(\$20,314.00)
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
Total Revenues:	\$937,617.00	\$734,012.00	(\$203,605.00)	\$20,314.00	\$0.00	(\$20,314.00)
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	\$20,314.00	\$0.00	\$20,314.00
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						
Debt Service	\$1,762,757.49	\$1,598,754.24	\$164,003.25	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,762,757.49	\$1,598,754.24	\$164,003.25	\$20,314.00	\$0.00	\$20,314.00
Other Financing Sources (Uses)						
Other Financing Sources:	\$747,963.52	\$0.00	(\$747,963.52)	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$747,963.52	\$0.00	(\$747,963.52)	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$77,176.97)	(\$864,742.24)	(\$787,565.27)	\$0.00	\$0.00	\$0.00
Beginning Fund Balance - Oct. 1:	\$183,434.42	\$183,434.81	\$0.39	\$0.00	\$0.00	\$0.00
Ending Fund Balance:	\$106,257.45	(\$681,307.43)	(\$787,564.88)	\$0.00	\$0.00	\$0.00

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 2019, Fiscal Period 10**

**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	\$17,657,495.77	\$14,802,697.54	
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,513,611.40	\$3,368,413.24	
Local Sources	\$104,875.00	\$196,122.76	\$91,247.76	\$5,459,360.00	\$5,550,325.61	
Other Sources	\$0.00	\$0.00	\$0.00	\$165,910.00	\$104,610.94	
Total Revenues:	\$104,875.00	\$196,122.76	\$91,247.76	\$27,796,377.17	\$23,826,047.33	
Expenditures						
Instructional Services	\$25,195.00	\$14,199.97	\$10,995.03	\$12,788,296.42	\$10,700,695.88	
Instructional Support Services	\$48,654.00	\$57,203.85	(\$8,549.85)	\$4,290,618.74	\$3,635,507.24	
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$1,856,856.11	\$1,668,496.07	
Auxiliary Services	\$9,575.00	\$7,770.74	\$1,804.26	\$5,293,674.18	\$3,975,435.06	
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,262,277.46	\$954,590.67	
Total Outlay						
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,762,757.49	\$1,598,754.24	
Other Expenditures	\$50,050.00	\$64,230.95	(\$14,180.95)	\$666,491.44	\$690,043.16	
Total Expenditures:	\$133,474.00	\$143,405.51	(\$9,931.51)	\$27,920,971.84	\$23,223,522.32	
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$1,947.08	\$1,947.08	\$1,660,184.26	\$884,753.90	
Other Financing Uses:	\$1,190.00	\$14,806.81	(\$13,616.81)	\$1,420,874.75	\$721,646.18	
Total Other Financing Sources (Uses):	(\$1,190.00)	(\$12,859.73)	(\$11,669.73)	\$239,309.51	\$163,107.72	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$29,789.00)	\$39,857.52	\$69,646.52	\$114,714.84	\$765,632.73	
Beginning Fund Balance - Oct. 1:	\$49,953.36	\$49,953.36	\$0.00	\$2,277,402.90	\$2,277,403.29	
Ending Fund Balance:	\$20,164.36	\$89,810.88	\$69,646.52	\$2,392,117.74	\$3,043,036.02	

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