

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2020, 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	\$2,980,550.94	\$904,549.44	(\$602,098.23)	(\$142,626.86)	\$0.00	\$51,383.16	\$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	\$56,623,139.10
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>\$3,024,276.31</b>	<b>\$1,011,370.40</b>	<b>\$60,071.77</b>	<b>(\$142,626.86)</b>	<b>\$0.00</b>	<b>\$2,477,874.07</b>	<b>\$82,524,273.93</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	\$56,623,139.10
Contributed Capital							
Reserved Fund Balance	\$132,116.35	\$1,452,043.50	\$0.00	\$0.00	\$0.00	\$3,563.98	\$0.00
Unreserved Fund balance	\$2,879,100.49	(\$445,915.90)	(\$602,098.23)	(\$142,626.86)	\$0.00	\$47,819.18	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,011,216.84</b>	<b>\$1,006,127.60</b>	<b>(\$602,098.23)</b>	<b>(\$142,626.86)</b>	<b>\$0.00</b>	<b>\$51,383.16</b>	<b>\$56,623,139.10</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,024,276.31</b>	<b>\$1,011,370.40</b>	<b>\$60,071.77</b>	<b>(\$142,626.86)</b>	<b>\$0.00</b>	<b>\$2,477,874.07</b>	<b>\$82,524,273.93</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 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	\$14,186,472.77	\$0.00	\$800,121.00	\$0.00	\$0.00	\$14,986,593.77
Federal Sources	\$1,200.00	\$3,076,190.14	\$0.00	\$0.00	\$0.00	\$3,077,390.14
Local Sources	\$4,271,562.01	\$798,184.56	\$0.00	\$0.00	\$79,896.86	\$5,149,643.43
Other Sources	\$95,168.63	\$69,529.91	\$0.00	\$0.00	\$0.00	\$164,698.54
<b>Total Revenues:</b>	<b>\$18,554,403.41</b>	<b>\$3,943,904.61</b>	<b>\$800,121.00</b>	<b>\$0.00</b>	<b>\$79,896.86</b>	<b>\$23,378,325.88</b>
<b>Expenditures</b>						
Instructional Services	\$9,185,103.52	\$1,633,158.51	\$0.00	\$0.00	\$10,862.38	\$10,829,124.41
Instructional Support Services	\$3,140,877.99	\$519,078.93	\$0.00	\$0.00	\$27,192.37	\$3,687,149.29
Operation & Maintenance Services	\$1,429,829.01	\$79,984.05	\$0.00	\$0.00	\$0.00	\$1,509,813.06
Auxiliary Services	\$1,793,646.17	\$1,882,750.93	\$0.00	\$0.00	\$5,991.66	\$3,682,388.76
General Administrative Services	\$854,014.79	\$136,859.56	\$0.00	\$0.00	\$0.00	\$990,874.35
Capital Outlay	\$15,000.00	\$0.00	\$0.00	\$142,626.86	\$0.00	\$157,626.86
Debt Service	\$0.00	\$0.00	\$1,480,853.93	\$0.00	\$0.00	\$1,480,853.93
Other Expenditures	\$217,802.85	\$376,147.12	\$0.00	\$0.00	\$34,642.97	\$628,592.94
<b>Total Expenditures:</b>	<b>\$16,636,274.33</b>	<b>\$4,627,979.10</b>	<b>\$1,480,853.93</b>	<b>\$142,626.86</b>	<b>\$78,689.38</b>	<b>\$22,966,423.60</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$208,039.77	\$674,839.91	\$0.00	\$0.00	\$1,531.22	\$884,410.90
Other Fund Uses:	\$584,246.92	\$145,886.86	\$0.00	\$0.00	\$5,851.69	\$735,985.47
<b>Total Other Fund Sources (Uses):</b>	<b>(\$376,207.15)</b>	<b>\$528,953.05</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$4,320.47)</b>	<b>\$148,425.43</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$1,541,921.93</b>	<b>(\$155,121.44)</b>	<b>(\$680,732.93)</b>	<b>(\$142,626.86)</b>	<b>(\$3,112.99)</b>	<b>\$560,327.71</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>\$3,011,216.84</b>	<b>\$1,006,127.60</b>	<b>(\$602,098.23)</b>	<b>(\$142,626.86)</b>	<b>\$51,383.16</b>	<b>\$3,324,002.51</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 2020, Fiscal Period 10**

**013 - Clarke County Schools**

013 - Clarke County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$16,873,179.00	\$14,186,472.77	(\$2,686,706.23)	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,700.00	\$1,200.00	(\$500.00)	\$4,610,962.00	\$3,076,190.14	(\$1,534,771.86)
Local Sources	\$4,480,720.00	\$4,271,562.01	(\$209,157.99)	\$884,270.00	\$798,184.56	(\$86,085.44)
Other Sources	\$85,020.00	\$95,168.63	\$10,148.63	\$37,000.00	\$69,529.91	\$32,529.91
Total Revenues:	\$21,440,619.00	\$18,554,403.41	(\$2,886,215.59)	\$5,532,232.00	\$3,943,904.61	(\$1,588,327.39)
Expenditures						
Instructional Services	\$10,854,042.00	\$9,185,103.52	\$1,668,938.48	\$1,870,804.94	\$1,633,158.51	\$237,646.43
Instructional Support Services	\$3,773,689.00	\$3,140,877.99	\$632,811.01	\$639,445.20	\$519,078.93	\$120,366.27
Operation & Maintenance Services	\$1,762,244.00	\$1,429,829.01	\$332,414.99	\$106,775.00	\$79,984.05	\$26,790.95
Auxiliary Services	\$2,336,236.00	\$1,793,646.17	\$542,589.83	\$2,633,474.42	\$1,882,750.93	\$750,723.49
General Administrative Services	\$950,546.00	\$854,014.79	\$96,531.21	\$234,322.90	\$136,859.56	\$97,463.34
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	\$258,141.00	\$217,802.85	\$40,338.15	\$564,707.96	\$376,147.12	\$188,560.84
Total Expenditures:	\$19,934,898.00	\$16,636,274.33	\$3,298,623.67	\$6,049,530.42	\$4,627,979.10	\$1,421,551.32
Other Financing Sources (Uses)						
Other Financing Sources:	\$332,231.53	\$208,039.77	(\$124,191.76)	\$747,349.70	\$674,839.91	(\$72,509.79)
Other Financing Uses:	\$1,299,684.34	\$584,246.92	\$715,437.42	\$205,625.00	\$145,886.86	\$59,738.14
Total Other Financing Sources (Uses):	(\$967,452.81)	(\$376,207.15)	\$591,245.66	\$541,724.70	\$528,953.05	(\$12,771.65)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$538,268.19	\$1,541,921.93	\$1,003,653.74	\$24,426.28	(\$155,121.44)	(\$179,547.72)
Beginning Fund Balance - Oct. 1:	\$1,469,294.91	\$1,469,294.91	\$0.00	\$1,161,249.04	\$1,161,249.04	\$0.00
Ending Fund Balance:	\$2,007,563.10	\$3,011,216.84	\$1,003,653.74	\$1,185,675.32	\$1,006,127.60	(\$179,547.72)

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 10**

**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	\$1,018,727.00	\$800,121.00	(\$218,606.00)	\$25,031.00	\$0.00	(\$25,031.00)
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	\$172,740.00	\$0.00	(\$172,740.00)	\$0.00	\$0.00	\$0.00
Total Revenues:	\$1,191,467.00	\$800,121.00	(\$391,346.00)	\$25,031.00	\$0.00	(\$25,031.00)
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	\$25,031.00	\$0.00	\$25,031.00
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	\$450,000.00	\$142,626.86	\$307,373.14
Debt Service	\$1,779,749.96	\$1,480,853.93	\$298,896.03	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,779,749.96	\$1,480,853.93	\$298,896.03	\$475,031.00	\$142,626.86	\$332,404.14
Other Financing Sources (Uses)						
Other Financing Sources:	\$670,259.64	\$0.00	(\$670,259.64)	\$450,000.00	\$0.00	(\$450,000.00)
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$670,259.64	\$0.00	(\$670,259.64)	\$450,000.00	\$0.00	(\$450,000.00)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$81,976.68	(\$680,732.93)	(\$762,709.61)	\$0.00	(\$142,626.86)	(\$142,626.86)
Beginning Fund Balance - Oct. 1:	\$78,634.70	\$78,634.70	\$0.00	\$0.00	\$0.00	\$0.00
Ending Fund Balance:	\$160,611.38	(\$602,098.23)	(\$762,709.61)	\$0.00	(\$142,626.86)	(\$142,626.86)

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 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	\$17,916,937.00	\$14,986,593.77	(\$2,930,343.23)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,612,662.00	\$3,077,390.14	(\$1,535,271.86)
Local Sources	\$92,475.00	\$79,896.86	(\$12,578.14)	\$5,457,465.00	\$5,149,643.43	(\$307,821.57)
Other Sources	\$0.00	\$0.00	\$0.00	\$294,760.00	\$164,698.54	(\$130,061.46)
Total Revenues:	\$92,475.00	\$79,896.86	(\$12,578.14)	\$28,281,824.00	\$23,378,325.88	(\$4,903,498.12)
Expenditures						
Instructional Services	\$32,593.00	\$10,862.38	\$21,730.62	\$12,757,439.94	\$10,829,124.41	\$1,928,315.53
Instructional Support Services	\$26,607.00	\$27,192.37	(\$585.37)	\$4,439,741.20	\$3,687,149.29	\$752,591.91
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$1,894,050.00	\$1,509,813.06	\$384,236.94
Auxiliary Services	\$4,335.00	\$5,991.66	(\$1,656.66)	\$4,974,045.42	\$3,682,388.76	\$1,291,656.66
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,184,868.90	\$990,874.35	\$193,994.55
Total Outlay	\$0.00	\$0.00	\$0.00	\$450,000.00	\$157,626.86	\$292,373.14
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,779,749.96	\$1,480,853.93	\$298,896.03
Other Expenditures	\$24,225.00	\$34,642.97	(\$10,417.97)	\$847,073.96	\$628,592.94	\$218,481.02
Total Expenditures:	\$87,760.00	\$78,689.38	\$9,070.62	\$28,326,969.38	\$22,966,423.60	\$5,360,545.78
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$1,531.22	\$1,531.22	\$2,199,840.87	\$884,410.90	(\$1,315,429.97)
Other Financing Uses:	\$5,180.00	\$5,851.69	(\$671.69)	\$1,510,489.34	\$735,985.47	\$774,503.87
Total Other Financing Sources (Uses):	(\$5,180.00)	(\$4,320.47)	\$859.53	\$689,351.53	\$148,425.43	(\$540,926.10)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$465.00)	(\$3,112.99)	(\$2,647.99)	\$644,206.15	\$560,327.71	(\$83,878.44)
Beginning Fund Balance - Oct. 1:	\$54,496.15	\$54,496.15	\$0.00	\$2,763,674.80	\$2,763,674.80	\$0.00
Ending Fund Balance:	\$54,031.15	\$51,383.16	(\$2,647.99)	\$3,407,880.95	\$3,324,002.51	(\$83,878.44)

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