

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2019, Fiscal Period 09**

**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	\$1,792,309.26	\$1,313,339.72	(\$319,569.20)	\$0.00	\$0.00	\$52,619.30	\$0.00
Investments	\$0.00	\$12,855.87	\$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	\$57,404,208.74
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>\$1,792,638.71</b>	<b>\$1,416,086.80</b>	<b>\$515,340.80</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,479,110.21</b>	<b>\$84,380,931.72</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	\$57,404,208.74
Contributed Capital							
Reserved Fund Balance	\$128,722.47	\$324,524.99	\$0.00	\$0.00	\$0.00	\$5,431.07	\$0.00
Unreserved Fund balance	\$1,663,916.24	\$1,028,828.11	(\$319,569.20)	\$0.00	\$0.00	\$47,188.23	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,792,638.71</b>	<b>\$1,353,353.10</b>	<b>(\$319,569.20)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$52,619.30</b>	<b>\$57,404,208.74</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$1,792,638.71</b>	<b>\$1,416,086.80</b>	<b>\$515,340.80</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,479,110.21</b>	<b>\$84,380,931.72</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 2019, Fiscal Period 09**

**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	\$12,022,308.54	\$0.00	\$703,207.00	\$0.00	\$0.00	\$12,725,515.54
Federal Sources	\$1,500.00	\$3,146,932.56	\$0.00	\$0.00	\$0.00	\$3,148,432.56
Local Sources	\$4,143,547.55	\$1,051,110.05	\$0.00	\$0.00	\$155,080.09	\$5,349,737.69
Other Sources	\$55,351.41	\$27,090.88	\$0.00	\$0.00	\$0.00	\$82,442.29
<b>Total Revenues:</b>	<b>\$16,222,707.50</b>	<b>\$4,225,133.49</b>	<b>\$703,207.00</b>	<b>\$0.00</b>	<b>\$155,080.09</b>	<b>\$21,306,128.08</b>
<b>Expenditures</b>						
Instructional Services	\$8,061,155.84	\$1,566,443.42	\$0.00	\$0.00	\$14,137.02	\$9,641,736.28
Instructional Support Services	\$2,776,632.21	\$466,105.89	\$0.00	\$0.00	\$56,260.68	\$3,298,998.78
Operation & Maintenance Services	\$1,416,516.35	\$121,409.18	\$0.00	\$0.00	\$0.00	\$1,537,925.53
Auxiliary Services	\$1,710,962.70	\$1,951,955.69	\$0.00	\$0.00	\$7,425.97	\$3,670,344.36
General Administrative Services	\$761,655.82	\$98,861.18	\$0.00	\$0.00	\$0.00	\$860,517.00
Capital Outlay						\$0.00
Debt Service	\$0.00	\$0.00	\$1,206,211.01	\$0.00	\$0.00	\$1,206,211.01
Other Expenditures	\$164,913.86	\$407,175.05	\$0.00	\$0.00	\$63,676.50	\$635,765.41
<b>Total Expenditures:</b>	<b>\$14,891,836.78</b>	<b>\$4,611,950.41</b>	<b>\$1,206,211.01</b>	<b>\$0.00</b>	<b>\$141,500.17</b>	<b>\$20,851,498.37</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$191,372.49	\$660,182.21	\$0.00	\$0.00	\$1,937.08	\$853,491.78
Other Fund Uses:	\$491,561.18	\$202,070.63	\$0.00	\$0.00	\$12,851.06	\$706,482.87
<b>Total Other Fund Sources (Uses):</b>	<b>(\$300,188.69)</b>	<b>\$458,111.58</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$10,913.98)</b>	<b>\$147,008.91</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$1,030,682.03</b>	<b>\$71,294.66</b>	<b>(\$503,004.01)</b>	<b>\$0.00</b>	<b>\$2,665.94</b>	<b>\$601,638.62</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>\$1,792,638.71</b>	<b>\$1,353,353.10</b>	<b>(\$319,569.20)</b>	<b>\$0.00</b>	<b>\$52,619.30</b>	<b>\$2,879,041.91</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 2019, Fiscal Period 09**

**013 - Clarke County Schools**

013 - Clarke County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$15,935,701.00	\$12,022,308.54	(\$3,913,392.46)	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,500.00	\$1,500.00	\$0.00	\$4,424,419.00	\$3,146,932.56	(\$1,277,486.44)
Local Sources	\$4,284,940.00	\$4,143,547.55	(\$141,392.45)	\$1,069,545.00	\$1,051,110.05	(\$18,434.95)
Other Sources	\$110,910.00	\$55,351.41	(\$55,558.59)	\$55,000.00	\$27,090.88	(\$27,909.12)
Total Revenues:	\$20,333,051.00	\$16,222,707.50	(\$4,110,343.50)	\$5,548,964.00	\$4,225,133.49	(\$1,323,830.51)
Expenditures						
Instructional Services	\$10,769,219.00	\$8,061,155.84	\$2,708,063.16	\$1,861,810.42	\$1,566,443.42	\$295,367.00
Instructional Support Services	\$3,625,418.00	\$2,776,632.21	\$848,785.79	\$547,253.98	\$466,105.89	\$81,148.09
Operation & Maintenance Services	\$1,598,436.00	\$1,416,516.35	\$181,919.65	\$113,325.00	\$121,409.18	(\$8,084.18)
Auxiliary Services	\$2,230,634.00	\$1,710,962.70	\$519,671.30	\$2,963,231.18	\$1,951,955.69	\$1,011,275.49
General Administrative Services	\$959,242.00	\$761,655.82	\$197,586.18	\$190,300.99	\$98,861.18	\$91,439.81
Special Revenue Outlay						
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$228,199.00	\$164,913.86	\$63,285.14	\$382,226.61	\$407,175.05	(\$24,948.44)
Total Expenditures:	\$19,411,148.00	\$14,891,836.78	\$4,519,311.22	\$6,058,148.18	\$4,611,950.41	\$1,446,197.77
Other Financing Sources (Uses)						
Other Financing Sources:	\$352,728.04	\$191,372.49	(\$161,355.55)	\$957,767.23	\$660,182.21	(\$297,585.02)
Other Financing Uses:	\$1,568,116.75	\$491,561.18	\$1,076,555.57	\$231,254.00	\$202,070.63	\$29,183.37
Total Other Financing Sources (Uses):	(\$1,215,388.71)	(\$300,188.69)	\$915,200.02	\$726,513.23	\$458,111.58	(\$268,401.65)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$293,485.71)	\$1,030,682.03	\$1,324,167.74	\$217,329.05	\$71,294.66	(\$146,034.39)
Beginning Fund Balance - Oct. 1:	\$600,000.00	\$761,956.68	\$161,956.68	\$871,480.83	\$1,282,058.44	\$410,577.61
Ending Fund Balance:	\$306,514.29	\$1,792,638.71	\$1,486,124.42	\$1,088,809.88	\$1,353,353.10	\$264,543.22

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 09**

**013 - Clarke County Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
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
State Sources	\$957,931.00	\$703,207.00	(\$254,724.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$957,931.00</b>	<b>\$703,207.00</b>	<b>(\$254,724.00)</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						
Debt Service	\$1,762,757.49	\$1,206,211.01	\$556,546.48	\$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>\$1,762,757.49</b>	<b>\$1,206,211.01</b>	<b>\$556,546.48</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$727,649.52	\$0.00	(\$727,649.52)	\$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>\$727,649.52</b>	<b>\$0.00</b>	<b>(\$727,649.52)</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>(\$77,176.97)</b>	<b>(\$503,004.01)</b>	<b>(\$425,827.04)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$154,638.00</b>	<b>\$183,434.81</b>	<b>\$28,796.81</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$77,461.03</b>	<b>(\$319,569.20)</b>	<b>(\$397,030.23)</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 2019, Fiscal Period 09**

**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	\$16,893,632.00	\$12,725,515.54	
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,425,919.00	\$3,148,432.56	
Local Sources	\$104,875.00	\$155,080.09	\$50,205.09	\$5,459,360.00	\$5,349,737.69	
Other Sources	\$0.00	\$0.00	\$0.00	\$165,910.00	\$82,442.29	
Total Revenues:	\$104,875.00	\$155,080.09	\$50,205.09	\$26,944,821.00	\$21,306,128.08	
Expenditures						
Instructional Services	\$25,195.00	\$14,137.02	\$11,057.98	\$12,656,224.42	\$9,641,736.28	
Instructional Support Services	\$48,654.00	\$56,260.68	(\$7,606.68)	\$4,221,325.98	\$3,298,998.78	
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$1,711,761.00	\$1,537,925.53	
Auxiliary Services	\$9,575.00	\$7,425.97	\$2,149.03	\$5,203,440.18	\$3,670,344.36	
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,149,542.99	\$860,517.00	
Total Outlay						
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,762,757.49	\$1,206,211.01	
Other Expenditures	\$50,050.00	\$63,676.50	(\$13,626.50)	\$660,475.61	\$635,765.41	
Total Expenditures:	\$133,474.00	\$141,500.17	(\$8,026.17)	\$27,365,527.67	\$20,851,498.37	
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$1,937.08	\$1,937.08	\$2,038,144.79	\$853,491.78	
Other Financing Uses:	\$1,190.00	\$12,851.06	(\$11,661.06)	\$1,800,560.75	\$706,482.87	
Total Other Financing Sources (Uses):	(\$1,190.00)	(\$10,913.98)	(\$9,723.98)	\$237,584.04	\$147,008.91	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$29,789.00)	\$2,665.94	\$32,454.94	(\$183,122.63)	\$601,638.62	
Beginning Fund Balance - Oct. 1:	\$44,180.00	\$49,953.36	\$5,773.36	\$1,670,298.83	\$2,277,403.29	
Ending Fund Balance:	\$14,391.00	\$52,619.30	\$38,228.30	\$1,487,176.20	\$2,879,041.91	

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