

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2022, Fiscal Period 06**

**Exhibit F-I-A**

**013 - Clarke County Schools**

013 - Clarke County Schools		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$3,282,535.37	\$936,418.14	(\$696,192.84)	(\$14,170.00)	\$0.00	\$60,867.72	\$0.00
Investments	\$0.00	\$13,304.92	\$0.00	\$635,230.34	\$0.00	\$0.00	\$0.00
Receivables	\$119,121.15	\$164,332.98	\$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	\$7,460.06	\$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
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,995,866.57
Other Debits							
Total Assets and Other Debits:	\$3,422,116.58	\$1,200,625.15	(\$379,502.84)	\$621,060.34	\$0.00	\$2,487,358.63	\$83,085,360.35
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable	\$0.00	\$13,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$87,815.21	(\$43,833.79)	\$316,690.00	\$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	\$25,995,866.57
Total Liabilities:	\$87,815.21	(\$30,833.79)	\$316,690.00	\$0.00	\$0.00	\$2,426,490.91	\$25,995,866.57
Fund Equity:							
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	\$287,172.20	\$8,314,409.74	\$0.00	\$132,873.00	\$0.00	\$7,477.90	\$0.00
Unreserved Fund balance	\$3,047,129.17	(\$7,082,950.80)	(\$696,192.84)	\$488,187.34	\$0.00	\$53,389.82	\$0.00
Total Fund Equity:	\$3,334,301.37	\$1,231,458.94	(\$696,192.84)	\$621,060.34	\$0.00	\$60,867.72	\$57,089,493.78
Total Liabilities and Fund Equity:	\$3,422,116.58	\$1,200,625.15	(\$379,502.84)	\$621,060.34	\$0.00	\$2,487,358.63	\$83,085,360.35

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 06**

**013 - Clarke County Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$8,142,645.54	\$0.00	\$185,730.00	\$0.00	\$0.00	\$8,328,375.54
Federal Sources	\$460.00	\$2,954,041.79	\$0.00	\$0.00	\$0.00	\$2,954,501.79
Local Sources	\$4,350,933.11	\$821,551.22	\$0.00	\$319.54	\$50,301.90	\$5,223,105.77
Other Sources	\$130,149.72	\$24,788.31	\$0.00	\$0.00	\$0.00	\$154,938.03
<b>Total Revenues:</b>	<b>\$12,624,188.37</b>	<b>\$3,800,381.32</b>	<b>\$185,730.00</b>	<b>\$319.54</b>	<b>\$50,301.90</b>	<b>\$16,660,921.13</b>
<b>Expenditures</b>						
Instructional Services	\$5,346,972.69	\$1,562,504.05	\$0.00	\$0.00	\$6,754.65	\$6,916,231.39
Instructional Support Services	\$2,022,727.69	\$588,292.68	\$0.00	\$0.00	\$19,547.14	\$2,630,567.51
Operation & Maintenance Services	\$1,330,126.31	\$120,897.18	\$0.00	\$14,170.00	\$0.00	\$1,465,193.49
Auxiliary Services	\$1,146,973.54	\$1,214,485.25	\$0.00	\$0.00	\$500.00	\$2,361,958.79
General Administrative Services	\$589,171.61	\$226,150.00	\$0.00	\$0.00	\$0.00	\$815,321.61
Capital Outlay	\$0.00	\$433,637.64	\$0.00	\$115,410.00	\$0.00	\$549,047.64
Debt Service	\$0.00	\$0.00	\$1,018,300.29	\$0.00	\$0.00	\$1,018,300.29
Other Expenditures	\$163,992.17	\$409,817.56	\$0.00	\$0.00	\$21,447.13	\$595,256.86
<b>Total Expenditures:</b>	<b>\$10,599,964.01</b>	<b>\$4,555,784.36</b>	<b>\$1,018,300.29</b>	<b>\$129,580.00</b>	<b>\$48,248.92</b>	<b>\$16,351,877.58</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$56,423.10	\$427,957.02	\$0.00	\$0.00	\$1,735.00	\$486,115.12
Other Fund Uses:	\$350,117.26	\$77,606.49	\$0.00	\$0.00	\$2,313.27	\$430,037.02
<b>Total Other Fund Sources (Uses):</b>	<b>(\$293,694.16)</b>	<b>\$350,350.53</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$578.27)</b>	<b>\$56,078.10</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$1,730,530.20</b>	<b>(\$405,052.51)</b>	<b>(\$832,570.29)</b>	<b>(\$129,260.46)</b>	<b>\$1,474.71</b>	<b>\$365,121.65</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>\$3,334,301.37</b>	<b>\$1,231,458.94</b>	<b>(\$696,192.84)</b>	<b>\$621,060.34</b>	<b>\$60,867.72</b>	<b>\$4,551,495.53</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 06**

**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	\$8,142,645.54	(\$7,837,107.46)	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,000.00	\$460.00	(\$540.00)	\$17,193,855.64	\$2,954,041.79	(\$14,239,813.85)
Local Sources	\$4,949,970.00	\$4,350,933.11	(\$599,036.89)	\$1,080,925.00	\$821,551.22	(\$259,373.78)
Other Sources	\$136,690.00	\$130,149.72	(\$6,540.28)	\$41,000.00	\$24,788.31	(\$16,211.69)
Total Revenues:	\$21,067,413.00	\$12,624,188.37	(\$8,443,224.63)	\$18,315,780.64	\$3,800,381.32	(\$14,515,399.32)
Expenditures						
Instructional Services	\$10,308,549.00	\$5,346,972.69	\$4,961,576.31	\$5,256,208.75	\$1,562,504.05	\$3,693,704.70
Instructional Support Services	\$3,989,955.00	\$2,022,727.69	\$1,967,227.31	\$1,036,832.23	\$588,292.68	\$448,539.55
Operation & Maintenance Services	\$1,425,622.00	\$1,330,126.31	\$95,495.69	\$268,494.75	\$120,897.18	\$147,597.57
Auxiliary Services	\$2,157,163.00	\$1,146,973.54	\$1,010,189.46	\$2,740,532.00	\$1,214,485.25	\$1,526,046.75
General Administrative Services	\$1,158,262.00	\$589,171.61	\$569,090.39	\$701,628.53	\$226,150.00	\$475,478.53
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$7,900,000.00	\$433,637.64	\$7,466,362.36
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$309,946.00	\$163,992.17	\$145,953.83	\$1,013,505.38	\$409,817.56	\$603,687.82
Total Expenditures:	\$19,349,497.00	\$10,599,964.01	\$8,749,532.99	\$18,917,201.64	\$4,555,784.36	\$14,361,417.28
Other Financing Sources (Uses)						
Other Financing Sources:	\$551,318.14	\$56,423.10	(\$494,895.04)	\$1,027,213.56	\$427,957.02	(\$599,256.54)
Other Financing Uses:	\$1,541,127.18	\$350,117.26	\$1,191,009.92	\$275,590.00	\$77,606.49	\$197,983.51
Total Other Financing Sources (Uses):	(\$989,809.04)	(\$293,694.16)	\$696,114.88	\$751,623.56	\$350,350.53	(\$401,273.03)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$728,106.96	\$1,730,530.20	\$1,002,423.24	\$150,202.56	(\$405,052.51)	(\$555,255.07)
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	\$3,334,301.37	\$706,194.41	\$555,561.56	\$1,231,458.94	\$675,897.38

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 06**

**013 - Clarke County Schools**

Description	DEBT SERVICE		VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$989,107.00	\$185,730.00	(\$803,377.00)	\$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	\$319.54	\$319.54
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>\$185,730.00</b>	<b>(\$976,142.00)</b>	<b>\$0.00</b>	<b>\$319.54</b>	<b>\$319.54</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	\$14,170.00	(\$14,170.00)
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	\$1,018,300.29	\$866,071.51	\$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>\$1,018,300.29</b>	<b>\$866,071.51</b>	<b>\$0.00</b>	<b>\$129,580.00</b>	<b>(\$129,580.00)</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>(\$832,570.29)</b>	<b>(\$803,809.11)</b>	<b>\$0.00</b>	<b>(\$129,260.46)</b>	<b>(\$129,260.46)</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>(\$696,192.84)</b>	<b>(\$765,538.58)</b>	<b>\$0.00</b>	<b>\$621,060.34</b>	<b>\$621,060.34</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 2022, Fiscal Period 06**

**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	\$8,328,375.54	(\$8,640,484.46)
Federal Sources	\$0.00	\$0.00	\$0.00	\$17,194,855.64	\$2,954,501.79	(\$14,240,353.85)
Local Sources	\$112,925.00	\$50,301.90	(\$62,623.10)	\$6,143,845.00	\$5,223,105.77	(\$920,739.23)
Other Sources	\$0.00	\$0.00	\$0.00	\$350,430.00	\$154,938.03	(\$195,491.97)
Total Revenues:	\$112,925.00	\$50,301.90	(\$62,623.10)	\$40,657,990.64	\$16,660,921.13	(\$23,997,069.51)
Expenditures						
Instructional Services	\$30,983.00	\$6,754.65	\$24,228.35	\$15,595,740.75	\$6,916,231.39	\$8,679,509.36
Instructional Support Services	\$49,208.00	\$19,547.14	\$29,660.86	\$5,075,995.23	\$2,630,567.51	\$2,445,427.72
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$1,694,116.75	\$1,465,193.49	\$228,923.26
Auxiliary Services	\$6,085.00	\$500.00	\$5,585.00	\$4,903,780.00	\$2,361,958.79	\$2,541,821.21
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,859,890.53	\$815,321.61	\$1,044,568.92
Total Outlay	\$0.00	\$0.00	\$0.00	\$7,900,000.00	\$549,047.64	\$7,350,952.36
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,884,371.80	\$1,018,300.29	\$866,071.51
Other Expenditures	\$30,175.00	\$21,447.13	\$8,727.87	\$1,353,626.38	\$595,256.86	\$758,369.52
Total Expenditures:	\$116,451.00	\$48,248.92	\$68,202.08	\$40,267,521.44	\$16,351,877.58	\$23,915,643.86
Other Financing Sources (Uses)						
Other Financing Sources:	\$100.00	\$1,735.00	\$1,635.00	\$2,272,370.32	\$486,115.12	(\$1,786,255.20)
Other Financing Uses:	\$6,770.00	\$2,313.27	\$4,456.73	\$1,823,487.18	\$430,037.02	\$1,393,450.16
Total Other Financing Sources (Uses):	(\$6,670.00)	(\$578.27)	\$6,091.73	\$448,883.14	\$56,078.10	(\$392,805.04)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$10,196.00)	\$1,474.71	\$11,670.71	\$839,352.34	\$365,121.65	(\$474,230.69)
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	\$60,867.72	\$28,903.72	\$3,284,978.26	\$4,551,495.53	\$1,266,517.27

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