

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2021, Fiscal Period 08**

**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	\$3,184,750.92	\$1,110,430.27	(\$641,194.71)	(\$75,541.14)	\$0.00	\$52,530.84	\$0.00
Investments	\$0.00	\$13,303.59	\$0.00	\$797,331.18	\$0.00	\$0.00	\$0.00
Receivables	\$45,273.06	\$171,929.11	\$489,430.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$130,703.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$2,466.21)	\$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	\$56,546,188.27
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$562,725.51
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,920,363.25
Other Debits							
Total Assets and Other Debits:	\$3,227,557.77	\$1,426,366.92	(\$151,764.71)	\$721,790.04	\$0.00	\$2,479,021.75	\$82,029,277.03
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable							
Other Liabilities	\$6,161.82	\$21,083.23	\$489,430.00	\$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	\$24,920,363.25
Total Liabilities:	\$6,161.82	\$21,083.23	\$489,430.00	\$0.00	\$0.00	\$2,426,490.91	\$24,920,363.25
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57,108,913.78
Contributed Capital							
Reserved Fund Balance	\$378,244.76	\$819,002.39	\$0.00	\$131,910.00	\$0.00	\$2,586.00	\$0.00
Unreserved Fund balance	\$2,843,151.19	\$586,281.30	(\$641,194.71)	\$589,880.04	\$0.00	\$49,944.84	\$0.00
Total Fund Equity:	\$3,221,395.95	\$1,405,283.69	(\$641,194.71)	\$721,790.04	\$0.00	\$52,530.84	\$57,108,913.78
Total Liabilities and Fund Equity:	\$3,227,557.77	\$1,426,366.92	(\$151,764.71)	\$721,790.04	\$0.00	\$2,479,021.75	\$82,029,277.03

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 2021, Fiscal Period 08**

**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	\$10,332,215.56	\$0.00	\$268,280.00	\$0.00	\$0.00	\$10,600,495.56
Federal Sources	\$320.00	\$4,154,197.47	\$0.00	\$0.00	\$0.00	\$4,154,517.47
Local Sources	\$4,424,124.30	\$727,965.31	\$0.00	\$560.38	\$29,586.88	\$5,182,236.87
Other Sources	\$86,568.09	\$648.23	\$0.00	\$0.00	\$0.00	\$87,216.32
<b>Total Revenues:</b>	<b>\$14,843,227.95</b>	<b>\$4,882,811.01</b>	<b>\$268,280.00</b>	<b>\$560.38</b>	<b>\$29,586.88</b>	<b>\$20,024,466.22</b>
<b>Expenditures</b>						
Instructional Services	\$7,048,735.32	\$2,222,635.15	\$0.00	\$0.00	\$4,459.95	\$9,275,830.42
Instructional Support Services	\$2,462,671.93	\$509,272.12	\$0.00	\$0.00	\$16,759.61	\$2,988,703.66
Operation & Maintenance Services	\$1,380,846.43	\$166,558.69	\$0.00	\$0.00	\$0.00	\$1,547,405.12
Auxiliary Services	\$1,409,173.28	\$29,538.60	\$0.00	\$814,701.00	\$0.00	\$2,253,412.88
General Administrative Services	\$780,562.88	\$113,783.97	\$0.00	\$0.00	\$0.00	\$894,346.85
Capital Outlay	\$0.00	\$0.00	\$0.00	\$191,807.60	\$0.00	\$191,807.60
Debt Service	\$0.00	\$0.00	\$1,072,486.59	\$0.00	\$0.00	\$1,072,486.59
Other Expenditures	\$185,131.56	\$2,003,029.06	\$0.00	\$0.00	\$7,459.98	\$2,195,620.60
<b>Total Expenditures:</b>	<b>\$13,267,121.40</b>	<b>\$5,044,817.59</b>	<b>\$1,072,486.59</b>	<b>\$1,006,508.60</b>	<b>\$28,679.54</b>	<b>\$20,419,613.72</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$106,856.40	\$660,968.23	\$0.00	\$819,166.25	\$0.00	\$1,586,990.88
Other Fund Uses:	\$573,442.69	\$83,280.01	\$0.00	\$0.00	\$4,807.53	\$661,530.23
<b>Total Other Fund Sources (Uses):</b>	<b>(\$466,586.29)</b>	<b>\$577,688.22</b>	<b>\$0.00</b>	<b>\$819,166.25</b>	<b>(\$4,807.53)</b>	<b>\$925,460.65</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$1,109,520.26</b>	<b>\$415,681.64</b>	<b>(\$804,206.59)</b>	<b>(\$186,781.97)</b>	<b>(\$3,900.19)</b>	<b>\$530,313.15</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$2,111,875.69</b>	<b>\$989,602.05</b>	<b>\$163,011.88</b>	<b>\$908,572.01</b>	<b>\$56,431.03</b>	<b>\$4,229,492.66</b>
<b>Ending Fund Balance:</b>	<b>\$3,221,395.95</b>	<b>\$1,405,283.69</b>	<b>(\$641,194.71)</b>	<b>\$721,790.04</b>	<b>\$52,530.84</b>	<b>\$4,759,805.81</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 2021, Fiscal Period 08**

**013 - Clarke County Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$15,438,670.00	\$10,332,215.56	(\$5,106,454.44)	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,500.00	\$320.00	(\$1,180.00)	\$5,509,789.34	\$4,154,197.47	(\$1,355,591.87)
Local Sources	\$4,495,940.00	\$4,424,124.30	(\$71,815.70)	\$1,140,700.00	\$727,965.31	(\$412,734.69)
Other Sources	\$86,520.00	\$86,568.09	\$48.09	\$56,000.00	\$648.23	(\$55,351.77)
<b>Total Revenues:</b>	<b>\$20,022,630.00</b>	<b>\$14,843,227.95</b>	<b>(\$5,179,402.05)</b>	<b>\$6,706,489.34</b>	<b>\$4,882,811.01</b>	<b>(\$1,823,678.33)</b>
<b>Expenditures</b>						
Instructional Services	\$10,691,157.02	\$7,048,735.32	\$3,642,421.70	\$2,954,897.78	\$2,222,635.15	\$732,262.63
Instructional Support Services	\$3,471,133.00	\$2,462,671.93	\$1,008,461.07	\$786,106.41	\$509,272.12	\$276,834.29
Operation & Maintenance Services	\$1,592,064.00	\$1,380,846.43	\$211,217.57	\$487,367.76	\$166,558.69	\$320,809.07
Auxiliary Services	\$2,192,322.00	\$1,409,173.28	\$783,148.72	\$120,675.00	\$29,538.60	\$91,136.40
General Administrative Services	\$1,027,731.00	\$780,562.88	\$247,168.12	\$310,398.23	\$113,783.97	\$196,614.26
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$255,562.00	\$185,131.56	\$70,430.44	\$3,347,376.04	\$2,003,029.06	\$1,344,346.98
<b>Total Expenditures:</b>	<b>\$19,229,969.02</b>	<b>\$13,267,121.40</b>	<b>\$5,962,847.62</b>	<b>\$8,006,821.22</b>	<b>\$5,044,817.59</b>	<b>\$2,962,003.63</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$385,969.07	\$106,856.40	(\$279,112.67)	\$1,054,639.98	\$660,968.23	(\$393,671.75)
Other Financing Uses:	\$1,601,955.44	\$573,442.69	\$1,028,512.75	\$272,740.00	\$83,280.01	\$189,459.99
<b>Total Other Financing Sources (Uses):</b>	<b>(\$1,215,986.37)</b>	<b>(\$466,586.29)</b>	<b>\$749,400.08</b>	<b>\$781,899.98</b>	<b>\$577,688.22</b>	<b>(\$204,211.76)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$423,325.39)</b>	<b>\$1,109,520.26</b>	<b>\$1,532,845.65</b>	<b>(\$518,431.90)</b>	<b>\$415,681.64</b>	<b>\$934,113.54</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,900,000.00</b>	<b>\$2,111,875.69</b>	<b>\$211,875.69</b>	<b>\$814,559.00</b>	<b>\$989,602.05</b>	<b>\$175,043.05</b>
<b>Ending Fund Balance:</b>	<b>\$1,476,674.61</b>	<b>\$3,221,395.95</b>	<b>\$1,744,721.34</b>	<b>\$296,127.10</b>	<b>\$1,405,283.69</b>	<b>\$1,109,156.59</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 2021, Fiscal Period 08**

**013 - Clarke County Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$982,522.00	\$268,280.00	(\$714,242.00)	\$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	\$560.38	\$560.38
Other Sources	\$172,740.00	\$0.00	(\$172,740.00)	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$1,155,262.00</b>	<b>\$268,280.00</b>	<b>(\$886,982.00)</b>	<b>\$0.00</b>	<b>\$560.38</b>	<b>\$560.38</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	\$814,701.00	(\$814,701.00)
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	\$191,807.60	(\$191,807.60)
Debt Service	\$2,011,402.46	\$1,072,486.59	\$938,915.87	\$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>\$2,011,402.46</b>	<b>\$1,072,486.59</b>	<b>\$938,915.87</b>	<b>\$0.00</b>	<b>\$1,006,508.60</b>	<b>(\$1,006,508.60)</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$724,140.46	\$0.00	(\$724,140.46)	\$0.00	\$819,166.25	\$819,166.25
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$724,140.46</b>	<b>\$0.00</b>	<b>(\$724,140.46)</b>	<b>\$0.00</b>	<b>\$819,166.25</b>	<b>\$819,166.25</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$132,000.00)</b>	<b>(\$804,206.59)</b>	<b>(\$672,206.59)</b>	<b>\$0.00</b>	<b>(\$186,781.97)</b>	<b>(\$186,781.97)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$160,796.42</b>	<b>\$163,011.88</b>	<b>\$2,215.46</b>	<b>\$0.00</b>	<b>\$908,572.01</b>	<b>\$908,572.01</b>
<b>Ending Fund Balance:</b>	<b>\$28,796.42</b>	<b>(\$641,194.71)</b>	<b>(\$669,991.13)</b>	<b>\$0.00</b>	<b>\$721,790.04</b>	<b>\$721,790.04</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 2021, Fiscal Period 08**

**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	\$16,421,192.00	\$10,600,495.56 (\$5,820,696.44)	
Federal Sources	\$0.00	\$0.00	\$0.00	\$5,511,289.34	\$4,154,517.47 (\$1,356,771.87)	
Local Sources	\$128,425.00	\$29,586.88	(\$98,838.12)	\$5,765,065.00	\$5,182,236.87 (\$582,828.13)	
Other Sources	\$0.00	\$0.00	\$0.00	\$315,260.00	\$87,216.32 (\$228,043.68)	
Total Revenues:	\$128,425.00	\$29,586.88	(\$98,838.12)	\$28,012,806.34	\$20,024,466.22 (\$7,988,340.12)	
Expenditures						
Instructional Services	\$31,333.00	\$4,459.95	\$26,873.05	\$13,677,387.80	\$9,275,830.42 \$4,401,557.38	
Instructional Support Services	\$54,332.00	\$16,759.61	\$37,572.39	\$4,311,571.41	\$2,988,703.66 \$1,322,867.75	
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$2,079,431.76	\$1,547,405.12 \$532,026.64	
Auxiliary Services	\$7,115.00	\$0.00	\$7,115.00	\$2,320,112.00	\$2,253,412.88 \$66,699.12	
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,338,129.23	\$894,346.85 \$443,782.38	
Total Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$191,807.60 (\$191,807.60)	
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,011,402.46	\$1,072,486.59 \$938,915.87	
Other Expenditures	\$37,175.00	\$7,459.98	\$29,715.02	\$3,640,113.04	\$2,195,620.60 \$1,444,492.44	
Total Expenditures:	\$129,955.00	\$28,679.54	\$101,275.46	\$29,378,147.70	\$20,419,613.72 \$8,958,533.98	
Other Financing Sources (Uses)						
Other Financing Sources:	\$100.00	\$0.00	(\$100.00)	\$2,164,849.51	\$1,586,990.88 (\$577,858.63)	
Other Financing Uses:	\$6,980.00	\$4,807.53	\$2,172.47	\$1,881,675.44	\$661,530.23 \$1,220,145.21	
Total Other Financing Sources (Uses):	(\$6,880.00)	(\$4,807.53)	\$2,072.47	\$283,174.07	\$925,460.65 \$642,286.58	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$8,410.00)	(\$3,900.19)	\$4,509.81	(\$1,082,167.29)	\$530,313.15 \$1,612,480.44	
Beginning Fund Balance - Oct. 1:	\$48,160.00	\$56,431.03	\$8,271.03	\$2,923,515.42	\$4,229,492.66 \$1,305,977.24	
Ending Fund Balance:	\$39,750.00	\$52,530.84	\$12,780.84	\$1,841,348.13	\$4,759,805.81 \$2,918,457.68	

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