

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2019**

Exhibit F-I-A

013 - Clarke County Schools

	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special	Debt	Capital	Enterp/	Trust Agency	GROUPS
Description		Revenue	Service	Projects	Internal		F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$1,405,267.12	\$840,849.31	\$80,157.41	\$0.00	\$0.00	\$54,496.15	\$0.00
Investments	\$0.00	\$13,109.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$77,242.26	\$220,191.54	\$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	\$55,675,716.86
Construction In Progress							
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,901,134.83
Other Debits							
Total Assets and Other Debits:	\$1,482,509.38	\$1,167,861.81	\$742,327.41	\$0.00	\$0.00	\$2,480,987.06	\$81,576,851.69
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$155.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$13,059.47	\$6,612.77	\$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
Total Liabilities:	\$13,214.47	\$6,612.77	\$662,170.00	\$0.00	\$0.00	\$2,426,490.91	\$25,901,134.83
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,675,716.86
Contributed Capital							
Reserved Fund Balance	\$0.00	\$93,711.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$1,469,294.91	\$1,067,537.16	\$80,157.41	\$0.00	\$0.00	\$54,496.15	\$0.00
Total Fund Equity:	\$1,469,294.91	\$1,161,249.04	\$80,157.41	\$0.00	\$0.00	\$54,496.15	\$55,675,716.86
Total Liabilities and Fund Equity:	\$1,482,509.38	\$1,167,861.81	\$742,327.41	\$0.00	\$0.00	\$2,480,987.06	\$81,576,851.69

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 Ended September 30, 2019**

013 - Clarke County Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$16,763,150.92	\$0.00	\$937,617.00	\$20,314.00	\$0.00	\$17,721,081.92
Federal Sources	\$1,720.00	\$4,368,492.67	\$0.00	\$0.00	\$0.00	\$4,370,212.67
Local Sources	\$4,580,890.76	\$1,535,312.49	\$1,522.71	\$0.00	\$185,391.51	\$6,303,117.47
Other Sources	\$176,370.22	\$27,685.55	\$172,740.00	\$0.00	\$0.00	\$376,795.77
Total Revenues:	\$21,522,131.90	\$5,931,490.71	\$1,111,879.71	\$20,314.00	\$185,391.51	\$28,771,207.83
Expenditures						
Instructional Services	\$10,776,243.13	\$2,094,800.14	\$0.00	\$0.00	\$20,717.16	\$12,891,760.43
Instructional Support Services	\$3,677,228.28	\$642,074.60	\$0.00	\$0.00	\$62,265.42	\$4,381,568.30
Operation & Maintenance Services	\$1,852,499.57	\$158,822.96	\$0.00	\$20,314.00	\$0.00	\$2,031,636.53
Auxiliary Services	\$2,343,124.07	\$2,799,730.75	\$0.00	\$0.00	\$7,770.74	\$5,150,625.56
General Administrative Services	\$1,011,734.64	\$185,798.25	\$0.00	\$0.00	\$0.00	\$1,197,532.89
Capital Outlay						\$0.00
Debt Service	\$0.00	\$0.00	\$1,961,756.13	\$0.00	\$0.00	\$1,961,756.13
Other Expenditures	\$275,998.01	\$571,708.22	\$0.00	\$0.00	\$73,691.50	\$921,397.73
Total Expenditures:	\$19,936,827.70	\$6,452,934.92	\$1,961,756.13	\$20,314.00	\$164,444.82	\$28,536,277.57
Other Fund Sources (Uses)						
Other Fund Sources:	\$368,733.43	\$803,544.81	\$746,599.02	\$0.00	\$6,097.74	\$1,924,975.00
Other Fund Uses:	\$1,248,410.20	\$402,910.00	\$0.00	\$0.00	\$22,501.64	\$1,673,821.84
Total Other Fund Sources (Uses):	(\$879,676.77)	\$400,634.81	\$746,599.02	\$0.00	(\$16,403.90)	\$251,153.16
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$705,627.43	(\$120,809.40)	(\$103,277.40)	\$0.00	\$4,542.79	\$486,083.42
Beginning Fund Balance - October 1:	\$763,667.48	\$1,282,058.44	\$183,434.81	\$0.00	\$49,953.36	\$2,279,114.09
Ending Fund Balance - September 30:	\$1,469,294.91	\$1,161,249.04	\$80,157.41	\$0.00	\$54,496.15	\$2,765,197.51

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 Ended September 30, 2019**

013 - Clarke County Schools

013 - Clarke County Schools						
	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$16,699,564.77	\$16,763,150.92	\$63,586.15	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,500.00	\$1,720.00	\$220.00	\$4,512,111.40	\$4,368,492.67	(\$143,618.73)
Local Sources	\$4,284,940.00	\$4,580,890.76	\$295,950.76	\$1,069,545.00	\$1,535,312.49	\$465,767.49
Other Sources	\$110,910.00	\$176,370.22	\$65,460.22	\$55,000.00	\$27,685.55	(\$27,314.45)
Total Revenues:	\$21,096,914.77	\$21,522,131.90	\$425,217.13	\$5,636,656.40	\$5,931,490.71	\$294,834.31
Expenditures						
Instructional Services	\$10,869,307.39	\$10,776,243.13	\$93,064.26	\$1,893,794.03	\$2,094,800.14	(\$201,006.11)
Instructional Support Services	\$3,650,146.77	\$3,677,228.28	(\$27,081.51)	\$591,817.97	\$642,074.60	(\$50,256.63)
Operation & Maintenance Services	\$1,723,217.11	\$1,852,499.57	(\$129,282.46)	\$113,325.00	\$158,822.96	(\$45,497.96)
Auxiliary Services	\$2,280,634.00	\$2,343,124.07	(\$62,490.07)	\$3,003,465.18	\$2,799,730.75	\$203,734.43
General Administrative Services	\$1,068,507.50	\$1,011,734.64	\$56,772.86	\$193,769.96	\$185,798.25	\$7,971.71
Special Revenue Outlay						
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$228,199.00	\$275,998.01	(\$47,799.01)	\$388,242.44	\$571,708.22	(\$183,465.78)
Total Expenditures:	\$19,820,011.77	\$19,936,827.70	(\$116,815.93)	\$6,184,414.58	\$6,452,934.92	(\$268,520.34)
Other Financing Sources (Uses)						
Other Financing Sources:	\$354,453.51	\$368,733.43	\$14,279.92	\$557,767.23	\$803,544.81	\$245,777.58
Other Financing Uses:	\$1,188,430.75	\$1,248,410.20	(\$59,979.45)	\$231,254.00	\$402,910.00	(\$171,656.00)
Total Other Financing Sources (Uses):	(\$833,977.24)	(\$879,676.77)	(\$45,699.53)	\$326,513.23	\$400,634.81	\$74,121.58
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$442,925.76	\$705,627.43	\$262,701.67	(\$221,244.95)	(\$120,809.40)	\$100,435.55
Beginning Fund Balance - Oct. 1:	\$761,956.68	\$763,667.48	\$1,710.80	\$1,282,058.44	\$1,282,058.44	\$0.00
Ending Fund Balance - Sept. 30:	\$1,204,882.44	\$1,469,294.91	\$264,412.47	\$1,060,813.49	\$1,161,249.04	\$100,435.55

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 Ended September 30, 2019**

013 - Clarke County Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
State Sources	\$937,617.00	\$937,617.00	\$0.00	\$20,314.00	\$20,314.00	\$0.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$1,522.71	\$1,522.71	\$0.00	\$0.00	\$0.00
Other Sources	\$0.00	\$172,740.00	\$172,740.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$937,617.00	\$1,111,879.71	\$174,262.71	\$20,314.00	\$20,314.00	\$0.00
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	\$20,314.00	\$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	\$1,961,756.13	(\$198,998.64)	\$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	\$1,961,756.13	(\$198,998.64)	\$20,314.00	\$20,314.00	\$0.00
Other Financing Sources (Uses)						
Other Financing Sources:	\$747,963.52	\$746,599.02	(\$1,364.50)	\$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	\$746,599.02	(\$1,364.50)	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$77,176.97)	(\$103,277.40)	(\$26,100.43)	\$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 - Sept. 30:	\$106,257.45	\$80,157.41	(\$26,100.04)	\$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 Ended September 30, 2019**

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	\$17,721,081.92	
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,513,611.40	\$4,370,212.67	
Local Sources	\$104,875.00	\$185,391.51	\$80,516.51	\$5,459,360.00	\$6,303,117.47	
Other Sources	\$0.00	\$0.00	\$0.00	\$165,910.00	\$376,795.77	
Total Revenues:	\$104,875.00	\$185,391.51	\$80,516.51	\$27,796,377.17	\$28,771,207.83	
Expenditures						
Instructional Services	\$25,195.00	\$20,717.16	\$4,477.84	\$12,788,296.42	\$12,891,760.43	
Instructional Support Services	\$48,654.00	\$62,265.42	(\$13,611.42)	\$4,290,618.74	\$4,381,568.30	
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$1,856,856.11	\$2,031,636.53	
Auxiliary Services	\$9,575.00	\$7,770.74	\$1,804.26	\$5,293,674.18	\$5,150,625.56	
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,262,277.46	\$1,197,532.89	
Total Outlay						
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,762,757.49	\$1,961,756.13	
Other Expenditures	\$50,050.00	\$73,691.50	(\$23,641.50)	\$666,491.44	\$921,397.73	
Total Expenditures:	\$133,474.00	\$164,444.82	(\$30,970.82)	\$27,920,971.84	\$28,536,277.57	
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$6,097.74	\$6,097.74	\$1,660,184.26	\$1,924,975.00	
Other Financing Uses:	\$1,190.00	\$22,501.64	(\$21,311.64)	\$1,420,874.75	\$1,673,821.84	
Total Other Financing Sources (Uses):	(\$1,190.00)	(\$16,403.90)	(\$15,213.90)	\$239,309.51	\$251,153.16	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$29,789.00)	\$4,542.79	\$34,331.79	\$114,714.84	\$486,083.42	
Beginning Fund Balance - Oct. 1:	\$49,953.36	\$49,953.36	\$0.00	\$2,277,402.90	\$2,279,114.09	
Ending Fund Balance - Sept. 30:	\$20,164.36	\$54,496.15	\$34,331.79	\$2,392,117.74	\$2,765,197.51	

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