

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year Ended September 30, 2020**

**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	\$1,650,737.25	\$1,062,716.39	\$163,011.88	\$0.00	\$0.00	\$56,431.03	\$0.00
Investments	\$0.00	\$13,302.92	\$0.00	\$908,572.01	\$0.00	\$0.00	\$0.00
Receivables	\$481,087.52	\$519,722.77	\$0.00	\$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	\$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	\$56,546,188.27
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$562,725.51
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,920,363.25
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,131,824.77</b>	<b>\$1,726,446.03</b>	<b>\$163,011.88</b>	<b>\$908,572.01</b>	<b>\$0.00</b>	<b>\$2,482,921.94</b>	<b>\$82,029,277.03</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$727.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$13,059.47	\$736,843.98	\$0.00	\$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
<b>Total Liabilities:</b>	<b>\$13,787.26</b>	<b>\$736,843.98</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,426,490.91</b>	<b>\$24,920,363.25</b>
<b>Fund Equity:</b>							
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	\$0.00	\$130,703.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$2,118,037.51	\$858,898.10	\$163,011.88	\$908,572.01	\$0.00	\$56,431.03	\$0.00
<b>Total Fund Equity:</b>	<b>\$2,118,037.51</b>	<b>\$989,602.05</b>	<b>\$163,011.88</b>	<b>\$908,572.01</b>	<b>\$0.00</b>	<b>\$56,431.03</b>	<b>\$57,108,913.78</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,131,824.77</b>	<b>\$1,726,446.03</b>	<b>\$163,011.88</b>	<b>\$908,572.01</b>	<b>\$0.00</b>	<b>\$2,482,921.94</b>	<b>\$82,029,277.03</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 Ended September 30, 2020**

**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	\$16,892,220.30	\$0.00	\$1,018,727.00	\$25,031.00	\$0.00	\$17,935,978.30
Federal Sources	\$1,340.00	\$4,380,629.22	\$0.00	\$0.00	\$0.00	\$4,381,969.22
Local Sources	\$4,668,215.47	\$1,061,855.44	\$24.78	\$146.97	\$87,493.07	\$5,817,735.73
Other Sources	\$127,201.33	\$69,529.91	\$172,740.00	\$0.00	\$0.00	\$369,471.24
<b>Total Revenues:</b>	<b>\$21,688,977.10</b>	<b>\$5,512,014.57</b>	<b>\$1,191,491.78</b>	<b>\$25,177.97</b>	<b>\$87,493.07</b>	<b>\$28,505,154.49</b>
<b>Expenditures</b>						
Instructional Services	\$10,942,595.52	\$2,088,168.59	\$0.00	\$0.00	\$11,606.96	\$13,042,371.07
Instructional Support Services	\$3,776,616.69	\$692,928.08	\$0.00	\$0.00	\$27,635.32	\$4,497,180.09
Operation & Maintenance Services	\$1,733,189.15	\$275,472.29	\$0.00	\$25,031.00	\$0.00	\$2,033,692.44
Auxiliary Services	\$2,221,158.03	\$2,190,909.58	\$0.00	\$0.00	\$5,991.66	\$4,418,059.27
General Administrative Services	\$1,027,877.73	\$223,991.87	\$0.00	\$0.00	\$0.00	\$1,251,869.60
Capital Outlay	\$15,000.00	\$0.00	\$0.00	\$562,725.51	\$0.00	\$577,725.51
Debt Service	\$0.00	\$0.00	\$1,843,855.82	\$0.00	\$0.00	\$1,843,855.82
Other Expenditures	\$263,155.67	\$773,340.40	\$0.00	\$0.00	\$36,060.19	\$1,072,556.26
<b>Total Expenditures:</b>	<b>\$19,979,592.79</b>	<b>\$6,244,810.81</b>	<b>\$1,843,855.82</b>	<b>\$587,756.51</b>	<b>\$81,294.13</b>	<b>\$28,737,310.06</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$333,110.21	\$874,211.16	\$736,745.90	\$1,471,150.55	\$1,727.63	\$3,416,945.45
Other Fund Uses:	\$1,393,751.92	\$313,061.91	\$0.00	\$0.00	\$5,991.69	\$1,712,805.52
<b>Total Other Fund Sources (Uses):</b>	<b>(\$1,060,641.71)</b>	<b>\$561,149.25</b>	<b>\$736,745.90</b>	<b>\$1,471,150.55</b>	<b>(\$4,264.06)</b>	<b>\$1,704,139.93</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$648,742.60</b>	<b>(\$171,646.99)</b>	<b>\$84,381.86</b>	<b>\$908,572.01</b>	<b>\$1,934.88</b>	<b>\$1,471,984.36</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$1,469,294.91</b>	<b>\$1,161,249.04</b>	<b>\$78,630.02</b>	<b>\$0.00</b>	<b>\$54,496.15</b>	<b>\$2,763,670.12</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$2,118,037.51</b>	<b>\$989,602.05</b>	<b>\$163,011.88</b>	<b>\$908,572.01</b>	<b>\$56,431.03</b>	<b>\$4,235,654.48</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-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, 2020**

**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	\$16,873,179.00	\$16,892,220.30	\$19,041.30	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,700.00	\$1,340.00	(\$360.00)	\$4,610,962.00	\$4,380,629.22	(\$230,332.78)
Local Sources	\$4,480,720.00	\$4,668,215.47	\$187,495.47	\$884,270.00	\$1,061,855.44	\$177,585.44
Other Sources	\$85,020.00	\$127,201.33	\$42,181.33	\$37,000.00	\$69,529.91	\$32,529.91
Total Revenues:	\$21,440,619.00	\$21,688,977.10	\$248,358.10	\$5,532,232.00	\$5,512,014.57	(\$20,217.43)
Expenditures						
Instructional Services	\$10,854,042.00	\$10,942,595.52	(\$88,553.52)	\$1,870,804.94	\$2,088,168.59	(\$217,363.65)
Instructional Support Services	\$3,773,689.00	\$3,776,616.69	(\$2,927.69)	\$639,445.20	\$692,928.08	(\$53,482.88)
Operation & Maintenance Services	\$1,762,244.00	\$1,733,189.15	\$29,054.85	\$106,775.00	\$275,472.29	(\$168,697.29)
Auxiliary Services	\$2,336,236.00	\$2,221,158.03	\$115,077.97	\$2,633,474.42	\$2,190,909.58	\$442,564.84
General Administrative Services	\$950,546.00	\$1,027,877.73	(\$77,331.73)	\$234,322.90	\$223,991.87	\$10,331.03
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	\$263,155.67	(\$5,014.67)	\$564,707.96	\$773,340.40	(\$208,632.44)
Total Expenditures:	\$19,934,898.00	\$19,979,592.79	(\$44,694.79)	\$6,049,530.42	\$6,244,810.81	(\$195,280.39)
Other Financing Sources (Uses)						
Other Financing Sources:	\$332,231.53	\$333,110.21	\$878.68	\$747,349.70	\$874,211.16	\$126,861.46
Other Financing Uses:	\$1,299,684.34	\$1,393,751.92	(\$94,067.58)	\$205,625.00	\$313,061.91	(\$107,436.91)
Total Other Financing Sources (Uses):	(\$967,452.81)	(\$1,060,641.71)	(\$93,188.90)	\$541,724.70	\$561,149.25	\$19,424.55
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$538,268.19	\$648,742.60	\$110,474.41	\$24,426.28	(\$171,646.99)	(\$196,073.27)
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 - Sept. 30:	\$2,007,563.10	\$2,118,037.51	\$110,474.41	\$1,185,675.32	\$989,602.05	(\$196,073.27)

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 Ended September 30, 2020**

**013 - Clarke County Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$1,018,727.00	\$1,018,727.00	\$0.00	\$25,031.00	\$25,031.00	\$0.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$24.78	\$24.78	\$0.00	\$146.97	\$146.97
Other Sources	\$172,740.00	\$172,740.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$1,191,467.00</b>	<b>\$1,191,491.78</b>	<b>\$24.78</b>	<b>\$25,031.00</b>	<b>\$25,177.97</b>	<b>\$146.97</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	\$25,031.00	\$25,031.00	\$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	\$0.00	\$0.00	\$0.00	\$450,000.00	\$562,725.51	(\$112,725.51)
Debt Service	\$1,779,749.96	\$1,843,855.82	(\$64,105.86)	\$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>\$1,779,749.96</b>	<b>\$1,843,855.82</b>	<b>(\$64,105.86)</b>	<b>\$475,031.00</b>	<b>\$587,756.51</b>	<b>(\$112,725.51)</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$670,259.64	\$736,745.90	\$66,486.26	\$450,000.00	\$1,471,150.55	\$1,021,150.55
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$670,259.64</b>	<b>\$736,745.90</b>	<b>\$66,486.26</b>	<b>\$450,000.00</b>	<b>\$1,471,150.55</b>	<b>\$1,021,150.55</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$81,976.68</b>	<b>\$84,381.86</b>	<b>\$2,405.18</b>	<b>\$0.00</b>	<b>\$908,572.01</b>	<b>\$908,572.01</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$78,634.70</b>	<b>\$78,630.02</b>	<b>(\$4.68)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$160,611.38</b>	<b>\$163,011.88</b>	<b>\$2,400.50</b>	<b>\$0.00</b>	<b>\$908,572.01</b>	<b>\$908,572.01</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 Ended September 30, 2020**

**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	\$17,935,978.30	\$19,041.30
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,612,662.00	\$4,381,969.22	(\$230,692.78)
Local Sources	\$92,475.00	\$87,493.07	(\$4,981.93)	\$5,457,465.00	\$5,817,735.73	\$360,270.73
Other Sources	\$0.00	\$0.00	\$0.00	\$294,760.00	\$369,471.24	\$74,711.24
Total Revenues:	\$92,475.00	\$87,493.07	(\$4,981.93)	\$28,281,824.00	\$28,505,154.49	\$223,330.49
Expenditures						
Instructional Services	\$32,593.00	\$11,606.96	\$20,986.04	\$12,757,439.94	\$13,042,371.07	(\$284,931.13)
Instructional Support Services	\$26,607.00	\$27,635.32	(\$1,028.32)	\$4,439,741.20	\$4,497,180.09	(\$57,438.89)
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$1,894,050.00	\$2,033,692.44	(\$139,642.44)
Auxiliary Services	\$4,335.00	\$5,991.66	(\$1,656.66)	\$4,974,045.42	\$4,418,059.27	\$555,986.15
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,184,868.90	\$1,251,869.60	(\$67,000.70)
Total Outlay	\$0.00	\$0.00	\$0.00	\$450,000.00	\$577,725.51	(\$127,725.51)
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,779,749.96	\$1,843,855.82	(\$64,105.86)
Other Expenditures	\$24,225.00	\$36,060.19	(\$11,835.19)	\$847,073.96	\$1,072,556.26	(\$225,482.30)
Total Expenditures:	\$87,760.00	\$81,294.13	\$6,465.87	\$28,326,969.38	\$28,737,310.06	(\$410,340.68)
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$1,727.63	\$1,727.63	\$2,199,840.87	\$3,416,945.45	\$1,217,104.58
Other Financing Uses:	\$5,180.00	\$5,991.69	(\$811.69)	\$1,510,489.34	\$1,712,805.52	(\$202,316.18)
Total Other Financing Sources (Uses):	(\$5,180.00)	(\$4,264.06)	\$915.94	\$689,351.53	\$1,704,139.93	\$1,014,788.40
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$465.00)	\$1,934.88	\$2,399.88	\$644,206.15	\$1,471,984.36	\$827,778.21
Beginning Fund Balance - Oct. 1:	\$54,496.15	\$54,496.15	\$0.00	\$2,763,674.80	\$2,763,670.12	(\$4.68)
Ending Fund Balance - Sept. 30:	\$54,031.15	\$56,431.03	\$2,399.88	\$3,407,880.95	\$4,235,654.48	\$827,773.53

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