

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2021, Fiscal Period 05**

**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	\$3,648,876.10	\$427,595.42	(\$741,799.71)	(\$54,302.49)	\$0.00	\$50,599.18	\$0.00
Investments	\$0.00	\$13,303.59	\$0.00	\$814,074.82	\$0.00	\$0.00	\$0.00
Receivables	\$379,566.81	\$465,215.27	\$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	(\$990.61)	\$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:	\$4,027,452.30	\$1,036,818.23	(\$252,369.71)	\$759,772.33	\$0.00	\$2,477,090.09	\$82,029,277.03
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$94.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$6,161.82	\$736,945.26	\$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:	\$6,255.82	\$736,945.26	\$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	\$273,030.42	\$375,057.58	\$0.00	\$37,423.00	\$0.00	\$678.97	\$0.00
Unreserved Fund balance	\$3,748,166.06	(\$75,184.61)	(\$741,799.71)	\$722,349.33	\$0.00	\$49,920.21	\$0.00
Total Fund Equity:	\$4,021,196.48	\$299,872.97	(\$741,799.71)	\$759,772.33	\$0.00	\$50,599.18	\$57,108,913.78
Total Liabilities and Fund Equity:	\$4,027,452.30	\$1,036,818.23	(\$252,369.71)	\$759,772.33	\$0.00	\$2,477,090.09	\$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 05**

**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	\$6,498,709.56	\$0.00	\$167,675.00	\$0.00	\$0.00	\$6,666,384.56
Federal Sources	\$180.00	\$1,848,277.89	\$0.00	\$0.00	\$0.00	\$1,848,457.89
Local Sources	\$4,028,216.17	\$437,494.88	\$0.00	\$358.05	\$12,458.02	\$4,478,527.12
Other Sources	\$35,736.13	\$477.07	\$0.00	\$0.00	\$0.00	\$36,213.20
<b>Total Revenues:</b>	<b>\$10,562,841.86</b>	<b>\$2,286,249.84</b>	<b>\$167,675.00</b>	<b>\$358.05</b>	<b>\$12,458.02</b>	<b>\$13,029,582.77</b>
<b>Expenditures</b>						
Instructional Services	\$4,411,805.55	\$1,608,017.82	\$0.00	\$0.00	\$4,060.96	\$6,023,884.33
Instructional Support Services	\$1,491,685.87	\$357,477.69	\$0.00	\$0.00	\$4,000.12	\$1,853,163.68
Operation & Maintenance Services	\$953,927.18	\$71,853.87	\$0.00	\$0.00	\$0.00	\$1,025,781.05
Auxiliary Services	\$865,151.09	\$72,374.26	\$0.00	\$814,701.00	\$0.00	\$1,752,226.35
General Administrative Services	\$508,252.27	\$71,241.70	\$0.00	\$0.00	\$0.00	\$579,493.97
Capital Outlay	\$0.00	\$0.00	\$0.00	\$153,622.98	\$0.00	\$153,622.98
Debt Service	\$0.00	\$0.00	\$1,072,486.59	\$0.00	\$0.00	\$1,072,486.59
Other Expenditures	\$113,248.57	\$1,160,163.45	\$0.00	\$0.00	\$6,183.26	\$1,279,595.28
<b>Total Expenditures:</b>	<b>\$8,344,070.53</b>	<b>\$3,341,128.79</b>	<b>\$1,072,486.59</b>	<b>\$968,323.98</b>	<b>\$14,244.34</b>	<b>\$13,740,254.23</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$51,653.80	\$423,096.03	\$0.00	\$819,166.25	\$0.00	\$1,293,916.08
Other Fund Uses:	\$361,104.34	\$57,946.16	\$0.00	\$0.00	\$4,045.53	\$423,096.03
<b>Total Other Fund Sources (Uses):</b>	<b>(\$309,450.54)</b>	<b>\$365,149.87</b>	<b>\$0.00</b>	<b>\$819,166.25</b>	<b>(\$4,045.53)</b>	<b>\$870,820.05</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$1,909,320.79</b>	<b>(\$689,729.08)</b>	<b>(\$904,811.59)</b>	<b>(\$148,799.68)</b>	<b>(\$5,831.85)</b>	<b>\$160,148.59</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>\$4,021,196.48</b>	<b>\$299,872.97</b>	<b>(\$741,799.71)</b>	<b>\$759,772.33</b>	<b>\$50,599.18</b>	<b>\$4,389,641.25</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 05**

**013 - Clarke County Schools**

013 - Clarke County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$15,438,670.00	\$6,498,709.56	(\$8,939,960.44)	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,500.00	\$180.00	(\$1,320.00)	\$5,509,789.34	\$1,848,277.89	(\$3,661,511.45)
Local Sources	\$4,495,940.00	\$4,028,216.17	(\$467,723.83)	\$1,140,700.00	\$437,494.88	(\$703,205.12)
Other Sources	\$86,520.00	\$35,736.13	(\$50,783.87)	\$56,000.00	\$477.07	(\$55,522.93)
Total Revenues:	\$20,022,630.00	\$10,562,841.86	(\$9,459,788.14)	\$6,706,489.34	\$2,286,249.84	(\$4,420,239.50)
Expenditures						
Instructional Services	\$10,691,157.02	\$4,411,805.55	\$6,279,351.47	\$2,954,897.78	\$1,608,017.82	\$1,346,879.96
Instructional Support Services	\$3,471,133.00	\$1,491,685.87	\$1,979,447.13	\$786,106.41	\$357,477.69	\$428,628.72
Operation & Maintenance Services	\$1,592,064.00	\$953,927.18	\$638,136.82	\$487,367.76	\$71,853.87	\$415,513.89
Auxiliary Services	\$2,192,322.00	\$865,151.09	\$1,327,170.91	\$120,675.00	\$72,374.26	\$48,300.74
General Administrative Services	\$1,027,731.00	\$508,252.27	\$519,478.73	\$310,398.23	\$71,241.70	\$239,156.53
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	\$113,248.57	\$142,313.43	\$3,347,376.04	\$1,160,163.45	\$2,187,212.59
Total Expenditures:	\$19,229,969.02	\$8,344,070.53	\$10,885,898.49	\$8,006,821.22	\$3,341,128.79	\$4,665,692.43
Other Financing Sources (Uses)						
Other Financing Sources:	\$385,969.07	\$51,653.80	(\$334,315.27)	\$1,054,639.98	\$423,096.03	(\$631,543.95)
Other Financing Uses:	\$1,601,955.44	\$361,104.34	\$1,240,851.10	\$272,740.00	\$57,946.16	\$214,793.84
Total Other Financing Sources (Uses):	(\$1,215,986.37)	(\$309,450.54)	\$906,535.83	\$781,899.98	\$365,149.87	(\$416,750.11)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$423,325.39)	\$1,909,320.79	\$2,332,646.18	(\$518,431.90)	(\$689,729.08)	(\$171,297.18)
Beginning Fund Balance - Oct. 1:	\$1,900,000.00	\$2,111,875.69	\$211,875.69	\$814,559.00	\$989,602.05	\$175,043.05
Ending Fund Balance:	\$1,476,674.61	\$4,021,196.48	\$2,544,521.87	\$296,127.10	\$299,872.97	\$3,745.87

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 05**

**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	\$167,675.00	(\$814,847.00)	\$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	\$358.05	\$358.05
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>\$167,675.00</b>	<b>(\$987,587.00)</b>	<b>\$0.00</b>	<b>\$358.05</b>	<b>\$358.05</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	\$153,622.98	(\$153,622.98)
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>\$968,323.98</b>	<b>(\$968,323.98)</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>(\$904,811.59)</b>	<b>(\$772,811.59)</b>	<b>\$0.00</b>	<b>(\$148,799.68)</b>	<b>(\$148,799.68)</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>(\$741,799.71)</b>	<b>(\$770,596.13)</b>	<b>\$0.00</b>	<b>\$759,772.33</b>	<b>\$759,772.33</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 05**

**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	\$6,666,384.56	(\$9,754,807.44)
Federal Sources	\$0.00	\$0.00	\$0.00	\$5,511,289.34	\$1,848,457.89	(\$3,662,831.45)
Local Sources	\$128,425.00	\$12,458.02	(\$115,966.98)	\$5,765,065.00	\$4,478,527.12	(\$1,286,537.88)
Other Sources	\$0.00	\$0.00	\$0.00	\$315,260.00	\$36,213.20	(\$279,046.80)
Total Revenues:	\$128,425.00	\$12,458.02	(\$115,966.98)	\$28,012,806.34	\$13,029,582.77	(\$14,983,223.57)
Expenditures						
Instructional Services	\$31,333.00	\$4,060.96	\$27,272.04	\$13,677,387.80	\$6,023,884.33	\$7,653,503.47
Instructional Support Services	\$54,332.00	\$4,000.12	\$50,331.88	\$4,311,571.41	\$1,853,163.68	\$2,458,407.73
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$2,079,431.76	\$1,025,781.05	\$1,053,650.71
Auxiliary Services	\$7,115.00	\$0.00	\$7,115.00	\$2,320,112.00	\$1,752,226.35	\$567,885.65
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,338,129.23	\$579,493.97	\$758,635.26
Total Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$153,622.98	(\$153,622.98)
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,011,402.46	\$1,072,486.59	\$938,915.87
Other Expenditures	\$37,175.00	\$6,183.26	\$30,991.74	\$3,640,113.04	\$1,279,595.28	\$2,360,517.76
Total Expenditures:	\$129,955.00	\$14,244.34	\$115,710.66	\$29,378,147.70	\$13,740,254.23	\$15,637,893.47
Other Financing Sources (Uses)						
Other Financing Sources:	\$100.00	\$0.00	(\$100.00)	\$2,164,849.51	\$1,293,916.08	(\$870,933.43)
Other Financing Uses:	\$6,980.00	\$4,045.53	\$2,934.47	\$1,881,675.44	\$423,096.03	\$1,458,579.41
Total Other Financing Sources (Uses):	(\$6,880.00)	(\$4,045.53)	\$2,834.47	\$283,174.07	\$870,820.05	\$587,645.98
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$8,410.00)	(\$5,831.85)	\$2,578.15	(\$1,082,167.29)	\$160,148.59	\$1,242,315.88
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	\$50,599.18	\$10,849.18	\$1,841,348.13	\$4,389,641.25	\$2,548,293.12

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