

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2021, Fiscal Period 10

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	\$2,653,532.98	\$778,036.79	(\$483,380.90)	(\$19,668.83)	\$0.00	\$53,387.38	\$0.00
Investments	\$0.00	\$13,304.25	\$0.00	\$725,403.30	\$0.00	\$0.00	\$0.00
Receivables	\$45,273.06	\$10,813.26	\$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	\$789.34	\$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	\$24,920,363.25
Other Debits							
Total Assets and Other Debits:	\$2,699,595.38	\$932,858.25	\$6,049.10	\$705,734.47	\$0.00	\$2,479,878.29	\$82,009,857.03
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$50,277.97	\$1,395.00	\$0.00	\$40,940.69	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$6,161.82	\$21,083.23	\$489,430.00	\$0.00	\$0.00	\$2,426,338.51	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,920,363.25
Total Liabilities:	\$56,439.79	\$22,478.23	\$489,430.00	\$40,940.69	\$0.00	\$2,426,338.51	\$24,920,363.25
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	\$455,224.40	\$991,144.52	\$0.00	\$132,857.24	\$0.00	\$6,150.00	\$0.00
Unreserved Fund balance	\$2,187,931.19	(\$80,764.50)	(\$483,380.90)	\$531,936.54	\$0.00	\$47,389.78	\$0.00
Total Fund Equity:	\$2,643,155.59	\$910,380.02	(\$483,380.90)	\$664,793.78	\$0.00	\$53,539.78	\$57,089,493.78
Total Liabilities and Fund Equity:	\$2,699,595.38	\$932,858.25	\$6,049.10	\$705,734.47	\$0.00	\$2,479,878.29	\$82,009,857.03

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 10**

013 - Clarke County Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$12,958,652.56	\$0.00	\$747,339.00	\$0.00	\$0.00	\$13,705,991.56
Federal Sources	\$560.00	\$4,877,478.51	\$0.00	\$0.00	\$0.00	\$4,878,038.51
Local Sources	\$4,698,060.55	\$748,284.98	\$0.00	\$692.58	\$32,620.80	\$5,479,658.91
Other Sources	\$144,235.48	\$8,784.64	\$0.00	\$0.00	\$0.00	\$153,020.12
Total Revenues:	\$17,801,508.59	\$5,634,548.13	\$747,339.00	\$692.58	\$32,620.80	\$24,216,709.10
Expenditures						
Instructional Services	\$8,824,576.16	\$2,835,766.75	\$0.00	\$0.00	\$4,627.54	\$11,664,970.45
Instructional Support Services	\$3,141,585.91	\$594,727.81	\$0.00	\$0.00	\$18,425.72	\$3,754,739.44
Operation & Maintenance Services	\$1,730,090.24	\$243,178.03	\$0.00	\$0.00	\$0.00	\$1,973,268.27
Auxiliary Services	\$1,787,624.68	\$99,116.18	\$0.00	\$814,701.00	\$0.00	\$2,701,441.86
General Administrative Services	\$989,332.31	\$170,810.06	\$0.00	\$0.00	\$0.00	\$1,160,142.37
Capital Outlay	\$0.00	\$0.00	\$0.00	\$248,936.06	\$0.00	\$248,936.06
Debt Service	\$0.00	\$0.00	\$1,393,731.78	\$0.00	\$0.00	\$1,393,731.78
Other Expenditures	\$240,996.37	\$2,487,785.88	\$0.00	\$0.00	\$7,501.26	\$2,736,283.51
Total Expenditures:	\$16,714,205.67	\$6,431,384.71	\$1,393,731.78	\$1,063,637.06	\$30,554.52	\$25,633,513.74
Other Fund Sources (Uses)						
Other Fund Sources:	\$157,196.00	\$818,651.83	\$0.00	\$819,166.25	\$0.00	\$1,795,014.08
Other Fund Uses:	\$713,219.02	\$101,037.28	\$0.00	\$0.00	\$4,957.53	\$819,213.83
Total Other Fund Sources (Uses):	(\$556,023.02)	\$717,614.55	\$0.00	\$819,166.25	(\$4,957.53)	\$975,800.25
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$531,279.90	(\$79,222.03)	(\$646,392.78)	(\$243,778.23)	(\$2,891.25)	(\$441,004.39)
Beginning Fund Balance - October 1:	\$2,111,875.69	\$989,602.05	\$163,011.88	\$908,572.01	\$56,431.03	\$4,229,492.66
Ending Fund Balance:	\$2,643,155.59	\$910,380.02	(\$483,380.90)	\$664,793.78	\$53,539.78	\$3,788,488.27

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 2021, Fiscal Period 10**

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	\$12,958,652.56	(\$2,480,017.44)	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,500.00	\$560.00	(\$940.00)	\$5,509,789.34	\$4,877,478.51	(\$632,310.83)
Local Sources	\$4,495,940.00	\$4,698,060.55	\$202,120.55	\$1,140,700.00	\$748,284.98	(\$392,415.02)
Other Sources	\$86,520.00	\$144,235.48	\$57,715.48	\$56,000.00	\$8,784.64	(\$47,215.36)
Total Revenues:	\$20,022,630.00	\$17,801,508.59	(\$2,221,121.41)	\$6,706,489.34	\$5,634,548.13	(\$1,071,941.21)
Expenditures						
Instructional Services	\$10,691,157.02	\$8,824,576.16	\$1,866,580.86	\$2,954,897.78	\$2,835,766.75	\$119,131.03
Instructional Support Services	\$3,471,133.00	\$3,141,585.91	\$329,547.09	\$786,106.41	\$594,727.81	\$191,378.60
Operation & Maintenance Services	\$1,592,064.00	\$1,730,090.24	(\$138,026.24)	\$487,367.76	\$243,178.03	\$244,189.73
Auxiliary Services	\$2,192,322.00	\$1,787,624.68	\$404,697.32	\$120,675.00	\$99,116.18	\$21,558.82
General Administrative Services	\$1,027,731.00	\$989,332.31	\$38,398.69	\$310,398.23	\$170,810.06	\$139,588.17
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	\$240,996.37	\$14,565.63	\$3,347,376.04	\$2,487,785.88	\$859,590.16
Total Expenditures:	\$19,229,969.02	\$16,714,205.67	\$2,515,763.35	\$8,006,821.22	\$6,431,384.71	\$1,575,436.51
Other Financing Sources (Uses)						
Other Financing Sources:	\$385,969.07	\$157,196.00	(\$228,773.07)	\$1,054,639.98	\$818,651.83	(\$235,988.15)
Other Financing Uses:	\$1,601,955.44	\$713,219.02	\$888,736.42	\$272,740.00	\$101,037.28	\$171,702.72
Total Other Financing Sources (Uses):	(\$1,215,986.37)	(\$556,023.02)	\$659,963.35	\$781,899.98	\$717,614.55	(\$64,285.43)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$423,325.39)	\$531,279.90	\$954,605.29	(\$518,431.90)	(\$79,222.03)	\$439,209.87
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	\$2,643,155.59	\$1,166,480.98	\$296,127.10	\$910,380.02	\$614,252.92

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 2021, Fiscal Period 10**

013 - Clarke County Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
State Sources	\$982,522.00	\$747,339.00	(\$235,183.00)	\$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	\$692.58	\$692.58
Other Sources	\$172,740.00	\$0.00	(\$172,740.00)	\$0.00	\$0.00	\$0.00
Total Revenues:	\$1,155,262.00	\$747,339.00	(\$407,923.00)	\$0.00	\$692.58	\$692.58
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	\$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	\$248,936.06	(\$248,936.06)
Debt Service	\$2,011,402.46	\$1,393,731.78	\$617,670.68	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$2,011,402.46	\$1,393,731.78	\$617,670.68	\$0.00	\$1,063,637.06	(\$1,063,637.06)
Other Financing Sources (Uses)						
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
Total Other Financing Sources (Uses):	\$724,140.46	\$0.00	(\$724,140.46)	\$0.00	\$819,166.25	\$819,166.25
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$132,000.00)	(\$646,392.78)	(\$514,392.78)	\$0.00	(\$243,778.23)	(\$243,778.23)
Beginning Fund Balance - Oct. 1:	\$160,796.42	\$163,011.88	\$2,215.46	\$0.00	\$908,572.01	\$908,572.01
Ending Fund Balance:	\$28,796.42	(\$483,380.90)	(\$512,177.32)	\$0.00	\$664,793.78	\$664,793.78

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 10**

013 - Clarke County Schools

013 - Clarke County Schools			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS			
EXPENDABLE TRUST			VARIANCE			VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$16,421,192.00	\$13,705,991.56	(\$2,715,200.44)
Federal Sources	\$0.00	\$0.00	\$0.00	\$5,511,289.34	\$4,878,038.51	(\$633,250.83)
Local Sources	\$128,425.00	\$32,620.80	(\$95,804.20)	\$5,765,065.00	\$5,479,658.91	(\$285,406.09)
Other Sources	\$0.00	\$0.00	\$0.00	\$315,260.00	\$153,020.12	(\$162,239.88)
Total Revenues:	\$128,425.00	\$32,620.80	(\$95,804.20)	\$28,012,806.34	\$24,216,709.10	(\$3,796,097.24)
Expenditures						
Instructional Services	\$31,333.00	\$4,627.54	\$26,705.46	\$13,677,387.80	\$11,664,970.45	\$2,012,417.35
Instructional Support Services	\$54,332.00	\$18,425.72	\$35,906.28	\$4,311,571.41	\$3,754,739.44	\$556,831.97
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$2,079,431.76	\$1,973,268.27	\$106,163.49
Auxiliary Services	\$7,115.00	\$0.00	\$7,115.00	\$2,320,112.00	\$2,701,441.86	(\$381,329.86)
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,338,129.23	\$1,160,142.37	\$177,986.86
Total Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$248,936.06	(\$248,936.06)
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,011,402.46	\$1,393,731.78	\$617,670.68
Other Expenditures	\$37,175.00	\$7,501.26	\$29,673.74	\$3,640,113.04	\$2,736,283.51	\$903,829.53
Total Expenditures:	\$129,955.00	\$30,554.52	\$99,400.48	\$29,378,147.70	\$25,633,513.74	\$3,744,633.96
Other Financing Sources (Uses)						
Other Financing Sources:	\$100.00	\$0.00	(\$100.00)	\$2,164,849.51	\$1,795,014.08	(\$369,835.43)
Other Financing Uses:	\$6,980.00	\$4,957.53	\$2,022.47	\$1,881,675.44	\$819,213.83	\$1,062,461.61
Total Other Financing Sources (Uses):	(\$6,880.00)	(\$4,957.53)	\$1,922.47	\$283,174.07	\$975,800.25	\$692,626.18
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$8,410.00)	(\$2,891.25)	\$5,518.75	(\$1,082,167.29)	(\$441,004.39)	\$641,162.90
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	\$53,539.78	\$13,789.78	\$1,841,348.13	\$3,788,488.27	\$1,947,140.14

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