

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 07**

**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	\$4,144,766.85	\$185,889.31	(\$819,083.52)	\$53,242.89	\$0.00	\$61,628.56	\$0.00
Investments	\$0.00	\$13,306.25	\$0.00	\$105,593.72	\$0.00	\$0.00	\$0.00
Receivables	(\$13,260.08)	\$314,521.27	\$316,690.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$125,691.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$4,773.71	\$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	\$57,825,262.91
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,128,396.54
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,634,640.13
Other Debits							
Total Assets and Other Debits:	\$4,136,280.48	\$639,407.94	(\$502,393.52)	\$158,836.61	\$0.00	\$2,488,119.47	\$90,588,299.58
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable							
Other Liabilities	(\$47,792.50)	\$954,236.32	\$316,690.00	\$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	\$26,634,640.13
Total Liabilities:	(\$47,792.50)	\$954,236.32	\$316,690.00	\$0.00	\$0.00	\$2,426,490.91	\$26,634,640.13
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$63,953,659.45
Contributed Capital							
Reserved Fund Balance	\$160,573.36	\$474,290.85	\$0.00	\$0.00	\$0.00	\$11,244.40	\$0.00
Unreserved Fund balance	\$4,023,499.62	(\$789,119.23)	(\$819,083.52)	\$158,836.61	\$0.00	\$50,384.16	\$0.00
Total Fund Equity:	\$4,184,072.98	(\$314,828.38)	(\$819,083.52)	\$158,836.61	\$0.00	\$61,628.56	\$63,953,659.45
Total Liabilities and Fund Equity:	\$4,136,280.48	\$639,407.94	(\$502,393.52)	\$158,836.61	\$0.00	\$2,488,119.47	\$90,588,299.58

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 2023, Fiscal Period 07**

**013 - Clarke County Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$9,815,250.45	\$0.00	\$216,685.00	\$0.00	\$0.00	\$10,031,935.45
Federal Sources	\$560.00	\$2,845,176.23	\$0.00	\$0.00	\$0.00	\$2,845,736.23
Local Sources	\$5,042,538.45	\$986,139.17	\$0.00	\$67.44	\$88,908.60	\$6,117,653.66
Other Sources	\$91,092.79	\$26,558.44	\$0.00	\$0.00	\$0.00	\$117,651.23
<b>Total Revenues:</b>	<b>\$14,949,441.69</b>	<b>\$3,857,873.84</b>	<b>\$216,685.00</b>	<b>\$67.44</b>	<b>\$88,908.60</b>	<b>\$19,112,976.57</b>
<b>Expenditures</b>						
Instructional Services	\$6,420,544.53	\$2,387,504.27	\$0.00	\$0.00	\$5,006.89	\$8,813,055.69
Instructional Support Services	\$2,623,481.47	\$602,347.14	\$0.00	\$0.00	\$41,403.78	\$3,267,232.39
Operation & Maintenance Services	\$1,479,231.02	\$178,407.46	\$0.00	\$0.00	\$0.00	\$1,657,638.48
Auxiliary Services	\$1,424,111.79	\$1,543,665.81	\$0.00	\$0.00	\$5,424.86	\$2,973,202.46
General Administrative Services	\$699,425.76	\$274,580.14	\$0.00	\$0.00	\$0.00	\$974,005.90
Capital Outlay	\$0.00	\$523,806.83	\$0.00	\$31,377.73	\$0.00	\$555,184.56
Debt Service	\$0.00	\$0.00	\$1,203,999.33	\$0.00	\$0.00	\$1,203,999.33
Other Expenditures	\$167,507.46	\$405,235.39	\$0.00	\$0.00	\$31,371.92	\$604,114.77
<b>Total Expenditures:</b>	<b>\$12,814,302.03</b>	<b>\$5,915,547.04</b>	<b>\$1,203,999.33</b>	<b>\$31,377.73</b>	<b>\$83,207.45</b>	<b>\$20,048,433.58</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$46,966.06	\$139,526.36	\$0.00	\$0.00	\$1,738.75	\$188,231.17
Other Fund Uses:	\$4,200.00	\$184,667.57	\$0.00	\$0.00	\$3,563.60	\$192,431.17
<b>Total Other Fund Sources (Uses):</b>	<b>\$42,766.06</b>	<b>(\$45,141.21)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$1,824.85)</b>	<b>(\$4,200.00)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$2,177,905.72</b>	<b>(\$2,102,814.41)</b>	<b>(\$987,314.33)</b>	<b>(\$31,310.29)</b>	<b>\$3,876.30</b>	<b>(\$939,657.01)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$2,006,167.26</b>	<b>\$1,787,986.03</b>	<b>\$168,230.81</b>	<b>\$190,146.90</b>	<b>\$57,752.26</b>	<b>\$4,210,283.26</b>
<b>Ending Fund Balance:</b>	<b>\$4,184,072.98</b>	<b>(\$314,828.38)</b>	<b>(\$819,083.52)</b>	<b>\$158,836.61</b>	<b>\$61,628.56</b>	<b>\$3,270,626.25</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 2023, Fiscal Period 07**

**013 - Clarke County Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$16,728,536.00	\$9,815,250.45	(\$6,913,285.55)	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,000.00	\$560.00	(\$440.00)	\$6,008,457.00	\$2,845,176.23	(\$3,163,280.77)
Local Sources	\$4,953,290.00	\$5,042,538.45	\$89,248.45	\$1,152,858.00	\$986,139.17	(\$166,718.83)
Other Sources	\$140,300.00	\$91,092.79	(\$49,207.21)	\$35,000.00	\$26,558.44	(\$8,441.56)
<b>Total Revenues:</b>	<b>\$21,823,126.00</b>	<b>\$14,949,441.69</b>	<b>(\$6,873,684.31)</b>	<b>\$7,196,315.00</b>	<b>\$3,857,873.84</b>	<b>(\$3,338,441.16)</b>
<b>Expenditures</b>						
Instructional Services	\$11,049,556.00	\$6,420,544.53	\$4,629,011.47	\$3,248,520.04	\$2,387,504.27	\$861,015.77
Instructional Support Services	\$4,433,125.00	\$2,623,481.47	\$1,809,643.53	\$704,793.57	\$602,347.14	\$102,446.43
Operation & Maintenance Services	\$1,546,580.00	\$1,479,231.02	\$67,348.98	\$139,395.00	\$178,407.46	(\$39,012.46)
Auxiliary Services	\$2,454,326.00	\$1,424,111.79	\$1,030,214.21	\$2,648,439.00	\$1,543,665.81	\$1,104,773.19
General Administrative Services	\$1,162,645.00	\$699,425.76	\$463,219.24	\$486,201.78	\$274,580.14	\$211,621.64
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$523,806.83	(\$523,806.83)
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$285,965.00	\$167,507.46	\$118,457.54	\$487,105.61	\$405,235.39	\$81,870.22
<b>Total Expenditures:</b>	<b>\$20,932,197.00</b>	<b>\$12,814,302.03</b>	<b>\$8,117,894.97</b>	<b>\$7,714,455.00</b>	<b>\$5,915,547.04</b>	<b>\$1,798,907.96</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$269,881.89	\$46,966.06	(\$222,915.83)	\$566,900.00	\$139,526.36	(\$427,373.64)
Other Financing Uses:	\$1,357,976.36	\$4,200.00	\$1,353,776.36	\$222,220.00	\$184,667.57	\$37,552.43
<b>Total Other Financing Sources (Uses):</b>	<b>(\$1,088,094.47)</b>	<b>\$42,766.06</b>	<b>\$1,130,860.53</b>	<b>\$344,680.00</b>	<b>(\$45,141.21)</b>	<b>(\$389,821.21)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$197,165.47)</b>	<b>\$2,177,905.72</b>	<b>\$2,375,071.19</b>	<b>(\$173,460.00)</b>	<b>(\$2,102,814.41)</b>	<b>(\$1,929,354.41)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,507,045.05</b>	<b>\$2,006,167.26</b>	<b>\$499,122.21</b>	<b>\$1,299,485.00</b>	<b>\$1,787,986.03</b>	<b>\$488,501.03</b>
<b>Ending Fund Balance:</b>	<b>\$1,309,879.58</b>	<b>\$4,184,072.98</b>	<b>\$2,874,193.40</b>	<b>\$1,126,025.00</b>	<b>(\$314,828.38)</b>	<b>(\$1,440,853.38)</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 2023, Fiscal Period 07**

**013 - Clarke County Schools**

Description	DEBT SERVICE		VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$969,536.00	\$216,685.00	(\$752,851.00)	\$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	\$67.44	\$67.44
Other Sources	\$172,740.00	\$0.00	(\$172,740.00)	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$1,142,276.00</b>	<b>\$216,685.00</b>	<b>(\$925,591.00)</b>	<b>\$0.00</b>	<b>\$67.44</b>	<b>\$67.44</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	\$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	\$0.00	\$31,377.73	(\$31,377.73)
Debt Service	\$2,137,863.36	\$1,203,999.33	\$933,864.03	\$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>\$2,137,863.36</b>	<b>\$1,203,999.33</b>	<b>\$933,864.03</b>	<b>\$0.00</b>	<b>\$31,377.73</b>	<b>(\$31,377.73)</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$957,476.36	\$0.00	(\$957,476.36)	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$957,476.36</b>	<b>\$0.00</b>	<b>(\$957,476.36)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$38,111.00)</b>	<b>(\$987,314.33)</b>	<b>(\$949,203.33)</b>	<b>\$0.00</b>	<b>(\$31,310.29)</b>	<b>(\$31,310.29)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$38,111.00</b>	<b>\$168,230.81</b>	<b>\$130,119.81</b>	<b>\$0.00</b>	<b>\$190,146.90</b>	<b>\$190,146.90</b>
<b>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>(\$819,083.52)</b>	<b>(\$819,083.52)</b>	<b>\$0.00</b>	<b>\$158,836.61</b>	<b>\$158,836.61</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 2023, Fiscal Period 07**

**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	\$17,698,072.00	\$10,031,935.45	(\$7,666,136.55)
Federal Sources	\$0.00	\$0.00	\$0.00	\$6,009,457.00	\$2,845,736.23	(\$3,163,720.77)
Local Sources	\$88,550.00	\$88,908.60	\$358.60	\$6,194,698.00	\$6,117,653.66	(\$77,044.34)
Other Sources	\$0.00	\$0.00	\$0.00	\$348,040.00	\$117,651.23	(\$230,388.77)
Total Revenues:	\$88,550.00	\$88,908.60	\$358.60	\$30,250,267.00	\$19,112,976.57	(\$11,137,290.43)
Expenditures						
Instructional Services	\$14,850.00	\$5,006.89	\$9,843.11	\$14,312,926.04	\$8,813,055.69	\$5,499,870.35
Instructional Support Services	\$38,315.00	\$41,403.78	(\$3,088.78)	\$5,176,233.57	\$3,267,232.39	\$1,909,001.18
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$1,685,975.00	\$1,657,638.48	\$28,336.52
Auxiliary Services	\$9,450.00	\$5,424.86	\$4,025.14	\$5,112,215.00	\$2,973,202.46	\$2,139,012.54
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,648,846.78	\$974,005.90	\$674,840.88
Total Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$555,184.56	(\$555,184.56)
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,137,863.36	\$1,203,999.33	\$933,864.03
Other Expenditures	\$13,800.00	\$31,371.92	(\$17,571.92)	\$786,870.61	\$604,114.77	\$182,755.84
Total Expenditures:	\$76,415.00	\$83,207.45	(\$6,792.45)	\$30,860,930.36	\$20,048,433.58	\$10,812,496.78
Other Financing Sources (Uses)						
Other Financing Sources:	\$1,100.00	\$1,738.75	\$638.75	\$1,795,358.25	\$188,231.17	(\$1,607,127.08)
Other Financing Uses:	\$6,550.00	\$3,563.60	\$2,986.40	\$1,586,746.36	\$192,431.17	\$1,394,315.19
Total Other Financing Sources (Uses):	(\$5,450.00)	(\$1,824.85)	\$3,625.15	\$208,611.89	(\$4,200.00)	(\$212,811.89)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$6,685.00	\$3,876.30	(\$2,808.70)	(\$402,051.47)	(\$939,657.01)	(\$537,605.54)
Beginning Fund Balance - Oct. 1:	\$31,500.00	\$57,752.26	\$26,252.26	\$2,876,141.05	\$4,210,283.26	\$1,334,142.21
Ending Fund Balance:	\$38,185.00	\$61,628.56	\$23,443.56	\$2,474,089.58	\$3,270,626.25	\$796,536.67

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