

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 03**

**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	\$2,058,477.70	\$1,619,389.38	\$261,095.81	\$53,242.89	\$0.00	\$64,630.52	\$0.00
Investments	\$0.00	\$13,305.58	\$0.00	\$105,559.01	\$0.00	\$0.00	\$0.00
Receivables	\$401,426.01	\$487,040.35	\$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	\$5,974.09	\$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	\$57,902,145.91
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	\$25,783,923.13
Other Debits							
Total Assets and Other Debits:	\$2,465,877.80	\$2,245,426.42	\$577,785.81	\$158,801.90	\$0.00	\$2,491,121.43	\$89,814,465.58
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable							
Other Liabilities	\$21,299.49	\$1,231,235.24	\$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	\$25,783,923.13
Total Liabilities:	\$21,299.49	\$1,231,235.24	\$316,690.00	\$0.00	\$0.00	\$2,426,490.91	\$25,783,923.13
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$64,030,542.45
Contributed Capital							
Reserved Fund Balance	\$142,283.22	\$314,003.00	\$0.00	\$0.00	\$0.00	\$1,300.22	\$0.00
Unreserved Fund balance	\$2,302,295.09	\$700,188.18	\$261,095.81	\$158,801.90	\$0.00	\$63,330.30	\$0.00
Total Fund Equity:	\$2,444,578.31	\$1,014,191.18	\$261,095.81	\$158,801.90	\$0.00	\$64,630.52	\$64,030,542.45
Total Liabilities and Fund Equity:	\$2,465,877.80	\$2,245,426.42	\$577,785.81	\$158,801.90	\$0.00	\$2,491,121.43	\$89,814,465.58

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 03**

**013 - Clarke County Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$4,080,083.84	\$0.00	\$92,865.00	\$0.00	\$0.00	\$4,172,948.84
Federal Sources	\$180.00	\$1,157,634.27	\$0.00	\$0.00	\$0.00	\$1,157,814.27
Local Sources	\$1,580,926.29	\$498,149.01	\$0.00	\$32.73	\$32,199.08	\$2,111,307.11
Other Sources	\$29,700.68	\$25,594.89	\$0.00	\$0.00	\$0.00	\$55,295.57
<b>Total Revenues:</b>	<b>\$5,690,890.81</b>	<b>\$1,681,378.17</b>	<b>\$92,865.00</b>	<b>\$32.73</b>	<b>\$32,199.08</b>	<b>\$7,497,365.79</b>
<b>Expenditures</b>						
Instructional Services	\$2,775,449.36	\$960,420.09	\$0.00	\$0.00	\$1,899.66	\$3,737,769.11
Instructional Support Services	\$1,116,939.42	\$258,765.16	\$0.00	\$0.00	\$4,697.98	\$1,380,402.56
Operation & Maintenance Services	\$385,326.92	\$69,050.46	\$0.00	\$0.00	\$0.00	\$454,377.38
Auxiliary Services	\$600,372.62	\$649,967.18	\$0.00	\$0.00	\$1,800.00	\$1,252,139.80
General Administrative Services	\$302,877.57	\$119,255.45	\$0.00	\$0.00	\$0.00	\$422,133.02
Capital Outlay	\$0.00	\$223,852.37	\$0.00	\$31,377.73	\$0.00	\$255,230.10
Debt Service						\$0.00
Other Expenditures	\$72,356.62	\$173,019.56	\$0.00	\$0.00	\$16,923.18	\$262,299.36
<b>Total Expenditures:</b>	<b>\$5,253,322.51</b>	<b>\$2,454,330.27</b>	<b>\$0.00</b>	<b>\$31,377.73</b>	<b>\$25,320.82</b>	<b>\$7,764,351.33</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$842.75	\$100,308.78	\$0.00	\$0.00	\$0.00	\$101,151.53
Other Fund Uses:	\$0.00	\$101,151.53	\$0.00	\$0.00	\$0.00	\$101,151.53
<b>Total Other Fund Sources (Uses):</b>	<b>\$842.75</b>	<b>(\$842.75)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$438,411.05</b>	<b>(\$773,794.85)</b>	<b>\$92,865.00</b>	<b>(\$31,345.00)</b>	<b>\$6,878.26</b>	<b>(\$266,985.54)</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>\$2,444,578.31</b>	<b>\$1,014,191.18</b>	<b>\$261,095.81</b>	<b>\$158,801.90</b>	<b>\$64,630.52</b>	<b>\$3,943,297.72</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 03**

**013 - Clarke County Schools**

013 - Clarke County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$16,728,536.00	\$4,080,083.84	(\$12,648,452.16)	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,000.00	\$180.00	(\$820.00)	\$6,008,457.00	\$1,157,634.27	(\$4,850,822.73)
Local Sources	\$4,953,290.00	\$1,580,926.29	(\$3,372,363.71)	\$1,152,858.00	\$498,149.01	(\$654,708.99)
Other Sources	\$140,300.00	\$29,700.68	(\$110,599.32)	\$35,000.00	\$25,594.89	(\$9,405.11)
Total Revenues:	\$21,823,126.00	\$5,690,890.81	(\$16,132,235.19)	\$7,196,315.00	\$1,681,378.17	(\$5,514,936.83)
Expenditures						
Instructional Services	\$11,049,556.00	\$2,775,449.36	\$8,274,106.64	\$3,248,520.04	\$960,420.09	\$2,288,099.95
Instructional Support Services	\$4,433,125.00	\$1,116,939.42	\$3,316,185.58	\$704,793.57	\$258,765.16	\$446,028.41
Operation & Maintenance Services	\$1,546,580.00	\$385,326.92	\$1,161,253.08	\$139,395.00	\$69,050.46	\$70,344.54
Auxiliary Services	\$2,454,326.00	\$600,372.62	\$1,853,953.38	\$2,648,439.00	\$649,967.18	\$1,998,471.82
General Administrative Services	\$1,162,645.00	\$302,877.57	\$859,767.43	\$486,201.78	\$119,255.45	\$366,946.33
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$223,852.37	(\$223,852.37)
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$285,965.00	\$72,356.62	\$213,608.38	\$487,105.61	\$173,019.56	\$314,086.05
Total Expenditures:	\$20,932,197.00	\$5,253,322.51	\$15,678,874.49	\$7,714,455.00	\$2,454,330.27	\$5,260,124.73
Other Financing Sources (Uses)						
Other Financing Sources:	\$269,881.89	\$842.75	(\$269,039.14)	\$566,900.00	\$100,308.78	(\$466,591.22)
Other Financing Uses:	\$1,357,976.36	\$0.00	\$1,357,976.36	\$222,220.00	\$101,151.53	\$121,068.47
Total Other Financing Sources (Uses):	(\$1,088,094.47)	\$842.75	\$1,088,937.22	\$344,680.00	(\$842.75)	(\$345,522.75)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$197,165.47)	\$438,411.05	\$635,576.52	(\$173,460.00)	(\$773,794.85)	(\$600,334.85)
Beginning Fund Balance - Oct. 1:	\$1,507,045.05	\$2,006,167.26	\$499,122.21	\$1,299,485.00	\$1,787,986.03	\$488,501.03
Ending Fund Balance:	\$1,309,879.58	\$2,444,578.31	\$1,134,698.73	\$1,126,025.00	\$1,014,191.18	(\$111,833.82)

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**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 03**

**013 - Clarke County Schools**

013 - Clarke County Schools						
	DEBT SERVICE			CAPITAL PROJECTS		
Description	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$969,536.00	\$92,865.00	(\$876,671.00)	\$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	\$32.73	\$32.73
Other Sources	\$172,740.00	\$0.00	(\$172,740.00)	\$0.00	\$0.00	\$0.00
Total Revenues:	\$1,142,276.00	\$92,865.00	(\$1,049,411.00)	\$0.00	\$32.73	\$32.73
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	\$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	\$0.00	\$2,137,863.36	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$2,137,863.36	\$0.00	\$2,137,863.36	\$0.00	\$31,377.73	(\$31,377.73)
Other Financing Sources (Uses)						
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
Total Other Financing Sources (Uses):	\$957,476.36	\$0.00	(\$957,476.36)	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$38,111.00)	\$92,865.00	\$130,976.00	\$0.00	(\$31,345.00)	(\$31,345.00)
Beginning Fund Balance - Oct. 1:	\$38,111.00	\$168,230.81	\$130,119.81	\$0.00	\$190,146.90	\$190,146.90
Ending Fund Balance:	\$0.00	\$261,095.81	\$261,095.81	\$0.00	\$158,801.90	\$158,801.90

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**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 03**

**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	\$17,698,072.00	\$4,172,948.84	(\$13,525,123.16)
Federal Sources	\$0.00	\$0.00	\$0.00	\$6,009,457.00	\$1,157,814.27	(\$4,851,642.73)
Local Sources	\$88,550.00	\$32,199.08	(\$56,350.92)	\$6,194,698.00	\$2,111,307.11	(\$4,083,390.89)
Other Sources	\$0.00	\$0.00	\$0.00	\$348,040.00	\$55,295.57	(\$292,744.43)
Total Revenues:	\$88,550.00	\$32,199.08	(\$56,350.92)	\$30,250,267.00	\$7,497,365.79	(\$22,752,901.21)
Expenditures						
Instructional Services	\$14,850.00	\$1,899.66	\$12,950.34	\$14,312,926.04	\$3,737,769.11	\$10,575,156.93
Instructional Support Services	\$38,315.00	\$4,697.98	\$33,617.02	\$5,176,233.57	\$1,380,402.56	\$3,795,831.01
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$1,685,975.00	\$454,377.38	\$1,231,597.62
Auxiliary Services	\$9,450.00	\$1,800.00	\$7,650.00	\$5,112,215.00	\$1,252,139.80	\$3,860,075.20
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,648,846.78	\$422,133.02	\$1,226,713.76
Total Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$255,230.10	(\$255,230.10)
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,137,863.36	\$0.00	\$2,137,863.36
Other Expenditures	\$13,800.00	\$16,923.18	(\$3,123.18)	\$786,870.61	\$262,299.36	\$524,571.25
Total Expenditures:	\$76,415.00	\$25,320.82	\$51,094.18	\$30,860,930.36	\$7,764,351.33	\$23,096,579.03
Other Financing Sources (Uses)						
Other Financing Sources:	\$1,100.00	\$0.00	(\$1,100.00)	\$1,795,358.25	\$101,151.53	(\$1,694,206.72)
Other Financing Uses:	\$6,550.00	\$0.00	\$6,550.00	\$1,586,746.36	\$101,151.53	\$1,485,594.83
Total Other Financing Sources (Uses):	(\$5,450.00)	\$0.00	\$5,450.00	\$208,611.89	\$0.00	(\$208,611.89)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$6,685.00	\$6,878.26	\$193.26	(\$402,051.47)	(\$266,985.54)	\$135,065.93
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	\$64,630.52	\$26,445.52	\$2,474,089.58	\$3,943,297.72	\$1,469,208.14

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