

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2024, 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	\$3,317,828.93	\$368,879.40	\$187,736.24	\$138,657.09	\$0.00	\$67,518.08	\$0.00
Investments	\$0.00	\$13,306.91	\$0.00	\$105,664.62	\$0.00	\$0.00	\$0.00
Receivables	\$20,964.23	\$127,575.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$21,219.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$127,045.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$1,778.50	\$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	\$57,652,481.27
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,574,152.85
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,392,025.96
Other Debits							
Total Assets and Other Debits:	\$3,361,791.32	\$636,807.35	\$187,736.24	\$244,321.71	\$0.00	\$2,494,008.99	\$93,618,660.08
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable	\$20,964.23	\$255.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$294,962.92	\$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	\$25,392,025.96
Total Liabilities:	\$20,964.23	\$295,218.35	\$0.00	\$0.00	\$0.00	\$2,426,490.91	\$25,392,025.96
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,226,634.12
Contributed Capital							
Reserved Fund Balance	\$157,586.94	\$373,166.19	\$0.00	\$132,368.00	\$0.00	\$1,199.77	\$0.00
Unreserved Fund balance	\$3,183,240.15	(\$31,577.19)	\$187,736.24	\$111,953.71	\$0.00	\$66,318.31	\$0.00
Total Fund Equity:	\$3,340,827.09	\$341,589.00	\$187,736.24	\$244,321.71	\$0.00	\$67,518.08	\$68,226,634.12
Total Liabilities and Fund Equity:	\$3,361,791.32	\$636,807.35	\$187,736.24	\$244,321.71	\$0.00	\$2,494,008.99	\$93,618,660.08

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 2024, Fiscal Period 03**

**013 - Clarke County Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$4,338,696.34	\$0.00	\$90,972.00	\$0.00	\$0.00	\$4,429,668.34
Federal Sources	\$240.00	\$592,451.00	\$0.00	\$0.00	\$0.00	\$592,691.00
Local Sources	\$1,479,645.90	\$464,417.65	\$0.00	\$26.34	\$49,202.77	\$1,993,292.66
Other Sources	\$44,235.51	\$21,465.80	\$0.00	\$0.00	\$0.00	\$65,701.31
<b>Total Revenues:</b>	<b>\$5,862,817.75</b>	<b>\$1,078,334.45</b>	<b>\$90,972.00</b>	<b>\$26.34</b>	<b>\$49,202.77</b>	<b>\$7,081,353.31</b>
<b>Expenditures</b>						
Instructional Services	\$2,802,102.49	\$702,620.58	\$0.00	\$0.00	\$957.93	\$3,505,681.00
Instructional Support Services	\$1,295,632.04	\$262,886.14	\$0.00	\$0.00	\$16,617.85	\$1,575,136.03
Operation & Maintenance Services	\$1,208,372.26	\$25,125.28	\$0.00	\$0.00	\$0.00	\$1,233,497.54
Auxiliary Services	\$566,267.16	\$601,142.28	\$0.00	\$0.00	\$4,792.00	\$1,172,201.44
General Administrative Services	\$321,930.93	\$55,102.95	\$0.00	\$0.00	\$0.00	\$377,033.88
Capital Outlay	\$0.00	\$309,189.66	\$0.00	\$32,928.80	\$0.00	\$342,118.46
Debt Service						\$0.00
Other Expenditures	\$102,862.74	\$146,077.45	\$0.00	\$0.00	\$20,798.71	\$269,738.90
<b>Total Expenditures:</b>	<b>\$6,297,167.62</b>	<b>\$2,102,144.34</b>	<b>\$0.00</b>	<b>\$32,928.80</b>	<b>\$43,166.49</b>	<b>\$8,475,407.25</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$0.00	\$74,964.11	\$0.00	\$0.00	\$0.00	\$74,964.11
Other Fund Uses:	\$0.00	\$74,839.11	\$0.00	\$0.00	\$125.00	\$74,964.11
<b>Total Other Fund Sources (Uses):</b>	<b>\$0.00</b>	<b>\$125.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$125.00)</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$434,349.87)</b>	<b>(\$1,023,684.89)</b>	<b>\$90,972.00</b>	<b>(\$32,902.46)</b>	<b>\$5,911.28</b>	<b>(\$1,394,053.94)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$3,775,176.96</b>	<b>\$1,365,273.89</b>	<b>\$96,764.24</b>	<b>\$277,224.17</b>	<b>\$61,606.80</b>	<b>\$5,576,046.06</b>
<b>Ending Fund Balance:</b>	<b>\$3,340,827.09</b>	<b>\$341,589.00</b>	<b>\$187,736.24</b>	<b>\$244,321.71</b>	<b>\$67,518.08</b>	<b>\$4,181,992.12</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 2024, Fiscal Period 03**

**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	\$17,468,425.00	\$4,338,696.34	(\$13,129,728.66)	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,000.00	\$240.00	(\$760.00)	\$4,534,893.00	\$592,451.00	(\$3,942,442.00)
Local Sources	\$5,575,070.00	\$1,479,645.90	(\$4,095,424.10)	\$1,244,314.00	\$464,417.65	(\$779,896.35)
Other Sources	\$150,300.00	\$44,235.51	(\$106,064.49)	\$27,500.00	\$21,465.80	(\$6,034.20)
Total Revenues:	\$23,194,795.00	\$5,862,817.75	(\$17,331,977.25)	\$5,806,707.00	\$1,078,334.45	(\$4,728,372.55)
Expenditures						
Instructional Services	\$11,060,485.00	\$2,802,102.49	\$8,258,382.51	\$1,964,315.25	\$702,620.58	\$1,261,694.67
Instructional Support Services	\$5,027,545.00	\$1,295,632.04	\$3,731,912.96	\$947,722.66	\$262,886.14	\$684,836.52
Operation & Maintenance Services	\$2,361,273.00	\$1,208,372.26	\$1,152,900.74	\$170,770.00	\$25,125.28	\$145,644.72
Auxiliary Services	\$2,366,087.00	\$566,267.16	\$1,799,819.84	\$2,765,886.86	\$601,142.28	\$2,164,744.58
General Administrative Services	\$1,206,304.00	\$321,930.93	\$884,373.07	\$247,072.00	\$55,102.95	\$191,969.05
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$309,189.66	(\$309,189.66)
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$426,505.00	\$102,862.74	\$323,642.26	\$465,337.09	\$146,077.45	\$319,259.64
Total Expenditures:	\$22,448,199.00	\$6,297,167.62	\$16,151,031.38	\$6,561,103.86	\$2,102,144.34	\$4,458,959.52
Other Financing Sources (Uses)						
Other Financing Sources:	\$531,541.56	\$0.00	(\$531,541.56)	\$174,600.00	\$74,964.11	(\$99,635.89)
Other Financing Uses:	\$1,200,000.00	\$0.00	\$1,200,000.00	\$225,760.00	\$74,839.11	\$150,920.89
Total Other Financing Sources (Uses):	(\$668,458.44)	\$0.00	\$668,458.44	(\$51,160.00)	\$125.00	\$51,285.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$78,137.56	(\$434,349.87)	(\$512,487.43)	(\$805,556.86)	(\$1,023,684.89)	(\$218,128.03)
Beginning Fund Balance - Oct. 1:	\$1,700,000.00	\$3,775,176.96	\$2,075,176.96	\$1,853,906.00	\$1,365,273.89	(\$488,632.11)
Ending Fund Balance:	\$1,778,137.56	\$3,340,827.09	\$1,562,689.53	\$1,048,349.14	\$341,589.00	(\$706,760.14)

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 2024, 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	\$938,171.00	\$90,972.00	(\$847,199.00)	\$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	\$26.34	\$26.34
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$938,171.00	\$90,972.00	(\$847,199.00)	\$0.00	\$26.34	\$26.34
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	\$32,928.80	(\$32,928.80)
Debt Service	\$2,023,901.56	\$0.00	\$2,023,901.56	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$2,023,901.56	\$0.00	\$2,023,901.56	\$0.00	\$32,928.80	(\$32,928.80)
Other Financing Sources (Uses)						
Other Financing Sources:	\$955,979.72	\$0.00	(\$955,979.72)	\$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):	\$955,979.72	\$0.00	(\$955,979.72)	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$129,750.84)	\$90,972.00	\$220,722.84	\$0.00	(\$32,902.46)	(\$32,902.46)
Beginning Fund Balance - Oct. 1:	\$129,750.84	\$96,764.24	(\$32,986.60)	\$0.00	\$277,224.17	\$277,224.17
Ending Fund Balance:	\$0.00	\$187,736.24	\$187,736.24	\$0.00	\$244,321.71	\$244,321.71

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 2024, Fiscal Period 03**

**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	\$18,406,596.00	\$4,429,668.34	(\$13,976,927.66)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,535,893.00	\$592,691.00	(\$3,943,202.00)
Local Sources	\$103,170.00	\$49,202.77	(\$53,967.23)	\$6,922,554.00	\$1,993,292.66	(\$4,929,261.34)
Other Sources	\$0.00	\$0.00	\$0.00	\$177,800.00	\$65,701.31	(\$112,098.69)
Total Revenues:	\$103,170.00	\$49,202.77	(\$53,967.23)	\$30,042,843.00	\$7,081,353.31	(\$22,961,489.69)
Expenditures						
Instructional Services	\$10,550.00	\$957.93	\$9,592.07	\$13,035,350.25	\$3,505,681.00	\$9,529,669.25
Instructional Support Services	\$41,215.00	\$16,617.85	\$24,597.15	\$6,016,482.66	\$1,575,136.03	\$4,441,346.63
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$2,532,043.00	\$1,233,497.54	\$1,298,545.46
Auxiliary Services	\$7,550.00	\$4,792.00	\$2,758.00	\$5,139,523.86	\$1,172,201.44	\$3,967,322.42
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,453,376.00	\$377,033.88	\$1,076,342.12
Total Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$342,118.46	(\$342,118.46)
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,023,901.56	\$0.00	\$2,023,901.56
Other Expenditures	\$21,500.00	\$20,798.71	\$701.29	\$913,342.09	\$269,738.90	\$643,603.19
Total Expenditures:	\$80,815.00	\$43,166.49	\$37,648.51	\$31,114,019.42	\$8,475,407.25	\$22,638,612.17
Other Financing Sources (Uses)						
Other Financing Sources:	\$3,950.00	\$0.00	(\$3,950.00)	\$1,666,071.28	\$74,964.11	(\$1,591,107.17)
Other Financing Uses:	\$5,450.00	\$125.00	\$5,325.00	\$1,431,210.00	\$74,964.11	\$1,356,245.89
Total Other Financing Sources (Uses):	(\$1,500.00)	(\$125.00)	\$1,375.00	\$234,861.28	\$0.00	(\$234,861.28)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$20,855.00	\$5,911.28	(\$14,943.72)	(\$836,315.14)	(\$1,394,053.94)	(\$557,738.80)
Beginning Fund Balance - Oct. 1:	\$47,161.00	\$61,606.80	\$14,445.80	\$3,730,817.84	\$5,576,046.06	\$1,845,228.22
Ending Fund Balance:	\$68,016.00	\$67,518.08	(\$497.92)	\$2,894,502.70	\$4,181,992.12	\$1,287,489.42

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