

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2024, 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	\$6,732,797.66	(\$249,800.13)	(\$976,559.59)	\$1,438,657.09	\$0.00	\$64,084.37	\$0.00
Investments	\$0.00	\$13,307.58	\$0.00	\$105,681.99	\$0.00	\$0.00	\$0.00
Receivables	\$20,964.23	\$229,411.37	\$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	\$319.73	\$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:	\$6,775,301.28	\$119,964.48	(\$976,559.59)	\$1,544,339.08	\$0.00	\$2,490,575.28	\$93,618,660.08
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$117.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$20,964.23	\$255.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$294,768.39	\$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	\$295,141.47	\$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	\$230,539.04	\$397,783.65	\$0.00	\$246,368.00	\$0.00	\$3,043.55	\$0.00
Unreserved Fund balance	\$6,523,798.01	(\$572,960.64)	(\$976,559.59)	\$1,297,971.08	\$0.00	\$61,040.82	\$0.00
Total Fund Equity:	\$6,754,337.05	(\$175,176.99)	(\$976,559.59)	\$1,544,339.08	\$0.00	\$64,084.37	\$68,226,634.12
Total Liabilities and Fund Equity:	\$6,775,301.28	\$119,964.48	(\$976,559.59)	\$1,544,339.08	\$0.00	\$2,490,575.28	\$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**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**For Fiscal Year 2024, 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	\$7,584,854.18	\$0.00	\$151,620.00	\$1,300,000.00	\$0.00	\$9,036,474.18
Federal Sources	\$456.00	\$1,009,839.11	\$0.00	\$0.00	\$0.00	\$1,010,295.11
Local Sources	\$5,374,165.08	\$746,112.61	\$0.00	\$43.71	\$62,047.54	\$6,182,368.94
Other Sources	\$84,574.66	\$21,843.15	\$0.00	\$0.00	\$0.00	\$106,417.81
<b>Total Revenues:</b>	<b>\$13,044,049.92</b>	<b>\$1,777,794.87</b>	<b>\$151,620.00</b>	<b>\$1,300,043.71</b>	<b>\$62,047.54</b>	<b>\$16,335,556.04</b>
<b>Expenditures</b>						
Instructional Services	\$4,661,927.80	\$1,136,042.75	\$0.00	\$0.00	\$1,261.32	\$5,799,231.87
Instructional Support Services	\$2,155,735.53	\$471,466.38	\$0.00	\$0.00	\$26,351.87	\$2,653,553.78
Operation & Maintenance Services	\$1,593,873.12	\$41,140.72	\$0.00	\$0.00	\$0.00	\$1,635,013.84
Auxiliary Services	\$947,292.56	\$1,042,578.21	\$0.00	\$0.00	\$8,583.50	\$1,998,454.27
General Administrative Services	\$535,019.95	\$90,514.87	\$0.00	\$0.00	\$0.00	\$625,534.82
Capital Outlay	\$0.00	\$309,189.66	\$0.00	\$32,928.80	\$0.00	\$342,118.46
Debt Service	\$0.00	\$0.00	\$1,224,943.83	\$0.00	\$0.00	\$1,224,943.83
Other Expenditures	\$171,040.87	\$226,438.16	\$0.00	\$0.00	\$24,248.28	\$421,727.31
<b>Total Expenditures:</b>	<b>\$10,064,889.83</b>	<b>\$3,317,370.75</b>	<b>\$1,224,943.83</b>	<b>\$32,928.80</b>	<b>\$60,444.97</b>	<b>\$14,700,578.18</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$0.00	\$80,294.11	\$0.00	\$0.00	\$1,000.00	\$81,294.11
Other Fund Uses:	\$0.00	\$81,169.11	\$0.00	\$0.00	\$125.00	\$81,294.11
<b>Total Other Fund Sources (Uses):</b>	<b>\$0.00</b>	<b>(\$875.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$875.00</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$2,979,160.09</b>	<b>(\$1,540,450.88)</b>	<b>(\$1,073,323.83)</b>	<b>\$1,267,114.91</b>	<b>\$2,477.57</b>	<b>\$1,634,977.86</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>\$6,754,337.05</b>	<b>(\$175,176.99)</b>	<b>(\$976,559.59)</b>	<b>\$1,544,339.08</b>	<b>\$64,084.37</b>	<b>\$7,211,023.92</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 05**

**013 - Clarke County Schools**

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$17,468,425.00	\$7,584,854.18	(\$9,883,570.82)	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,000.00	\$456.00	(\$544.00)	\$4,534,893.00	\$1,009,839.11	(\$3,525,053.89)
Local Sources	\$5,575,070.00	\$5,374,165.08	(\$200,904.92)	\$1,244,314.00	\$746,112.61	(\$498,201.39)
Other Sources	\$150,300.00	\$84,574.66	(\$65,725.34)	\$27,500.00	\$21,843.15	(\$5,656.85)
<b>Total Revenues:</b>	<b>\$23,194,795.00</b>	<b>\$13,044,049.92</b>	<b>(\$10,150,745.08)</b>	<b>\$5,806,707.00</b>	<b>\$1,777,794.87</b>	<b>(\$4,028,912.13)</b>
<b>Expenditures</b>						
Instructional Services	\$11,060,485.00	\$4,661,927.80	\$6,398,557.20	\$1,964,315.25	\$1,136,042.75	\$828,272.50
Instructional Support Services	\$5,027,545.00	\$2,155,735.53	\$2,871,809.47	\$947,722.66	\$471,466.38	\$476,256.28
Operation & Maintenance Services	\$2,361,273.00	\$1,593,873.12	\$767,399.88	\$170,770.00	\$41,140.72	\$129,629.28
Auxiliary Services	\$2,366,087.00	\$947,292.56	\$1,418,794.44	\$2,765,886.86	\$1,042,578.21	\$1,723,308.65
General Administrative Services	\$1,206,304.00	\$535,019.95	\$671,284.05	\$247,072.00	\$90,514.87	\$156,557.13
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	\$171,040.87	\$255,464.13	\$465,337.09	\$226,438.16	\$238,898.93
<b>Total Expenditures:</b>	<b>\$22,448,199.00</b>	<b>\$10,064,889.83</b>	<b>\$12,383,309.17</b>	<b>\$6,561,103.86</b>	<b>\$3,317,370.75</b>	<b>\$3,243,733.11</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$531,541.56	\$0.00	(\$531,541.56)	\$174,600.00	\$80,294.11	(\$94,305.89)
Other Financing Uses:	\$1,200,000.00	\$0.00	\$1,200,000.00	\$225,760.00	\$81,169.11	\$144,590.89
<b>Total Other Financing Sources (Uses):</b>	<b>(\$668,458.44)</b>	<b>\$0.00</b>	<b>\$668,458.44</b>	<b>(\$51,160.00)</b>	<b>(\$875.00)</b>	<b>\$50,285.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$78,137.56</b>	<b>\$2,979,160.09</b>	<b>\$2,901,022.53</b>	<b>(\$805,556.86)</b>	<b>(\$1,540,450.88)</b>	<b>(\$734,894.02)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,700,000.00</b>	<b>\$3,775,176.96</b>	<b>\$2,075,176.96</b>	<b>\$1,853,906.00</b>	<b>\$1,365,273.89</b>	<b>(\$488,632.11)</b>
<b>Ending Fund Balance:</b>	<b>\$1,778,137.56</b>	<b>\$6,754,337.05</b>	<b>\$4,976,199.49</b>	<b>\$1,048,349.14</b>	<b>(\$175,176.99)</b>	<b>(\$1,223,526.13)</b>

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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 2024, 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	\$938,171.00	\$151,620.00	(\$786,551.00)	\$0.00	\$1,300,000.00	\$1,300,000.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$43.71	\$43.71
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$938,171.00</b>	<b>\$151,620.00</b>	<b>(\$786,551.00)</b>	<b>\$0.00</b>	<b>\$1,300,043.71</b>	<b>\$1,300,043.71</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	\$32,928.80	(\$32,928.80)
Debt Service	\$2,023,901.56	\$1,224,943.83	\$798,957.73	\$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>\$2,023,901.56</b>	<b>\$1,224,943.83</b>	<b>\$798,957.73</b>	<b>\$0.00</b>	<b>\$32,928.80</b>	<b>(\$32,928.80)</b>
<b>Other Financing Sources (Uses)</b>						
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
<b>Total Other Financing Sources (Uses):</b>	<b>\$955,979.72</b>	<b>\$0.00</b>	<b>(\$955,979.72)</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>(\$129,750.84)</b>	<b>(\$1,073,323.83)</b>	<b>(\$943,572.99)</b>	<b>\$0.00</b>	<b>\$1,267,114.91</b>	<b>\$1,267,114.91</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$129,750.84</b>	<b>\$96,764.24</b>	<b>(\$32,986.60)</b>	<b>\$0.00</b>	<b>\$277,224.17</b>	<b>\$277,224.17</b>
<b>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>(\$976,559.59)</b>	<b>(\$976,559.59)</b>	<b>\$0.00</b>	<b>\$1,544,339.08</b>	<b>\$1,544,339.08</b>

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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 2024, Fiscal Period 05**

**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	\$9,036,474.18	(\$9,370,121.82)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,535,893.00	\$1,010,295.11	(\$3,525,597.89)
Local Sources	\$103,170.00	\$62,047.54	(\$41,122.46)	\$6,922,554.00	\$6,182,368.94	(\$740,185.06)
Other Sources	\$0.00	\$0.00	\$0.00	\$177,800.00	\$106,417.81	(\$71,382.19)
Total Revenues:	\$103,170.00	\$62,047.54	(\$41,122.46)	\$30,042,843.00	\$16,335,556.04	(\$13,707,286.96)
Expenditures						
Instructional Services	\$10,550.00	\$1,261.32	\$9,288.68	\$13,035,350.25	\$5,799,231.87	\$7,236,118.38
Instructional Support Services	\$41,215.00	\$26,351.87	\$14,863.13	\$6,016,482.66	\$2,653,553.78	\$3,362,928.88
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$2,532,043.00	\$1,635,013.84	\$897,029.16
Auxiliary Services	\$7,550.00	\$8,583.50	(\$1,033.50)	\$5,139,523.86	\$1,998,454.27	\$3,141,069.59
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,453,376.00	\$625,534.82	\$827,841.18
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	\$1,224,943.83	\$798,957.73
Other Expenditures	\$21,500.00	\$24,248.28	(\$2,748.28)	\$913,342.09	\$421,727.31	\$491,614.78
Total Expenditures:	\$80,815.00	\$60,444.97	\$20,370.03	\$31,114,019.42	\$14,700,578.18	\$16,413,441.24
Other Financing Sources (Uses)						
Other Financing Sources:	\$3,950.00	\$1,000.00	(\$2,950.00)	\$1,666,071.28	\$81,294.11	(\$1,584,777.17)
Other Financing Uses:	\$5,450.00	\$125.00	\$5,325.00	\$1,431,210.00	\$81,294.11	\$1,349,915.89
Total Other Financing Sources (Uses):	(\$1,500.00)	\$875.00	\$2,375.00	\$234,861.28	\$0.00	(\$234,861.28)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$20,855.00	\$2,477.57	(\$18,377.43)	(\$836,315.14)	\$1,634,977.86	\$2,471,293.00
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	\$64,084.37	(\$3,931.63)	\$2,894,502.70	\$7,211,023.92	\$4,316,521.22

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