

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2025, 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	\$9,311,452.15	\$839,022.11	(\$1,070,382.47)	\$1,076,670.59	\$0.00	\$71,565.92	\$0.00
Investments	\$0.00	\$13,308.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$223,267.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$105,284.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$2,312.21	\$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	\$67,012,326.70
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,966,271.46
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,108,359.34
Other Debits							
Total Assets and Other Debits:	\$9,313,764.36	\$1,180,882.58	(\$1,070,382.47)	\$1,076,670.59	\$0.00	\$2,498,056.83	\$96,086,957.50
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable	\$0.00	(\$49,400.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$51,969.34	\$0.00	\$0.00	\$0.00	\$2,427,077.40	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,108,359.34
Total Liabilities:	\$0.00	\$2,569.34	\$0.00	\$0.00	\$0.00	\$2,427,077.40	\$24,108,359.34
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$71,978,598.16
Contributed Capital							
Reserved Fund Balance	\$685,436.80	\$425,135.31	\$0.00	\$725,100.00	\$0.00	\$31,018.71	\$0.00
Unreserved Fund balance	\$8,628,327.56	\$753,177.93	(\$1,070,382.47)	\$351,570.59	\$0.00	\$39,960.72	\$0.00
Total Fund Equity:	\$9,313,764.36	\$1,178,313.24	(\$1,070,382.47)	\$1,076,670.59	\$0.00	\$70,979.43	\$71,978,598.16
Total Liabilities and Fund Equity:	\$9,313,764.36	\$1,180,882.58	(\$1,070,382.47)	\$1,076,670.59	\$0.00	\$2,498,056.83	\$96,086,957.50

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 2025, Fiscal Period 05**

**013 - Clarke County Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$7,750,702.41	\$18,672.17	\$154,775.00	\$27,000.00	\$0.00	\$7,951,149.58
Federal Sources	\$300.00	\$2,009,300.59	\$0.00	\$0.00	\$0.00	\$2,009,600.59
Local Sources	\$5,930,570.93	\$650,103.15	\$0.00	\$0.00	\$81,859.21	\$6,662,533.29
Other Sources	\$137,756.66	\$15,689.32	\$0.00	\$0.00	\$0.00	\$153,445.98
<b>Total Revenues:</b>	<b>\$13,819,330.00</b>	<b>\$2,693,765.23</b>	<b>\$154,775.00</b>	<b>\$27,000.00</b>	<b>\$81,859.21</b>	<b>\$16,776,729.44</b>
<b>Expenditures</b>						
Instructional Services	\$4,720,525.67	\$899,373.05	\$0.00	\$0.00	\$1,736.21	\$5,621,634.93
Instructional Support Services	\$2,321,245.20	\$358,733.18	\$0.00	\$0.00	\$25,465.92	\$2,705,444.30
Operation & Maintenance Services	\$1,542,922.90	\$28,366.39	\$0.00	\$0.00	\$0.00	\$1,571,289.29
Auxiliary Services	\$1,008,417.19	\$1,070,166.01	\$0.00	\$132,368.00	\$3,096.45	\$2,214,047.65
General Administrative Services	\$657,034.59	\$87,626.94	\$0.00	\$0.00	\$0.00	\$744,661.53
Capital Outlay	\$37,066.50	\$0.00	\$0.00	\$27,224.41	\$0.00	\$64,290.91
Debt Service	\$0.00	\$0.00	\$1,241,155.98	\$0.00	\$0.00	\$1,241,155.98
Other Expenditures	\$242,742.20	\$182,330.44	\$0.00	\$0.00	\$27,481.95	\$452,554.59
<b>Total Expenditures:</b>	<b>\$10,529,954.25</b>	<b>\$2,626,596.01</b>	<b>\$1,241,155.98</b>	<b>\$159,592.41</b>	<b>\$57,780.53</b>	<b>\$14,615,079.18</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$0.00	\$69,834.94	\$0.00	\$0.00	\$1,000.00	\$70,834.94
Other Fund Uses:	\$0.00	\$70,609.94	\$0.00	\$0.00	\$225.00	\$70,834.94
<b>Total Other Fund Sources (Uses):</b>	<b>\$0.00</b>	<b>(\$775.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$775.00</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$3,289,375.75</b>	<b>\$66,394.22</b>	<b>(\$1,086,380.98)</b>	<b>(\$132,592.41)</b>	<b>\$24,853.68</b>	<b>\$2,161,650.26</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$6,024,388.61</b>	<b>\$1,111,919.02</b>	<b>\$15,998.51</b>	<b>\$1,209,263.00</b>	<b>\$46,125.75</b>	<b>\$8,407,694.89</b>
<b>Ending Fund Balance:</b>	<b>\$9,313,764.36</b>	<b>\$1,178,313.24</b>	<b>(\$1,070,382.47)</b>	<b>\$1,076,670.59</b>	<b>\$70,979.43</b>	<b>\$10,569,345.15</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 2025, Fiscal Period 05**

**013 - Clarke County Schools**

013 - Clarke County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$17,812,012.00	\$7,750,702.41	(\$10,061,309.59)	\$0.00	\$18,672.17	\$18,672.17
Federal Sources	\$1,000.00	\$300.00	(\$700.00)	\$4,297,424.00	\$2,009,300.59	(\$2,288,123.41)
Local Sources	\$6,768,350.00	\$5,930,570.93	(\$837,779.07)	\$1,429,150.00	\$650,103.15	(\$779,046.85)
Other Sources	\$150,300.00	\$137,756.66	(\$12,543.34)	\$23,000.00	\$15,689.32	(\$7,310.68)
Total Revenues:	\$24,731,662.00	\$13,819,330.00	(\$10,912,332.00)	\$5,749,574.00	\$2,693,765.23	(\$3,055,808.77)
Expenditures						
Instructional Services	\$11,473,282.00	\$4,720,525.67	\$6,752,756.33	\$2,052,848.90	\$899,373.05	\$1,153,475.85
Instructional Support Services	\$5,433,363.00	\$2,321,245.20	\$3,112,117.80	\$791,770.72	\$358,733.18	\$433,037.54
Operation & Maintenance Services	\$1,798,683.00	\$1,542,922.90	\$255,760.10	\$181,720.00	\$28,366.39	\$153,353.61
Auxiliary Services	\$2,407,284.00	\$1,008,417.19	\$1,398,866.81	\$3,041,742.99	\$1,070,166.01	\$1,971,576.98
General Administrative Services	\$1,403,471.00	\$657,034.59	\$746,436.41	\$204,577.04	\$87,626.94	\$116,950.10
Special Revenue Outlay	\$0.00	\$37,066.50	(\$37,066.50)	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$426,185.00	\$242,742.20	\$183,442.80	\$295,294.34	\$182,330.44	\$112,963.90
Total Expenditures:	\$22,942,268.00	\$10,529,954.25	\$12,412,313.75	\$6,567,953.99	\$2,626,596.01	\$3,941,357.98
Other Financing Sources (Uses)						
Other Financing Sources:	\$694,646.68	\$0.00	(\$694,646.68)	\$1,125,643.56	\$69,834.94	(\$1,055,808.62)
Other Financing Uses:	\$2,345,243.56	\$0.00	\$2,345,243.56	\$239,815.00	\$70,609.94	\$169,205.06
Total Other Financing Sources (Uses):	(\$1,650,596.88)	\$0.00	\$1,650,596.88	\$885,828.56	(\$775.00)	(\$886,603.56)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$138,797.12	\$3,289,375.75	\$3,150,578.63	\$67,448.57	\$66,394.22	(\$1,054.35)
Beginning Fund Balance - Oct. 1:	\$3,000,000.00	\$6,024,388.61	\$3,024,388.61	\$944,522.00	\$1,111,919.02	\$167,397.02
Ending Fund Balance:	\$3,138,797.12	\$9,313,764.36	\$6,174,967.24	\$1,011,970.57	\$1,178,313.24	\$166,342.67

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 2025, Fiscal Period 05**

**013 - Clarke County Schools**

Description	DEBT SERVICE		VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$936,329.00	\$154,775.00	(\$781,554.00)	\$0.00	\$27,000.00	\$27,000.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$936,329.00</b>	<b>\$154,775.00</b>	<b>(\$781,554.00)</b>	<b>\$0.00</b>	<b>\$27,000.00</b>	<b>\$27,000.00</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	\$14,025.00	\$132,368.00	(\$118,343.00)
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	\$27,224.41	(\$27,224.41)
Debt Service	\$1,970,907.35	\$1,241,155.98	\$729,751.37	\$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>\$1,970,907.35</b>	<b>\$1,241,155.98</b>	<b>\$729,751.37</b>	<b>\$14,025.00</b>	<b>\$159,592.41</b>	<b>(\$145,567.41)</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$1,034,578.35	\$0.00	(\$1,034,578.35)	\$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>\$1,034,578.35</b>	<b>\$0.00</b>	<b>(\$1,034,578.35)</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>\$0.00</b>	<b>(\$1,086,380.98)</b>	<b>(\$1,086,380.98)</b>	<b>(\$14,025.00)</b>	<b>(\$132,592.41)</b>	<b>(\$118,567.41)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$0.00</b>	<b>\$15,998.51</b>	<b>\$15,998.51</b>	<b>\$14,025.00</b>	<b>\$1,209,263.00</b>	<b>\$1,195,238.00</b>
<b>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>(\$1,070,382.47)</b>	<b>(\$1,070,382.47)</b>	<b>\$0.00</b>	<b>\$1,076,670.59</b>	<b>\$1,076,670.59</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 2025, 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	\$18,748,341.00	\$7,951,149.58	(\$10,797,191.42)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,298,424.00	\$2,009,600.59	(\$2,288,823.41)
Local Sources	\$101,970.00	\$81,859.21	(\$20,110.79)	\$8,299,470.00	\$6,662,533.29	(\$1,636,936.71)
Other Sources	\$0.00	\$0.00	\$0.00	\$173,300.00	\$153,445.98	(\$19,854.02)
Total Revenues:	\$101,970.00	\$81,859.21	(\$20,110.79)	\$31,519,535.00	\$16,776,729.44	(\$14,742,805.56)
Expenditures						
Instructional Services	\$10,200.00	\$1,736.21	\$8,463.79	\$13,536,330.90	\$5,621,634.93	\$7,914,695.97
Instructional Support Services	\$47,130.00	\$25,465.92	\$21,664.08	\$6,272,263.72	\$2,705,444.30	\$3,566,819.42
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$1,980,403.00	\$1,571,289.29	\$409,113.71
Auxiliary Services	\$7,950.00	\$3,096.45	\$4,853.55	\$5,471,001.99	\$2,214,047.65	\$3,256,954.34
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,608,048.04	\$744,661.53	\$863,386.51
Total Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$64,290.91	(\$64,290.91)
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,970,907.35	\$1,241,155.98	\$729,751.37
Other Expenditures	\$22,650.00	\$27,481.95	(\$4,831.95)	\$744,129.34	\$452,554.59	\$291,574.75
Total Expenditures:	\$87,930.00	\$57,780.53	\$30,149.47	\$31,583,084.34	\$14,615,079.18	\$16,968,005.16
Other Financing Sources (Uses)						
Other Financing Sources:	\$600.00	\$1,000.00	\$400.00	\$2,855,468.59	\$70,834.94	(\$2,784,633.65)
Other Financing Uses:	\$2,550.00	\$225.00	\$2,325.00	\$2,587,608.56	\$70,834.94	\$2,516,773.62
Total Other Financing Sources (Uses):	(\$1,950.00)	\$775.00	\$2,725.00	\$267,860.03	\$0.00	(\$267,860.03)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$12,090.00	\$24,853.68	\$12,763.68	\$204,310.69	\$2,161,650.26	\$1,957,339.57
Beginning Fund Balance - Oct. 1:	\$48,173.00	\$46,125.75	(\$2,047.25)	\$4,006,720.00	\$8,407,694.89	\$4,400,974.89
Ending Fund Balance:	\$60,263.00	\$70,979.43	\$10,716.43	\$4,211,030.69	\$10,569,345.15	\$6,358,314.46

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