

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2024, Fiscal Period 06**

**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	\$6,491,889.78	(\$531,128.11)	(\$946,235.59)	\$1,384,657.09	\$0.00	\$42,892.96	\$0.00
Investments	\$0.00	\$13,307.58	\$0.00	\$105,690.97	\$0.00	\$0.00	\$0.00
Receivables	\$20,964.23	\$181,854.09	\$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	(\$428.25)	\$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:	\$6,533,645.42	(\$208,920.78)	(\$946,235.59)	\$1,490,348.06	\$0.00	\$2,469,383.87	\$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	\$294,568.13	\$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	\$294,823.56	\$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	\$158,228.21	\$463,414.14	\$0.00	\$132,368.00	\$0.00	\$8,842.73	\$0.00
Unreserved Fund balance	\$6,354,452.98	(\$967,158.48)	(\$946,235.59)	\$1,357,980.06	\$0.00	\$34,050.23	\$0.00
Total Fund Equity:	\$6,512,681.19	(\$503,744.34)	(\$946,235.59)	\$1,490,348.06	\$0.00	\$42,892.96	\$68,226,634.12
Total Liabilities and Fund Equity:	\$6,533,645.42	(\$208,920.78)	(\$946,235.59)	\$1,490,348.06	\$0.00	\$2,469,383.87	\$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 06**

**013 - Clarke County Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$9,022,010.43	\$0.00	\$181,944.00	\$1,300,000.00	\$0.00	\$10,503,954.43
Federal Sources	\$576.00	\$1,184,555.27	\$0.00	\$0.00	\$0.00	\$1,185,131.27
Local Sources	\$5,619,087.82	\$870,578.32	\$0.00	\$52.69	\$94,908.23	\$6,584,627.06
Other Sources	\$99,082.98	\$21,843.15	\$0.00	\$0.00	\$0.00	\$120,926.13
<b>Total Revenues:</b>	<b>\$14,740,757.23</b>	<b>\$2,076,976.74</b>	<b>\$181,944.00</b>	<b>\$1,300,052.69</b>	<b>\$94,908.23</b>	<b>\$18,394,638.89</b>
<b>Expenditures</b>						
Instructional Services	\$5,582,848.93	\$1,383,906.17	\$0.00	\$0.00	\$1,399.92	\$6,968,155.02
Instructional Support Services	\$2,598,664.36	\$549,354.57	\$0.00	\$0.00	\$76,630.81	\$3,224,649.74
Operation & Maintenance Services	\$1,832,455.19	\$47,747.93	\$0.00	\$0.00	\$0.00	\$1,880,203.12
Auxiliary Services	\$1,146,066.47	\$1,243,417.21	\$0.00	\$0.00	\$7,302.68	\$2,396,786.36
General Administrative Services	\$633,885.50	\$110,059.93	\$0.00	\$0.00	\$0.00	\$743,945.43
Capital Outlay	\$0.00	\$309,189.66	\$0.00	\$86,928.80	\$0.00	\$396,118.46
Debt Service	\$0.00	\$0.00	\$1,224,943.83	\$0.00	\$0.00	\$1,224,943.83
Other Expenditures	\$209,332.55	\$301,444.50	\$0.00	\$0.00	\$29,163.66	\$539,940.71
<b>Total Expenditures:</b>	<b>\$12,003,253.00</b>	<b>\$3,945,119.97</b>	<b>\$1,224,943.83</b>	<b>\$86,928.80</b>	<b>\$114,497.07</b>	<b>\$17,374,742.67</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$0.00	\$117,415.57	\$0.00	\$0.00	\$1,000.00	\$118,415.57
Other Fund Uses:	\$0.00	\$118,290.57	\$0.00	\$0.00	\$125.00	\$118,415.57
<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>\$2,737,504.23</b>	<b>(\$1,869,018.23)</b>	<b>(\$1,042,999.83)</b>	<b>\$1,213,123.89</b>	<b>(\$18,713.84)</b>	<b>\$1,019,896.22</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>\$6,512,681.19</b>	<b>(\$503,744.34)</b>	<b>(\$946,235.59)</b>	<b>\$1,490,348.06</b>	<b>\$42,892.96</b>	<b>\$6,595,942.28</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 06**

**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	\$9,022,010.43	(\$8,446,414.57)	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,000.00	\$576.00	(\$424.00)	\$4,534,893.00	\$1,184,555.27	(\$3,350,337.73)
Local Sources	\$5,575,070.00	\$5,619,087.82	\$44,017.82	\$1,244,314.00	\$870,578.32	(\$373,735.68)
Other Sources	\$150,300.00	\$99,082.98	(\$51,217.02)	\$27,500.00	\$21,843.15	(\$5,656.85)
Total Revenues:	\$23,194,795.00	\$14,740,757.23	(\$8,454,037.77)	\$5,806,707.00	\$2,076,976.74	(\$3,729,730.26)
Expenditures						
Instructional Services	\$11,060,485.00	\$5,582,848.93	\$5,477,636.07	\$1,964,315.25	\$1,383,906.17	\$580,409.08
Instructional Support Services	\$5,027,545.00	\$2,598,664.36	\$2,428,880.64	\$947,722.66	\$549,354.57	\$398,368.09
Operation & Maintenance Services	\$2,361,273.00	\$1,832,455.19	\$528,817.81	\$170,770.00	\$47,747.93	\$123,022.07
Auxiliary Services	\$2,366,087.00	\$1,146,066.47	\$1,220,020.53	\$2,765,886.86	\$1,243,417.21	\$1,522,469.65
General Administrative Services	\$1,206,304.00	\$633,885.50	\$572,418.50	\$247,072.00	\$110,059.93	\$137,012.07
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	\$209,332.55	\$217,172.45	\$465,337.09	\$301,444.50	\$163,892.59
Total Expenditures:	\$22,448,199.00	\$12,003,253.00	\$10,444,946.00	\$6,561,103.86	\$3,945,119.97	\$2,615,983.89
Other Financing Sources (Uses)						
Other Financing Sources:	\$531,541.56	\$0.00	(\$531,541.56)	\$174,600.00	\$117,415.57	(\$57,184.43)
Other Financing Uses:	\$1,200,000.00	\$0.00	\$1,200,000.00	\$225,760.00	\$118,290.57	\$107,469.43
Total Other Financing Sources (Uses):	(\$668,458.44)	\$0.00	\$668,458.44	(\$51,160.00)	(\$875.00)	\$50,285.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$78,137.56	\$2,737,504.23	\$2,659,366.67	(\$805,556.86)	(\$1,869,018.23)	(\$1,063,461.37)
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	\$6,512,681.19	\$4,734,543.63	\$1,048,349.14	(\$503,744.34)	(\$1,552,093.48)

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 06**

**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	\$181,944.00	(\$756,227.00)	\$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	\$52.69	\$52.69
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$938,171.00	\$181,944.00	(\$756,227.00)	\$0.00	\$1,300,052.69	\$1,300,052.69
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	\$86,928.80	(\$86,928.80)
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
Total Expenditures:	\$2,023,901.56	\$1,224,943.83	\$798,957.73	\$0.00	\$86,928.80	(\$86,928.80)
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)	(\$1,042,999.83)	(\$913,248.99)	\$0.00	\$1,213,123.89	\$1,213,123.89
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	(\$946,235.59)	(\$946,235.59)	\$0.00	\$1,490,348.06	\$1,490,348.06

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 06**

<i>013 - Clarke County Schools</i>					TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
Description	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	
<b>Revenues</b>							
State Sources	\$0.00	\$0.00	\$0.00	\$18,406,596.00	\$10,503,954.43	(\$7,902,641.57)	
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,535,893.00	\$1,185,131.27	(\$3,350,761.73)	
Local Sources	\$103,170.00	\$94,908.23	(\$8,261.77)	\$6,922,554.00	\$6,584,627.06	(\$337,926.94)	
Other Sources	\$0.00	\$0.00	\$0.00	\$177,800.00	\$120,926.13	(\$56,873.87)	
<b>Total Revenues:</b>	<b>\$103,170.00</b>	<b>\$94,908.23</b>	<b>(\$8,261.77)</b>	<b>\$30,042,843.00</b>	<b>\$18,394,638.89</b>	<b>(\$11,648,204.11)</b>	
<b>Expenditures</b>							
Instructional Services	\$10,550.00	\$1,399.92	\$9,150.08	\$13,035,350.25	\$6,968,155.02	\$6,067,195.23	
Instructional Support Services	\$41,215.00	\$76,630.81	(\$35,415.81)	\$6,016,482.66	\$3,224,649.74	\$2,791,832.92	
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$2,532,043.00	\$1,880,203.12	\$651,839.88	
Auxiliary Services	\$7,550.00	\$7,302.68	\$247.32	\$5,139,523.86	\$2,396,786.36	\$2,742,737.50	
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,453,376.00	\$743,945.43	\$709,430.57	
Total Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$396,118.46	(\$396,118.46)	
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,023,901.56	\$1,224,943.83	\$798,957.73	
Other Expenditures	\$21,500.00	\$29,163.66	(\$7,663.66)	\$913,342.09	\$539,940.71	\$373,401.38	
<b>Total Expenditures:</b>	<b>\$80,815.00</b>	<b>\$114,497.07</b>	<b>(\$33,682.07)</b>	<b>\$31,114,019.42</b>	<b>\$17,374,742.67</b>	<b>\$13,739,276.75</b>	
<b>Other Financing Sources (Uses)</b>							
Other Financing Sources:	\$3,950.00	\$1,000.00	(\$2,950.00)	\$1,666,071.28	\$118,415.57	(\$1,547,655.71)	
Other Financing Uses:	\$5,450.00	\$125.00	\$5,325.00	\$1,431,210.00	\$118,415.57	\$1,312,794.43	
<b>Total Other Financing Sources (Uses):</b>	<b>(\$1,500.00)</b>	<b>\$875.00</b>	<b>\$2,375.00</b>	<b>\$234,861.28</b>	<b>\$0.00</b>	<b>(\$234,861.28)</b>	
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$20,855.00</b>	<b>(\$18,713.84)</b>	<b>(\$39,568.84)</b>	<b>(\$836,315.14)</b>	<b>\$1,019,896.22</b>	<b>\$1,856,211.36</b>	
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$47,161.00</b>	<b>\$61,606.80</b>	<b>\$14,445.80</b>	<b>\$3,730,817.84</b>	<b>\$5,576,046.06</b>	<b>\$1,845,228.22</b>	
<b>Ending Fund Balance:</b>	<b>\$68,016.00</b>	<b>\$42,892.96</b>	<b>(\$25,123.04)</b>	<b>\$2,894,502.70</b>	<b>\$6,595,942.28</b>	<b>\$3,701,439.58</b>	

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