

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year Ended September 30, 2023**

**Exhibit F-I-A**

**013 - Clarke County Schools**

	<b>GOVERNMENTAL</b>				<b>PROPRIETARY</b>	<b>FIDUCIARY</b>	<b>ACCOUNT</b>
	<b>General</b>	<b>Special</b>	<b>Debt</b>	<b>Capital</b>	<b>Enterp/</b>	<b>Trust Agency</b>	<b>GROUPS</b>
<b>Description</b>		<b>Revenue</b>	<b>Service</b>	<b>Projects</b>	<b>Internal</b>		<b>F/A L/T Dept</b>
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$3,626,957.27	\$1,279,767.24	\$96,764.24	\$171,585.89	\$0.00	\$61,606.80	\$0.00
Investments	\$0.00	\$13,306.91	\$0.00	\$105,638.28	\$0.00	\$0.00	\$0.00
Receivables	\$73,182.77	\$312,660.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$93,404.44	\$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	\$3,261.04	\$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
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,392,025.96
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$3,796,805.52</b>	<b>\$1,732,780.47</b>	<b>\$96,764.24</b>	<b>\$277,224.17</b>	<b>\$0.00</b>	<b>\$2,488,097.71</b>	<b>\$93,618,660.08</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable	\$20,964.23	\$72,440.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$664.33	\$295,066.37	\$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
<b>Total Liabilities:</b>	<b>\$21,628.56</b>	<b>\$367,506.58</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,426,490.91</b>	<b>\$25,392,025.96</b>
<b>Fund Equity:</b>							
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	\$0.00	\$127,045.66	\$0.00	\$132,368.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$3,775,176.96	\$1,238,228.23	\$96,764.24	\$144,856.17	\$0.00	\$61,606.80	\$0.00
<b>Total Fund Equity:</b>	<b>\$3,775,176.96</b>	<b>\$1,365,273.89</b>	<b>\$96,764.24</b>	<b>\$277,224.17</b>	<b>\$0.00</b>	<b>\$61,606.80</b>	<b>\$68,226,634.12</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$3,796,805.52</b>	<b>\$1,732,780.47</b>	<b>\$96,764.24</b>	<b>\$277,224.17</b>	<b>\$0.00</b>	<b>\$2,488,097.71</b>	<b>\$93,618,660.08</b>

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 Ended September 30, 2023**

**013 - Clarke County Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$18,183,968.79	\$0.00	\$912,812.00	\$175,067.00	\$0.00	\$19,271,847.79
Federal Sources	\$760.00	\$11,460,397.66	\$0.00	\$0.00	\$0.00	\$11,461,157.66
Local Sources	\$6,113,668.79	\$1,594,578.86	\$3,244.67	\$112.00	\$123,766.24	\$7,835,370.56
Other Sources	\$156,958.50	\$26,981.01	\$97,987.72	\$0.00	\$0.00	\$281,927.23
<b>Total Revenues:</b>	<b>\$24,455,356.08</b>	<b>\$13,081,957.53</b>	<b>\$1,014,044.39</b>	<b>\$175,179.00</b>	<b>\$123,766.24</b>	<b>\$38,850,303.24</b>
<b>Expenditures</b>						
Instructional Services	\$10,905,261.72	\$4,247,727.49	\$0.00	\$0.00	\$11,975.15	\$15,164,964.36
Instructional Support Services	\$4,506,906.04	\$1,171,403.57	\$0.00	\$0.00	\$60,890.15	\$5,739,199.76
Operation & Maintenance Services	\$2,554,849.90	\$882,015.05	\$0.00	\$56,724.00	\$0.00	\$3,493,588.95
Auxiliary Services	\$2,498,204.54	\$3,051,108.09	\$0.00	\$0.00	\$6,538.56	\$5,555,851.19
General Administrative Services	\$1,206,215.23	\$483,064.53	\$0.00	\$0.00	\$0.00	\$1,689,279.76
Capital Outlay	\$0.00	\$2,921,871.39	\$0.00	\$31,377.73	\$0.00	\$2,953,249.12
Debt Service	\$0.00	\$0.00	\$2,056,854.87	\$0.00	\$0.00	\$2,056,854.87
Other Expenditures	\$325,046.60	\$678,402.18	\$0.00	\$0.00	\$37,370.26	\$1,040,819.04
<b>Total Expenditures:</b>	<b>\$21,996,484.03</b>	<b>\$13,435,592.30</b>	<b>\$2,056,854.87</b>	<b>\$88,101.73</b>	<b>\$116,774.12</b>	<b>\$37,693,807.05</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$1,327,267.20	\$370,708.28	\$971,343.91	\$0.00	\$1,878.75	\$2,671,198.14
Other Fund Uses:	\$2,019,400.65	\$439,785.65	\$0.00	\$0.00	\$5,016.33	\$2,464,202.63
<b>Total Other Fund Sources (Uses):</b>	<b>(\$692,133.45)</b>	<b>(\$69,077.37)</b>	<b>\$971,343.91</b>	<b>\$0.00</b>	<b>(\$3,137.58)</b>	<b>\$206,995.51</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$1,766,738.60</b>	<b>(\$422,712.14)</b>	<b>(\$71,466.57)</b>	<b>\$87,077.27</b>	<b>\$3,854.54</b>	<b>\$1,363,491.70</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$2,008,438.36</b>	<b>\$1,787,986.03</b>	<b>\$168,230.81</b>	<b>\$190,146.90</b>	<b>\$57,752.26</b>	<b>\$4,212,554.36</b>
<b>Ending Fund Balance - September 30:</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>

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 Ended September 30, 2023**

**013 - Clarke County Schools**

013 - Clarke County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$16,739,479.20	\$18,183,968.79	\$1,444,489.59	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,000.00	\$760.00	(\$240.00)	\$13,287,623.32	\$11,460,397.66	(\$1,827,225.66)
Local Sources	\$5,003,290.00	\$6,113,668.79	\$1,110,378.79	\$1,148,858.00	\$1,594,578.86	\$445,720.86
Other Sources	\$140,300.00	\$156,958.50	\$16,658.50	\$35,000.00	\$26,981.01	(\$8,018.99)
Total Revenues:	\$21,884,069.20	\$24,455,356.08	\$2,571,286.88	\$14,471,481.32	\$13,081,957.53	(\$1,389,523.79)
Expenditures						
Instructional Services	\$11,039,013.84	\$10,905,261.72	\$133,752.12	\$5,104,034.09	\$4,247,727.49	\$856,306.60
Instructional Support Services	\$4,372,751.48	\$4,506,906.04	(\$134,154.56)	\$1,466,452.54	\$1,171,403.57	\$295,048.97
Operation & Maintenance Services	\$2,139,053.00	\$2,554,849.90	(\$415,796.90)	\$832,706.00	\$882,015.05	(\$49,309.05)
Auxiliary Services	\$2,453,894.50	\$2,498,204.54	(\$44,310.04)	\$2,759,327.48	\$3,051,108.09	(\$291,780.61)
General Administrative Services	\$1,162,645.00	\$1,206,215.23	(\$43,570.23)	\$497,246.90	\$483,064.53	\$14,182.37
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$3,601,408.48	\$2,921,871.39	\$679,537.09
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$298,842.60	\$325,046.60	(\$26,204.00)	\$763,513.31	\$678,402.18	\$85,111.13
Total Expenditures:	\$21,466,200.42	\$21,996,484.03	(\$530,283.61)	\$15,024,688.80	\$13,435,592.30	\$1,589,096.50
Other Financing Sources (Uses)						
Other Financing Sources:	\$272,837.58	\$1,327,267.20	\$1,054,429.62	\$166,900.00	\$370,708.28	\$203,808.28
Other Financing Uses:	\$1,007,976.36	\$2,019,400.65	(\$1,011,424.29)	\$222,220.00	\$439,785.65	(\$217,565.65)
Total Other Financing Sources (Uses):	(\$735,138.78)	(\$692,133.45)	\$43,005.33	(\$55,320.00)	(\$69,077.37)	(\$13,757.37)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$317,270.00)	\$1,766,738.60	\$2,084,008.60	(\$608,527.48)	(\$422,712.14)	\$185,815.34
Beginning Fund Balance - Oct. 1:	\$2,006,167.26	\$2,008,438.36	\$2,271.10	\$1,788,886.03	\$1,787,986.03	(\$900.00)
Ending Fund Balance - Sept. 30:	\$1,688,897.26	\$3,775,176.96	\$2,086,279.70	\$1,180,358.55	\$1,365,273.89	\$184,915.34

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 Ended September 30, 2023**

**013 - Clarke County Schools**

	<b>DEBT SERVICE</b>			<b>CAPITAL PROJECTS</b>		
<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>VARIANCE Favorable (Unfavorable)</b>	<b>Budget</b>	<b>Actual</b>	<b>VARIANCE Favorable (Unfavorable)</b>
<b>Revenues</b>						
State Sources	\$912,812.00	\$912,812.00	\$0.00	\$56,724.00	\$175,067.00	\$118,343.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$3,244.67	\$3,244.67	\$0.00	\$112.00	\$112.00
Other Sources	\$172,740.00	\$97,987.72	(\$74,752.28)	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$1,085,552.00</b>	<b>\$1,014,044.39</b>	<b>(\$71,507.61)</b>	<b>\$56,724.00</b>	<b>\$175,179.00</b>	<b>\$118,455.00</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	\$56,724.00	\$56,724.00	\$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	\$2,081,139.36	\$2,056,854.87	\$24,284.49	\$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>\$2,081,139.36</b>	<b>\$2,056,854.87</b>	<b>\$24,284.49</b>	<b>\$56,724.00</b>	<b>\$88,101.73</b>	<b>(\$31,377.73)</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$1,007,476.36	\$971,343.91	(\$36,132.45)	\$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>\$1,007,476.36</b>	<b>\$971,343.91</b>	<b>(\$36,132.45)</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>\$11,889.00</b>	<b>(\$71,466.57)</b>	<b>(\$83,355.57)</b>	<b>\$0.00</b>	<b>\$87,077.27</b>	<b>\$87,077.27</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$168,230.81</b>	<b>\$168,230.81</b>	<b>\$0.00</b>	<b>\$190,146.90</b>	<b>\$190,146.90</b>	<b>\$0.00</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$180,119.81</b>	<b>\$96,764.24</b>	<b>(\$83,355.57)</b>	<b>\$190,146.90</b>	<b>\$277,224.17</b>	<b>\$87,077.27</b>

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

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System**

**Exhibit F-III-C**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
Budget and Actual  
For Fiscal Year Ended September 30, 2023**

**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	\$17,709,015.20	\$19,271,847.79	\$1,562,832.59
Federal Sources	\$0.00	\$0.00	\$0.00	\$13,288,623.32	\$11,461,157.66	(\$1,827,465.66)
Local Sources	\$88,550.00	\$123,766.24	\$35,216.24	\$6,240,698.00	\$7,835,370.56	\$1,594,672.56
Other Sources	\$0.00	\$0.00	\$0.00	\$348,040.00	\$281,927.23	(\$66,112.77)
Total Revenues:	\$88,550.00	\$123,766.24	\$35,216.24	\$37,586,376.52	\$38,850,303.24	\$1,263,926.72
Expenditures						
Instructional Services	\$14,850.00	\$11,975.15	\$2,874.85	\$16,157,897.93	\$15,164,964.36	\$992,933.57
Instructional Support Services	\$38,315.00	\$60,890.15	(\$22,575.15)	\$5,877,519.02	\$5,739,199.76	\$138,319.26
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$3,028,483.00	\$3,493,588.95	(\$465,105.95)
Auxiliary Services	\$9,450.00	\$6,538.56	\$2,911.44	\$5,222,671.98	\$5,555,851.19	(\$333,179.21)
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,659,891.90	\$1,689,279.76	(\$29,387.86)
Total Outlay	\$0.00	\$0.00	\$0.00	\$3,601,408.48	\$2,953,249.12	\$648,159.36
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,081,139.36	\$2,056,854.87	\$24,284.49
Other Expenditures	\$13,800.00	\$37,370.26	(\$23,570.26)	\$1,076,155.91	\$1,040,819.04	\$35,336.87
Total Expenditures:	\$76,415.00	\$116,774.12	(\$40,359.12)	\$38,705,167.58	\$37,693,807.05	\$1,011,360.53
Other Financing Sources (Uses)						
Other Financing Sources:	\$1,100.00	\$1,878.75	\$778.75	\$1,448,313.94	\$2,671,198.14	\$1,222,884.20
Other Financing Uses:	\$6,550.00	\$5,016.33	\$1,533.67	\$1,236,746.36	\$2,464,202.63	(\$1,227,456.27)
Total Other Financing Sources (Uses):	(\$5,450.00)	(\$3,137.58)	\$2,312.42	\$211,567.58	\$206,995.51	(\$4,572.07)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$6,685.00	\$3,854.54	(\$2,830.46)	(\$907,223.48)	\$1,363,491.70	\$2,270,715.18
Beginning Fund Balance - Oct. 1:	\$57,752.26	\$57,752.26	\$0.00	\$4,211,183.26	\$4,212,554.36	\$1,371.10
Ending Fund Balance - Sept. 30:	\$64,437.26	\$61,606.80	(\$2,830.46)	\$3,303,959.78	\$5,576,046.06	\$2,272,086.28

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