

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year Ended September 30, 2024

Exhibit F-I-A

013 - Clarke County Schools

	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
		Special	Debt	Capital	Enterp/	Trust Agency	GROUPS
Description	General	Revenue	Service	Projects	Internal		F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$5,589,240.89	\$740,791.41	\$15,998.51	\$1,209,263.00	\$0.00	\$46,712.24	\$0.00
Investments	\$0.00	\$13,308.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$564,743.52	\$391,717.10	\$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	\$1,787.65	\$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:	\$6,155,772.06	\$1,251,101.27	\$15,998.51	\$1,209,263.00	\$0.00	\$2,473,203.15	\$96,086,957.50
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable							
Other Liabilities	\$130,783.45	\$139,182.25	\$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:	\$130,783.45	\$139,182.25	\$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	\$0.00	\$105,284.52	\$0.00	\$132,368.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$6,024,988.61	\$1,006,634.50	\$15,998.51	\$1,076,895.00	\$0.00	\$46,125.75	\$0.00
Total Fund Equity:	\$6,024,988.61	\$1,111,919.02	\$15,998.51	\$1,209,263.00	\$0.00	\$46,125.75	\$71,978,598.16
Total Liabilities and Fund Equity:	\$6,155,772.06	\$1,251,101.27	\$15,998.51	\$1,209,263.00	\$0.00	\$2,473,203.15	\$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 Ended September 30, 2024**

013 - Clarke County Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$20,128,270.71	\$10,000.00	\$858,408.00	\$1,379,763.00	\$0.00	\$22,376,441.71
Federal Sources	\$1,116.00	\$7,067,151.11	\$0.00	\$0.00	\$0.00	\$7,068,267.11
Local Sources	\$7,163,083.89	\$1,469,956.09	\$0.00	\$105.69	\$169,671.90	\$8,802,817.57
Other Sources	\$186,279.74	\$22,760.62	\$0.00	\$0.00	\$0.00	\$209,040.36
Total Revenues:	\$27,478,750.34	\$8,569,867.82	\$858,408.00	\$1,379,868.69	\$169,671.90	\$38,456,566.75
Expenditures						
Instructional Services	\$11,067,700.74	\$3,111,523.32	\$0.00	\$0.00	\$5,941.39	\$14,185,165.45
Instructional Support Services	\$5,442,740.32	\$1,053,110.02	\$0.00	\$0.00	\$120,340.09	\$6,616,190.43
Operation & Maintenance Services	\$3,074,409.95	\$232,334.60	\$0.00	\$79,763.00	\$0.00	\$3,386,507.55
Auxiliary Services	\$2,479,434.73	\$2,983,436.79	\$0.00	\$0.00	\$11,135.18	\$5,474,006.70
General Administrative Services	\$1,341,682.66	\$247,523.86	\$1,640.13	\$0.00	\$0.00	\$1,590,846.65
Capital Outlay	\$0.00	\$690,558.48	\$0.00	\$778,844.33	\$0.00	\$1,469,402.81
Debt Service	\$0.00	\$0.00	\$1,966,841.41	\$0.00	\$0.00	\$1,966,841.41
Other Expenditures	\$457,974.67	\$674,702.10	\$0.00	\$0.00	\$43,390.55	\$1,176,067.32
Total Expenditures:	\$23,863,943.07	\$8,993,189.17	\$1,968,481.54	\$858,607.33	\$180,807.21	\$35,865,028.32
Other Fund Sources (Uses)						
Other Fund Sources:	\$1,788,402.72	\$565,772.03	\$1,029,307.81	\$410,777.47	\$1,124.15	\$3,795,384.18
Other Fund Uses:	\$3,153,142.91	\$395,805.55	\$0.00	\$0.00	\$5,469.89	\$3,554,418.35
Total Other Fund Sources (Uses):	(\$1,364,740.19)	\$169,966.48	\$1,029,307.81	\$410,777.47	(\$4,345.74)	\$240,965.83
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$2,250,067.08	(\$253,354.87)	(\$80,765.73)	\$932,038.83	(\$15,481.05)	\$2,832,504.26
Beginning Fund Balance - October 1:	\$3,774,921.53	\$1,365,273.89	\$96,764.24	\$277,224.17	\$61,606.80	\$5,575,790.63
Ending Fund Balance - September 30:	\$6,024,988.61	\$1,111,919.02	\$15,998.51	\$1,209,263.00	\$46,125.75	\$8,408,294.89

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

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

Exhibit F-III-A

**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, 2024**

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	\$20,911,037.26	\$20,128,270.71	(\$782,766.55)	\$0.00	\$10,000.00	\$10,000.00
Federal Sources	\$1,000.00	\$1,116.00	\$116.00	\$6,700,647.41	\$7,067,151.11	\$366,503.70
Local Sources	\$5,575,070.00	\$7,163,083.89	\$1,588,013.89	\$1,244,314.00	\$1,469,956.09	\$225,642.09
Other Sources	\$150,300.00	\$186,279.74	\$35,979.74	\$27,500.00	\$22,760.62	(\$4,739.38)
Total Revenues:	\$26,637,407.26	\$27,478,750.34	\$841,343.08	\$7,972,461.41	\$8,569,867.82	\$597,406.41
Expenditures						
Instructional Services	\$11,315,727.26	\$11,067,700.74	\$248,026.52	\$3,054,811.58	\$3,111,523.32	(\$56,711.74)
Instructional Support Services	\$5,145,157.00	\$5,442,740.32	(\$297,583.32)	\$1,047,346.90	\$1,053,110.02	(\$5,763.12)
Operation & Maintenance Services	\$5,265,005.33	\$3,074,409.95	\$2,190,595.38	\$198,181.28	\$232,334.60	(\$34,153.32)
Auxiliary Services	\$2,475,237.00	\$2,479,434.73	(\$4,197.73)	\$2,777,540.26	\$2,983,436.79	(\$205,896.53)
General Administrative Services	\$1,206,304.00	\$1,341,682.66	(\$135,378.66)	\$247,050.68	\$247,523.86	(\$473.18)
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$690,558.48	\$690,558.48	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$488,313.00	\$457,974.67	\$30,338.33	\$560,626.09	\$674,702.10	(\$114,076.01)
Total Expenditures:	\$25,895,743.59	\$23,863,943.07	\$2,031,800.52	\$8,576,115.27	\$8,993,189.17	(\$417,073.90)
Other Financing Sources (Uses)						
Other Financing Sources:	\$451,957.23	\$1,788,402.72	\$1,336,445.49	\$274,600.00	\$565,772.03	\$291,172.03
Other Financing Uses:	\$1,300,000.00	\$3,153,142.91	(\$1,853,142.91)	\$225,760.00	\$395,805.55	(\$170,045.55)
Total Other Financing Sources (Uses):	(\$848,042.77)	(\$1,364,740.19)	(\$516,697.42)	\$48,840.00	\$169,966.48	\$121,126.48
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$106,379.10)	\$2,250,067.08	\$2,356,446.18	(\$554,813.86)	(\$253,354.87)	\$301,458.99
Beginning Fund Balance - Oct. 1:	\$3,775,176.96	\$3,774,921.53	(\$255.43)	\$1,365,273.89	\$1,365,273.89	\$0.00
Ending Fund Balance - Sept. 30:	\$3,668,797.86	\$6,024,988.61	\$2,356,190.75	\$810,460.03	\$1,111,919.02	\$301,458.99

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, 2024**

013 - Clarke County Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
State Sources	\$844,383.00	\$858,408.00	\$14,025.00	\$1,393,788.00	\$1,379,763.00	(\$14,025.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$105.69	\$105.69
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$844,383.00	\$858,408.00	\$14,025.00	\$1,393,788.00	\$1,379,868.69	(\$13,919.31)
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	\$79,763.00	\$79,763.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$1,640.13	(\$1,640.13)	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$1,300,000.00	\$778,844.33	\$521,155.67
Debt Service	\$1,973,276.32	\$1,966,841.41	\$6,434.91	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,973,276.32	\$1,968,481.54	\$4,794.78	\$1,379,763.00	\$858,607.33	\$521,155.67
Other Financing Sources (Uses)						
Other Financing Sources:	\$1,035,742.72	\$1,029,307.81	(\$6,434.91)	\$0.00	\$410,777.47	\$410,777.47
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$1,035,742.72	\$1,029,307.81	(\$6,434.91)	\$0.00	\$410,777.47	\$410,777.47
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$93,150.60)	(\$80,765.73)	\$12,384.87	\$14,025.00	\$932,038.83	\$918,013.83
Beginning Fund Balance - Oct. 1:	\$96,764.24	\$96,764.24	\$0.00	\$277,224.17	\$277,224.17	\$0.00
Ending Fund Balance - Sept. 30:	\$3,613.64	\$15,998.51	\$12,384.87	\$291,249.17	\$1,209,263.00	\$918,013.83

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, 2024**

013 - Clarke County Schools

013 - Clarke County Schools			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS			
	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)			VARIANCE Favorable (Unfavorable)
Description	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$23,149,208.26	\$22,376,441.71	(\$772,766.55)
Federal Sources	\$0.00	\$0.00	\$0.00	\$6,701,647.41	\$7,068,267.11	\$366,619.70
Local Sources	\$103,170.00	\$169,671.90	\$66,501.90	\$6,922,554.00	\$8,802,817.57	\$1,880,263.57
Other Sources	\$0.00	\$0.00	\$0.00	\$177,800.00	\$209,040.36	\$31,240.36
Total Revenues:	\$103,170.00	\$169,671.90	\$66,501.90	\$36,951,209.67	\$38,456,566.75	\$1,505,357.08
Expenditures						
Instructional Services	\$10,550.00	\$5,941.39	\$4,608.61	\$14,381,088.84	\$14,185,165.45	\$195,923.39
Instructional Support Services	\$41,215.00	\$120,340.09	(\$79,125.09)	\$6,233,718.90	\$6,616,190.43	(\$382,471.53)
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$5,542,949.61	\$3,386,507.55	\$2,156,442.06
Auxiliary Services	\$7,550.00	\$11,135.18	(\$3,585.18)	\$5,260,327.26	\$5,474,006.70	(\$213,679.44)
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,453,354.68	\$1,590,846.65	(\$137,491.97)
Total Outlay	\$0.00	\$0.00	\$0.00	\$1,990,558.48	\$1,469,402.81	\$521,155.67
Expendable Service	\$0.00	\$0.00	\$0.00	\$1,973,276.32	\$1,966,841.41	\$6,434.91
Other Expenditures	\$21,500.00	\$43,390.55	(\$21,890.55)	\$1,070,439.09	\$1,176,067.32	(\$105,628.23)
Total Expenditures:	\$80,815.00	\$180,807.21	(\$99,992.21)	\$37,905,713.18	\$35,865,028.32	\$2,040,684.86
Other Financing Sources (Uses)						
Other Financing Sources:	\$3,950.00	\$1,124.15	(\$2,825.85)	\$1,766,249.95	\$3,795,384.18	\$2,029,134.23
Other Financing Uses:	\$5,450.00	\$5,469.89	(\$19.89)	\$1,531,210.00	\$3,554,418.35	(\$2,023,208.35)
Total Other Financing Sources (Uses):	(\$1,500.00)	(\$4,345.74)	(\$2,845.74)	\$235,039.95	\$240,965.83	\$5,925.88
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$20,855.00	(\$15,481.05)	(\$36,336.05)	(\$719,463.56)	\$2,832,504.26	\$3,551,967.82
Beginning Fund Balance - Oct. 1:	\$61,606.80	\$61,606.80	\$0.00	\$5,576,046.06	\$5,575,790.63	(\$255.43)
Ending Fund Balance - Sept. 30:	\$82,461.80	\$46,125.75	(\$36,336.05)	\$4,856,582.50	\$8,408,294.89	\$3,551,712.39

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