

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2025, Fiscal Period 07

Exhibit F-I-A

013 - Clarke County Schools

	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special	Debt	Capital	Enterp/	Trust Agency	GROUPS
Description		Revenue	Service	Projects	Internal		F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$9,135,085.93	\$803,574.93	(\$1,008,472.47)	\$1,076,670.59	\$0.00	\$94,083.95	\$0.00
Investments	\$0.00	\$13,308.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$0.00	\$254,093.40	\$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	\$1,868.16	\$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:	\$9,136,954.09	\$1,176,261.76	(\$1,008,472.47)	\$1,076,670.59	\$0.00	\$2,520,574.86	\$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	\$51,889.96	\$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	\$2,489.96	\$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	\$970,227.69	\$379,364.87	\$0.00	\$725,100.00	\$0.00	\$55,391.97	\$0.00
Unreserved Fund balance	\$8,166,726.40	\$794,406.93	(\$1,008,472.47)	\$351,570.59	\$0.00	\$38,105.49	\$0.00
Total Fund Equity:	\$9,136,954.09	\$1,173,771.80	(\$1,008,472.47)	\$1,076,670.59	\$0.00	\$93,497.46	\$71,978,598.16
Total Liabilities and Fund Equity:	\$9,136,954.09	\$1,176,261.76	(\$1,008,472.47)	\$1,076,670.59	\$0.00	\$2,520,574.86	\$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 07**

013 - Clarke County Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$11,118,460.91	\$40,884.42	\$216,685.00	\$27,000.00	\$0.00	\$11,403,030.33
Federal Sources	\$720.00	\$2,921,139.91	\$0.00	\$0.00	\$0.00	\$2,921,859.91
Local Sources	\$6,407,554.73	\$911,367.77	\$0.00	\$0.00	\$165,225.99	\$7,484,148.49
Other Sources	\$161,607.64	\$15,689.32	\$0.00	\$0.00	\$0.00	\$177,296.96
Total Revenues:	\$17,688,343.28	\$3,889,081.42	\$216,685.00	\$27,000.00	\$165,225.99	\$21,986,335.69
Expenditures						
Instructional Services	\$6,781,694.17	\$1,301,045.57	\$0.00	\$0.00	\$1,994.76	\$8,084,734.50
Instructional Support Services	\$3,270,093.42	\$486,960.60	\$0.00	\$0.00	\$77,147.89	\$3,834,201.91
Operation & Maintenance Services	\$1,866,559.41	\$45,095.66	\$0.00	\$0.00	\$0.00	\$1,911,655.07
Auxiliary Services	\$1,396,769.44	\$1,587,367.49	\$0.00	\$132,368.00	\$3,096.45	\$3,119,601.38
General Administrative Services	\$906,170.50	\$123,767.85	\$0.00	\$0.00	\$0.00	\$1,029,938.35
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	\$338,277.97	\$264,204.43	\$0.00	\$0.00	\$33,548.61	\$636,031.01
Total Expenditures:	\$14,596,631.41	\$3,808,441.60	\$1,241,155.98	\$159,592.41	\$115,787.71	\$19,921,609.11
Other Fund Sources (Uses)						
Other Fund Sources:	\$20,853.61	\$85,228.44	\$0.00	\$0.00	\$1,578.00	\$107,660.05
Other Fund Uses:	\$0.00	\$104,015.48	\$0.00	\$0.00	\$3,644.57	\$107,660.05
Total Other Fund Sources (Uses):	\$20,853.61	(\$18,787.04)	\$0.00	\$0.00	(\$2,066.57)	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$3,112,565.48	\$61,852.78	(\$1,024,470.98)	(\$132,592.41)	\$47,371.71	\$2,064,726.58
Beginning Fund Balance - October 1:	\$6,024,388.61	\$1,111,919.02	\$15,998.51	\$1,209,263.00	\$46,125.75	\$8,407,694.89
Ending Fund Balance:	\$9,136,954.09	\$1,173,771.80	(\$1,008,472.47)	\$1,076,670.59	\$93,497.46	\$10,472,421.47

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 2025, Fiscal Period 07**

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	\$17,812,012.00	\$11,118,460.91	(\$6,693,551.09)	\$0.00	\$40,884.42	\$40,884.42
Federal Sources	\$1,000.00	\$720.00	(\$280.00)	\$4,297,424.00	\$2,921,139.91	(\$1,376,284.09)
Local Sources	\$6,768,350.00	\$6,407,554.73	(\$360,795.27)	\$1,429,150.00	\$911,367.77	(\$517,782.23)
Other Sources	\$150,300.00	\$161,607.64	\$11,307.64	\$23,000.00	\$15,689.32	(\$7,310.68)
Total Revenues:	\$24,731,662.00	\$17,688,343.28	(\$7,043,318.72)	\$5,749,574.00	\$3,889,081.42	(\$1,860,492.58)
Expenditures						
Instructional Services	\$11,473,282.00	\$6,781,694.17	\$4,691,587.83	\$2,052,848.90	\$1,301,045.57	\$751,803.33
Instructional Support Services	\$5,433,363.00	\$3,270,093.42	\$2,163,269.58	\$791,770.72	\$486,960.60	\$304,810.12
Operation & Maintenance Services	\$1,798,683.00	\$1,866,559.41	(\$67,876.41)	\$181,720.00	\$45,095.66	\$136,624.34
Auxiliary Services	\$2,407,284.00	\$1,396,769.44	\$1,010,514.56	\$3,041,742.99	\$1,587,367.49	\$1,454,375.50
General Administrative Services	\$1,403,471.00	\$906,170.50	\$497,300.50	\$204,577.04	\$123,767.85	\$80,809.19
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	\$338,277.97	\$87,907.03	\$295,294.34	\$264,204.43	\$31,089.91
Total Expenditures:	\$22,942,268.00	\$14,596,631.41	\$8,345,636.59	\$6,567,953.99	\$3,808,441.60	\$2,759,512.39
Other Financing Sources (Uses)						
Other Financing Sources:	\$694,646.68	\$20,853.61	(\$673,793.07)	\$1,125,643.56	\$85,228.44	(\$1,040,415.12)
Other Financing Uses:	\$2,345,243.56	\$0.00	\$2,345,243.56	\$239,815.00	\$104,015.48	\$135,799.52
Total Other Financing Sources (Uses):	(\$1,650,596.88)	\$20,853.61	\$1,671,450.49	\$885,828.56	(\$18,787.04)	(\$904,615.60)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$138,797.12	\$3,112,565.48	\$2,973,768.36	\$67,448.57	\$61,852.78	(\$5,595.79)
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	\$9,136,954.09	\$5,998,156.97	\$1,011,970.57	\$1,173,771.80	\$161,801.23

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 2025, Fiscal Period 07**

013 - Clarke County Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$936,329.00	\$216,685.00	(\$719,644.00)	\$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
Total Revenues:	\$936,329.00	\$216,685.00	(\$719,644.00)	\$0.00	\$27,000.00	\$27,000.00
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	\$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
Total Expenditures:	\$1,970,907.35	\$1,241,155.98	\$729,751.37	\$14,025.00	\$159,592.41	(\$145,567.41)
Other Financing Sources (Uses)						
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
Total Other Financing Sources (Uses):	\$1,034,578.35	\$0.00	(\$1,034,578.35)	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	(\$1,024,470.98)	(\$1,024,470.98)	(\$14,025.00)	(\$132,592.41)	(\$118,567.41)
Beginning Fund Balance - Oct. 1:	\$0.00	\$15,998.51	\$15,998.51	\$14,025.00	\$1,209,263.00	\$1,195,238.00
Ending Fund Balance:	\$0.00	(\$1,008,472.47)	(\$1,008,472.47)	\$0.00	\$1,076,670.59	\$1,076,670.59

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 2025, Fiscal Period 07**

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	\$11,403,030.33	(\$7,345,310.67)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,298,424.00	\$2,921,859.91	(\$1,376,564.09)
Local Sources	\$101,970.00	\$165,225.99	\$63,255.99	\$8,299,470.00	\$7,484,148.49	(\$815,321.51)
Other Sources	\$0.00	\$0.00	\$0.00	\$173,300.00	\$177,296.96	\$3,996.96
Total Revenues:	\$101,970.00	\$165,225.99	\$63,255.99	\$31,519,535.00	\$21,986,335.69	(\$9,533,199.31)
Expenditures						
Instructional Services	\$10,200.00	\$1,994.76	\$8,205.24	\$13,536,330.90	\$8,084,734.50	\$5,451,596.40
Instructional Support Services	\$47,130.00	\$77,147.89	(\$30,017.89)	\$6,272,263.72	\$3,834,201.91	\$2,438,061.81
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$1,980,403.00	\$1,911,655.07	\$68,747.93
Auxiliary Services	\$7,950.00	\$3,096.45	\$4,853.55	\$5,471,001.99	\$3,119,601.38	\$2,351,400.61
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,608,048.04	\$1,029,938.35	\$578,109.69
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	\$33,548.61	(\$10,898.61)	\$744,129.34	\$636,031.01	\$108,098.33
Total Expenditures:	\$87,930.00	\$115,787.71	(\$27,857.71)	\$31,583,084.34	\$19,921,609.11	\$11,661,475.23
Other Financing Sources (Uses)						
Other Financing Sources:	\$600.00	\$1,578.00	\$978.00	\$2,855,468.59	\$107,660.05	(\$2,747,808.54)
Other Financing Uses:	\$2,550.00	\$3,644.57	(\$1,094.57)	\$2,587,608.56	\$107,660.05	\$2,479,948.51
Total Other Financing Sources (Uses):	(\$1,950.00)	(\$2,066.57)	(\$116.57)	\$267,860.03	\$0.00	(\$267,860.03)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$12,090.00	\$47,371.71	\$35,281.71	\$204,310.69	\$2,064,726.58	\$1,860,415.89
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	\$93,497.46	\$33,234.46	\$4,211,030.69	\$10,472,421.47	\$6,261,390.78

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