

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2023, Fiscal Period 08**

**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	\$3,934,063.61	\$13,731.70	(\$788,128.52)	\$53,242.89	\$0.00	\$57,780.71	\$0.00
Investments	\$0.00	\$13,306.25	\$0.00	\$105,602.69	\$0.00	\$0.00	\$0.00
Receivables	(\$20,457.06)	\$264,097.01	\$316,690.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$125,691.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$4,470.54	\$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	\$57,825,262.91
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,128,396.54
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,634,640.13
Other Debits							
Total Assets and Other Debits:	\$3,918,077.09	\$416,826.07	(\$471,438.52)	\$158,845.58	\$0.00	\$2,484,271.62	\$90,588,299.58
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable							
Interfund Payable							
Other Liabilities	(\$47,792.50)	\$946,410.51	\$316,690.00	\$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	\$26,634,640.13
Total Liabilities:	(\$47,792.50)	\$946,410.51	\$316,690.00	\$0.00	\$0.00	\$2,426,490.91	\$26,634,640.13
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$63,953,659.45
Contributed Capital							
Reserved Fund Balance	\$156,747.27	\$467,162.40	\$0.00	\$0.00	\$0.00	\$12,126.06	\$0.00
Unreserved Fund balance	\$3,809,122.32	(\$996,746.84)	(\$788,128.52)	\$158,845.58	\$0.00	\$45,654.65	\$0.00
Total Fund Equity:	\$3,965,869.59	(\$529,584.44)	(\$788,128.52)	\$158,845.58	\$0.00	\$57,780.71	\$63,953,659.45
Total Liabilities and Fund Equity:	\$3,918,077.09	\$416,826.07	(\$471,438.52)	\$158,845.58	\$0.00	\$2,484,271.62	\$90,588,299.58

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 2023, Fiscal Period 08**

**013 - Clarke County Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$11,198,190.45	\$0.00	\$247,640.00	\$0.00	\$0.00	\$11,445,830.45
Federal Sources	\$600.00	\$3,313,273.75	\$0.00	\$0.00	\$0.00	\$3,313,873.75
Local Sources	\$5,204,176.07	\$1,133,682.49	\$0.00	\$76.41	\$96,176.65	\$6,434,111.62
Other Sources	\$99,761.26	\$26,593.44	\$0.00	\$0.00	\$0.00	\$126,354.70
<b>Total Revenues:</b>	<b>\$16,502,727.78</b>	<b>\$4,473,549.68</b>	<b>\$247,640.00</b>	<b>\$76.41</b>	<b>\$96,176.65</b>	<b>\$21,320,170.52</b>
<b>Expenditures</b>						
Instructional Services	\$7,337,251.36	\$2,732,253.38	\$0.00	\$0.00	\$5,570.70	\$10,075,075.44
Instructional Support Services	\$3,000,492.69	\$671,175.46	\$0.00	\$0.00	\$49,996.67	\$3,721,664.82
Operation & Maintenance Services	\$1,620,558.45	\$187,643.58	\$0.00	\$0.00	\$0.00	\$1,808,202.03
Auxiliary Services	\$1,639,703.45	\$1,798,762.00	\$0.00	\$0.00	\$6,181.51	\$3,444,646.96
General Administrative Services	\$796,154.32	\$312,889.11	\$0.00	\$0.00	\$0.00	\$1,109,043.43
Capital Outlay	\$0.00	\$560,606.73	\$0.00	\$31,377.73	\$0.00	\$591,984.46
Debt Service	\$0.00	\$0.00	\$1,203,999.33	\$0.00	\$0.00	\$1,203,999.33
Other Expenditures	\$191,631.24	\$482,548.68	\$0.00	\$0.00	\$32,674.47	\$706,854.39
<b>Total Expenditures:</b>	<b>\$14,585,791.51</b>	<b>\$6,745,878.94</b>	<b>\$1,203,999.33</b>	<b>\$31,377.73</b>	<b>\$94,423.35</b>	<b>\$22,661,470.86</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$46,966.06	\$140,562.11	\$0.00	\$0.00	\$1,838.75	\$189,366.92
Other Fund Uses:	\$4,200.00	\$185,803.32	\$0.00	\$0.00	\$3,563.60	\$193,566.92
<b>Total Other Fund Sources (Uses):</b>	<b>\$42,766.06</b>	<b>(\$45,241.21)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$1,724.85)</b>	<b>(\$4,200.00)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$1,959,702.33</b>	<b>(\$2,317,570.47)</b>	<b>(\$956,359.33)</b>	<b>(\$31,301.32)</b>	<b>\$28.45</b>	<b>(\$1,345,500.34)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$2,006,167.26</b>	<b>\$1,787,986.03</b>	<b>\$168,230.81</b>	<b>\$190,146.90</b>	<b>\$57,752.26</b>	<b>\$4,210,283.26</b>
<b>Ending Fund Balance:</b>	<b>\$3,965,869.59</b>	<b>(\$529,584.44)</b>	<b>(\$788,128.52)</b>	<b>\$158,845.58</b>	<b>\$57,780.71</b>	<b>\$2,864,782.92</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 2023, Fiscal Period 08**

**013 - Clarke County Schools**

013 - Clarke County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
State Sources	\$16,728,536.00	\$11,198,190.45	(\$5,530,345.55)	\$0.00	\$0.00	\$0.00
Federal Sources	\$1,000.00	\$600.00	(\$400.00)	\$6,008,457.00	\$3,313,273.75	(\$2,695,183.25)
Local Sources	\$4,953,290.00	\$5,204,176.07	\$250,886.07	\$1,152,858.00	\$1,133,682.49	(\$19,175.51)
Other Sources	\$140,300.00	\$99,761.26	(\$40,538.74)	\$35,000.00	\$26,593.44	(\$8,406.56)
Total Revenues:	\$21,823,126.00	\$16,502,727.78	(\$5,320,398.22)	\$7,196,315.00	\$4,473,549.68	(\$2,722,765.32)
Expenditures						
Instructional Services	\$11,049,556.00	\$7,337,251.36	\$3,712,304.64	\$3,248,520.04	\$2,732,253.38	\$516,266.66
Instructional Support Services	\$4,433,125.00	\$3,000,492.69	\$1,432,632.31	\$704,793.57	\$671,175.46	\$33,618.11
Operation & Maintenance Services	\$1,546,580.00	\$1,620,558.45	(\$73,978.45)	\$139,395.00	\$187,643.58	(\$48,248.58)
Auxiliary Services	\$2,454,326.00	\$1,639,703.45	\$814,622.55	\$2,648,439.00	\$1,798,762.00	\$849,677.00
General Administrative Services	\$1,162,645.00	\$796,154.32	\$366,490.68	\$486,201.78	\$312,889.11	\$173,312.67
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$560,606.73	(\$560,606.73)
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$285,965.00	\$191,631.24	\$94,333.76	\$487,105.61	\$482,548.68	\$4,556.93
Total Expenditures:	\$20,932,197.00	\$14,585,791.51	\$6,346,405.49	\$7,714,455.00	\$6,745,878.94	\$968,576.06
Other Financing Sources (Uses)						
Other Financing Sources:	\$269,881.89	\$46,966.06	(\$222,915.83)	\$566,900.00	\$140,562.11	(\$426,337.89)
Other Financing Uses:	\$1,357,976.36	\$4,200.00	\$1,353,776.36	\$222,220.00	\$185,803.32	\$36,416.68
Total Other Financing Sources (Uses):	(\$1,088,094.47)	\$42,766.06	\$1,130,860.53	\$344,680.00	(\$45,241.21)	(\$389,921.21)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$197,165.47)	\$1,959,702.33	\$2,156,867.80	(\$173,460.00)	(\$2,317,570.47)	(\$2,144,110.47)
Beginning Fund Balance - Oct. 1:	\$1,507,045.05	\$2,006,167.26	\$499,122.21	\$1,299,485.00	\$1,787,986.03	\$488,501.03
Ending Fund Balance:	\$1,309,879.58	\$3,965,869.59	\$2,655,990.01	\$1,126,025.00	(\$529,584.44)	(\$1,655,609.44)

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 2023, Fiscal Period 08**

**013 - Clarke County Schools**

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$969,536.00	\$247,640.00	(\$721,896.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$76.41	\$76.41
Other Sources	\$172,740.00	\$0.00	(\$172,740.00)	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$1,142,276.00</b>	<b>\$247,640.00</b>	<b>(\$894,636.00)</b>	<b>\$0.00</b>	<b>\$76.41</b>	<b>\$76.41</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	\$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	\$2,137,863.36	\$1,203,999.33	\$933,864.03	\$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>\$2,137,863.36</b>	<b>\$1,203,999.33</b>	<b>\$933,864.03</b>	<b>\$0.00</b>	<b>\$31,377.73</b>	<b>(\$31,377.73)</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$957,476.36	\$0.00	(\$957,476.36)	\$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>\$957,476.36</b>	<b>\$0.00</b>	<b>(\$957,476.36)</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>(\$38,111.00)</b>	<b>(\$956,359.33)</b>	<b>(\$918,248.33)</b>	<b>\$0.00</b>	<b>(\$31,301.32)</b>	<b>(\$31,301.32)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$38,111.00</b>	<b>\$168,230.81</b>	<b>\$130,119.81</b>	<b>\$0.00</b>	<b>\$190,146.90</b>	<b>\$190,146.90</b>
<b>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>(\$788,128.52)</b>	<b>(\$788,128.52)</b>	<b>\$0.00</b>	<b>\$158,845.58</b>	<b>\$158,845.58</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 2023, Fiscal Period 08**

**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	\$17,698,072.00	\$11,445,830.45	(\$6,252,241.55)
Federal Sources	\$0.00	\$0.00	\$0.00	\$6,009,457.00	\$3,313,873.75	(\$2,695,583.25)
Local Sources	\$88,550.00	\$96,176.65	\$7,626.65	\$6,194,698.00	\$6,434,111.62	\$239,413.62
Other Sources	\$0.00	\$0.00	\$0.00	\$348,040.00	\$126,354.70	(\$221,685.30)
Total Revenues:	\$88,550.00	\$96,176.65	\$7,626.65	\$30,250,267.00	\$21,320,170.52	(\$8,930,096.48)
Expenditures						
Instructional Services	\$14,850.00	\$5,570.70	\$9,279.30	\$14,312,926.04	\$10,075,075.44	\$4,237,850.60
Instructional Support Services	\$38,315.00	\$49,996.67	(\$11,681.67)	\$5,176,233.57	\$3,721,664.82	\$1,454,568.75
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$1,685,975.00	\$1,808,202.03	(\$122,227.03)
Auxiliary Services	\$9,450.00	\$6,181.51	\$3,268.49	\$5,112,215.00	\$3,444,646.96	\$1,667,568.04
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,648,846.78	\$1,109,043.43	\$539,803.35
Total Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$591,984.46	(\$591,984.46)
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,137,863.36	\$1,203,999.33	\$933,864.03
Other Expenditures	\$13,800.00	\$32,674.47	(\$18,874.47)	\$786,870.61	\$706,854.39	\$80,016.22
Total Expenditures:	\$76,415.00	\$94,423.35	(\$18,008.35)	\$30,860,930.36	\$22,661,470.86	\$8,199,459.50
Other Financing Sources (Uses)						
Other Financing Sources:	\$1,100.00	\$1,838.75	\$738.75	\$1,795,358.25	\$189,366.92	(\$1,605,991.33)
Other Financing Uses:	\$6,550.00	\$3,563.60	\$2,986.40	\$1,586,746.36	\$193,566.92	\$1,393,179.44
Total Other Financing Sources (Uses):	(\$5,450.00)	(\$1,724.85)	\$3,725.15	\$208,611.89	(\$4,200.00)	(\$212,811.89)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$6,685.00	\$28.45	(\$6,656.55)	(\$402,051.47)	(\$1,345,500.34)	(\$943,448.87)
Beginning Fund Balance - Oct. 1:	\$31,500.00	\$57,752.26	\$26,252.26	\$2,876,141.05	\$4,210,283.26	\$1,334,142.21
Ending Fund Balance:	\$38,185.00	\$57,780.71	\$19,595.71	\$2,474,089.58	\$2,864,782.92	\$390,693.34

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