

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 04**

Exhibit F-I-A

026 - Elmore County Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
Assets and Other Debits:							
Assets:							
Cash	\$38,729,422.21	\$5,684,293.14	\$8,704,444.53	\$1,362,294.39	\$0.00	\$1,327,511.39	\$0.00
Investments	\$0.00	\$18,307.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$3,546,506.50	\$1,293,550.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$779,341.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$241,641,267.97
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,785,494.38
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,818,621.99
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$67,350,336.40
Other Debits							
Total Assets and Other Debits:	\$42,275,928.71	\$7,775,492.53	\$8,704,444.53	\$1,362,294.39	\$0.00	\$1,327,511.39	\$323,595,720.74
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$3,165.59	(\$3,901.66)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$192,335.58	\$111,224.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$77,168,958.39
Total Liabilities:	\$195,501.17	\$107,323.11	\$0.00	\$0.00	\$0.00	\$0.00	\$77,168,958.39
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$246,426,762.35
Contributed Capital							
Reserved Fund Balance	\$7,658,434.90	\$4,104,470.11	\$0.00	\$0.00	\$0.00	\$195,244.60	\$0.00
Unreserved Fund balance	\$34,421,992.64	\$3,563,699.31	\$8,704,444.53	\$1,362,294.39	\$0.00	\$1,132,266.79	\$0.00
Total Fund Equity:	\$42,080,427.54	\$7,668,169.42	\$8,704,444.53	\$1,362,294.39	\$0.00	\$1,327,511.39	\$246,426,762.35
Total Liabilities and Fund Equity:	\$42,275,928.71	\$7,775,492.53	\$8,704,444.53	\$1,362,294.39	\$0.00	\$1,327,511.39	\$323,595,720.74

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
For Fiscal Year 2026, Fiscal Period 04

026 - Elmore County Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$30,437,765.76	\$19,564.00	\$0.00	\$351,252.00	\$0.00	\$30,808,581.76
Federal Sources	\$53,922.36	\$4,098,363.95	\$0.00	\$0.00	\$0.00	\$4,152,286.31
Local Sources	\$19,767,740.06	\$3,602,261.27	\$7,268.19	\$0.00	\$618,276.22	\$23,995,545.74
Other Sources	\$73,991.07	\$260,948.70	\$0.00	\$0.00	\$0.00	\$334,939.77
Total Revenues:	\$50,333,419.25	\$7,981,137.92	\$7,268.19	\$351,252.00	\$618,276.22	\$59,291,353.58
Expenditures						
Instructional Services	\$25,612,795.55	\$2,402,305.28	\$0.00	\$0.00	\$277,954.47	\$28,293,055.30
Instructional Support Services	\$6,499,289.88	\$476,082.23	\$0.00	\$0.00	\$102,302.01	\$7,077,674.12
Operation & Maintenance Services	\$3,209,269.29	\$216,743.95	\$0.00	\$0.00	\$15,067.00	\$3,441,080.24
Auxiliary Services	\$3,138,292.75	\$5,355,989.36	\$0.00	\$0.00	\$13,856.39	\$8,508,138.50
General Administrative Services	\$1,968,473.93	\$219,704.03	\$0.00	\$0.00	\$541.34	\$2,188,719.30
Capital Outlay	\$4,335,455.84	\$0.00	\$0.00	\$0.00	\$0.00	\$4,335,455.84
Debt Service	\$0.00	\$0.00	\$4,000.00	\$0.00	\$0.00	\$4,000.00
Other Expenditures	\$745,803.12	\$1,519,638.89	\$0.00	\$0.00	\$107,418.86	\$2,372,860.87
Total Expenditures:	\$45,509,380.36	\$10,190,463.74	\$4,000.00	\$0.00	\$517,140.07	\$56,220,984.17
Other Fund Sources (Uses)						
Other Fund Sources:	\$136,390.31	\$416,815.63	\$0.00	\$0.00	\$25,896.95	\$579,102.89
Other Fund Uses:	\$240,889.22	\$209,271.40	\$0.00	\$0.00	\$121,866.62	\$572,027.24
Total Other Fund Sources (Uses):	(\$104,498.91)	\$207,544.23	\$0.00	\$0.00	(\$95,969.67)	\$7,075.65
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$4,719,539.98	(\$2,001,781.59)	\$3,268.19	\$351,252.00	\$5,166.48	\$3,077,445.06
Beginning Fund Balance - October 1:	\$37,360,887.56	\$9,669,951.01	\$8,701,176.34	\$1,011,042.39	\$1,322,344.91	\$58,065,402.21
Ending Fund Balance:	\$42,080,427.54	\$7,668,169.42	\$8,704,444.53	\$1,362,294.39	\$1,327,511.39	\$61,142,847.27

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 2026, Fiscal Period 04**

026 - Elmore County Schools

Description	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$87,774,288.25	\$30,437,765.76	(\$57,336,522.49)	\$94,700.00	\$19,564.00	(\$75,136.00)
Federal Sources	\$152,500.00	\$53,922.36	(\$98,577.64)	\$21,481,863.00	\$4,098,363.95	(\$17,383,499.05)
Local Sources	\$31,446,672.00	\$19,767,740.06	(\$11,678,931.94)	\$11,774,077.66	\$3,602,261.27	(\$8,171,816.39)
Other Sources	\$165,000.00	\$73,991.07	(\$91,008.93)	\$339,000.00	\$260,948.70	(\$78,051.30)
Total Revenues:	\$119,538,460.25	\$50,333,419.25	(\$69,205,041.00)	\$33,689,640.66	\$7,981,137.92	(\$25,708,502.74)
Expenditures						
Instructional Services	\$77,107,613.25	\$25,612,795.55	\$51,494,817.70	\$6,866,744.64	\$2,402,305.28	\$4,464,439.36
Instructional Support Services	\$19,352,882.00	\$6,499,289.88	\$12,853,592.12	\$1,441,434.60	\$476,082.23	\$965,352.37
Operation & Maintenance Services	\$11,693,972.00	\$3,209,269.29	\$8,484,702.71	\$819,096.23	\$216,743.95	\$602,352.28
Auxiliary Services	\$8,904,174.50	\$3,138,292.75	\$5,765,881.75	\$14,399,349.02	\$5,355,989.36	\$9,043,359.66
General Administrative Services	\$6,864,077.00	\$1,968,473.93	\$4,895,603.07	\$677,534.57	\$219,704.03	\$457,830.54
Special Revenue Outlay	\$12,149,335.77	\$4,335,455.84	\$7,813,879.93	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$1,998,111.00	\$745,803.12	\$1,252,307.88	\$7,701,977.69	\$1,519,638.89	\$6,182,338.80
Total Expenditures:	\$138,070,165.52	\$45,509,380.36	\$92,560,785.16	\$31,906,136.75	\$10,190,463.74	\$21,715,673.01
Other Financing Sources (Uses)						
Other Financing Sources:	\$290,295.28	\$136,390.31	(\$153,904.97)	\$1,106,319.78	\$416,815.63	(\$689,504.15)
Other Financing Uses:	\$419,101.00	\$240,889.22	\$178,211.78	\$727,584.28	\$209,271.40	\$518,312.88
Total Other Financing Sources (Uses):	(\$128,805.72)	(\$104,498.91)	\$24,306.81	\$378,735.50	\$207,544.23	(\$171,191.27)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$18,660,510.99)	\$4,719,539.98	\$23,380,050.97	\$2,162,239.41	(\$2,001,781.59)	(\$4,164,021.00)
Beginning Fund Balance - Oct. 1:	\$42,928,068.69	\$37,360,887.56	(\$5,567,181.13)	\$4,122,358.89	\$9,669,951.01	\$5,547,592.12
Ending Fund Balance:	\$24,267,557.70	\$42,080,427.54	\$17,812,869.84	\$6,284,598.30	\$7,668,169.42	\$1,383,571.12

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 2026, Fiscal Period 04**

026 - Elmore County Schools

Description	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$3,311,767.00	\$0.00	(\$3,311,767.00)	\$1,053,759.00	\$351,252.00	(\$702,507.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$932,881.00	\$7,268.19	(\$925,612.81)	\$0.00	\$0.00	\$0.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$4,244,648.00	\$7,268.19	(\$4,237,379.81)	\$1,053,759.00	\$351,252.00	(\$702,507.00)
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	\$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	\$225,000.00	\$0.00	\$225,000.00
Debt Service	\$5,099,148.00	\$4,000.00	\$5,095,148.00	\$571,505.19	\$0.00	\$571,505.19
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$5,099,148.00	\$4,000.00	\$5,095,148.00	\$796,505.19	\$0.00	\$796,505.19
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$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):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$854,500.00)	\$3,268.19	\$857,768.19	\$257,253.81	\$351,252.00	\$93,998.19
Beginning Fund Balance - Oct. 1:	\$7,797,328.17	\$8,701,176.34	\$903,848.17	\$984,214.00	\$1,011,042.39	\$26,828.39
Ending Fund Balance:	\$6,942,828.17	\$8,704,444.53	\$1,761,616.36	\$1,241,467.81	\$1,362,294.39	\$120,826.58

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 2026, Fiscal Period 04**

026 - Elmore County Schools

Description	EXPENDABLE TRUST			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$92,234,514.25	\$30,808,581.76	(\$61,425,932.49)
Federal Sources	\$0.00	\$0.00	\$0.00	\$21,634,363.00	\$4,152,286.31	(\$17,482,076.69)
Local Sources	\$1,814,717.15	\$618,276.22	(\$1,196,440.93)	\$45,968,347.81	\$23,995,545.74	(\$21,972,802.07)
Other Sources	\$0.00	\$0.00	\$0.00	\$504,000.00	\$334,939.77	(\$169,060.23)
Total Revenues:	\$1,814,717.15	\$618,276.22	(\$1,196,440.93)	\$160,341,225.06	\$59,291,353.58	(\$101,049,871.48)
Expenditures						
Instructional Services	\$860,706.59	\$277,954.47	\$582,752.12	\$84,835,064.48	\$28,293,055.30	\$56,542,009.18
Instructional Support Services	\$160,370.60	\$102,302.01	\$58,068.59	\$20,954,687.20	\$7,077,674.12	\$13,877,013.08
Operation & Maintenance Services	\$1,200.00	\$15,067.00	(\$13,867.00)	\$12,514,268.23	\$3,441,080.24	\$9,073,187.99
Auxiliary Services	\$31,282.44	\$13,856.39	\$17,426.05	\$23,334,805.96	\$8,508,138.50	\$14,826,667.46
Expendable Administrative Services	\$0.00	\$541.34	(\$541.34)	\$7,541,611.57	\$2,188,719.30	\$5,352,892.27
Total Outlay	\$0.00	\$0.00	\$0.00	\$12,374,335.77	\$4,335,455.84	\$8,038,879.93
Expendable Service	\$0.00	\$0.00	\$0.00	\$5,670,653.19	\$4,000.00	\$5,666,653.19
Other Expenditures	\$326,036.20	\$107,418.86	\$218,617.34	\$10,026,124.89	\$2,372,860.87	\$7,653,264.02
Total Expenditures:	\$1,379,595.83	\$517,140.07	\$862,455.76	\$177,251,551.29	\$56,220,984.17	\$121,030,567.12
Other Financing Sources (Uses)						
Other Financing Sources:	\$20,400.00	\$25,896.95	\$5,496.95	\$1,417,015.06	\$579,102.89	(\$837,912.17)
Other Financing Uses:	\$193,542.78	\$121,866.62	\$71,676.16	\$1,340,228.06	\$572,027.24	\$768,200.82
Total Other Financing Sources (Uses):	(\$173,142.78)	(\$95,969.67)	\$77,173.11	\$76,787.00	\$7,075.65	(\$69,711.35)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$261,978.54	\$5,166.48	(\$256,812.06)	(\$16,833,539.23)	\$3,077,445.06	\$19,910,984.29
Beginning Fund Balance - Oct. 1:	\$1,022,043.75	\$1,322,344.91	\$300,301.16	\$56,854,013.50	\$58,065,402.21	\$1,211,388.71
Ending Fund Balance:	\$1,284,022.29	\$1,327,511.39	\$43,489.10	\$40,020,474.27	\$61,142,847.27	\$21,122,373.00

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

Elmore County Board of Education
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 JANUARY 31, 2026

FUND TYPES & ACCOUNT GROUPS	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	EXHIBIT F-I-A	
	DESCRIPTION	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE INTERNAL	TRUST & AGENCY	ACCT GROUPS F/A & L/T DEBT
ASSETS & OTHER DEBITS:								
CASH & CASH EQUIVALENTS	38,729,422.21	5,684,293.14	8,704,444.53	1,362,294.39	0.00	1,327,511.39	0.00	
INVESTMENTS	0.00	18,307.00	0.00	0.00	0.00	0.00	0.00	
RECEIVABLES								
ALLOWANCE FOR DOUBTFUL ACCTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
INTERFUND RECEIVABLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER RECEIVABLES	3,546,506.50	1,293,550.86	0.00	0.00	0.00	0.00	0.00	
INVENTORIES	0.00	779,341.53	0.00	0.00	0.00	0.00	0.00	
OTHER ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	246,426,762.35	
ACCUMULATED DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER DEBITS								
AMT AVAILABLE IN DEBT SVC	0.00	0.00	0.00	0.00	0.00	0.00	9,818,621.99	
AMT PROV FOR PMT OF L-T DEBT	0.00	0.00	0.00	0.00	0.00	0.00	67,350,336.40	
OTHER DEBITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL ASSETS & OTHER DEBITS	42,275,928.71	7,775,492.53	8,704,444.53	1,362,294.39	0.00	1,327,511.39	323,595,720.74	
LIABILITIES & FUND EQUITY:								
LIABILITIES:								
SALARIES & BENEFITS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
PAYROLL W/H & DED PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
CLAIMS PAYABLE	3,165.59	(3,901.66)	0.00	0.00	0.00	0.00	0.00	
OTHER PAYABLES								
INTERFUND PAYABLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER PAYABLES	191,535.58	0.00	0.00	0.00	0.00	0.00	0.00	
OTHER LIABILITIES	800.00	111,224.77	0.00	0.00	0.00	0.00	0.00	
LONG-TERM LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	77,168,958.39	
TOTAL LIABILITIES	195,501.17	107,323.11	0.00	0.00	0.00	0.00	77,168,958.39	
FUND EQUITY:								
INVESTMENT IN FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	246,426,762.35	
RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
CONTRIBUTED CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
RESERVED FUND BALANCE	7,658,434.90	4,104,470.11	0.00	0.00	0.00	195,244.60	0.00	
UNRESERVED FUND BALANCE	34,421,992.64	3,563,699.31	8,704,444.53	1,362,294.39	0.00	1,132,266.79	0.00	
TOTAL FUND EQUITY	42,080,427.54	7,668,169.42	8,704,444.53	1,362,294.39	0.00	1,327,511.39	246,426,762.35	
TOTAL LIABILITIES & FUND EQUITY	42,275,928.71	7,775,492.53	8,704,444.53	1,362,294.39	0.00	1,327,511.39	323,595,720.74	

Elmore County Board of Education
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE FISCAL YEAR ENDED JANUARY 31, 2026

EXHIBIT F-II-A

FUND TYPES DESCRIPTION	GOVERNMENTAL			CAPITAL PROJECTS	FIDUCIARY	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE		EXPENDABLE TRUST	
REVENUES						
STATE REVENUES	30,437,765.76	19,564.00	0.00	351,252.00	0.00	30,808,581.76
FEDERAL REVENUES	53,922.36	4,098,363.95	0.00	0.00	0.00	4,152,286.31
LOCAL REVENUES	19,767,740.06	3,602,261.27	7,268.19	0.00	618,276.22	23,995,545.74
OTHER REVENUES	73,991.07	260,948.70	0.00	0.00	0.00	334,939.77
TOTAL REVENUES	50,333,419.25	7,981,137.92	7,268.19	351,252.00	618,276.22	59,291,353.58
EXPENDITURES:						
INSTRUCTIONAL SERVICES	25,612,795.55	2,402,305.28	0.00	0.00	277,954.47	28,293,055.30
INSTRUCTIONAL SUPPORT SERVICES	6,499,289.88	476,082.23	0.00	0.00	102,302.01	7,077,674.12
OPERATIONS & MAINTENANCE	3,209,269.29	216,743.95	0.00	0.00	15,067.00	3,441,080.24
AUXILIARY SERVICES	3,138,292.75	5,355,989.36	0.00	0.00	13,856.39	8,508,138.50
GENERAL ADMINISTRATIVE SERVICES	1,968,473.93	219,704.03	0.00	0.00	541.34	2,188,719.30
CAPITAL OUTLAY	4,335,455.84	0.00	0.00	0.00	0.00	4,335,455.84
DEBT SERVICES						
PRINCIPLE	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
OTHER DEBT SERVICES	0.00	0.00	4,000.00	0.00	0.00	4,000.00
OTHER EXPENDITURES	745,803.12	1,519,638.89	0.00	0.00	107,418.86	2,372,860.87
TOTAL EXPENDITURES	45,509,380.36	10,190,463.74	4,000.00	0.00	517,140.07	56,220,984.17
OTHER FUND SOURCES (USES):						
TRANSFERS IN	131,834.06	414,296.23	0.00	0.00	25,896.95	572,027.24
OTHER FUND SOURCES	4,556.25	2,519.40	0.00	0.00	0.00	7,075.65
TRANSFERS OUT	240,889.22	209,271.40	0.00	0.00	121,866.62	572,027.24
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(104,498.91)	207,544.23	0.00	0.00	(95,969.67)	7,075.65
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	4,719,539.98	(2,001,781.59)	3,268.19	351,252.00	5,166.48	3,077,445.06
BEGINNING FUND BALANCE - OCT 1	37,360,887.56	9,669,951.01	8,701,176.34	1,011,042.39	1,322,344.91	58,065,402.21
ENDING FUND BALANC - JAN 31	42,080,427.54	7,668,169.42	8,704,444.53	1,362,294.39	1,327,511.39	61,142,847.27

Elmore County Board of Education
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JANUARY 31, 2026

FUND TYPE DESCRIPTION	GENERAL		VARIANCE FAVORABLE	SPECIAL REVENUE		EXHIBIT F-III-A VARIANCE FAVORABLE
	BUDGET	ACTUAL	(UNFAVORABLE)	BUDGET	ACTUAL	(UNFAVORABLE)
REVENUES						
STATE REVENUES	29,650,278.80	30,437,765.76	(787,486.96)	31,566.44	19,564.00	12,002.44
FEDERAL REVENUES	50,833.32	53,922.36	(3,089.04)	7,160,619.56	4,098,363.95	3,062,255.61
LOCAL REVENUES	10,482,224.00	19,767,740.06	(9,285,516.06)	5,960,511.15	3,602,261.27	2,358,249.88
OTHER SOURCES	55,000.00	73,991.07	(18,991.07)	112,999.40	260,948.70	(147,949.30)
TOTAL REVENUES	40,238,336.12	50,333,419.25	(10,095,083.13)	13,265,696.55	7,981,137.92	5,284,558.63
EXPENDITURES:						
INSTRUCTIONAL SERVICES	25,976,352.36	25,612,795.55	363,556.81	3,403,426.61	2,402,305.28	1,001,121.33
INSTRUCTIONAL SUPPORT SERVICES	6,480,460.88	6,499,289.88	(18,829.00)	791,173.04	476,082.23	315,090.81
OPERATIONS & MAINTENANCE	3,897,990.40	3,209,269.29	688,721.11	592,895.40	216,743.95	376,151.45
AUXILIARY SERVICES	2,963,391.24	3,138,292.75	(174,901.51)	4,886,600.56	5,355,989.36	(469,388.80)
GENERAL ADMINISTRATIVE SERVICES	2,317,129.44	1,968,473.93	348,655.51	225,844.88	219,704.03	6,140.85
CAPTIAL OUTLAY	4,049,778.56	4,335,455.84	(285,677.28)	0.00	0.00	0.00
DEBT SERVICES						
PRINCIPLE	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
OTHER DEBT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENDITURES	722,370.28	745,803.12	(23,432.84)	2,886,318.80	1,519,638.89	1,366,679.91
TOTAL EXPENDITURES	46,407,473.16	45,509,380.36	898,092.80	12,786,259.29	10,190,463.74	2,595,795.55
OTHER FUND SOURCES (USES):						
TRANSFERS IN	71,936.08	131,834.06	(59,897.98)	1,082,391.78	414,296.23	668,095.55
OTHER FUND SOURCES	24,162.32	4,556.25	19,606.07	4,300.00	2,519.40	1,780.60
TRANSFERS OUT	139,700.28	240,889.22	(101,188.94)	665,617.56	209,271.40	456,346.16
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(43,601.88)	(104,498.91)	60,897.03	421,074.22	207,544.23	213,529.99
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	(6,212,738.92)	4,719,539.98	(10,932,278.90)	900,511.48	(2,001,781.59)	2,902,293.07
BEGINNING FUND BALANCE - OCT 1	15,883,356.24	37,360,887.56	(21,477,531.32)	3,011,854.85	9,669,951.01	(6,658,096.16)
ENDING FUND BALANCE - JAN 31	9,670,617.32	42,080,427.54	(32,409,810.22)	3,912,366.33	7,668,169.42	(3,755,803.09)

Elmore County Board of Education
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JANUARY 31, 2026

FUND TYPE DESCRIPTION	DEBT SERVICE		VARIANCE FAVORABLE	CAPITAL PROJECTS		EXHIBIT F-III-B VARIANCE FAVORABLE
	BUDGET	ACTUAL	(UNFAVORABLE)	BUDGET	ACTUAL	(UNFAVORABLE)
REVENUES						
STATE REVENUES	1,103,922.37	0.00	1,103,922.37	351,253.00	351,252.00	1.00
FEDERAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	310,960.36	7,268.19	303,692.17	0.00	0.00	0.00
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,414,882.73	7,268.19	1,407,614.54	351,253.00	351,252.00	1.00
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
OPERATIONS & MAINTENANCE	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
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
CAPTIAL OUTLAY	0.00	0.00	0.00	75,000.00	0.00	75,000.00
DEBT SERVICES						
PRINCIPLE	878,333.32	0.00	878,333.32	180,722.32	0.00	180,722.32
INTEREST	819,382.68	0.00	819,382.68	9,779.40	0.00	9,779.40
OTHER DEBT SERVICES	2,000.09	4,000.00	(1,999.91)	0.00	0.00	0.00
OTHER EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,699,716.09	4,000.00	1,695,716.09	265,501.72	0.00	265,501.72
OTHER FUND SOURCES (USES):						
TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER SOURCES						
OVER(UNDER)EXPENDITURES & OTHER FUND USES	(284,833.36)	3,268.19	(288,101.55)	85,751.28	351,252.00	(265,500.72)
BEGINNING FUND BALANCE - OCT 1	2,599,109.40	8,701,176.34	(6,102,066.94)	328,071.32	1,011,042.39	(682,971.07)
ENDING FUND BALANCE - JAN 31	2,314,276.04	8,704,444.53	(6,390,168.49)	413,822.60	1,362,294.39	(948,471.79)

Elmore County Board of Education
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JANUARY 31, 2026

FUND TYPE DESCRIPTION	EXPENDABLE TRUST		VARIANCE FAVORABLE	TOTAL GOVT FUND TYPES & EXP TRUST FUNDS		EXHIBIT F-III-C VARIANCE FAVORABLE
	BUDGET	ACTUAL	(UNFAVORABLE)	BUDGET	ACTUAL	(UNFAVORABLE)
REVENUES						
STATE REVENUES	0.00	0.00	0.00	31,137,020.61	30,808,581.76	328,438.85
FEDERAL REVENUES	0.00	0.00	0.00	7,211,452.88	4,152,286.31	3,059,166.57
LOCAL REVENUES	1,645,867.23	618,276.22	1,027,591.01	18,399,562.74	23,995,545.74	(5,595,983.00)
OTHER SOURCES	0.00	0.00	0.00	167,999.40	334,939.77	(166,940.37)
TOTAL REVENUES	1,645,867.23	618,276.22	1,027,591.01	56,916,035.63	59,291,353.58	(2,375,317.95)
EXPENDITURES:						
INSTRUCTIONAL SERVICES	771,349.95	277,954.47	493,395.48	30,151,128.92	28,293,055.30	1,858,073.62
INSTRUCTIONAL SUPPORT SERVICES	153,903.92	102,302.01	51,601.91	7,425,537.84	7,077,674.12	347,863.72
OPERATIONS & MAINTENANCE	1,033.32	15,067.00	(14,033.68)	4,491,919.12	3,441,080.24	1,050,838.88
AUXILIARY SERVICES	27,349.08	13,856.39	13,492.69	7,877,340.88	8,508,138.50	(630,797.62)
GENERAL ADMINISTRATIVE SERVICES	0.00	541.34	(541.34)	2,542,974.32	2,188,719.30	354,255.02
CAPTIAL OUTLAY	0.00	0.00	0.00	4,124,778.56	4,335,455.84	(210,677.28)
DEBT SERVICES						
PRINCIPLE	0.00	0.00	0.00	1,059,055.64	0.00	1,059,055.64
INTEREST	0.00	0.00	0.00	829,162.08	0.00	829,162.08
OTHER DEBT SERVICES	0.00	0.00	0.00	2,000.09	4,000.00	(1,999.91)
OTHER EXPENDITURES	282,436.20	107,418.86	175,017.34	3,891,125.28	2,372,860.87	1,518,264.41
TOTAL EXPENDITURES	1,236,072.47	517,140.07	718,932.40	62,395,022.73	56,220,984.17	6,174,038.56
OTHER FUND SOURCES (USES):						
TRANSFERS IN	19,866.68	25,896.95	(6,030.27)	1,174,194.54	572,027.24	602,167.30
OTHER FUND SOURCES	0.00	0.00	0.00	28,462.32	7,075.65	21,386.67
TRANSFERS OUT	182,762.82	121,866.62	60,896.20	988,080.66	572,027.24	416,053.42
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(162,896.14)	(95,969.67)	(66,926.47)	214,576.20	7,075.65	207,500.55
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	246,898.62	5,166.48	241,732.14	(5,264,410.90)	3,077,445.06	(8,341,855.96)
BEGINNING FUND BALANCE - OCT 1	907,585.74	1,322,344.91	(414,759.17)	22,729,977.55	58,065,402.21	(35,335,424.66)
ENDING FUND BALANCE - JAN 31	1,154,484.36	1,327,511.39	(173,027.03)	17,465,566.65	61,142,847.27	(43,677,280.62)

Elmore County Board of Education
CHECK REGISTER ACCOUNTABILITY REPORT
01/01/2026 - 01/31/2026

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ARCHITECT	\$287,390.05	\$0.00	\$0.00
BUILDING IMPROVEMENT	\$619,274.13	\$0.00	\$94,500.00
CUSTODIAL SUPPLIES	\$0.00	\$0.00	\$953.87
DATA PROCESSING SERV	\$0.00	\$0.00	\$23,006.00
Default Object Value	\$187,909.66	\$15,784.05	\$584,268.54
ELECTRICITY	\$0.00	\$4,640.93	\$170,953.06
EQUIP MAINT AGREEMTS	\$202.35	\$579.06	\$4,090.29
EQUIP REPAIR & MAINT	\$0.00	\$15,000.00	\$0.00
FOOD PROCESSING SUPP	\$0.00	\$19,058.66	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$4,058.04	\$0.00
FUEL-DIESEL	\$439.54	\$0.00	\$0.00
GARBAGE AND WASTE	\$0.00	\$13,488.44	\$159.26
IN-STATE	\$1,385.16	\$2,633.47	\$1,338.74
INSTRUCTIONAL EQUIP	\$36.45	\$4,346.00	\$0.00
INSTRUCTIONAL SOFTWA	\$27.00	\$0.00	\$0.00
LAND IMPROVEMENT	\$538,526.40	\$0.00	\$0.00
LEGAL FEES	\$0.00	\$0.00	\$3,993.75
LICENSE FEES	\$0.00	\$20,259.81	\$0.00
LOCAL DISTRICT	\$742.49	\$1,710.72	\$3,622.15
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$150.00
NON-CAP COMPUTER HDW	\$1,028.34	\$0.00	\$1,045.00
NON-CAP FURN & FIXTU	\$0.00	\$5,404.50	\$0.00
NON-INST EQUIPMENT	\$0.00	\$4,565.03	\$0.00
OFFICE SUPPLIES	\$56.20	\$1,105.86	\$6,640.19
OTH NONINST SUPPLIES	\$0.00	\$6,510.00	\$29,199.30
OTH TRAVEL AND TRNG	\$0.00	\$0.00	\$620.00
OTHER DEBT SERVICE	\$2,000.00	\$0.00	\$0.00
OTHER DUES AND FEES	\$4,427.50	\$0.00	\$675.00
OTHER EQUIPMENT	\$36,908.36	\$303,405.00	\$14,724.14
OTHER GEN SUPPLIES	\$0.00	\$82,089.61	\$0.00
OTHER INST SUPPLIES	\$21,611.90	\$31,317.97	\$1,499.44
OTHER PROF SERVICES	\$0.00	\$0.00	\$10,775.00
OTHER PURCHASED SERV	\$29,097.43	\$38,124.69	\$530,698.78

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
OTHER REFUNDS	\$40,217.00	\$0.00	\$0.00
OUT-OF-STATE	\$0.00	\$1,406.75	\$0.00
PROPANE GAS	\$0.00	\$72.00	\$0.00
PURCHASED FOOD	\$0.00	\$669,079.63	\$0.00
REGISTRATION FEES	\$0.00	\$4,873.00	\$0.00
RENTAL-EQUIPMENT	\$0.00	\$2,445.00	\$0.00
RENTAL-LAND & BLDG	\$0.00	\$0.00	\$3,500.00
SOFTWARE MAINT AGREE	\$10,000.00	\$0.00	\$51,455.25
STAFF ED SERVICES	\$3,944.64	\$1,500.00	\$8,585.00
STAFF TRAINING SUPP	\$0.00	\$331.20	\$0.00
STUDENT CLASSRM SUPP	\$21,444.06	\$308.93	\$4,189.71
STUDENT EDUCATIONAL	\$230,792.69	\$0.00	\$0.00
TELEPHONE	\$0.00	\$697.10	\$0.00
TEXTBOOKS	\$0.00	\$0.00	\$92.00
TIRES	\$13,340.00	\$0.00	\$0.00
TRANSFER OUT-LSA SOU	\$0.00	\$0.00	\$13,460.71
TRANSP-OTH PROVIDERS	\$2,900.00	\$0.00	\$0.00
VEHICLE PARTS	\$0.00	\$0.00	\$49,668.70
WATER AND SEWAGE	\$0.00	\$0.00	\$28,621.86
	\$2,053,701.35	\$1,254,795.45	\$1,642,485.74