

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 10

Exhibit F-I-A

001 - Autauga County Schools

001 - Autauga 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	\$40,778,975.89	\$660,194.41	\$4,442,572.65	\$26,418,648.67	\$0.00	\$1,179,904.13	\$0.00
Investments	\$0.00	\$388,370.49	\$0.00	\$0.00	\$0.00	\$222,979.62	\$0.00
Receivables	\$0.00	(\$6,322.73)	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$490,596.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$20.33)	\$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	\$132,843,271.50
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,910,660.52
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,269,069.46
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,705,297.51
Other Debits							
Total Assets and Other Debits:	\$40,778,955.56	\$1,532,838.86	\$4,442,572.65	\$26,418,648.67	\$0.00	\$1,403,883.75	\$199,728,298.99
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$40.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$22,963.64	\$26,989.33	\$0.00	\$0.00	\$0.00	\$852,187.53	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,974,366.97
Total Liabilities:	\$22,963.64	\$27,029.88	\$0.00	\$0.00	\$0.00	\$852,187.53	\$50,974,366.97
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$148,753,932.02
Contributed Capital							
Reserved Fund Balance	\$1,863,495.42	\$2,508,232.58	\$0.00	\$5,705.00	\$0.00	\$12,230.09	\$0.00
Unreserved Fund balance	\$38,892,496.50	(\$1,002,423.60)	\$4,442,572.65	\$26,412,943.67	\$0.00	\$539,466.13	\$0.00
Total Fund Equity:	\$40,755,991.92	\$1,505,808.98	\$4,442,572.65	\$26,418,648.67	\$0.00	\$551,696.22	\$148,753,932.02
Total Liabilities and Fund Equity:	\$40,778,955.56	\$1,532,838.86	\$4,442,572.65	\$26,418,648.67	\$0.00	\$1,403,883.75	\$199,728,298.99

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 10**

001 - Autauga County Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$55,312,771.50	\$31,649.69	\$2,625,816.76	\$3,348,705.11	\$0.00	\$61,318,943.06
Federal Sources	\$140,321.04	\$13,063,057.11	\$0.00	\$0.00	\$0.00	\$13,203,378.15
Local Sources	\$21,373,721.39	\$2,847,163.81	\$104,557.00	\$0.00	\$318,007.76	\$24,643,449.96
Other Sources	\$329,171.89	\$62,085.54	\$0.00	\$0.00	\$0.00	\$391,257.43
Total Revenues:	\$77,155,985.82	\$16,003,956.15	\$2,730,373.76	\$3,348,705.11	\$318,007.76	\$99,557,028.60
Expenditures						
Instructional Services	\$36,889,029.98	\$8,415,148.60	\$0.00	\$0.00	\$104,941.98	\$45,409,120.56
Instructional Support Services	\$11,050,607.77	\$3,294,557.37	\$0.00	\$0.00	\$50,878.89	\$14,396,044.03
Operation & Maintenance Services	\$5,714,524.77	\$765,514.83	\$0.00	\$104,557.00	\$31,188.98	\$6,615,785.58
Auxiliary Services	\$5,425,380.46	\$5,600,366.55	\$0.00	\$3,808,628.00	\$12,908.70	\$14,847,283.71
General Administrative Services	\$2,809,801.55	\$497,378.12	\$0.00	\$0.00	\$0.00	\$3,307,179.67
Capital Outlay	\$49,184.76	\$142,173.84	\$0.00	\$9,536,104.18	\$0.00	\$9,727,462.78
Debt Service	\$0.00	\$0.00	\$4,027,830.83	\$0.00	\$0.00	\$4,027,830.83
Other Expenditures	\$1,107,632.23	\$1,533,062.86	\$0.00	\$0.00	\$86,607.43	\$2,727,302.52
Total Expenditures:	\$63,046,161.52	\$20,248,202.17	\$4,027,830.83	\$13,449,289.18	\$286,525.98	\$101,058,009.68
Other Fund Sources (Uses)						
Other Fund Sources:	\$354,205.99	\$1,511,820.69	\$454,440.00	\$0.00	\$8,436.74	\$2,328,903.42
Other Fund Uses:	\$1,683,357.54	\$440,722.86	\$0.00	\$0.00	\$53,679.50	\$2,177,759.90
Total Other Fund Sources (Uses):	(\$1,329,151.55)	\$1,071,097.83	\$454,440.00	\$0.00	(\$45,242.76)	\$151,143.52
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$12,780,672.75	(\$3,173,148.19)	(\$843,017.07)	(\$10,100,584.07)	(\$13,760.98)	(\$1,349,837.56)
Beginning Fund Balance - October 1:	\$27,975,319.17	\$4,678,957.17	\$5,285,589.72	\$36,519,232.74	\$565,457.20	\$75,024,556.00
Ending Fund Balance:	\$40,755,991.92	\$1,505,808.98	\$4,442,572.65	\$26,418,648.67	\$551,696.22	\$73,674,718.44

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 2023, Fiscal Period 10**

001 - Autauga County Schools

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$60,235,672.64	\$55,312,771.50	(\$4,922,901.14)	\$55,000.00	\$31,649.69	(\$23,350.31)
Federal Sources	\$127,564.00	\$140,321.04	\$12,757.04	\$28,671,003.00	\$13,063,057.11	(\$15,607,945.89)
Local Sources	\$19,805,882.00	\$21,373,721.39	\$1,567,839.39	\$2,882,431.71	\$2,847,163.81	(\$35,267.90)
Other Sources	\$186,500.00	\$329,171.89	\$142,671.89	\$135,800.00	\$62,085.54	(\$73,714.46)
Total Revenues:	\$80,355,618.64	\$77,155,985.82	(\$3,199,632.82)	\$31,744,234.71	\$16,003,956.15	(\$15,740,278.56)
Expenditures						
Instructional Services	\$44,339,443.94	\$36,889,029.98	\$7,450,413.96	\$11,802,897.72	\$8,415,148.60	\$3,387,749.12
Instructional Support Services	\$13,781,870.03	\$11,050,607.77	\$2,731,262.26	\$5,195,694.86	\$3,294,557.37	\$1,901,137.49
Operation & Maintenance Services	\$7,702,715.66	\$5,714,524.77	\$1,988,190.89	\$3,098,679.77	\$765,514.83	\$2,333,164.94
Auxiliary Services	\$6,298,921.16	\$5,425,380.46	\$873,540.70	\$8,909,629.64	\$5,600,366.55	\$3,309,263.09
General Administrative Services	\$3,788,986.01	\$2,809,801.55	\$979,184.46	\$895,705.72	\$497,378.12	\$398,327.60
Special Revenue Outlay	\$711,970.96	\$49,184.76	\$662,786.20	\$305,556.40	\$142,173.84	\$163,382.56
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$1,321,448.00	\$1,107,632.23	\$213,815.77	\$4,164,917.23	\$1,533,062.86	\$2,631,854.37
Total Expenditures:	\$77,945,355.76	\$63,046,161.52	\$14,899,194.24	\$34,373,081.34	\$20,248,202.17	\$14,124,879.17
Other Financing Sources (Uses)						
Other Financing Sources:	\$1,080,716.19	\$354,205.99	(\$726,510.20)	\$4,073,919.17	\$1,511,820.69	(\$2,562,098.48)
Other Financing Uses:	\$5,055,797.28	\$1,683,357.54	\$3,372,439.74	\$596,155.61	\$440,722.86	\$155,432.75
Total Other Financing Sources (Uses):	(\$3,975,081.09)	(\$1,329,151.55)	\$2,645,929.54	\$3,477,763.56	\$1,071,097.83	(\$2,406,665.73)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$1,564,818.21)	\$12,780,672.75	\$14,345,490.96	\$848,916.93	(\$3,173,148.19)	(\$4,022,065.12)
Beginning Fund Balance - Oct. 1:	\$27,975,319.18	\$27,975,319.17	(\$0.01)	\$4,698,957.17	\$4,678,957.17	(\$20,000.00)
Ending Fund Balance:	\$26,410,500.97	\$40,755,991.92	\$14,345,490.95	\$5,547,874.10	\$1,505,808.98	(\$4,042,065.12)

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 2023, Fiscal Period 10

001 - Autauga County Schools

Description	DEBT SERVICE		VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$3,308,490.00	\$2,625,816.76	(\$682,673.24)	\$6,700,682.64	\$3,348,705.11	(\$3,351,977.53)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$104,557.00	\$104,557.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$3,413,047.00	\$2,730,373.76	(\$682,673.24)	\$6,700,682.64	\$3,348,705.11	(\$3,351,977.53)
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	\$104,557.00	\$104,557.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$3,808,628.00	\$3,808,628.00	\$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	\$36,772,881.40	\$9,536,104.18	\$27,236,777.22
Debt Service	\$4,043,052.96	\$4,027,830.83	\$15,222.13	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$4,043,052.96	\$4,027,830.83	\$15,222.13	\$40,686,066.40	\$13,449,289.18	\$27,236,777.22
Other Financing Sources (Uses)						
Other Financing Sources:	\$727,990.11	\$454,440.00	(\$273,550.11)	\$650,000.00	\$0.00	(\$650,000.00)
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$727,990.11	\$454,440.00	(\$273,550.11)	\$650,000.00	\$0.00	(\$650,000.00)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$97,984.15	(\$843,017.07)	(\$941,001.22)	(\$33,335,383.76)	(\$10,100,584.07)	\$23,234,799.69
Beginning Fund Balance - Oct. 1:	\$5,285,589.72	\$5,285,589.72	\$0.00	\$36,519,232.74	\$36,519,232.74	\$0.00
Ending Fund Balance:	\$5,383,573.87	\$4,442,572.65	(\$941,001.22)	\$3,183,848.98	\$26,418,648.67	\$23,234,799.69

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 10**

001 - Autauga County Schools

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$70,299,845.28	\$61,318,943.06	(\$8,980,902.22)
Federal Sources	\$0.00	\$0.00	\$0.00	\$28,798,567.00	\$13,203,378.15	(\$15,595,188.85)
Local Sources	\$494,536.00	\$318,007.76	(\$176,528.24)	\$23,287,406.71	\$24,643,449.96	\$1,356,043.25
Other Sources	\$0.00	\$0.00	\$0.00	\$322,300.00	\$391,257.43	\$68,957.43
Total Revenues:	\$494,536.00	\$318,007.76	(\$176,528.24)	\$122,708,118.99	\$99,557,028.60	(\$23,151,090.39)
Expenditures						
Instructional Services	\$154,440.00	\$104,941.98	\$49,498.02	\$56,296,781.66	\$45,409,120.56	\$10,887,661.10
Instructional Support Services	\$68,000.00	\$50,878.89	\$17,121.11	\$19,045,564.89	\$14,396,044.03	\$4,649,520.86
Operation & Maintenance Services	\$23,120.00	\$31,188.98	(\$8,068.98)	\$10,929,072.43	\$6,615,785.58	\$4,313,286.85
Auxiliary Services	\$11,474.00	\$12,908.70	(\$1,434.70)	\$19,028,652.80	\$14,847,283.71	\$4,181,369.09
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$4,684,691.73	\$3,307,179.67	\$1,377,512.06
Total Outlay	\$0.00	\$0.00	\$0.00	\$37,790,408.76	\$9,727,462.78	\$28,062,945.98
Expendable Service	\$0.00	\$0.00	\$0.00	\$4,043,052.96	\$4,027,830.83	\$15,222.13
Other Expenditures	\$169,900.00	\$86,607.43	\$83,292.57	\$5,656,265.23	\$2,727,302.52	\$2,928,962.71
Total Expenditures:	\$426,934.00	\$286,525.98	\$140,408.02	\$157,474,490.46	\$101,058,009.68	\$56,416,480.78
Other Financing Sources (Uses)						
Other Financing Sources:	\$30,275.00	\$8,436.74	(\$21,838.26)	\$6,562,900.47	\$2,328,903.42	(\$4,233,997.05)
Other Financing Uses:	\$50,620.00	\$53,679.50	(\$3,059.50)	\$5,702,572.89	\$2,177,759.90	\$3,524,812.99
Total Other Financing Sources (Uses):	(\$20,345.00)	(\$45,242.76)	(\$24,897.76)	\$860,327.58	\$151,143.52	(\$709,184.06)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$47,257.00	(\$13,760.98)	(\$61,017.98)	(\$33,906,043.89)	(\$1,349,837.56)	\$32,556,206.33
Beginning Fund Balance - Oct. 1:	\$564,462.24	\$565,457.20	\$994.96	\$75,043,561.05	\$75,024,556.00	(\$19,005.05)
Ending Fund Balance:	\$611,719.24	\$551,696.22	(\$60,023.02)	\$41,137,517.16	\$73,674,718.44	\$32,537,201.28

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

AUTAUGA COUNTY BOE
CHECK REGISTER ACCOUNTABILITY REPORT
07/01/2023 - 07/31/2023

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ARCHITECT	\$0.00	\$0.00	\$9,940.80
ASSOCIATION DUES	\$0.00	\$0.00	\$15,600.00
BLDGS-CONSTRUCTED	\$0.00	\$0.00	\$761,513.96
BUILD IMP<\$50,000	\$54,226.00	\$0.00	\$6,430.00
BUILDING IMPROVEMENT	\$15,336.27	\$257.68	\$0.00
COMPUTERS	\$0.00	\$10,378.30	\$0.00
CUSTODIAL SUPPLIES	\$0.00	\$0.00	\$196.83
Default Object Value	\$7,410.12	\$1,785.46	\$133,312.24
DRUG TESTING SERV	\$1,870.00	\$0.00	\$0.00
ELECTRICITY	\$0.00	\$0.00	\$121,738.78
EQUIP MAINT AGREEMTS	\$0.00	\$807.52	\$1,772.41
EQUIP REPAIR & MAINT	\$1,506.92	\$9,774.25	\$17,665.00
FOOD PROCESSING SUPP	\$0.00	\$3,561.64	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$1,279.00	\$0.00
FREIGHT AND SHIPPING	\$0.00	\$29.96	\$0.00
FUEL-DIESEL	\$25,152.54	\$0.00	\$0.00
FUEL-GASOLINE	\$10,562.59	\$0.00	\$0.00
GARBAGE AND WASTE	\$0.00	\$1,027.97	\$0.00
IN-STATE	\$1,122.83	\$0.00	\$0.00
INSTRUCTIONAL EQUIP	\$0.00	\$22,395.80	\$0.00
INSURANCE SERVICES	\$0.00	\$0.00	\$173.00
LAND & BLDG REPAIR/M	\$0.00	\$0.00	\$15,625.00
LAND IMPROVEMENT	\$13,448.63	\$0.00	\$0.00
LEGAL FEES	\$0.00	\$0.00	\$15,317.50
LICENSE FEES	\$0.00	\$0.00	\$91,558.48
LOCAL DISTRICT	\$0.00	\$0.00	\$418.56
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$14,874.61
MEDICAL/HEALTH SERVI	\$0.00	\$0.00	\$1,729.60
NON-CAPITALIZED AUDI	\$2,890.62	\$0.00	\$0.00
NON-CAPITALIZED FURN	\$0.00	\$128.57	\$0.00
NON-INST EQUIPMENT	\$0.00	\$0.00	\$51.00
OFFICE SUPPLIES	\$222.35	\$61.45	\$447.08
OIL AND LUBRICANTS	\$3,520.85	\$0.00	\$0.00

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
OTH BOOKS/PERIODICAL	\$0.00	\$1,767.00	\$0.00
OTH NONINST SUPPLIES	\$0.00	\$141,019.88	\$0.00
OTH TRAVEL AND TRNG	\$1,337.27	\$20,554.37	\$5,514.18
OTHER EQUIPMENT	\$980.77	\$0.00	\$0.00
OTHER GEN SUPPLIES	\$0.00	\$0.00	\$746.35
OTHER NONCAP EQUIPMT	\$33,802.15	\$0.00	\$0.00
OTHER PROF ED SERVIC	\$0.00	\$95,358.00	\$0.00
OTHER PROF SERVICES	\$3,780.82	\$0.00	\$2,854.95
OTHER PROPERTY SERV	\$0.00	\$1,263.78	\$5,344.00
OTHER PURCHASED SERV	\$3,430.00	\$132,177.35	\$3,925.00
PARENT INST SUPPLIES	\$0.00	\$8,465.15	\$0.00
PURCHASED FOOD	\$0.00	\$21,597.07	\$0.00
RENTAL-EQUIPMENT	\$655.75	\$424.70	\$2,267.56
SOFTWARE MAINT AGREE	\$0.00	\$273.00	\$0.00
STAFF ED SERVICES	\$10,353.92	\$0.00	\$0.00
STUDENT CLASSRM SUPP	\$14.77	\$57,509.51	\$156.44
TELEPHONE	\$0.00	\$219.42	\$0.00
TIRES	\$4,972.36	\$0.00	\$0.00
VEHICLE PARTS	\$14,925.88	\$780.46	\$0.00
WATER AND SEWAGE	\$0.00	\$0.00	\$16,565.47
	\$211,523.41	\$532,897.29	\$1,245,738.80