Exhibit F-I-A

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2024, Fiscal Period 04

026 - Elmore 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	$30,841,366.31	$7,061,570.21	$7,239,908.96	$2,227,058.04	$0.00	$1,163,612.99	$0.00
Investments	$0.00	$17,857.95	$0.00	$0.00	$0.00	$0.00	$0.00
Receivables	$2,571,266.49	$903,303.13	$0.00	$0.00	$0.00	$0.00	$0.00
Interfund Receivables							
Inventories	$0.00	$870,554.61	$0.00	$0.00	$0.00	$0.00	$0.00
Other Assets	($2,552.63)	$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	$209,042,006.77
Construction In Progress	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$16,010,245.66
Other Debits:							
Amounts Available	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$8,013,098.77
Amounts to be Provided	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$71,983,262.00
Other Debits							
Total Assets and Other Debits:	**$33,410,080.17**	**$8,853,285.90**	**$7,239,908.96**	**$2,227,058.04**	**$0.00**	**$1,163,612.99**	**$305,048,613.20**
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	$2,256.99	$11,820.35	$0.00	$0.00	$0.00	$0.00	$0.00
Interfund Payable							
Other Liabilities	$163,914.44	$244,088.14	$0.00	$0.00	$0.00	$2,399.98	$0.00
Long-Term Liabilities	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$79,996,360.77
Total Liabilities:	**$166,171.43**	**$255,908.49**	**$0.00**	**$0.00**	**$0.00**	**$2,399.98**	**$79,996,360.77**
Fund Equity:							
Investments in General Fixed Assets	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$225,052,252.43
Contributed Capital							
Reserved Fund Balance	$4,417,837.52	$5,271,271.83	$0.00	$3,063,212.95	$0.00	$130,467.91	$0.00
Unreserved Fund balance	$28,826,071.22	$3,326,105.58	$7,239,908.96	($836,154.91)	$0.00	$1,030,745.10	$0.00
Total Fund Equity:	**$33,243,908.74**	**$8,597,377.41**	**$7,239,908.96**	**$2,227,058.04**	**$0.00**	**$1,161,213.01**	**$225,052,252.43**
Total Liabilities and Fund Equity:	**$33,410,080.17**	**$8,853,285.90**	**$7,239,908.96**	**$2,227,058.04**	**$0.00**	**$1,163,612.99**	**$305,048,613.20**

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

Exhibit F-II-A

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 2024, Fiscal Period 04

026 - Elmore County Schools	**GOVERNMENTAL**				**FIDUCIARY**	
	General	**Special Revenue**	**Debt Service**	**Capital Projects**	**Expendable Trust**	**Total**
Revenues						
State Sources	$27,984,640.17	$11,491.20	$0.00	$343,672.00	$0.00	$28,339,803.37
Federal Sources	$47,909.36	$4,908,705.35	$0.00	$0.00	$0.00	$4,956,614.71
Local Sources	$17,096,479.10	$3,104,926.79	$8,030.54	$0.00	$562,240.59	$20,771,677.02
Other Sources	$61,717.44	$304,395.10	$0.00	$0.00	$0.00	$366,112.54
Total Revenues:	**$45,190,746.07**	**$8,329,518.44**	**$8,030.54**	**$343,672.00**	**$562,240.59**	**$54,434,207.64**
Expenditures						
Instructional Services	$22,184,368.51	$2,485,568.60	$0.00	$0.00	$225,757.11	$24,895,694.22
Instructional Support Services	$5,721,825.34	$560,761.37	$0.00	$0.00	$38,830.38	$6,321,417.09
Operation & Maintenance Services	$3,006,477.52	$242,455.87	$0.00	$0.00	$0.00	$3,248,933.39
Auxiliary Services	$2,579,784.65	$4,284,899.05	$0.00	$238,556.00	$13,495.91	$7,116,735.61
General Administrative Services	$1,794,083.35	$160,613.17	$0.00	$0.00	$326.92	$1,955,023.44
Capital Outlay	$1,099,193.41	$915,045.78	$0.00	$118,315.99	$0.00	$2,132,555.18
Debt Service	$0.00	$0.00	$4,000.00	$0.00	$0.00	$4,000.00
Other Expenditures	$584,013.12	$1,058,457.27	$0.00	$0.00	$118,275.16	$1,760,745.55
Total Expenditures:	**$36,969,745.90**	**$9,707,801.11**	**$4,000.00**	**$356,871.99**	**$396,685.48**	**$47,435,104.48**
Other Fund Sources (Uses)						
Other Fund Sources:	$247,401.51	$352,796.66	$0.00	$0.00	$977.00	$601,175.17
Other Fund Uses:	$119,952.79	$202,865.85	$0.00	$0.00	$128,226.53	$451,045.17
Total Other Fund Sources (Uses):	**$127,448.72**	**$149,930.81**	**$0.00**	**$0.00**	**($127,249.53)**	**$150,130.00**
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	**$8,348,448.89**	**($1,228,351.86)**	**$4,030.54**	**($13,199.99)**	**$38,305.58**	**$7,149,233.16**
Beginning Fund Balance - October 1:	**$24,895,459.85**	**$9,825,729.27**	**$7,235,878.42**	**$2,240,258.03**	**$1,122,907.43**	**$45,320,233.00**
Ending Fund Balance:	**$33,243,908.74**	**$8,597,377.41**	**$7,239,908.96**	**$2,227,058.04**	**$1,161,213.01**	**$52,469,466.16**

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 2024, Fiscal Period 04

026 - Elmore County Schools

Description	GENERAL Budget	GENERAL Actual	VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE Budget	SPECIAL REVENUE Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	$82,421,174.00	$27,984,640.17	($54,436,533.83)	$18,000.00	$11,491.20	($6,508.80)
Federal Sources	$135,500.00	$47,909.36	($87,590.64)	$27,203,851.37	$4,908,705.35	($22,295,146.02)
Local Sources	$26,768,860.00	$17,096,479.10	($9,672,380.90)	$8,066,349.84	$3,104,926.79	($4,961,423.05)
Other Sources	$0.00	$61,717.44	$61,717.44	$211,466.50	$304,395.10	$92,928.60
Total Revenues:	**$109,325,534.00**	**$45,190,746.07**	**($64,134,787.93)**	**$35,499,667.71**	**$8,329,518.44**	**($27,170,149.27)**
Expenditures						
Instructional Services	$64,825,250.70	$22,184,368.51	$42,640,882.19	$10,765,651.95	$2,485,568.60	$8,280,083.35
Instructional Support Services	$16,784,627.61	$5,721,825.34	$11,062,802.27	$2,348,937.86	$560,761.37	$1,788,176.49
Operation & Maintenance Services	$10,730,610.12	$3,006,477.52	$7,724,132.60	$670,749.60	$242,455.87	$428,293.73
Auxiliary Services	$8,258,100.00	$2,579,784.65	$5,678,315.35	$12,822,609.75	$4,284,899.05	$8,537,710.70
General Administrative Services	$5,590,030.00	$1,794,083.35	$3,795,946.65	$808,197.77	$160,613.17	$647,584.60
Special Revenue Outlay	$4,100,000.00	$1,099,193.41	$3,000,806.59	$4,353,114.04	$915,045.78	$3,438,068.26
General Service	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Other Expenditures	$1,898,686.00	$584,013.12	$1,314,672.88	$4,793,847.70	$1,058,457.27	$3,735,390.43
Total Expenditures:	**$112,187,304.43**	**$36,969,745.90**	**$75,217,558.53**	**$36,563,108.67**	**$9,707,801.11**	**$26,855,307.56**
Other Financing Sources (Uses)						
Other Financing Sources:	$422,569.77	$247,401.51	($175,168.26)	$1,050,551.02	$352,796.66	($697,754.36)
Other Financing Uses:	$2,347,328.00	$119,952.79	$2,227,375.21	$542,906.54	$202,865.85	$340,040.69
Total Other Financing Sources (Uses):	**($1,924,758.23)**	**$127,448.72**	**$2,052,206.95**	**$507,644.48**	**$149,930.81**	**($357,713.67)**
Excess Revenues and Other Sources Over Under) Expenditures and Other Uses:	**($4,786,528.66)**	**$8,348,448.89**	**$13,134,977.55**	**($555,796.48)**	**($1,228,351.86)**	**($672,555.38)**
Beginning Fund Balance - Oct. 1:	**$25,859,630.95**	**$24,895,459.85**	**($964,171.10)**	**$15,307,066.91**	**$9,825,729.27**	**($5,481,337.64)**
Ending Fund Balance:	**$21,073,102.29**	**$33,243,908.74**	**$12,170,806.45**	**$14,751,270.43**	**$8,597,377.41**	**($6,153,893.02)**

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 2024, Fiscal Period 04

026 - Elmore County Schools

Description	DEBT SERVICE Budget	DEBT SERVICE Actual	VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS Budget	CAPITAL PROJECTS Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	$3,391,706.00	$0.00	($3,391,706.00)	$1,031,016.00	$343,672.00	($687,344.00)
Federal Sources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Local Sources	$795,334.00	$8,030.54	($787,303.46)	$0.00	$0.00	$0.00
Other Sources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Revenues:	**$4,187,040.00**	**$8,030.54**	**($4,179,009.46)**	**$1,031,016.00**	**$343,672.00**	**($687,344.00)**
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	$470,423.20	$0.00	$470,423.20	$0.00	$0.00	$0.00
Auxiliary Services	$0.00	$0.00	$0.00	$0.00	$238,556.00	($238,556.00)
Debt Administrative Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Capital Outlay	$0.00	$0.00	$0.00	$2,500,000.00	$118,315.99	$2,381,684.01
Debt Service	$3,485,616.80	$4,000.00	$3,481,616.80	$571,505.19	$0.00	$571,505.19
Other Expenditures	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Expenditures:	**$3,956,040.00**	**$4,000.00**	**$3,952,040.00**	**$3,071,505.19**	**$356,871.99**	**$2,714,633.20**
Other Financing Sources (Uses)						
Other Financing Sources:	$500,000.00	$0.00	($500,000.00)	$3,032,138.28	$0.00	($3,032,138.28)
Other Financing Uses:	$1,500,000.00	$0.00	$1,500,000.00	$0.00	$0.00	$0.00
Total Other Financing Sources (Uses):	**($1,000,000.00)**	**$0.00**	**$1,000,000.00**	**$3,032,138.28**	**$0.00**	**($3,032,138.28)**
Excess Revenues and Other Sources Over Under) Expenditures and Other Uses:	**($769,000.00)**	**$4,030.54**	**$773,030.54**	**$991,649.09**	**($13,199.99)**	**($1,004,849.08)**
Beginning Fund Balance - Oct. 1:	**$6,006,842.80**	**$7,235,878.42**	**$1,229,035.62**	**$2,400,000.00**	**$2,240,258.03**	**($159,741.97)**
Ending Fund Balance:	**$5,237,842.80**	**$7,239,908.96**	**$2,002,066.16**	**$3,391,649.09**	**$2,227,058.04**	**($1,164,591.05)**

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 2024, Fiscal Period 04

026 - Elmore County Schools

Description	EXPENDABLE TRUST Budget	EXPENDABLE TRUST Actual	VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS Budget	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	$0.00	$0.00	$0.00	$86,861,896.00	$28,339,803.37	($58,522,092.63)
Federal Sources	$0.00	$0.00	$0.00	$27,339,351.37	$4,956,614.71	($22,382,736.66)
Local Sources	$1,250,066.00	$562,240.59	($687,825.41)	$36,880,609.84	$20,771,677.02	($16,108,932.82)
Other Sources	$0.00	$0.00	$0.00	$211,466.50	$366,112.54	$154,646.04
Total Revenues:	**$1,250,066.00**	**$562,240.59**	**($687,825.41)**	**$151,293,323.71**	**$54,434,207.64**	**($96,859,116.07)**
Expenditures						
Instructional Services	$543,978.17	$225,757.11	$318,221.06	$76,134,880.82	$24,895,694.22	$51,239,186.60
Instructional Support Services	$93,830.48	$38,830.38	$55,000.10	$19,227,395.95	$6,321,417.09	$12,905,978.86
Operation & Maintenance Services	$300.00	$0.00	$300.00	$11,872,082.92	$3,248,933.39	$8,623,149.53
Auxiliary Services	$26,484.30	$13,495.91	$12,988.39	$21,107,194.05	$7,116,735.61	$13,990,458.44
Expendable Administrative Services	$0.00	$326.92	($326.92)	$6,398,227.77	$1,955,023.44	$4,443,204.33
Total Outlay	$0.00	$0.00	$0.00	$10,953,114.04	$2,132,555.18	$8,820,558.86
Expendable Service	$0.00	$0.00	$0.00	$4,057,121.99	$4,000.00	$4,053,121.99
Other Expenditures	$240,668.32	$118,275.16	$122,393.16	$6,933,202.02	$1,760,745.55	$5,172,456.47
Total Expenditures:	**$905,261.27**	**$396,685.48**	**$508,575.79**	**$156,683,219.56**	**$47,435,104.48**	**$109,248,115.08**
Other Financing Sources (Uses)						
Other Financing Sources:	$9,030.00	$977.00	($8,053.00)	$5,014,289.07	$601,175.17	($4,413,113.90)
Other Financing Uses:	$199,384.76	$128,226.53	$71,158.23	$4,589,619.30	$451,045.17	$4,138,574.13
Total Other Financing Sources (Uses):	**($190,354.76)**	**($127,249.53)**	**$63,105.23**	**$424,669.77**	**$150,130.00**	**($274,539.77)**
Excess Revenues and Other Sources Over Under) Expenditures and Other Uses:	**$154,449.97**	**$38,305.58**	**($116,144.39)**	**($4,965,226.08)**	**$7,149,233.16**	**$12,114,459.24**
Beginning Fund Balance - Oct. 1:	**$1,029,563.38**	**$1,122,907.43**	**$93,344.05**	**$50,603,104.04**	**$45,320,233.00**	**($5,282,871.04)**
Ending Fund Balance:	**$1,184,013.35**	**$1,161,213.01**	**($22,800.34)**	**$45,637,877.96**	**$52,469,466.16**	**$6,831,588.20**

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, 2024

EXHIBIT F-I-A

FUND TYPES & ACCOUNT GROUPS	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCT GROUPS
DESCRIPTION	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE INTERNAL	TRUST & AGENCY	F/A & L/T DEBT
ASSETS & OTHER DEBITS:							
CASH & CASH EQUIVALENTS	30,841,366.31	7,061,570.21	7,239,908.96	2,227,058.04	0.00	1,163,612.99	0.00
INVESTMENTS	0.00	17,857.95	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	2,571,266.49	903,303.13	0.00	0.00	0.00	0.00	0.00
INVENTORIES	0.00	870,554.61	0.00	0.00	0.00	0.00	0.00
OTHER ASSETS	(2,552.63)	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	225,052,252.43
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	8,013,098.77
AMT PROV FOR PMT OF L-T DEBT	0.00	0.00	0.00	0.00	0.00	0.00	71,983,262.00
OTHER DEBITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS & OTHER DEBITS	33,410,080.17	8,853,285.90	7,239,908.96	2,227,058.04	0.00	1,163,612.99	305,048,613.20
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	2,399.98	0.00
CLAIMS PAYABLE	2,256.99	11,820.35	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	163,114.44	0.00	0.00	0.00	0.00	0.00	0.00
OTHER LIABILITIES	800.00	244,088.14	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	79,996,360.77
TOTAL LIABILITIES	166,171.43	255,908.49	0.00	0.00	0.00	2,399.98	79,996,360.77
FUND EQUITY:							
INVESTMENT IN FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	225,052,252.43
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	4,417,837.52	5,271,271.83	0.00	3,063,212.95	0.00	130,467.91	0.00
UNRESERVED FUND BALANCE	28,826,071.22	3,326,105.58	7,239,908.96	(836,154.91)	0.00	1,030,745.10	0.00
TOTAL FUND EQUITY	33,243,908.74	8,597,377.41	7,239,908.96	2,227,058.04	0.00	1,161,213.01	225,052,252.43
TOTAL LIABILITIES & FUND EQUITY	33,410,080.17	8,853,285.90	7,239,908.96	2,227,058.04	0.00	1,163,612.99	305,048,613.20

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, 2024

EXIBIT F-II-A

FUND TYPES DESCRIPTION	GOVERNMENTAL GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	FIDUCIARY EXPENDABLE TRUST	TOTAL (Memo Only)
REVENUES						
STATE REVENUES	27,984,640.17	11,491.20	0.00	343,672.00	0.00	28,339,803.37
FEDERAL REVENUES	47,909.36	4,908,705.35	0.00	0.00	0.00	4,956,614.71
LOCAL REVENUES	17,096,479.10	3,104,926.79	8,030.54	0.00	562,240.59	20,771,677.02
OTHER REVENUES	61,717.44	304,395.10	0.00	0.00	0.00	366,112.54
TOTAL REVENUES	45,190,746.07	8,329,518.44	8,030.54	343,672.00	562,240.59	54,434,207.64
EXPENDITURES:						
INSTRUCTIONAL SERVICES	22,184,368.51	2,485,568.60	0.00	0.00	225,757.11	24,895,694.22
INSTRUCTIONAL SUPPORT SERVICES	5,721,825.34	560,761.37	0.00	0.00	38,830.38	6,321,417.09
OPERATIONS & MAINTENANCE	3,006,477.52	242,455.87	0.00	0.00	0.00	3,248,933.39
AUXILIARY SERVICES	2,579,784.65	4,284,899.05	0.00	238,556.00	13,495.91	7,116,735.61
GENERAL ADMINISTRATIVE SERVICES	1,794,083.35	160,613.17	0.00	0.00	326.92	1,955,023.44
CAPITAL OUTLAY	1,099,193.41	915,045.78	0.00	118,315.99	0.00	2,132,555.18
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	584,013.12	1,058,457.27	0.00	0.00	118,275.16	1,760,745.55
TOTAL EXPENDITURES	36,969,745.90	9,707,801.11	4,000.00	356,871.99	396,685.48	47,435,104.48
OTHER FUND SOURCES (USES):						
TRANSFERS IN	97,271.51	352,796.66	0.00	0.00	977.00	451,045.17
OTHER FUND SOURCES	150,130.00	0.00	0.00	0.00	0.00	150,130.00
TRANSFERS OUT	119,952.79	202,865.85	0.00	0.00	128,226.53	451,045.17
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	127,448.72	149,930.81	0.00	0.00	(127,249.53)	150,130.00
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	8,348,448.89	(1,228,351.86)	4,030.54	(13,199.99)	38,305.58	7,149,233.16
BEGINNING FUND BALANCE - OCT 1	24,895,459.85	9,825,729.27	7,235,878.42	2,240,258.03	1,122,907.43	45,320,233.00
ENDING FUND BALANC - JAN 31	33,243,908.74	8,597,377.41	7,239,908.96	2,227,058.04	1,161,213.01	52,469,466.16

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, 2024

EXHIBIT F-III-A

FUND TYPE DESCRIPTION	GENERAL BUDGET	GENERAL ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	SPECIAL REVENUE BUDGET	SPECIAL REVENUE ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
STATE REVENUES	28,589,767.04	27,984,640.17	605,126.87	6,000.00	11,491.20	(5,491.20)
FEDERAL REVENUES	45,166.64	47,909.36	(2,742.72)	9,352,989.44	4,908,705.35	4,444,284.09
LOCAL REVENUES	8,922,953.20	17,096,479.10	(8,173,525.90)	4,942,778.28	3,104,926.79	1,837,851.49
OTHER SOURCES	0.00	61,717.44	(61,717.44)	70,488.48	304,395.10	(233,906.62)
TOTAL REVENUES	37,557,886.88	45,190,746.07	(7,632,859.19)	14,372,256.20	8,329,518.44	6,042,737.76
EXPENDITURES:						
INSTRUCTIONAL SERVICES	21,683,736.40	22,184,368.51	(500,632.11)	4,845,947.86	2,485,568.60	2,360,379.26
INSTRUCTIONAL SUPPORT SERVICES	5,594,810.12	5,721,825.34	(127,015.22)	1,160,053.76	560,761.37	599,292.39
OPERATIONS & MAINTENANCE	3,583,536.04	3,006,477.52	577,058.52	494,312.88	242,455.87	251,857.01
AUXILIARY SERVICES	2,753,013.00	2,579,784.65	173,228.35	4,370,699.68	4,284,899.05	85,800.63
GENERAL ADMINISTRATIVE SERVICES	1,862,376.56	1,794,083.35	68,293.21	296,320.41	160,613.17	135,707.24
CAPTIAL OUTLAY	2,033,333.28	1,099,193.41	934,139.87	1,451,038.00	915,045.78	535,992.22
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	646,175.00	584,013.12	62,161.88	2,111,341.64	1,058,457.27	1,052,884.37
TOTAL EXPENDITURES	38,156,980.40	36,969,745.90	1,187,234.50	14,729,714.23	9,707,801.11	5,021,913.12
OTHER FUND SOURCES (USES):						
TRANSFERS IN	0.00	97,271.51	(97,271.51)	971,828.98	352,796.66	619,032.32
OTHER FUND SOURCES	140,856.60	150,130.00	(9,273.40)	2,100.00	0.00	2,100.00
TRANSFERS OUT	782,442.68	119,952.79	662,489.89	524,371.74	202,865.85	321,505.89
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(641,586.08)	127,448.72	(769,034.80)	449,557.24	149,930.81	299,626.43
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	(1,240,679.60)	8,348,448.89	(9,589,128.49)	92,099.21	(1,228,351.86)	1,320,451.07
BEGINNING FUND BALANCE - OCT 1	9,288,543.60	24,895,459.85	(15,606,916.25)	6,642,880.84	9,825,729.27	(3,182,848.43)
ENDING FUND BALANCE - JAN 31	8,047,864.00	33,243,908.74	(25,196,044.74)	6,734,980.05	8,597,377.41	(1,862,397.36)

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, 2024

EXHIBIT F-III-B

FUND TYPE DESCRIPTION	DEBT SERVICE BUDGET	DEBT SERVICE ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	CAPITAL PROJECTS BUDGET	CAPITAL PROJECTS ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
STATE REVENUES	1,130,568.68	0.00	1,130,568.68	343,672.00	343,672.00	0.00
FEDERAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	265,111.32	8,030.54	257,080.78	0.00	0.00	0.00
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,395,680.00	8,030.54	1,387,649.46	343,672.00	343,672.00	0.00
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	156,807.72	0.00	156,807.72	0.00	0.00	0.00
AUXILIARY SERVICES	0.00	0.00	0.00	0.00	238,556.00	(238,556.00)
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
CAPTIAL OUTLAY	0.00	0.00	0.00	833,333.32	118,315.99	715,017.33
DEBT SERVICES						
PRINCIPLE	291,666.68	0.00	291,666.68	171,444.96	0.00	171,444.96
INTEREST	868,205.64	0.00	868,205.64	19,056.80	0.00	19,056.80
OTHER DEBT SERVICES	2,000.04	4,000.00	(1,999.96)	0.00	0.00	0.00
OTHER EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,318,680.08	4,000.00	1,314,680.08	1,023,835.08	356,871.99	666,963.09
OTHER FUND SOURCES (USES):						
TRANSFERS IN	166,666.68	0.00	166,666.68	1,010,712.76	0.00	1,010,712.76
OTHER FUND SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	500,000.00	0.00	500,000.00	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)	(333,333.32)	0.00	(333,333.32)	1,010,712.76	0.00	1,010,712.76
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	(256,333.40)	4,030.54	(260,363.94)	330,549.68	(13,199.99)	343,749.67
BEGINNING FUND BALANCE - OCT 1	2,002,280.92	7,235,878.42	(5,233,597.50)	800,000.00	2,240,258.03	(1,440,258.03)
ENDING FUND BALANCE - JAN 31	1,745,947.52	7,239,908.96	(5,493,961.44)	1,130,549.68	2,227,058.04	(1,096,508.36)

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, 2024

EXHIBIT F-III-C

FUND TYPE DESCRIPTION	EXPENDABLE TRUST BUDGET	EXPENDABLE TRUST ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	TOTAL GOVT FUND TYPES & EXP TRUST FUNDS BUDGET	TOTAL GOVT FUND TYPES & EXP TRUST FUNDS ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
STATE REVENUES	0.00	0.00	0.00	30,070,007.72	28,339,803.37	1,730,204.35
FEDERAL REVENUES	0.00	0.00	0.00	9,398,156.08	4,956,614.71	4,441,541.37
LOCAL REVENUES	1,159,985.16	562,240.59	597,744.57	15,290,827.96	20,771,677.02	(5,480,849.06)
OTHER SOURCES	0.00	0.00	0.00	70,488.48	366,112.54	(295,624.06)
TOTAL REVENUES	1,159,985.16	562,240.59	597,744.57	54,829,480.24	54,434,207.64	395,272.60
EXPENDITURES:						
INSTRUCTIONAL SERVICES	496,747.69	225,757.11	270,990.58	27,026,431.95	24,895,694.22	2,130,737.73
INSTRUCTIONAL SUPPORT SERVICES	92,286.36	38,830.38	53,455.98	6,847,150.24	6,321,417.09	525,733.15
OPERATIONS & MAINTENANCE	300.00	0.00	300.00	4,234,956.64	3,248,933.39	986,023.25
AUXILIARY SERVICES	21,958.16	13,495.91	8,462.25	7,145,670.84	7,116,735.61	28,935.23
GENERAL ADMINISTRATIVE SERVICES	0.00	326.92	(326.92)	2,158,696.97	1,955,023.44	203,673.53
CAPTIAL OUTLAY	0.00	0.00	0.00	4,317,704.60	2,132,555.18	2,185,149.42
DEBT SERVICES						
PRINCIPLE	0.00	0.00	0.00	463,111.64	0.00	463,111.64
INTEREST	0.00	0.00	0.00	887,262.44	0.00	887,262.44
OTHER DEBT SERVICES	0.00	0.00	0.00	2,000.04	4,000.00	(1,999.96)
OTHER EXPENDITURES	224,745.52	118,275.16	106,470.36	2,982,262.16	1,760,745.55	1,221,516.61
TOTAL EXPENDITURES	836,037.73	396,685.48	439,352.25	56,065,247.52	47,435,104.48	8,630,143.04
OTHER FUND SOURCES (USES):						
TRANSFERS IN	9,030.00	977.00	8,053.00	2,158,238.42	451,045.17	1,707,193.25
OTHER FUND SOURCES	0.00	0.00	0.00	142,956.60	150,130.00	(7,173.40)
TRANSFERS OUT	196,684.68	128,226.53	68,458.15	2,003,499.10	451,045.17	1,552,453.93
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(187,654.68)	(127,249.53)	(60,405.15)	297,695.92	150,130.00	147,565.92
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	136,292.75	38,305.58	97,987.17	(938,071.36)	7,149,233.16	(8,087,304.52)
BEGINNING FUND BALANCE - OCT 1	857,802.92	1,122,907.43	(265,104.51)	19,591,508.28	45,320,233.00	(25,728,724.72)
ENDING FUND BALANCE - JAN 31	994,095.67	1,161,213.01	(167,117.34)	18,653,436.92	52,469,466.16	(33,816,029.24)

Elmore County Board of Education
CHECK REGISTER ACCOUNTABILITY REPORT
01/01/2024 - 01/31/2024

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ASSOCIATION DUES	$0.00	$3,237.00	$0.00
BUILDING IMPROVEMENT	$243,717.28	$291,119.35	$53,057.55
CUSTODIAL SUPPLIES	$0.00	$0.00	$6,389.69
DATA PROCESSING SERV	$0.00	$2,700.00	$12,936.20
Default Object Value	$182,216.33	$9,890.52	$542,070.44
ELECTRICITY	$0.00	$11,995.99	$139,643.01
EQUIP MAINT AGREEMTS	$569.34	$208.76	$1,276.61
FOOD PROCESSING SUPP	$0.00	$19,767.95	$0.00
FOOD SERV SUPPLIES	$0.00	$8,211.44	$0.00
FUEL-DIESEL	$5,278.71	$0.00	$0.00
GARBAGE AND WASTE	$0.00	$9,711.20	$69.55
IN-STATE	$956.42	$3,513.75	$0.00
INSTRUCTIONAL EQUIP	$2,299.00	$0.00	$0.00
LAND IMPROVEMENT	$531,404.43	$0.00	$0.00
LEGAL FEES	$0.00	$0.00	$1,034.00
LOCAL DISTRICT	$597.18	$661.30	$2,816.61
MAINTENANCE SUPPLIES	$0.00	$0.00	$3,227.82
NON-CAP COMPUTER HDW	$34,886.00	$7,576.00	$1,517.00
NON-CAP FURN & FIXTU	$3,379.20	$0.00	$0.00
NON-INST SOFTWARE	$0.00	$0.00	$44,070.80
OFFICE SUPPLIES	$774.87	$1,066.89	$2,234.32
OTH NONINST SUPPLIES	$0.00	$0.00	$11,613.61
OTH TRAVEL AND TRNG	$0.00	$13,634.13	$400.00
OTH VEHICLE SUPPLIES	$0.00	$0.00	$1,365.33
OTHER DEBT SERVICE	$2,000.00	$0.00	$0.00
OTHER DUES AND FEES	$0.00	$0.00	$4,397.00
OTHER FOOD SUPPLIES	$0.00	$352.25	$0.00
OTHER INST SUPPLIES	$2,687.42	$1,069.98	$3,151.44
OTHER PROF ED SERVIC	$0.00	$3,000.00	$0.00
OTHER PROF SERVICES	$0.00	$0.00	$58,266.42
OTHER PROPERTY SERV	$0.00	$765.00	$0.00
OTHER PURCHASED SERV	$95,588.96	$37,509.33	$385,915.18
PROPANE GAS	$0.00	$70.00	$0.00

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
PURCHASED FOOD	$0.00	$530,330.01	$0.00
RENTAL-LAND & BLDG	$0.00	$0.00	$3,500.00
SOFTWARE MAINT AGREE	$165.00	$0.00	$0.00
STAFF ED SERVICES	$1,985.40	$8,327.31	$0.00
STAFF TRAINING SUPP	$0.00	$0.00	$185.00
STUDENT CLASSRM SUPP	$18,695.86	$1,870.73	$6,164.15
STUDENT EDUCATIONAL	$128,835.03	$0.00	$0.00
TESTING SUPPLIES	$0.00	$0.00	$356.60
TEXTBOOKS	$860.86	$0.00	$0.00
TRANSFER OUT-LSA SOU	$0.00	$0.00	$415.53
VEHICLE PARTS	$0.00	$0.00	$40.00
WATER AND SEWAGE	$0.00	$0.00	$20,845.99
	$1,256,897.29	**$966,588.89**	**$1,306,959.85**