

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2024, Fiscal Period 02

Exhibit F-I-A

001 - Autauga County Schools

	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
		Special	Debt	Capital	Enterp/	Trust Agency	GROUPS
Description	General	Revenue	Service	Projects	Internal		F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$39,181,431.03	(\$1,232,986.80)	\$5,189,034.32	\$21,769,018.63	\$0.00	\$1,257,579.90	\$0.00
Investments	\$0.00	\$388,409.32	\$0.00	\$0.00	\$0.00	\$222,979.62	\$0.00
Receivables	\$96,335.58	\$3,525,954.90	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$702,347.24	\$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	\$133,438,077.19
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,096,149.41
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,604,642.82
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,479,955.92
Other Debits							
Total Assets and Other Debits:	\$39,277,766.61	\$3,383,724.66	\$5,189,034.32	\$21,769,018.63	\$0.00	\$1,481,559.52	\$198,618,825.34
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	(\$4,029.65)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$30,389.80	\$52,202.09	\$0.00	\$0.00	\$0.00	\$881,304.99	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$49,084,598.74
Total Liabilities:	\$26,360.15	\$52,202.09	\$0.00	\$0.00	\$0.00	\$881,304.99	\$49,084,598.74
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$149,534,226.60
Contributed Capital							
Reserved Fund Balance	\$2,973,273.15	\$1,844,806.01	\$0.00	\$0.00	\$0.00	\$22,031.99	\$0.00
Unreserved Fund balance	\$36,278,133.31	\$1,486,716.56	\$5,189,034.32	\$21,769,018.63	\$0.00	\$578,222.54	\$0.00
Total Fund Equity:	\$39,251,406.46	\$3,331,522.57	\$5,189,034.32	\$21,769,018.63	\$0.00	\$600,254.53	\$149,534,226.60
Total Liabilities and Fund Equity:	\$39,277,766.61	\$3,383,724.66	\$5,189,034.32	\$21,769,018.63	\$0.00	\$1,481,559.52	\$198,618,825.34

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 2024, Fiscal Period 02**

001 - Autauga County Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$11,012,236.33	\$0.00	\$538,515.89	\$431,303.16	\$0.00	\$11,982,055.38
Federal Sources	\$66,823.82	\$1,325,590.39	\$0.00	\$0.00	\$0.00	\$1,392,414.21
Local Sources	\$3,923,513.54	\$770,275.61	\$571,358.16	\$0.00	\$102,503.58	\$5,367,650.89
Other Sources	\$76,014.03	\$0.00	\$0.00	\$0.00	\$0.00	\$76,014.03
Total Revenues:	\$15,078,587.72	\$2,095,866.00	\$1,109,874.05	\$431,303.16	\$102,503.58	\$18,818,134.51
Expenditures						
Instructional Services	\$8,103,317.44	\$936,572.92	\$0.00	\$0.00	\$31,820.90	\$9,071,711.26
Instructional Support Services	\$2,388,452.95	\$294,647.56	\$0.00	\$0.00	\$14,529.89	\$2,697,630.40
Operation & Maintenance Services	\$2,290,141.97	\$471,717.00	\$0.00	\$135,799.00	\$1,479.22	\$2,899,137.19
Auxiliary Services	\$1,162,041.01	\$1,463,148.10	\$0.00	\$0.00	\$1,460.38	\$2,626,649.49
General Administrative Services	\$580,142.22	\$20,904.62	\$0.00	\$0.00	\$0.00	\$601,046.84
Capital Outlay	\$58,773.00	\$0.00	\$0.00	\$1,878,029.20	\$0.00	\$1,936,802.20
Debt Service	\$0.00	\$0.00	\$1,221,667.69	\$0.00	\$0.00	\$1,221,667.69
Other Expenditures	\$326,568.13	\$161,829.89	\$0.00	\$0.00	\$24,416.30	\$512,814.32
Total Expenditures:	\$14,909,436.72	\$3,348,820.09	\$1,221,667.69	\$2,013,828.20	\$73,706.69	\$21,567,459.39
Other Fund Sources (Uses)						
Other Fund Sources:	\$42,164.63	\$269,132.07	\$0.00	\$0.00	\$2,960.00	\$314,256.70
Other Fund Uses:	\$195,797.36	\$107,747.03	\$0.00	\$0.00	\$9,896.52	\$313,440.91
Total Other Fund Sources (Uses):	(\$153,632.73)	\$161,385.04	\$0.00	\$0.00	(\$6,936.52)	\$815.79
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$15,518.27	(\$1,091,569.05)	(\$111,793.64)	(\$1,582,525.04)	\$21,860.37	(\$2,748,509.09)
Beginning Fund Balance - October 1:	\$39,235,888.19	\$4,423,091.62	\$5,300,827.96	\$23,351,543.67	\$578,394.16	\$72,889,745.60
Ending Fund Balance:	\$39,251,406.46	\$3,331,522.57	\$5,189,034.32	\$21,769,018.63	\$600,254.53	\$70,141,236.51

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 02

001 - Autauga County Schools

001 - Autauga County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$64,206,148.00	\$11,012,236.33	(\$53,193,911.67)	\$75,000.00	\$0.00	(\$75,000.00)
Federal Sources	\$127,598.00	\$66,823.82	(\$60,774.18)	\$11,824,595.00	\$1,325,590.39	(\$10,499,004.61)
Local Sources	\$19,254,953.85	\$3,923,513.54	(\$15,331,440.31)	\$3,184,155.00	\$770,275.61	(\$2,413,879.39)
Other Sources	\$186,500.00	\$76,014.03	(\$110,485.97)	\$135,800.00	\$0.00	(\$135,800.00)
Total Revenues:	\$83,775,199.85	\$15,078,587.72	(\$68,696,612.13)	\$15,219,550.00	\$2,095,866.00	(\$13,123,684.00)
Expenditures						
Instructional Services	\$48,568,183.25	\$8,103,317.44	\$40,464,865.81	\$6,228,160.73	\$936,572.92	\$5,291,587.81
Instructional Support Services	\$14,295,348.00	\$2,388,452.95	\$11,906,895.05	\$1,425,999.14	\$294,647.56	\$1,131,351.58
Operation & Maintenance Services	\$11,422,395.50	\$2,290,141.97	\$9,132,253.53	\$503,127.40	\$471,717.00	\$31,410.40
Auxiliary Services	\$6,778,564.00	\$1,162,041.01	\$5,616,522.99	\$8,314,593.50	\$1,463,148.10	\$6,851,445.40
General Administrative Services	\$3,791,197.75	\$580,142.22	\$3,211,055.53	\$213,103.14	\$20,904.62	\$192,198.52
Special Revenue Outlay	\$0.00	\$58,773.00	(\$58,773.00)	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$1,550,897.33	\$326,568.13	\$1,224,329.20	\$483,138.59	\$161,829.89	\$321,308.70
Total Expenditures:	\$86,406,585.83	\$14,909,436.72	\$71,497,149.11	\$17,168,122.50	\$3,348,820.09	\$13,819,302.41
Other Financing Sources (Uses)						
Other Financing Sources:	\$762,895.44	\$42,164.63	(\$720,730.81)	\$2,914,763.20	\$269,132.07	(\$2,645,631.13)
Other Financing Uses:	\$3,038,503.20	\$195,797.36	\$2,842,705.84	\$560,338.80	\$107,747.03	\$452,591.77
Total Other Financing Sources (Uses):	(\$2,275,607.76)	(\$153,632.73)	\$2,121,975.03	\$2,354,424.40	\$161,385.04	(\$2,193,039.36)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$4,906,993.74)	\$15,518.27	\$4,922,512.01	\$405,851.90	(\$1,091,569.05)	(\$1,497,420.95)
Beginning Fund Balance - Oct. 1:	\$33,962,797.73	\$39,235,888.19	\$5,273,090.46	\$1,967,596.69	\$4,423,091.62	\$2,455,494.93
Ending Fund Balance:	\$29,055,803.99	\$39,251,406.46	\$10,195,602.47	\$2,373,448.59	\$3,331,522.57	\$958,073.98

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 02

001 - Autauga County Schools

001 - Autauga County Schools						
	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$3,456,424.00	\$538,515.89	(\$2,917,908.11)	\$0.00	\$431,303.16	\$431,303.16
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$695,888.15	\$571,358.16	(\$124,529.99)	\$0.00	\$0.00	\$0.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$4,152,312.15	\$1,109,874.05	(\$3,042,438.10)	\$0.00	\$431,303.16	\$431,303.16
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	\$135,799.00	(\$135,799.00)
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	\$24,520,659.48	\$1,878,029.20	\$22,642,630.28
Debt Service	\$4,037,871.89	\$1,221,667.69	\$2,816,204.20	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$4,037,871.89	\$1,221,667.69	\$2,816,204.20	\$24,520,659.48	\$2,013,828.20	\$22,506,831.28
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$500,000.00	\$0.00	(\$500,000.00)
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	\$500,000.00	\$0.00	(\$500,000.00)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$114,440.26	(\$111,793.64)	(\$226,233.90)	(\$24,020,659.48)	(\$1,582,525.04)	\$22,438,134.44
Beginning Fund Balance - Oct. 1:	\$4,434,893.28	\$5,300,827.96	\$865,934.68	\$25,005,014.92	\$23,351,543.67	(\$1,653,471.25)
Ending Fund Balance:	\$4,549,333.54	\$5,189,034.32	\$639,700.78	\$984,355.44	\$21,769,018.63	\$20,784,663.19

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 02

001 - Autauga 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	\$67,737,572.00	\$11,982,055.38	(\$55,755,516.62)
Federal Sources	\$0.00	\$0.00	\$0.00	\$11,952,193.00	\$1,392,414.21	(\$10,559,778.79)
Local Sources	\$479,461.00	\$102,503.58	(\$376,957.42)	\$23,614,458.00	\$5,367,650.89	(\$18,246,807.11)
Other Sources	\$0.00	\$0.00	\$0.00	\$322,300.00	\$76,014.03	(\$246,285.97)
Total Revenues:	\$479,461.00	\$102,503.58	(\$376,957.42)	\$103,626,523.00	\$18,818,134.51	(\$84,808,388.49)
Expenditures						
Instructional Services	\$161,315.00	\$31,820.90	\$129,494.10	\$54,957,658.98	\$9,071,711.26	\$45,885,947.72
Instructional Support Services	\$67,300.00	\$14,529.89	\$52,770.11	\$15,788,647.14	\$2,697,630.40	\$13,091,016.74
Operation & Maintenance Services	\$23,120.00	\$1,479.22	\$21,640.78	\$11,948,642.90	\$2,899,137.19	\$9,049,505.71
Auxiliary Services	\$10,354.00	\$1,460.38	\$8,893.62	\$15,103,511.50	\$2,626,649.49	\$12,476,862.01
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$4,004,300.89	\$601,046.84	\$3,403,254.05
Total Outlay	\$0.00	\$0.00	\$0.00	\$24,520,659.48	\$1,936,802.20	\$22,583,857.28
Expendable Service	\$0.00	\$0.00	\$0.00	\$4,037,871.89	\$1,221,667.69	\$2,816,204.20
Other Expenditures	\$159,310.00	\$24,416.30	\$134,893.70	\$2,193,345.92	\$512,814.32	\$1,680,531.60
Total Expenditures:	\$421,399.00	\$73,706.69	\$347,692.31	\$132,554,638.70	\$21,567,459.39	\$110,987,179.31
Other Financing Sources (Uses)						
Other Financing Sources:	\$29,900.00	\$2,960.00	(\$26,940.00)	\$4,207,558.64	\$314,256.70	(\$3,893,301.94)
Other Financing Uses:	\$45,965.00	\$9,896.52	\$36,068.48	\$3,644,807.00	\$313,440.91	\$3,331,366.09
Total Other Financing Sources (Uses):	(\$16,065.00)	(\$6,936.52)	\$9,128.48	\$562,751.64	\$815.79	(\$561,935.85)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$41,997.00	\$21,860.37	(\$20,136.63)	(\$28,365,364.06)	(\$2,748,509.09)	\$25,616,854.97
Beginning Fund Balance - Oct. 1:	\$449,888.84	\$578,394.16	\$128,505.32	\$65,820,191.46	\$72,889,745.60	\$7,069,554.14
Ending Fund Balance:	\$491,885.84	\$600,254.53	\$108,368.69	\$37,454,827.40	\$70,141,236.51	\$32,686,409.11

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

AUTAUGA COUNTY BOE
CHECK REGISTER ACCOUNTABILITY REPORT
11/01/2023 - 11/30/2023

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ADVERTISING	\$0.00	\$0.00	\$490.80
ARCHITECT	\$4,243.46	\$0.00	\$0.00
ASSOCIATION DUES	\$0.00	\$0.00	\$833.00
ATH AND PHYSICAL ED	\$61,402.30	\$0.00	\$0.00
AUDITING	\$0.00	\$0.00	\$16,972.80
BLDGS-CONSTRUCTED	\$0.00	\$0.00	\$61,578.92
BUILDING IMPROVEMENT	\$58,773.00	\$0.00	\$18,979.78
COMPUTERS	\$244.80	\$5,189.15	\$0.00
Contracted Substitute	\$129,039.20	\$45,098.37	\$13,047.46
CUSTODIAL SUPPLIES	\$0.00	\$0.00	\$626.99
Default Object Value	\$624.97	\$20,117.62	\$125,638.00
DRUG TESTING SERV	\$1,980.00	\$0.00	\$0.00
ELECTRICITY	\$0.00	\$0.00	\$102,951.35
EQUIP MAINT AGREEMTS	\$389.81	\$1,017.81	\$1,894.22
EQUIP REPAIR & MAINT	\$11,804.95	\$1,498.95	\$1,279.92
EXH LAND IMP<\$50,000	\$0.00	\$0.00	\$6,400.00
FOOD PROCESSING SUPP	\$0.00	\$24,969.10	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$6,744.06	\$0.00
FREIGHT AND SHIPPING	\$0.00	\$50.45	\$0.00
FUEL-DIESEL	\$73,044.75	\$2,120.14	\$0.00
FUEL-GASOLINE	\$21,446.82	\$0.00	\$0.00
GARBAGE AND WASTE	\$0.00	\$1,131.05	\$0.00
INSTRUCTIONAL EQUIP	\$5,428.05	\$33,924.46	\$0.00
INSTRUCTIONAL SOFTWA	\$984.00	\$2,330.00	\$0.00
LAND & BLDG REPAIR/M	\$18,337.00	\$0.00	\$3,715.84
LEGAL FEES	\$0.00	\$0.00	\$4,810.00
LIBRARY/MEDIA BOOKS	\$51.55	\$0.00	\$0.00
LICENSE FEES	\$524.40	\$9,095.25	\$74,926.28
LOCAL DISTRICT	\$0.00	\$1,316.55	\$0.00
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$20,860.53
MEDICAL/HEALTH SERVI	\$0.00	\$0.00	\$1,729.60
NON-CAPITALIZED AUDI	\$37,195.56	\$0.00	\$0.00
NON-CAPITALIZED FURN	\$1,414.29	\$0.00	\$0.00

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
NON-INST EQUIPMENT	\$0.00	\$1,193.00	\$68.85
OFFICE SUPPLIES	\$0.00	\$277.13	\$838.48
OIL AND LUBRICANTS	\$7,148.93	\$0.00	\$0.00
OPERATING TRANSFER O	\$2,000.00	\$53,068.00	\$0.00
OTH NONINST SUPPLIES	\$0.00	\$21,902.47	\$2,422.09
OTH TRAVEL AND TRNG	\$20,752.28	\$11,816.01	\$6,092.28
OTHER GEN SUPPLIES	\$429.35	\$423.47	\$390.22
OTHER INST SUPPLIES	\$0.00	\$31,732.89	\$0.00
OTHER PROF SERVICES	\$62,553.68	\$0.00	\$0.00
OTHER PROPERTY SERV	\$0.00	\$1,323.76	\$32,501.36
OTHER PURCHASED SERV	\$9,190.50	\$4,706.92	\$0.00
PARENT INST SUPPLIES	\$0.00	\$129.80	\$0.00
PRINTING AND BINDING	\$0.00	\$0.00	\$84.00
PURCHASED FOOD	\$0.00	\$288,246.25	\$0.00
REFERENCE MATERIALS	\$912.86	\$0.00	\$0.00
RENTAL-EQUIPMENT	\$437.01	\$15.38	\$3,652.41
SOFTWARE MAINT AGREE	\$0.00	\$295.75	\$70,757.03
STAFF TRAINING SUPPL	\$0.00	\$992.21	\$0.00
STUDENT CLASSRM SUPP	\$372,128.97	\$20,955.18	\$131.01
STUDENT EDUCATIONAL	\$0.00	\$0.00	\$1,364.00
TELECOMMUNICATION	\$2,160.00	\$0.00	\$0.00
TELEPHONE	\$0.00	\$318.58	\$2,761.10
TESTING SUPPLIES	\$9,095.47	\$8,316.25	\$0.00
TEXTBOOKS	\$628.04	\$0.00	\$0.00
TIRES	\$6,577.32	\$0.00	\$0.00
TRANSP-OTH PROVIDERS	\$1,800.00	\$0.00	\$0.00
VEHICLE PARTS	\$54,870.94	\$0.00	\$0.00
WATER AND SEWAGE	\$0.00	\$0.00	\$35,466.72
	\$977,614.26	\$600,316.01	\$613,265.04