

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

Exhibit F-I-A

**Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 03**

026 - Elmore 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	\$36,380,642.05	\$6,779,501.26	\$8,701,061.03	\$1,274,481.39	\$0.00	\$1,338,694.40	\$0.00
Investments	\$0.00	\$18,307.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$3,546,506.50	\$1,064,716.92	\$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:	\$39,927,148.55	\$8,641,866.71	\$8,701,061.03	\$1,274,481.39	\$0.00	\$1,338,694.40	\$323,595,720.74
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$3,165.59	\$3,095.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$379,775.29	\$112,603.30	\$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:	\$382,940.88	\$115,699.01	\$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	\$7,424,467.59	\$4,314,823.48	\$0.00	\$0.00	\$0.00	\$180,725.24	\$0.00
Unreserved Fund balance	\$32,119,740.08	\$4,211,344.22	\$8,701,061.03	\$1,274,481.39	\$0.00	\$1,157,969.16	\$0.00
Total Fund Equity:	\$39,544,207.67	\$8,526,167.70	\$8,701,061.03	\$1,274,481.39	\$0.00	\$1,338,694.40	\$246,426,762.35
Total Liabilities and Fund Equity:	\$39,927,148.55	\$8,641,866.71	\$8,701,061.03	\$1,274,481.39	\$0.00	\$1,338,694.40	\$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**

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 2026, Fiscal Period 03**

026 - Elmore County Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$22,704,271.06	\$19,564.00	\$0.00	\$263,439.00	\$0.00	\$22,987,274.06
Federal Sources	\$40,386.77	\$2,962,540.94	\$0.00	\$0.00	\$0.00	\$3,002,927.71
Local Sources	\$13,441,990.87	\$2,779,574.68	\$1,884.69	\$0.00	\$481,046.29	\$16,704,496.53
Other Sources	\$58,278.54	\$256,298.98	\$0.00	\$0.00	\$0.00	\$314,577.52
Total Revenues:	\$36,244,927.24	\$6,017,978.60	\$1,884.69	\$263,439.00	\$481,046.29	\$43,009,275.82
Expenditures						
Instructional Services	\$19,276,757.80	\$1,822,282.74	\$0.00	\$0.00	\$183,205.71	\$21,282,246.25
Instructional Support Services	\$4,896,256.74	\$376,138.69	\$0.00	\$0.00	\$82,724.10	\$5,355,119.53
Operation & Maintenance Services	\$2,424,753.58	\$167,767.18	\$0.00	\$0.00	\$14,632.60	\$2,607,153.36
Auxiliary Services	\$2,371,135.11	\$3,718,500.58	\$0.00	\$0.00	\$11,874.20	\$6,101,509.89
General Administrative Services	\$1,450,647.59	\$161,816.51	\$0.00	\$0.00	\$191.45	\$1,612,655.55
Capital Outlay	\$2,797,051.26	\$0.00	\$0.00	\$0.00	\$0.00	\$2,797,051.26
Debt Service	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00
Other Expenditures	\$730,981.21	\$1,117,758.32	\$0.00	\$0.00	\$90,666.12	\$1,939,405.65
Total Expenditures:	\$33,947,583.29	\$7,364,264.02	\$2,000.00	\$0.00	\$383,294.18	\$41,697,141.49
Other Fund Sources (Uses)						
Other Fund Sources:	\$113,404.67	\$389,381.13	\$0.00	\$0.00	\$22,688.54	\$525,474.34
Other Fund Uses:	\$227,428.51	\$186,879.02	\$0.00	\$0.00	\$104,091.16	\$518,398.69
Total Other Fund Sources (Uses):	(\$114,023.84)	\$202,502.11	\$0.00	\$0.00	(\$81,402.62)	\$7,075.65
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$2,183,320.11	(\$1,143,783.31)	(\$115.31)	\$263,439.00	\$16,349.49	\$1,319,209.98
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:	\$39,544,207.67	\$8,526,167.70	\$8,701,061.03	\$1,274,481.39	\$1,338,694.40	\$59,384,612.19

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 2026, Fiscal Period 03

026 - Elmore County Schools

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$87,774,288.25	\$22,704,271.06	(\$65,070,017.19)	\$94,700.00	\$19,564.00	(\$75,136.00)
Federal Sources	\$152,500.00	\$40,386.77	(\$112,113.23)	\$21,481,863.00	\$2,962,540.94	(\$18,519,322.06)
Local Sources	\$31,446,672.00	\$13,441,990.87	(\$18,004,681.13)	\$11,774,077.66	\$2,779,574.68	(\$8,994,502.98)
Other Sources	\$165,000.00	\$58,278.54	(\$106,721.46)	\$339,000.00	\$256,298.98	(\$82,701.02)
Total Revenues:	\$119,538,460.25	\$36,244,927.24	(\$83,293,533.01)	\$33,689,640.66	\$6,017,978.60	(\$27,671,662.06)
Expenditures						
Instructional Services	\$77,107,613.25	\$19,276,757.80	\$57,830,855.45	\$6,866,744.64	\$1,822,282.74	\$5,044,461.90
Instructional Support Services	\$19,352,882.00	\$4,896,256.74	\$14,456,625.26	\$1,441,434.60	\$376,138.69	\$1,065,295.91
Operation & Maintenance Services	\$11,693,972.00	\$2,424,753.58	\$9,269,218.42	\$819,096.23	\$167,767.18	\$651,329.05
Auxiliary Services	\$8,904,174.50	\$2,371,135.11	\$6,533,039.39	\$14,399,349.02	\$3,718,500.58	\$10,680,848.44
General Administrative Services	\$6,864,077.00	\$1,450,647.59	\$5,413,429.41	\$677,534.57	\$161,816.51	\$515,718.06
Special Revenue Outlay	\$12,149,335.77	\$2,797,051.26	\$9,352,284.51	\$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	\$730,981.21	\$1,267,129.79	\$7,701,977.69	\$1,117,758.32	\$6,584,219.37
Total Expenditures:	\$138,070,165.52	\$33,947,583.29	\$104,122,582.23	\$31,906,136.75	\$7,364,264.02	\$24,541,872.73
Other Financing Sources (Uses)						
Other Financing Sources:	\$290,295.28	\$113,404.67	(\$176,890.61)	\$1,106,319.78	\$389,381.13	(\$716,938.65)
Other Financing Uses:	\$419,101.00	\$227,428.51	\$191,672.49	\$727,584.28	\$186,879.02	\$540,705.26
Total Other Financing Sources (Uses):	(\$128,805.72)	(\$114,023.84)	\$14,781.88	\$378,735.50	\$202,502.11	(\$176,233.39)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$18,660,510.99)	\$2,183,320.11	\$20,843,831.10	\$2,162,239.41	(\$1,143,783.31)	(\$3,306,022.72)
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	\$39,544,207.67	\$15,276,649.97	\$6,284,598.30	\$8,526,167.70	\$2,241,569.40

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 03

026 - Elmore County Schools						
	DEBT SERVICE			CAPITAL PROJECTS		
Description	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$3,311,767.00	\$0.00	(\$3,311,767.00)	\$1,053,759.00	\$263,439.00	(\$790,320.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$932,881.00	\$1,884.69	(\$930,996.31)	\$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	\$1,884.69	(\$4,242,763.31)	\$1,053,759.00	\$263,439.00	(\$790,320.00)
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	\$2,000.00	\$5,097,148.00	\$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	\$2,000.00	\$5,097,148.00	\$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)	(\$115.31)	\$854,384.69	\$257,253.81	\$263,439.00	\$6,185.19
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	\$8,701,061.03	\$1,758,232.86	\$1,241,467.81	\$1,274,481.39	\$33,013.58

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 2026, Fiscal Period 03

026 - Elmore 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	\$92,234,514.25	\$22,987,274.06	(\$69,247,240.19)
Federal Sources	\$0.00	\$0.00	\$0.00	\$21,634,363.00	\$3,002,927.71	(\$18,631,435.29)
Local Sources	\$1,814,717.15	\$481,046.29	(\$1,333,670.86)	\$45,968,347.81	\$16,704,496.53	(\$29,263,851.28)
Other Sources	\$0.00	\$0.00	\$0.00	\$504,000.00	\$314,577.52	(\$189,422.48)
Total Revenues:	\$1,814,717.15	\$481,046.29	(\$1,333,670.86)	\$160,341,225.06	\$43,009,275.82	(\$117,331,949.24)
Expenditures						
Instructional Services	\$860,706.59	\$183,205.71	\$677,500.88	\$84,835,064.48	\$21,282,246.25	\$63,552,818.23
Instructional Support Services	\$160,370.60	\$82,724.10	\$77,646.50	\$20,954,687.20	\$5,355,119.53	\$15,599,567.67
Operation & Maintenance Services	\$1,200.00	\$14,632.60	(\$13,432.60)	\$12,514,268.23	\$2,607,153.36	\$9,907,114.87
Auxiliary Services	\$31,282.44	\$11,874.20	\$19,408.24	\$23,334,805.96	\$6,101,509.89	\$17,233,296.07
Expendable Administrative Services	\$0.00	\$191.45	(\$191.45)	\$7,541,611.57	\$1,612,655.55	\$5,928,956.02
Total Outlay	\$0.00	\$0.00	\$0.00	\$12,374,335.77	\$2,797,051.26	\$9,577,284.51
Expendable Service	\$0.00	\$0.00	\$0.00	\$5,670,653.19	\$2,000.00	\$5,668,653.19
Other Expenditures	\$326,036.20	\$90,666.12	\$235,370.08	\$10,026,124.89	\$1,939,405.65	\$8,086,719.24
Total Expenditures:	\$1,379,595.83	\$383,294.18	\$996,301.65	\$177,251,551.29	\$41,697,141.49	\$135,554,409.80
Other Financing Sources (Uses)						
Other Financing Sources:	\$20,400.00	\$22,688.54	\$2,288.54	\$1,417,015.06	\$525,474.34	(\$891,540.72)
Other Financing Uses:	\$193,542.78	\$104,091.16	\$89,451.62	\$1,340,228.06	\$518,398.69	\$821,829.37
Total Other Financing Sources (Uses):	(\$173,142.78)	(\$81,402.62)	\$91,740.16	\$76,787.00	\$7,075.65	(\$69,711.35)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$261,978.54	\$16,349.49	(\$245,629.05)	(\$16,833,539.23)	\$1,319,209.98	\$18,152,749.21
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	\$1,338,694.40	\$54,672.11	\$40,020,474.27	\$59,384,612.19	\$19,364,137.92

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
DECEMBER 31, 2025

FUND TYPES & ACCOUNT GROUPS		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	EXHIBIT F-I-A ACCT GROUPS
		SPECIAL	DEBT	CAPITAL	ENTERPRISE	TRUST &	F/A &
DESCRIPTION	GENERAL	REVENUE	SERVICE	PROJECTS	INTERNAL	AGENCY	L/T DEBT
ASSETS & OTHER DEBITS:							
CASH & CASH EQUIVALENTS	36,380,642.05	6,779,501.26	8,701,061.03	1,274,481.39	0.00	1,338,694.40	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	1,064,716.92	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	39,927,148.55	8,641,866.71	8,701,061.03	1,274,481.39	0.00	1,338,694.40	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	3,095.71	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	378,975.29	0.00	0.00	0.00	0.00	0.00	0.00
OTHER LIABILITIES	800.00	112,603.30	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	382,940.88	115,699.01	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	7,424,467.59	4,314,823.48	0.00	0.00	0.00	180,725.24	0.00
UNRESERVED FUND BALANCE	32,119,740.08	4,211,344.22	8,701,061.03	1,274,481.39	0.00	1,157,969.16	0.00
TOTAL FUND EQUITY	39,544,207.67	8,526,167.70	8,701,061.03	1,274,481.39	0.00	1,338,694.40	246,426,762.35
TOTAL LIABILITIES & FUND EQUITY	39,927,148.55	8,641,866.71	8,701,061.03	1,274,481.39	0.00	1,338,694.40	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 DECEMBER 31, 2025

EXHIBIT F-II-A

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	
REVENUES						
STATE REVENUES	22,704,271.06	19,564.00	0.00	263,439.00	0.00	22,987,274.06
FEDERAL REVENUES	40,386.77	2,962,540.94	0.00	0.00	0.00	3,002,927.71
LOCAL REVENUES	13,441,990.87	2,779,574.68	1,884.69	0.00	481,046.29	16,704,496.53
OTHER REVENUES	58,278.54	256,298.98	0.00	0.00	0.00	314,577.52
TOTAL REVENUES	36,244,927.24	6,017,978.60	1,884.69	263,439.00	481,046.29	43,009,275.82
EXPENDITURES:						
INSTRUCTIONAL SERVICES	19,276,757.80	1,822,282.74	0.00	0.00	183,205.71	21,282,246.25
INSTRUCTIONAL SUPPORT SERVICES	4,896,256.74	376,138.69	0.00	0.00	82,724.10	5,355,119.53
OPERATIONS & MAINTENANCE	2,424,753.58	167,767.18	0.00	0.00	14,632.60	2,607,153.36
AUXILIARY SERVICES	2,371,135.11	3,718,500.58	0.00	0.00	11,874.20	6,101,509.89
GENERAL ADMINISTRATIVE SERVICES	1,450,647.59	161,816.51	0.00	0.00	191.45	1,612,655.55
CAPITAL OUTLAY	2,797,051.26	0.00	0.00	0.00	0.00	2,797,051.26
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	2,000.00	0.00	0.00	2,000.00
OTHER EXPENDITURES	730,981.21	1,117,758.32	0.00	0.00	90,666.12	1,939,405.65
TOTAL EXPENDITURES	33,947,583.29	7,364,264.02	2,000.00	0.00	383,294.18	41,697,141.49
OTHER FUND SOURCES (USES):						
TRANSFERS IN	108,848.42	386,861.73	0.00	0.00	22,688.54	518,398.69
OTHER FUND SOURCES	4,556.25	2,519.40	0.00	0.00	0.00	7,075.65
TRANSFERS OUT	227,428.51	186,879.02	0.00	0.00	104,091.16	518,398.69
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(114,023.84)	202,502.11	0.00	0.00	(81,402.62)	7,075.65
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	2,183,320.11	(1,143,783.31)	(115.31)	263,439.00	16,349.49	1,319,209.98
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 - DEC 31	39,544,207.67	8,526,167.70	8,701,061.03	1,274,481.39	1,338,694.40	59,384,612.19

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 DECEMBER 31, 2026

FUND TYPE DESCRIPTION	GENERAL		VARIANCE FAVORABLE (UNFAVORABLE)	SPECIAL REVENUE		EXHIBIT F-III-A VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL		BUDGET	ACTUAL	
REVENUES						
STATE REVENUES	21,969,551.94	22,704,271.06	(734,719.12)	23,674.83	19,564.00	4,110.83
FEDERAL REVENUES	38,124.99	40,386.77	(2,261.78)	5,370,464.67	2,962,540.94	2,407,923.73
LOCAL REVENUES	7,861,668.00	13,441,990.87	(5,580,322.87)	5,233,815.59	2,779,574.68	2,454,240.91
OTHER SOURCES	41,250.00	58,278.54	(17,028.54)	84,749.55	256,298.98	(171,549.43)
TOTAL REVENUES	29,910,594.93	36,244,927.24	(6,334,332.31)	10,712,704.64	6,017,978.60	4,694,726.04
EXPENDITURES:						
INSTRUCTIONAL SERVICES	19,302,884.10	19,276,757.80	26,126.30	2,970,511.64	1,822,282.74	1,148,228.90
INSTRUCTIONAL SUPPORT SERVICES	4,838,220.66	4,896,256.74	(58,036.08)	709,890.28	376,138.69	333,751.59
OPERATIONS & MAINTENANCE	2,923,492.80	2,424,753.58	498,739.22	567,745.30	167,767.18	399,978.12
AUXILIARY SERVICES	2,222,543.43	2,371,135.11	(148,591.68)	3,697,508.67	3,718,500.58	(20,991.91)
GENERAL ADMINISTRATIVE SERVICES	1,715,694.09	1,450,647.59	265,046.50	169,383.66	161,816.51	7,567.15
CAPTIAL OUTLAY	3,037,333.92	2,797,051.26	240,282.66	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	499,527.72	730,981.21	(231,453.49)	2,284,361.60	1,117,758.32	1,166,603.28
TOTAL EXPENDITURES	34,539,696.72	33,947,583.29	592,113.43	10,399,401.15	7,364,264.02	3,035,137.13
OTHER FUND SOURCES (USES):						
TRANSFERS IN	53,952.06	108,848.42	(54,896.36)	1,062,477.53	386,861.73	675,615.80
OTHER FUND SOURCES	18,121.74	4,556.25	13,565.49	4,300.00	2,519.40	1,780.60
TRANSFERS OUT	104,775.21	227,428.51	(122,653.30)	657,871.74	186,879.02	470,992.72
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(32,701.41)	(114,023.84)	81,322.43	408,905.79	202,502.11	206,403.68
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	(4,661,803.20)	2,183,320.11	(6,845,123.31)	722,209.28	(1,143,783.31)	1,865,992.59
BEGINNING FUND BALANCE - OCT 1	10,500,017.18	37,360,887.56	(26,860,870.38)	2,873,041.76	9,669,951.01	(6,796,909.25)
ENDING FUND BALANCE - DEC 31	5,838,213.98	39,544,207.67	(33,705,993.69)	3,595,251.04	8,526,167.70	(4,930,916.66)

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 DECEMBER 31, 2026

FUND TYPE DESCRIPTION	DEBT SERVICE		VARIANCE FAVORABLE (UNFAVORABLE)	CAPITAL PROJECTS		EXHIBIT F-III-B VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL		BUDGET	ACTUAL	
REVENUES						
STATE REVENUES	827,941.74	0.00	827,941.74	263,439.75	263,439.00	0.75
FEDERAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	233,220.27	1,884.69	231,335.58	0.00	0.00	0.00
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,061,162.01	1,884.69	1,059,277.32	263,439.75	263,439.00	0.75
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	56,250.00	0.00	56,250.00
DEBT SERVICES						
PRINCIPLE	658,749.99	0.00	658,749.99	135,541.74	0.00	135,541.74
INTEREST	614,537.01	0.00	614,537.01	7,334.55	0.00	7,334.55
OTHER DEBT SERVICES	1,500.08	2,000.00	(499.92)	0.00	0.00	0.00
OTHER EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,274,787.08	2,000.00	1,272,787.08	199,126.29	0.00	199,126.29
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	(213,625.07)	(115.31)	(213,509.76)	64,313.46	263,439.00	(199,125.54)
BEGINNING FUND BALANCE - OCT 1	1,949,332.05	8,701,176.34	(6,751,844.29)	246,053.49	1,011,042.39	(764,988.90)
ENDING FUND BALANCE - DEC 31	1,735,706.98	8,701,061.03	(6,965,354.05)	310,366.95	1,274,481.39	(964,114.44)

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 DECEMBER 31, 2026

FUND TYPE DESCRIPTION	EXPENDABLE TRUST		VARIANCE FAVORABLE (UNFAVORABLE)	TOTAL GOVT FUND TYPES & EXP TRUST FUNDS		EXHIBIT F-III-C VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL		BUDGET	ACTUAL	
REVENUES						
STATE REVENUES	0.00	0.00	0.00	23,084,608.26	22,987,274.06	97,334.20
FEDERAL REVENUES	0.00	0.00	0.00	5,408,589.66	3,002,927.71	2,405,661.95
LOCAL REVENUES	1,624,760.96	481,046.29	1,143,714.67	14,953,464.82	16,704,496.53	(1,751,031.71)
OTHER SOURCES	0.00	0.00	0.00	125,999.55	314,577.52	(188,577.97)
TOTAL REVENUES	1,624,760.96	481,046.29	1,143,714.67	43,572,662.29	43,009,275.82	563,386.47
EXPENDITURES:						
INSTRUCTIONAL SERVICES	760,180.36	183,205.71	576,974.65	23,033,576.10	21,282,246.25	1,751,329.85
INSTRUCTIONAL SUPPORT SERVICES	153,095.59	82,724.10	70,371.49	5,701,206.53	5,355,119.53	346,087.00
OPERATIONS & MAINTENANCE	1,012.49	14,632.60	(13,620.11)	3,492,250.59	2,607,153.36	885,097.23
AUXILIARY SERVICES	26,857.42	11,874.20	14,983.22	5,946,909.52	6,101,509.89	(154,600.37)
GENERAL ADMINISTRATIVE SERVICES	0.00	191.45	(191.45)	1,885,077.75	1,612,655.55	272,422.20
CAPTIAL OUTLAY	0.00	0.00	0.00	3,093,583.92	2,797,051.26	296,532.66
DEBT SERVICES						
PRINCIPLE	0.00	0.00	0.00	794,291.73	0.00	794,291.73
INTEREST	0.00	0.00	0.00	621,871.56	0.00	621,871.56
OTHER DEBT SERVICES	0.00	0.00	0.00	1,500.08	2,000.00	(499.92)
OTHER EXPENDITURES	276,986.20	90,666.12	186,320.08	3,060,875.52	1,939,405.65	1,121,469.87
TOTAL EXPENDITURES	1,218,132.06	383,294.18	834,837.88	47,631,143.30	41,697,141.49	5,934,001.81
OTHER FUND SOURCES (USES):						
TRANSFERS IN	19,800.01	22,688.54	(2,888.53)	1,136,229.60	518,398.69	617,830.91
OTHER FUND SOURCES	0.00	0.00	0.00	22,421.74	7,075.65	15,346.09
TRANSFERS OUT	181,415.31	104,091.16	77,324.15	944,062.26	518,398.69	425,663.57
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(161,615.30)	(81,402.62)	(80,212.68)	214,589.08	7,075.65	207,513.43
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	245,013.60	16,349.49	228,664.11	(3,843,891.93)	1,319,209.98	(5,163,101.91)
BEGINNING FUND BALANCE - OCT 1	893,278.46	1,322,344.91	(429,066.45)	16,461,722.94	58,065,402.21	(41,603,679.27)
ENDING FUND BALANCE - DEC 31	1,138,292.06	1,338,694.40	(200,402.34)	12,617,831.01	59,384,612.19	(46,766,781.18)

Elmore County Board of Education
CHECK REGISTER ACCOUNTABILITY REPORT
12/01/2025 - 12/31/2025

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ASSOCIATION DUES	\$0.00	\$7,751.00	\$0.00
BLDG IMPV LESS \$50TH	\$0.00	\$0.00	\$16,256.40
BUILDING IMPROVEMENT	\$13,069.50	\$0.00	\$1,300.00
CUSTODIAL SUPPLIES	\$0.00	\$0.00	\$2,979.29
DATA PROCESSING SERV	\$0.00	\$0.00	\$23,006.00
Default Object Value	\$246,162.03	\$43,184.88	\$1,151,871.11
ELECTRICITY	\$0.00	\$0.00	\$131,555.42
EQUIP MAINT AGREEMTS	\$67.65	\$0.00	\$2,466.55
EQUIP REPAIR & MAINT	\$0.00	\$7,200.00	\$0.00
EXH LAND IMPR<50,000	\$0.00	\$0.00	\$3,800.00
FOOD PROCESSING SUPP	\$0.00	\$28,362.71	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$7,174.41	\$0.00
FUEL-DIESEL	\$2,756.22	\$0.00	\$0.00
GARBAGE AND WASTE	\$0.00	\$6,744.22	\$984.67
IN-STATE	\$2,790.64	\$19,881.76	\$2,144.20
INSTRUCTIONAL SOFTWA	\$715.50	\$0.00	\$0.00
LAND IMPROVEMENT	\$680,837.66	\$0.00	\$0.00
LEGAL FEES	\$0.00	\$0.00	\$1,968.75
LICENSE FEES	\$0.00	\$5,250.00	\$0.00
LOCAL DISTRICT	\$652.75	\$1,190.73	\$3,876.96
MAGAZINES/PERIODICAL	\$0.00	\$0.00	\$725.00
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$855.46
NON-CAP COMPUTER HDW	\$377.68	\$2,535.84	\$135.00
NON-INST SOFTWARE	\$0.00	\$0.00	\$12,335.00
OFFICE SUPPLIES	\$0.00	\$861.28	\$2,922.67
OTH NONINST SUPPLIES	\$4,166.00	\$0.00	\$24,175.61
OTH VEHICLE SUPPLIES	\$0.00	\$0.00	\$595.98
OTHER COMPENSATION	\$0.00	\$0.00	\$42.63
OTHER DUES AND FEES	\$0.00	\$0.00	\$1,666.00
OTHER GEN SUPPLIES	\$0.00	\$4,276.97	\$0.00
OTHER INST SUPPLIES	\$29,588.95	\$6,764.50	\$1,487.18
OTHER PROF ED SERVIC	\$0.00	\$5,000.00	\$0.00
OTHER PROF SERVICES	\$0.00	\$0.00	\$14,025.00

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
OTHER PURCHASED SERV	\$57,369.13	\$46,651.87	\$553,145.18
OTHER REFUNDS	\$0.00	\$0.00	\$25.00
OUT-OF-STATE	\$0.00	\$1,401.52	\$1,374.61
PURCHASED FOOD	\$0.00	\$531,843.43	\$0.00
REGISTRATION FEES	\$0.00	\$630.00	\$0.00
RENTAL-LAND & BLDG	\$0.00	\$0.00	\$3,500.00
SOFTWARE MAINT AGREE	\$0.00	\$408.84	\$136,769.32
STAFF ED SERVICES	\$10,424.78	\$0.00	\$1,288.00
STAFF TRAINING SUPP	\$0.00	\$301.50	\$0.00
STATE INSURANCE	\$1,808.00	\$0.00	\$0.00
STUDENT CLASSRM SUPP	\$18,309.77	\$0.00	\$1,514.69
TEXTBOOKS	\$6,437.82	\$0.00	\$0.00
TRANSFER OUT-LSA SOU	\$0.00	\$0.00	\$670.92
VEHICLE PARTS	\$0.00	\$0.00	\$150,238.00
WATER AND SEWAGE	\$0.00	\$0.00	\$19,963.38
	\$1,075,534.08	\$727,415.46	\$2,269,663.98