

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System

Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2024, Fiscal Period 05

001 - Autauga County Schools		GOVERNMENTAL				PROPRIETARY		FIDUCIARY		ACCOUNT GROUPS	
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A LT Dept				
Assets and Other Debits:											
Assets:											
Cash	\$48,645,450.61	(\$876,681.77)	\$5,275,245.22	\$15,399,263.58	\$0.00	\$1,241,407.98	\$0.00				
Investments	\$0.00	\$388,409.32	\$0.00	\$0.00	\$0.00	\$222,979.62	\$0.00				
Receivables	\$44,579.05	\$674,951.14	\$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:		\$48,690,029.66	\$889,025.93	\$5,275,245.22	\$15,399,263.58	\$0.00	\$1,465,387.60	\$198,618,825.34			
Liabilities and Fund Equity:											
Liabilities:											
Claims Payable											
Interfund Payable											
Other Liabilities	\$31,824.42	\$48,352.57	\$0.00	\$0.00	\$0.00	\$880,779.90	\$0.00				
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$49,084,598.74				
Total Liabilities:		\$31,824.42	\$48,352.57	\$0.00	\$0.00	\$880,779.90	\$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	\$2,736,005.84	\$2,528,944.10	\$0.00	\$0.00	\$0.00	\$24,637.74	\$0.00				
Unreserved Fund balance	\$45,922,199.40	(\$1,688,270.74)	\$5,275,245.22	\$15,399,263.58	\$0.00	\$559,969.96	\$0.00				
Total Fund Equity:		\$48,658,205.24	\$840,673.36	\$5,275,245.22	\$15,399,263.58	\$584,607.70	\$149,534,226.60				
Total Liabilities and Fund Equity:		\$48,690,029.66	\$889,025.93	\$5,275,245.22	\$15,399,263.58	\$0.00	\$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-1I-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 05

001 - Autauga County Schools		GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total	
Revenues							
State Sources	\$31,106,799.88	\$17,300.20	\$674,973.89	\$499,532.16	\$0.00	\$32,298,606.13	
Federal Sources	\$95,178.04	\$4,170,459.37	\$0.00	\$0.00	\$0.00	\$4,265,637.41	
Local Sources	\$13,731,816.51	\$1,604,254.69	\$831,687.15	\$0.00	\$182,817.31	\$16,350,575.66	
Other Sources	\$202,058.58	\$77,773.79	\$0.00	\$0.00	\$0.00	\$279,832.37	
Total Revenues:	\$45,135,853.01	\$5,869,788.05	\$1,506,661.04	\$499,532.16	\$182,817.31	\$53,194,651.57	
Expenditures							
Instructional Services	\$20,169,809.49	\$3,392,673.05	\$0.00	\$0.00	\$56,256.83	\$23,618,739.37	
Instructional Support Services	\$6,033,883.05	\$730,189.61	\$0.00	\$0.00	\$25,014.51	\$6,789,087.17	
Operation & Maintenance Services	\$4,346,396.29	\$917,706.42	\$0.00	\$135,799.00	\$4,553.99	\$5,404,455.70	
Auxiliary Services	\$2,900,127.14	\$3,274,668.66	\$0.00	\$0.00	\$8,889.13	\$6,183,684.93	
General Administrative Services	\$1,247,034.55	\$296,532.06	\$0.00	\$0.00	\$0.00	\$1,543,566.61	
Capital Outlay	\$193,907.50	\$0.00	\$0.00	\$8,316,013.25	\$0.00	\$8,509,920.75	
Debt Service	\$0.00	\$0.00	\$1,534,293.78	\$0.00	\$0.00	\$1,534,293.78	
Other Expenditures	\$696,851.12	\$969,227.84	\$0.00	\$0.00	\$62,289.46	\$1,728,368.42	
Total Expenditures:	\$35,588,009.14	\$9,580,997.64	\$1,534,293.78	\$8,451,812.25	\$157,003.92	\$55,312,116.73	
Other Fund Sources (Uses)							
Other Fund Sources:	\$91,068.54	\$332,450.43	\$2,050.00	\$0.00	\$3,070.05	\$428,639.02	
Other Fund Uses:	\$216,595.36	\$203,659.10	\$0.00	\$0.00	\$22,669.90	\$442,924.36	
Total Other Fund Sources (Uses):	(\$125,526.82)	\$128,791.33	\$2,050.00	\$0.00	(\$19,599.85)	(\$14,285.34)	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$9,422,317.05	(\$3,582,418.26)	(\$25,582.74)	(\$7,952,280.09)	\$6,213.54	(\$2,131,750.50)	
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:	\$48,658,205.24	\$840,673.36	\$5,275,245.22	\$15,399,263.58	\$584,607.70	\$70,757,995.10	

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 05

001 - Autauga County Schools		GENERAL		VARIANCE		SPECIAL REVENUE		VARIANCE	
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)			
Revenues									
State Sources	\$64,206,148.00	\$31,106,799.88	(\$33,099,348.12)	\$75,000.00	\$17,300.20	(\$57,699.80)			
Federal Sources	\$127,598.00	\$95,178.04	(\$32,419.96)	\$11,824,595.00	\$4,170,459.37	(\$7,654,135.63)			
Local Sources	\$19,254,953.85	\$13,731,816.51	(\$5,523,137.34)	\$3,184,155.00	\$1,604,254.69	(\$1,579,900.31)			
Other Sources	\$186,500.00	\$202,058.58	\$15,558.58	\$135,800.00	\$77,773.79	(\$58,026.21)			
Total Revenues:	\$83,775,199.85	\$45,135,853.01	(\$38,639,346.84)	\$15,219,550.00	\$5,869,788.05	(\$9,349,761.95)			
Expenditures									
Instructional Services	\$48,568,183.25	\$20,169,809.49	\$28,398,373.76	\$6,228,160.73	\$3,392,673.05	\$2,835,487.68			
Instructional Support Services	\$14,295,348.00	\$6,033,883.05	\$8,261,464.95	\$1,425,999.14	\$730,189.61	\$695,809.53			
Operation & Maintenance Services	\$11,422,395.50	\$4,346,396.29	\$7,075,999.21	\$503,127.40	\$917,706.42	(\$414,579.02)			
Auxiliary Services	\$6,778,564.00	\$2,900,127.14	\$3,878,436.86	\$8,314,593.50	\$3,274,668.66	\$5,039,924.84			
General Administrative Services	\$3,791,197.75	\$1,247,034.55	\$2,544,163.20	\$213,103.14	\$296,532.06	(\$83,428.92)			
Special Revenue Outlay	\$0.00	\$193,907.50	(\$193,907.50)	\$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	\$696,851.12	\$854,046.21	\$483,138.59	\$969,227.84	(\$486,089.25)			
Total Expenditures:	\$86,406,585.83	\$35,588,009.14	\$50,818,576.69	\$17,168,122.50	\$9,580,997.64	\$7,587,124.86			
Other Financing Sources (Uses)									
Other Financing Sources:	\$762,895.44	\$91,068.54	(\$671,826.90)	\$2,914,763.20	\$332,450.43	(\$2,582,312.77)			
Other Financing Uses:	\$3,038,503.20	\$216,595.36	\$2,821,907.84	\$560,338.80	\$203,659.10	\$356,679.70			
Total Other Financing Sources (Uses):	(\$2,275,607.76)	(\$125,526.82)	\$2,150,080.94	\$2,354,424.40	\$128,791.33	(\$2,225,633.07)			
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$4,906,993.74)	\$9,422,317.05	\$14,329,310.79	\$405,851.90	(\$3,582,418.26)	(\$3,988,270.16)			
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	\$48,658,205.24	\$19,602,401.25	\$2,373,448.59	\$840,673.36	(\$1,532,775.23)			

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 05

Exhibit F-III-B

001 - Autauga County Schools

Description	DEBT SERVICE		VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$3,456,424.00	\$674,973.89	(\$2,781,450.11)	\$0.00	\$499,532.16	\$499,532.16
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$695,888.15	\$831,687.15	\$135,799.00	\$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	\$1,506,661.04	(\$2,645,651.11)	\$0.00	\$499,532.16	\$499,532.16
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	\$8,316,013.25	\$16,204,646.23
Debt Service	\$4,037,871.89	\$1,534,293.78	\$2,503,578.11	\$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	\$1,534,293.78	\$2,503,578.11	\$24,520,659.48	\$8,451,812.25	\$16,068,847.23
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$2,050.00	\$2,050.00	\$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	\$2,050.00	\$2,050.00	\$500,000.00	\$0.00	(\$500,000.00)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$114,440.26	(\$25,582.74)	(\$140,023.00)	(\$24,020,659.48)	(\$7,952,280.09)	\$16,068,379.39
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	\$5,275,245.22	\$725,911.68	\$984,355.44	\$15,399,263.58	\$14,414,908.14

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 05

Exhibit F-III-C

001 - Autauga County Schools		EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)		TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)	
Revenues		Budget	Actual			Budget	Actual		
State Sources		\$0.00	\$0.00	\$0.00		\$67,737,572.00	\$32,298,606.13	(\$35,438,965.87)	
Federal Sources		\$0.00	\$0.00	\$0.00		\$11,952,193.00	\$4,265,637.41	(\$7,686,555.59)	
Local Sources		\$479,461.00	\$182,817.31	(\$296,643.69)		\$23,614,458.00	\$16,350,575.66	(\$7,263,882.34)	
Other Sources		\$0.00	\$0.00	\$0.00		\$322,300.00	\$279,832.37	(\$42,467.63)	
Total Revenues:		\$479,461.00	\$182,817.31	(\$296,643.69)		\$103,626,523.00	\$53,194,651.57	(\$50,431,871.43)	
Expenditures									
Instructional Services		\$161,315.00	\$56,256.83	\$105,058.17		\$54,957,658.98	\$23,618,739.37	\$31,338,919.61	
Instructional Support Services		\$67,300.00	\$25,014.51	\$42,285.49		\$15,788,647.14	\$6,789,087.17	\$8,999,559.97	
Operation & Maintenance Services		\$23,120.00	\$4,553.99	\$18,566.01		\$11,948,642.90	\$5,404,455.70	\$6,544,187.20	
Auxiliary Services		\$10,354.00	\$8,889.13	\$1,464.87		\$15,103,511.50	\$6,183,684.93	\$8,919,826.57	
Expendable Administrative Services		\$0.00	\$0.00	\$0.00		\$4,004,300.89	\$1,543,566.61	\$2,460,734.28	
Total Outlay		\$0.00	\$0.00	\$0.00		\$24,520,659.48	\$8,509,920.75	\$16,010,738.73	
Expendable Service		\$0.00	\$0.00	\$0.00		\$4,037,871.89	\$1,534,293.78	\$2,503,578.11	
Other Expenditures		\$159,310.00	\$62,289.46	\$97,020.54		\$2,193,345.92	\$1,728,368.42	\$464,977.50	
Total Expenditures:		\$421,399.00	\$157,003.92	\$264,395.08		\$132,554,638.70	\$55,312,116.73	\$77,242,521.97	
Other Financing Sources (Uses)									
Other Financing Sources:		\$29,900.00	\$3,070.05	(\$26,829.95)		\$4,207,558.64	\$428,639.02	(\$3,778,919.62)	
Other Financing Uses:		\$45,965.00	\$22,669.90	\$23,295.10		\$3,644,807.00	\$442,924.36	\$3,201,882.64	
Total Other Financing Sources (Uses):		(\$16,065.00)	(\$19,599.85)	(\$3,534.85)		\$562,751.64	(\$14,285.34)	(\$577,036.98)	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:		\$41,997.00	\$6,213.54	(\$35,783.46)		(\$28,365,364.06)	(\$2,131,750.50)	\$26,233,613.56	
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	\$584,607.70	\$92,721.86		\$37,454,827.40	\$70,757,995.10	\$33,303,167.70	

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

AUTAUGA COUNTY BOE

CHECK REGISTER ACCOUNTABILITY REPORT

02/01/2024 - 02/29/2024

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ASSOCIATION DUES	\$0.00	\$0.00	\$75.00
BANK SERVICE CHARGES	\$0.00	\$0.00	\$1,650.00
BLDGS-CONSTRUCTED	\$0.00	\$0.00	\$1,301,150.48
BUILD IMP<\$50,000	\$7,000.00	\$0.00	\$0.00
COMPUTERS	\$13,622.52	\$101,986.64	\$809.97
Contracted Substitute	\$114,394.14	\$23,717.90	\$8,724.17
CUSTODIAL SUPPLIES	\$0.00	\$0.00	\$65.29
Default Object Value	\$5,546.69	\$184,422.35	\$130,637.16
DRUG TESTING SERV	\$178.00	\$0.00	\$0.00
ELECTRICITY	\$0.00	\$0.00	\$111,750.45
EQUIP MAINT AGREEMTS	\$0.00	\$1,685.71	\$2,372.75
EQUIP REPAIR & MAINT	\$3,364.98	\$7,051.86	\$903.00
EXH LAND IMP<\$50,000	\$0.00	\$0.00	\$722.05
FOOD PROCESSING SUPP	\$0.00	\$21,198.18	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$7,275.11	\$0.00
FREIGHT AND SHIPPING	\$0.00	\$67.98	\$0.00
FUEL-DIESEL	\$52,618.02	\$0.00	\$0.00
FUEL-GASOLINE	\$18,517.09	\$0.00	\$0.00
GARBAGE AND WASTE	\$0.00	\$1,288.86	\$0.00
INSTRUCTIONAL EQUIP	\$0.00	\$1,950.00	\$0.00
INSTRUCTIONAL SOFTWA	\$55,699.00	\$1,387,773.91	\$0.00
INSURANCE SERVICES	\$18,612.12	\$0.00	\$9,654.00
INTEREST	\$0.00	\$0.00	\$6,812.09
LAND & BLDG REPAIR/M	\$0.00	\$0.00	\$22,915.06
LEGAL FEES	\$0.00	\$0.00	\$7,899.27
LIBRARYMEDIA BOOKS	\$7,328.29	\$0.00	\$0.00
LICENSE FEES	\$0.00	\$0.00	\$47,721.66
LOCAL DISTRICT	\$0.00	\$235.84	\$77.52
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$19,413.67
MEDICAL/HEALTH SERVI	\$0.00	\$0.00	\$1,729.60
NATURAL GAS	\$0.00	\$0.00	\$12,900.01
NON-CAPITALIZED FURN	\$0.00	\$27.28	\$0.00
NON-INST EQUIPMENT	\$0.00	\$0.00	\$8,636.80

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
OFFICE SUPPLIES	\$1,404.72	\$0.00	\$636.99
OIL AND LUBRICANTS	\$5,988.26	\$0.00	\$0.00
OPERATING TRANSFER O	\$19,000.00	\$0.00	\$1,798.00
OTH NONINST SUPPLIES	\$0.00	\$37,722.01	\$2,521.22
OTH TRAVEL AND TRNG	\$5,492.83	\$42,364.74	\$4,819.18
OTH VEHICLE SUPPLIES	\$0.00	\$44.15	\$0.00
OTHER DUES AND FEES	\$0.00	\$449.74	\$0.00
OTHER GEN SUPPLIES	\$2,011.15	\$3,379.40	\$189.51
OTHER INST SUPPLIES	\$178.52	\$11,245.18	\$0.00
OTHER NONCAP EQUIPMT	\$6,403.31	\$0.00	\$0.00
OTHER PROF SERVICES	\$52,312.87	\$0.00	\$2,234.67
OTHER PROPERTY SERV	\$0.00	\$1,570.82	\$5,488.00
OTHER PURCHASED SERV	\$119,138.52	\$15,777.10	\$0.00
PARENT INST SUPPLIES	\$0.00	\$4,086.48	\$0.00
POSTAGE	\$0.00	\$0.00	\$165.00
PRINTING AND BINDING	\$0.00	\$0.00	\$28.00
PURCHASED FOOD	\$0.00	\$294,523.17	\$0.00
REFERENCE MATERIALS	\$144.54	\$0.00	\$0.00
REGISTRATION FEES	\$360.00	\$0.00	\$0.00
RENTAL-EQUIPMENT	\$665.32	\$462.60	\$3,805.12
RENTAL-LAND & BLDG	\$0.00	\$0.00	\$675.00
SOFTWARE MAINT AGREE	\$0.00	\$286.00	\$0.00
STAFF TRAINING SUPPL	\$0.00	\$476.52	\$0.00
STUDENT CLASSRM SUPP	\$6,210.93	\$41,453.34	\$9,827.02
STUDENT EDUCATIONAL	\$0.00	\$3,300.00	\$817.50
TELECOMMUNICATION	\$2,160.00	\$0.00	\$0.00
TELEPHONE	\$0.00	\$234.74	\$1,928.10
TESTING SUPPLIES	\$1,875.00	\$12,907.40	\$0.00
TEXTBOOKS	\$103,088.93	\$15,707.00	\$0.00
TIRES	\$800.00	\$0.00	\$0.00
TRANSP AL SCH SYSTEM	\$2,803.00	\$0.00	\$0.00
VEHICLE PARTS	\$36,179.55	\$0.00	\$0.00
WATER AND SEWAGE	\$0.00	\$0.00	\$12,917.34
	\$663,098.30	\$2,224,672.01	\$1,744,470.65