

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2022, Fiscal Period 08**

| Description                               | GOVERNMENTAL           |                        |                        |                       | PROPRIETARY      |                       | FIDUCIARY |     | ACCOUNT GROUPS          |  |
|---|------------------------|------------------------|------------------------|-----------------------|------------------|-----------------------|-----------|-----|-------------------------|--|
|   | General                | Special Revenue        | Debt Service           | Capital Projects      | Enterp/ Internal | Trust Agency          | F/A       | L/T | Dept                    |  |
| <b>Assets and Other Debits:</b>           |                        |                        |                        |                       |                  |                       |           |     |                         |  |
| <b>Assets:</b>                            |                        |                        |                        |                       |                  |                       |           |     |                         |  |
| Cash                                      | \$22,999,844.61        | \$8,989,023.13         | \$21,856,792.78        | \$3,884,243.44        | \$0.00           | \$1,079,504.98        |           |     | \$0.00                  |  |
| Investments                               | \$0.00                 | \$17,732.06            | \$0.00                 | \$0.00                | \$0.00           | \$0.00                |           |     | \$0.00                  |  |
| Receivables                               | \$2,270,142.55         | \$1,246,916.32         | \$0.00                 | \$0.00                | \$0.00           | \$0.00                |           |     | \$0.00                  |  |
| Interfund Receivables                     |                        |                        |                        |                       |                  |                       |           |     |                         |  |
| Inventories                               | \$0.00                 | \$946,803.30           | \$0.00                 | \$0.00                | \$0.00           | \$0.00                |           |     | \$0.00                  |  |
| Other Assets                              | (\$69,691.40)          | \$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                |           |     | \$162,534,862.79        |  |
| Construction In Progress                  | \$0.00                 | \$0.00                 | \$0.00                 | \$0.00                | \$0.00           | \$0.00                |           |     | \$22,466,605.69         |  |
| <b>Other Debits:</b>                      |                        |                        |                        |                       |                  |                       |           |     |                         |  |
| Amounts Available                         | \$0.00                 | \$0.00                 | \$0.00                 | \$0.00                | \$0.00           | \$0.00                |           |     | \$7,244,841.32          |  |
| Amounts to be Provided                    | \$0.00                 | \$0.00                 | \$0.00                 | \$0.00                | \$0.00           | \$0.00                |           |     | \$75,410,410.10         |  |
| Other Debits                              |                        |                        |                        |                       |                  |                       |           |     |                         |  |
| <b>Total Assets and Other Debits:</b>     | <b>\$25,200,295.76</b> | <b>\$11,200,474.81</b> | <b>\$21,856,792.78</b> | <b>\$3,884,243.44</b> | <b>\$0.00</b>    | <b>\$1,079,504.98</b> |           |     | <b>\$267,656,719.90</b> |  |
| <b>Liabilities and Fund Equity:</b>       |                        |                        |                        |                       |                  |                       |           |     |                         |  |
| <b>Liabilities:</b>                       |                        |                        |                        |                       |                  |                       |           |     |                         |  |
| Claims Payable                            | (\$1,093.01)           | (\$106,390.99)         | \$0.00                 | \$0.00                | \$0.00           | \$0.00                |           |     | \$0.00                  |  |
| Interfund Payable                         | \$0.00                 | \$0.00                 | \$3,120,211.76         | \$0.00                | \$0.00           | \$0.00                |           |     | \$0.00                  |  |
| Other Liabilities                         | \$112,335.34           | \$149,677.59           | \$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                |           |     | \$62,655,251.42         |  |
| <b>Total Liabilities:</b>                 | <b>\$111,242.33</b>    | <b>\$43,286.60</b>     | <b>\$3,120,211.76</b>  | <b>\$0.00</b>         | <b>\$0.00</b>    | <b>\$0.00</b>         |           |     | <b>\$62,655,251.42</b>  |  |
| <b>Fund Equity:</b>                       |                        |                        |                        |                       |                  |                       |           |     |                         |  |
| Investments in General Fixed Assets       | \$0.00                 | \$0.00                 | \$0.00                 | \$0.00                | \$0.00           | \$0.00                |           |     | \$185,001,468.48        |  |
| Contributed Capital                       |                        |                        |                        |                       |                  |                       |           |     |                         |  |
| Reserved Fund Balance                     | \$1,887,473.67         | \$4,895,372.47         | \$0.00                 | \$1,075,118.14        | \$0.00           | \$130,161.83          |           |     | \$0.00                  |  |
| Unreserved Fund balance                   | \$23,201,579.76        | \$6,261,815.74         | \$18,738,581.02        | \$2,809,125.30        | \$0.00           | \$949,343.15          |           |     | \$0.00                  |  |
| <b>Total Fund Equity:</b>                 | <b>\$25,089,053.43</b> | <b>\$11,157,188.21</b> | <b>\$18,738,581.02</b> | <b>\$3,884,243.44</b> | <b>\$0.00</b>    | <b>\$1,079,504.98</b> |           |     | <b>\$185,001,468.48</b> |  |
| <b>Total Liabilities and Fund Equity:</b> | <b>\$25,200,295.76</b> | <b>\$11,200,474.81</b> | <b>\$21,856,792.78</b> | <b>\$3,884,243.44</b> | <b>\$0.00</b>    | <b>\$1,079,504.98</b> |           |     | <b>\$267,656,719.90</b> |  |

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 2022, Fiscal Period 08**

|  | GOVERNMENTAL           |                        |                          | FIDUCIARY              |                       |  | Total                  |
|--|------------------------|------------------------|--------------------------|------------------------|-----------------------|--|------------------------|
|  | General                | Special Revenue        | Debt Service             | Capital Projects       | Expendable Trust      |  |                        |
| <b>Revenues</b>  |                        |                        |                          |                        |                       |  |                        |
| State Sources  | \$48,184,887.62        | \$9,039.00             | \$2,400,476.00           | \$576,152.00           | \$0.00                |  | \$51,170,554.62        |
| Federal Sources  | \$95,282.92            | \$12,265,164.33        | \$0.00                   | \$0.00                 | \$0.00                |  | \$12,360,447.25        |
| Local Sources  | \$20,808,272.52        | \$4,182,380.57         | \$11,634.49              | \$0.00                 | \$850,565.39          |  | \$25,852,852.97        |
| Other Sources  | \$110,498.45           | \$157,879.16           | \$0.00                   | \$0.00                 | \$0.00                |  | \$268,377.61           |
| <b>Total Revenues:</b>   | <b>\$69,198,941.51</b> | <b>\$16,614,463.06</b> | <b>\$2,412,110.49</b>    | <b>\$576,152.00</b>    | <b>\$850,565.39</b>   |  | <b>\$89,652,232.45</b> |
| <b>Expenditures</b>  |                        |                        |                          |                        |                       |  |                        |
| Instructional Services   | \$39,332,474.40        | \$6,099,399.82         | \$0.00                   | \$0.00                 | \$381,167.03          |  | \$45,813,041.25        |
| Instructional Support Services   | \$9,639,515.88         | \$979,261.83           | \$0.00                   | \$0.00                 | \$83,970.43           |  | \$10,702,748.14        |
| Operation & Maintenance Services   | \$4,825,327.26         | \$536,444.42           | \$0.00                   | \$0.00                 | \$381.82              |  | \$5,362,153.50         |
| Auxiliary Services   | \$4,593,136.01         | \$7,113,214.44         | \$0.00                   | \$31,560.55            | \$17,374.70           |  | \$11,755,285.70        |
| General Administrative Services  | \$3,565,964.19         | \$325,425.47           | \$0.00                   | \$0.00                 | \$0.00                |  | \$3,891,389.66         |
| Capital Outlay   | \$985,229.19           | \$110,632.76           | \$0.00                   | \$12,585,661.73        | \$0.00                |  | \$13,681,523.68        |
| Debt Service   | \$0.00                 | \$0.00                 | \$1,273,721.38           | \$571,505.19           | \$0.00                |  | \$1,845,226.57         |
| Other Expenditures   | \$1,068,247.91         | \$1,961,302.32         | \$0.00                   | \$0.00                 | \$188,257.75          |  | \$3,217,807.98         |
| <b>Total Expenditures:</b>   | <b>\$64,009,894.84</b> | <b>\$17,125,681.06</b> | <b>\$1,273,721.38</b>    | <b>\$13,188,727.47</b> | <b>\$671,151.73</b>   |  | <b>\$96,269,176.48</b> |
| <b>Other Fund Sources (Uses)</b>   |                        |                        |                          |                        |                       |  |                        |
| Other Fund Sources:  | \$142,009.81           | \$499,372.39           | \$0.00                   | \$15,200,000.00        | \$18,658.51           |  | \$15,860,040.71        |
| Other Fund Uses:   | \$254,045.09           | \$218,056.85           | \$15,200,000.00          | \$0.00                 | \$134,130.11          |  | \$15,806,232.05        |
| <b>Total Other Fund Sources (Uses):</b>  | <b>(\$112,035.28)</b>  | <b>\$281,315.54</b>    | <b>(\$15,200,000.00)</b> | <b>\$15,200,000.00</b> | <b>(\$115,471.60)</b> |  | <b>\$53,808.66</b>     |
| Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses: | \$5,077,011.39         | (\$229,902.46)         | (\$14,061,610.89)        | \$2,587,424.53         | \$63,942.06           |  | (\$6,563,135.37)       |
| <b>Beginning Fund Balance - October 1:</b>                                       | <b>\$20,012,042.04</b> | <b>\$11,387,090.67</b> | <b>\$32,800,191.91</b>   | <b>\$1,296,818.91</b>  | <b>\$1,015,562.92</b> |  | <b>\$66,511,706.45</b> |
| <b>Ending Fund Balance:</b>  | <b>\$25,089,053.43</b> | <b>\$11,157,188.21</b> | <b>\$18,738,581.02</b>   | <b>\$3,884,243.44</b>  | <b>\$1,079,504.98</b> |  | <b>\$59,948,571.08</b> |

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

Pulled from Production



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 2022, Fiscal Period 08

| 026 - Elmore County Schools  |                         | GENERAL                |  | VARIANCE<br>Favorable<br>(Unfavorable) |  | SPECIAL REVENUE        |                        | VARIANCE<br>Favorable<br>(Unfavorable) |                          |
|--|-------------------------|------------------------|--|--|--|------------------------|------------------------|--|--------------------------|
| Description  | Budget                  | Actual                 |  |  |  | Budget                 | Actual                 |  |                          |
| <b>Revenues</b>  |                         |                        |  |  |  |                        |                        |  |                          |
| State Sources  | \$71,258,079.00         | \$48,184,887.62        |  | (\$23,073,191.38)                      |  | \$0.00                 | \$9,039.00             |  | \$9,039.00               |
| Federal Sources  | \$125,000.00            | \$95,282.92            |  | (\$29,717.08)                          |  | \$40,335,336.53        | \$12,265,164.33        |  | (\$28,070,172.20)        |
| Local Sources  | \$23,905,880.00         | \$20,808,272.52        |  | (\$3,097,607.48)                       |  | \$4,669,110.60         | \$4,182,380.57         |  | (\$486,730.03)           |
| Other Sources  | \$109,955.00            | \$110,498.45           |  | \$543.45                               |  | \$63,639.89            | \$157,879.16           |  | \$94,239.27              |
| <b>Total Revenues:</b>   | <b>\$95,398,914.00</b>  | <b>\$69,198,941.51</b> |  | <b>(\$26,199,972.49)</b>               |  | <b>\$45,068,087.02</b> | <b>\$16,614,463.06</b> |  | <b>(\$28,453,623.96)</b> |
| <b>Expenditures</b>  |                         |                        |  |  |  |                        |                        |  |                          |
| Instructional Services   | \$60,106,185.32         | \$39,332,474.40        |  | \$20,773,710.92                        |  | \$9,240,349.25         | \$6,099,399.82         |  | \$3,140,949.43           |
| Instructional Support Services   | \$14,233,233.00         | \$9,639,515.88         |  | \$4,593,717.12                         |  | \$2,004,208.99         | \$979,261.83           |  | \$1,024,947.16           |
| Operation & Maintenance Services   | \$7,311,363.43          | \$4,825,327.26         |  | \$2,486,036.17                         |  | \$711,673.45           | \$536,444.42           |  | \$175,229.03             |
| Auxiliary Services   | \$6,364,544.00          | \$4,593,136.01         |  | \$1,771,407.99                         |  | \$9,605,867.72         | \$7,113,214.44         |  | \$2,492,653.28           |
| General Administrative Services  | \$4,841,536.00          | \$3,565,964.19         |  | \$1,275,571.81                         |  | \$1,782,187.79         | \$325,425.47           |  | \$1,456,762.32           |
| Special Revenue Outlay   | \$500,000.00            | \$985,229.19           |  | (\$485,229.19)                         |  | \$10,194,760.00        | \$110,632.76           |  | \$10,084,127.24          |
| General Service  | \$0.00                  | \$0.00                 |  | \$0.00                                 |  | \$0.00                 | \$0.00                 |  | \$0.00                   |
| Other Expenditures   | \$1,593,586.00          | \$1,068,247.91         |  | \$525,338.09                           |  | \$8,984,064.46         | \$1,961,302.32         |  | \$7,022,762.14           |
| <b>Total Expenditures:</b>   | <b>\$94,950,447.75</b>  | <b>\$64,009,894.84</b> |  | <b>\$30,940,552.91</b>                 |  | <b>\$42,523,111.66</b> | <b>\$17,125,681.06</b> |  | <b>\$25,397,430.60</b>   |
| <b>Other Financing Sources (Uses)</b>                                      |                         |                        |  |  |  |                        |                        |  |                          |
| Other Financing Sources:   | \$1,783,084.59          | \$142,009.81           |  | (\$1,641,074.78)                       |  | \$762,624.00           | \$499,372.39           |  | (\$263,251.61)           |
| Other Financing Uses:  | \$3,021,176.00          | \$254,045.09           |  | \$2,767,130.91                         |  | \$545,375.00           | \$218,056.85           |  | \$327,318.15             |
| <b>Total Other Financing Sources (Uses):</b>                               | <b>(\$1,238,091.41)</b> | <b>(\$112,035.28)</b>  |  | <b>\$1,126,056.13</b>                  |  | <b>\$217,249.00</b>    | <b>\$281,315.54</b>    |  | <b>\$64,066.54</b>       |
| Excess Revenues and Other Sources Over Under) Expenditures and Other Uses: | (\$789,625.16)          | \$5,077,011.39         |  | \$5,866,636.55                         |  | \$2,762,224.36         | (\$229,902.46)         |  | (\$2,992,126.82)         |
| <b>Beginning Fund Balance - Oct. 1:</b>                                    | <b>\$19,391,881.14</b>  | <b>\$20,012,042.04</b> |  | <b>\$620,160.90</b>                    |  | <b>\$8,640,476.52</b>  | <b>\$11,387,090.67</b> |  | <b>\$2,746,614.15</b>    |
| <b>Ending Fund Balance:</b>  | <b>\$18,602,255.98</b>  | <b>\$25,089,053.43</b> |  | <b>\$6,486,797.45</b>                  |  | <b>\$11,402,700.88</b> | <b>\$11,157,188.21</b> |  | <b>(\$245,512.67)</b>    |

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 2022, Fiscal Period 08

| 026 - Elmore County Schools  |                   | DEBT SERVICE      |  | CAPITAL PROJECTS |                 |
|--|-------------------|-------------------|--|------------------|-----------------|
| Description  | Budget            | Actual            | VARIANCE<br>Favorable<br>(Unfavorable) | Budget           | Actual          |
| Revenues   |                   |                   |  |                  |                 |
| State Sources  | \$3,322,726.00    | \$2,400,476.00    | (\$922,250.00)                         | \$864,234.00     | \$576,152.00    |
| Federal Sources  | \$0.00            | \$0.00            | \$0.00                                 | \$0.00           | \$0.00          |
| Local Sources  | \$699,915.00      | \$11,634.49       | (\$688,280.51)                         | \$0.00           | \$0.00          |
| Other Sources  | \$0.00            | \$0.00            | \$0.00                                 | \$0.00           | \$0.00          |
| Total Revenues:  | \$4,022,641.00    | \$2,412,110.49    | (\$1,610,530.51)                       | \$864,234.00     | \$576,152.00    |
| Expenditures   |                   |                   |  |                  |                 |
| Instructional Services   | \$0.00            | \$0.00            | \$0.00                                 | \$0.00           | \$0.00          |
| Instructional Support Services   | \$0.00            | \$0.00            | \$0.00                                 | \$0.00           | \$0.00          |
| Operation & Maintenance Services   | \$550,000.00      | \$0.00            | \$550,000.00                           | \$0.00           | \$0.00          |
| Auxiliary Services   | \$0.00            | \$0.00            | \$0.00                                 | \$0.00           | \$31,560.55     |
| Debt Administrative Services   | \$0.00            | \$0.00            | \$0.00                                 | \$0.00           | \$0.00          |
| Capital Outlay   | \$0.00            | \$0.00            | \$0.00                                 | \$30,370,000.00  | \$12,585,661.73 |
| Debt Service   | \$3,466,696.80    | \$1,273,721.38    | \$2,192,975.42                         | \$580,722.68     | \$571,505.19    |
| Other Expenditures   | \$0.00            | \$0.00            | \$0.00                                 | \$0.00           | \$0.00          |
| Total Expenditures:  | \$4,016,696.80    | \$1,273,721.38    | \$2,742,975.42                         | \$30,950,722.68  | \$13,188,727.47 |
| Other Financing Sources (Uses)   |                   |                   |  |                  |                 |
| Other Financing Sources:   | \$2,755,600.00    | \$0.00            | (\$2,755,600.00)                       | \$30,000,000.00  | \$15,200,000.00 |
| Other Financing Uses:  | \$30,000,000.00   | \$15,200,000.00   | \$14,800,000.00                        | \$0.00           | \$0.00          |
| Total Other Financing Sources (Uses):                                      | (\$27,244,400.00) | (\$15,200,000.00) | \$12,044,400.00                        | \$30,000,000.00  | \$15,200,000.00 |
| Excess Revenues and Other Sources Over Under) Expenditures and Other Uses: |                   |                   |  |                  |                 |
| Beginning Fund Balance - Oct. 1:   | (\$27,238,455.80) | (\$14,061,610.89) | \$13,176,844.91                        | (\$86,488.68)    | \$2,587,424.53  |
| Ending Fund Balance:   | \$45,323,583.11   | \$32,800,191.91   | (\$12,523,391.20)                      | \$2,999,000.00   | \$1,296,818.91  |
|  | \$18,085,127.31   | \$18,738,581.02   | \$653,453.71                           | \$2,912,511.32   | \$3,884,243.44  |

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



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

**Exhibit F-III-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 2022, Fiscal Period 08**

| <i>026 - Elmore County Schools</i>   |                       |                       |  |   |                        |
|--|-----------------------|-----------------------|--|---|------------------------|
| Description  | Budget                | Actual                | VARIANCE<br>Favorable<br>(Unfavorable) | TOTAL GOVERNMENT AND FUND TYPES<br>AND EXPENDABLE TRUST FUNDS |                        |
|  |                       |                       |  | Budget  | Actual                 |
| <b>Revenues</b>  |                       |                       |  |   |                        |
| State Sources  | \$0.00                | \$0.00                | \$0.00                                 | \$75,445,039.00   | \$51,170,554.62        |
| Federal Sources  | \$0.00                | \$0.00                | \$0.00                                 | \$40,460,336.53   | \$12,360,447.25        |
| Local Sources  | \$1,056,118.00        | \$850,565.39          | (\$205,552.61)                         | \$30,331,023.60   | \$25,852,852.97        |
| Other Sources  | \$0.00                | \$0.00                | \$0.00                                 | \$173,594.89  | \$268,377.61           |
| <b>Total Revenues:</b>   | <b>\$1,056,118.00</b> | <b>\$850,565.39</b>   | <b>(\$205,552.61)</b>                  | <b>\$146,409,994.02</b>                                       | <b>\$89,652,232.45</b> |
| <b>Expenditures</b>  |                       |                       |  |   |                        |
| Instructional Services   | \$487,239.00          | \$381,167.03          | \$106,071.97                           | \$69,833,773.57   | \$45,813,041.25        |
| Instructional Support Services   | \$75,929.00           | \$83,970.43           | (\$8,041.43)                           | \$16,313,370.99   | \$10,702,748.14        |
| Operation & Maintenance Services   | \$0.00                | \$381.82              | (\$381.82)                             | \$8,573,036.88  | \$5,362,153.50         |
| Auxiliary Services   | \$18,553.00           | \$17,374.70           | \$1,178.30                             | \$15,988,964.72   | \$11,755,285.70        |
| Expendable Administrative Services   | \$0.00                | \$0.00                | \$0.00                                 | \$6,623,723.79  | \$3,891,389.66         |
| Total Outlay   | \$0.00                | \$0.00                | \$0.00                                 | \$41,064,760.00   | \$13,681,523.68        |
| Expendable Service   | \$0.00                | \$0.00                | \$0.00                                 | \$4,047,419.48  | \$1,845,226.57         |
| Other Expenditures   | \$249,306.00          | \$188,257.75          | \$61,048.25                            | \$10,826,956.46   | \$3,217,807.98         |
| <b>Total Expenditures:</b>   | <b>\$831,027.00</b>   | <b>\$671,151.73</b>   | <b>\$159,875.27</b>                    | <b>\$173,272,005.89</b>                                       | <b>\$96,269,176.48</b> |
| <b>Other Financing Sources (Uses)</b>                                      |                       |                       |  |   |                        |
| Other Financing Sources:   | \$5,735.00            | \$18,658.51           | \$12,923.51                            | \$35,307,043.59   | \$15,860,040.71        |
| Other Financing Uses:  | \$87,302.00           | \$134,130.11          | (\$46,828.11)                          | \$33,653,853.00   | \$15,806,232.05        |
| <b>Total Other Financing Sources (Uses):</b>                               | <b>(\$81,567.00)</b>  | <b>(\$115,471.60)</b> | <b>(\$33,904.60)</b>                   | <b>\$1,653,190.59</b>   | <b>\$53,808.66</b>     |
| Excess Revenues and Other Sources Over Under) Expenditures and Other Uses: | \$143,524.00          | \$63,942.06           | (\$79,581.94)                          | (\$25,208,821.28)   | (\$6,563,135.37)       |
| <b>Beginning Fund Balance - Oct. 1:</b>                                    | <b>\$837,686.07</b>   | <b>\$1,015,562.92</b> | <b>\$177,876.85</b>                    | <b>\$77,192,626.84</b>  | <b>\$66,511,706.45</b> |
| <b>Ending Fund Balance:</b>  | <b>\$981,210.07</b>   | <b>\$1,079,504.98</b> | <b>\$98,294.91</b>                     | <b>\$51,983,805.56</b>  | <b>\$59,948,571.08</b> |

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

Pulled from Production

Elmore County Board of Education  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
MAY 31, 2022

| FUND TYPES & ACCOUNT GROUPS     | DESCRIPTION | GENERAL       | GOVERNMENTAL       |                 |              | CAPITAL<br>PROJECTS | PROPRIETARY<br>ENTERPRISE<br>INTERNAL | FIDUCIARY<br>TRUST &<br>AGENCY | ACCT GROUPS       |      |
|---------------------------------|-------------|---------------|--------------------|-----------------|--------------|---------------------|---------------------------------------|--------------------------------|-------------------|------|
|                                 |             |               | SPECIAL<br>REVENUE | DEBT<br>SERVICE |              |                     |                                       |                                | F/A &<br>L/T DEBT |      |
| ASSETS & OTHER DEBITS:          |             |               |                    |                 |              |                     |                                       |                                |                   |      |
| CASH & CASH EQUIVALENTS         |             | 22,999,844.61 | 8,989,023.13       | 21,858,792.78   | 3,884,243.44 | 0.00                | 1,079,504.98                          | 0.00                           |                   | 0.00 |
| INVESTMENTS                     |             | 0.00          | 17,732.06          | 0.00            | 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                           |                   | 0.00 |
| INTERFUND RECEIVABLES           |             | 0.00          | 0.00               | 0.00            | 0.00         | 0.00                | 0.00                                  | 0.00                           |                   | 0.00 |
| OTHER RECEIVABLES               |             | 2,270,142.55  | 1,246,916.32       | 0.00            | 0.00         | 0.00                | 0.00                                  | 0.00                           |                   | 0.00 |
| INVENTORIES                     |             | 0.00          | 946,803.30         | 0.00            | 0.00         | 0.00                | 0.00                                  | 0.00                           |                   | 0.00 |
| OTHER ASSETS                    |             | (69,691.40)   | 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                                  | 0.00                           |                   | 0.00 |
| ACCUMULATED DEPRECIATION        |             | 0.00          | 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                                  | 0.00                           | 7,244,841.32      |      |
| AMT PROV FOR PMT OF L-T DEBT    |             | 0.00          | 0.00               | 0.00            | 0.00         | 0.00                | 0.00                                  | 0.00                           | 75,410,410.10     |      |
| OTHER DEBITS                    |             | 0.00          | 0.00               | 0.00            | 0.00         | 0.00                | 0.00                                  | 0.00                           | 0.00              |      |
| TOTAL ASSETS & OTHER DEBITS     |             | 25,200,295.76 | 11,200,474.81      | 21,858,792.78   | 3,884,243.44 | 0.00                | 1,079,504.98                          | 0.00                           | 267,656,719.90    |      |
| LIABILITIES & FUND EQUITY:      |             |               |                    |                 |              |                     |                                       |                                |                   |      |
| LIABILITIES:                    |             |               |                    |                 |              |                     |                                       |                                |                   |      |
| SALARIES & BENEFITS PAYABLE     |             | 0.00          | 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                           | 0.00              |      |
| CLAIMS PAYABLE                  |             | (1,093.01)    | (106,390.99)       | 0.00            | 0.00         | 0.00                | 0.00                                  | 0.00                           | 0.00              |      |
| OTHER PAYABLES                  |             |               |                    |                 |              |                     |                                       |                                |                   |      |
| INTERFUND PAYABLES              |             | 0.00          | 0.00               | 3,120,211.76    | 0.00         | 0.00                | 0.00                                  | 0.00                           | 0.00              |      |
| OTHER PAYABLES                  |             | 111,535.34    | 0.00               | 0.00            | 0.00         | 0.00                | 0.00                                  | 0.00                           | 0.00              |      |
| OTHER LIABILITIES               |             | 800.00        | 149,677.59         | 0.00            | 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                                  | 0.00                           | 82,655,251.42     |      |
| TOTAL LIABILITIES               |             | 111,242.33    | 43,286.60          | 3,120,211.76    | 0.00         | 0.00                | 0.00                                  | 0.00                           | 82,655,251.42     |      |
| FUND EQUITY:                    |             |               |                    |                 |              |                     |                                       |                                |                   |      |
| INVESTMENT IN FIXED ASSETS      |             | 0.00          | 0.00               | 0.00            | 0.00         | 0.00                | 0.00                                  | 0.00                           | 185,001,468.48    |      |
| RETAINED EARNINGS               |             | 0.00          | 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                           | 0.00              |      |
| RESERVED FUND BALANCE           |             | 1,887,473.67  | 4,895,372.47       | 0.00            | 1,075,118.14 | 0.00                | 130,161.83                            | 0.00                           | 0.00              |      |
| UNRESERVED FUND BALANCE         |             | 23,201,579.76 | 6,261,815.74       | 18,738,581.02   | 2,809,125.30 | 0.00                | 949,343.15                            | 0.00                           | 0.00              |      |
| TOTAL FUND EQUITY               |             | 25,089,053.43 | 11,157,188.21      | 18,738,581.02   | 3,884,243.44 | 0.00                | 1,079,504.98                          | 0.00                           | 185,001,468.48    |      |
| TOTAL LIABILITIES & FUND EQUITY |             | 25,200,295.76 | 11,200,474.81      | 21,858,792.78   | 3,884,243.44 | 0.00                | 1,079,504.98                          | 0.00                           | 267,656,719.90    |      |

EXHIBIT F-1-A

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 MAY 31, 2022**

| EXHIBIT F-II-A   |               |                    |                 |                     |                     |                      |
|--|---------------|--------------------|-----------------|---------------------|---------------------|----------------------|
| FUND TYPES<br>DESCRIPTION  | GOVERNMENTAL  |                    |                 | FIDUCIARY           |                     | TOTAL<br>(Memo Only) |
|  | GENERAL       | SPECIAL<br>REVENUE | DEBT<br>SERVICE | CAPITAL<br>PROJECTS | EXPENDABLE<br>TRUST |                      |
| REVENUES   |               |                    |                 |                     |                     |                      |
| STATE REVENUES   | 48,184,887.62 | 9,039,000.00       | 2,400,476.00    | 576,152.00          | 0.00                | 51,170,554.62        |
| FEDERAL REVENUES   | 95,282.92     | 12,265,164.33      | 0.00            | 0.00                | 0.00                | 12,360,447.25        |
| LOCAL REVENUES   | 20,808,272.52 | 4,182,380.57       | 11,634.49       | 0.00                | 850,565.39          | 25,852,852.97        |
| OTHER REVENUES   | 110,498.45    | 157,879.16         | 0.00            | 0.00                | 0.00                | 268,377.61           |
| TOTAL REVENUES   | 69,198,941.51 | 16,614,463.06      | 2,412,110.49    | 576,152.00          | 850,565.39          | 89,652,232.45        |
| EXPENDITURES:  |               |                    |                 |                     |                     |                      |
| INSTRUCTIONAL SERVICES   | 39,332,474.40 | 6,099,399.82       | 0.00            | 0.00                | 381,167.03          | 45,813,041.25        |
| INSTRUCTIONAL SUPPORT SERVICES   | 9,639,515.88  | 979,261.83         | 0.00            | 0.00                | 83,970.43           | 10,702,748.14        |
| OPERATIONS & MAINTENANCE   | 4,825,327.26  | 536,444.42         | 0.00            | 0.00                | 381.82              | 5,362,153.50         |
| AUXILIARY SERVICES   | 4,593,136.01  | 7,113,214.44       | 0.00            | 31,560.55           | 17,374.70           | 11,755,285.70        |
| GENERAL ADMINISTRATIVE SERVICES  | 3,565,964.19  | 325,425.47         | 0.00            | 0.00                | 0.00                | 3,891,389.66         |
| CAPITAL OUTLAY   | 985,229.19    | 110,632.76         | 0.00            | 12,585,661.73       | 0.00                | 13,681,523.68        |
| DEBT SERVICES  |               |                    |                 |                     |                     |                      |
| PRINCIPLE  | 0.00          | 0.00               | 0.00            | 487,931.44          | 0.00                | 487,931.44           |
| INTEREST   | 0.00          | 0.00               | 1,267,721.38    | 83,573.75           | 0.00                | 1,351,295.13         |
| OTHER DEBT SERVICES  | 0.00          | 0.00               | 6,000.00        | 0.00                | 0.00                | 6,000.00             |
| OTHER EXPENDITURES   | 1,068,247.91  | 1,961,302.32       | 0.00            | 0.00                | 188,257.75          | 3,217,807.98         |
| TOTAL EXPENDITURES   | 64,009,894.84 | 17,125,681.06      | 1,273,721.38    | 13,188,727.47       | 671,151.73          | 96,269,176.48        |
| OTHER FUND SOURCES (USES):   |               |                    |                 |                     |                     |                      |
| TRANSFERS IN   | 100,949.65    | 486,623.89         | 0.00            | 15,200,000.00       | 18,658.51           | 15,806,232.05        |
| OTHER FUND SOURCES   | 41,060.16     | 12,748.50          | 0.00            | 0.00                | 0.00                | 53,808.66            |
| TRANSFERS OUT  | 254,045.09    | 218,056.85         | 15,200,000.00   | 0.00                | 134,130.11          | 15,806,232.05        |
| OTHER FUND USES  | 0.00          | 0.00               | 0.00            | 0.00                | 0.00                | 0.00                 |
| TOTAL OTHER FUND SOURCES (USES)  | (112,035.28)  | 281,315.54         | (15,200,000.00) | 15,200,000.00       | (115,471.60)        | 53,808.66            |
| EXCESS REVENUES & OTHER SOURCES<br>OVER/UNDER/EXPENDITURES & OTHER FUND USES | 5,077,011.39  | (229,902.46)       | (14,061,610.89) | 2,587,424.53        | 63,942.06           | (6,563,135.37)       |
| BEGINNING FUND BALANCE - OCT 1   | 20,012,042.04 | 11,387,090.67      | 32,800,191.91   | 1,296,818.91        | 1,015,562.92        | 66,511,706.45        |
| ENDING FUND BALANC - MAY 31  | 25,089,053.43 | 11,157,188.21      | 18,738,581.02   | 3,884,243.44        | 1,079,504.98        | 59,948,571.08        |

EXHIBIT F-II-A

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 MAY 31, 2022

| FUND TYPE<br>DESCRIPTION  | GENERAL        |               | VARIANCE       | SPECIAL REVENUE |               | EXHIBIT F-II-A<br>VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |
|---|----------------|---------------|----------------|-----------------|---------------|--|
|   | BUDGET         | ACTUAL        | (UNFAVORABLE)  | BUDGET          | ACTUAL        |  |
| REVENUES  |                |               |                |                 |               |  |
| STATE REVENUES  | 75,157,756.63  | 48,184,887.62 | 26,972,869.01  | 0.00            | 9,039.00      | (9,039.00)   |
| FEDERAL REVENUES  | 125,000.00     | 95,282.92     | 29,717.08      | 41,905,430.78   | 12,265,164.33 | 29,640,266.45  |
| LOCAL REVENUES  | 23,905,880.00  | 20,808,272.52 | 3,097,607.48   | 4,553,351.80    | 4,182,380.57  | 370,971.23   |
| OTHER SOURCES   | 109,955.00     | 110,498.45    | (543.45)       | 42,425.04       | 157,879.16    | (115,454.12)   |
| TOTAL REVENUES  | 99,298,591.63  | 69,198,941.51 | 30,099,650.12  | 46,501,207.62   | 16,614,463.06 | 29,886,744.56  |
| EXPENDITURES:   |                |               |                |                 |               |  |
| INSTRUCTIONAL SERVICES  | 41,438,980.25  | 39,332,474.40 | 2,106,505.85   | 10,162,653.06   | 6,099,399.82  | 4,063,253.24   |
| INSTRUCTIONAL SUPPORT SERVICES  | 9,685,472.48   | 9,639,515.88  | 45,956.60      | 2,006,173.25    | 979,261.83    | 1,026,911.42   |
| OPERATIONS & MAINTENANCE  | 6,871,471.15   | 4,825,327.26  | 2,046,143.89   | 816,561.88      | 536,444.42    | 280,117.46   |
| AUXILIARY SERVICES  | 4,421,720.76   | 4,593,136.01  | (171,415.25)   | 6,579,157.20    | 7,113,214.44  | (534,057.24)   |
| GENERAL ADMINISTRATIVE SERVICES   | 3,789,388.88   | 3,565,964.19  | 223,424.69     | 2,033,712.42    | 325,425.47    | 1,708,286.95   |
| CAPITAL OUTLAY  | 3,635,648.27   | 985,229.19    | 2,650,419.08   | 10,366,523.06   | 110,632.76    | 10,255,890.30  |
| 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   | 1,240,122.82   | 1,068,247.91  | 171,874.91     | 8,364,154.23    | 1,961,302.32  | 6,402,851.91   |
| OTHER EXPENDITURES  | 71,082,804.61  | 64,009,894.84 | 7,072,909.77   | 40,328,935.10   | 17,125,681.06 | 23,203,254.04  |
| TOTAL EXPENDITURES  |                |               |                |                 |               |  |
| OTHER FUND SOURCES (USES):  |                |               |                |                 |               |  |
| TRANSFERS IN  | 91,630.24      | 100,949.65    | (9,319.41)     | 726,205.36      | 486,623.89    | 239,581.47   |
| OTHER FUND SOURCES  | 1,645,638.59   | 41,060.16     | 1,604,578.43   | 7,552.00        | 12,748.50     | (5,196.50)   |
| TRANSFERS OUT   | 2,868,640.98   | 254,045.09    | 2,614,595.89   | 524,808.36      | 218,056.85    | 306,751.51   |
| OTHER FUND USES   | 0.00           | 0.00          | 0.00           | 0.00            | 0.00          | 0.00   |
| TOTAL OTHER FUND SOURCES (USES)   | (1,131,372.15) | (112,035.28)  | (1,019,336.87) | 208,949.00      | 281,315.54    | (72,366.54)  |
| EXCESS REVENUES & OTHER SOURCES<br>OVER(UNDER)EXPENDITURES & OTHER FUND USES: | 27,084,414.87  | 5,077,011.39  | 22,007,403.48  | 6,381,221.52    | (229,902.46)  | 6,611,123.98   |
| BEGINNING FUND BALANCE - OCT 1  | 13,058,833.39  | 20,012,042.04 | (6,953,208.65) | 7,742,499.76    | 11,387,090.67 | (3,644,590.91)   |
| ENDING FUND BALANCE - MAY 31  | 40,143,248.26  | 25,089,053.43 | 15,054,194.83  | 14,123,721.28   | 11,157,188.21 | 2,966,533.07   |



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 MAY 31, 2022

| FUND TYPE<br>DESCRIPTION   | DEBT SERVICE    |                 | CAPITAL PROJECTS          |                | EXHIBIT F-II-B<br>VARIANCE |                           |
|--|-----------------|-----------------|---------------------------|----------------|----------------------------|---------------------------|
|  | BUDGET          | ACTUAL          | VARIANCE<br>(UNFAVORABLE) | BUDGET         | ACTUAL                     | VARIANCE<br>(UNFAVORABLE) |
| REVENUES   |                 |                 |                           |                |                            |                           |
| STATE REVENUES   | 3,322,726.00    | 2,400,476.00    | 922,250.00                | 864,234.00     | 576,152.00                 | 288,082.00                |
| FEDERAL REVENUES   | 0.00            | 0.00            | 0.00                      | 0.00           | 0.00                       | 0.00                      |
| LOCAL REVENUES   | 699,915.00      | 11,634.49       | 688,280.51                | 0.00           | 0.00                       | 0.00                      |
| OTHER SOURCES  | 0.00            | 0.00            | 0.00                      | 0.00           | 0.00                       | 0.00                      |
| TOTAL REVENUES   | 4,022,641.00    | 2,412,110.49    | 1,610,530.51              | 864,234.00     | 576,152.00                 | 288,082.00                |
| 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   | 550,000.00      | 0.00            | 550,000.00                | 0.00           | 0.00                       | 0.00                      |
| AUXILIARY SERVICES   | 0.00            | 0.00            | 0.00                      | 0.00           | 31,560.55                  | (31,560.55)               |
| GENERAL ADMINISTRATIVE SERVICES  | 0.00            | 0.00            | 0.00                      | 0.00           | 0.00                       | 0.00                      |
| CAPITAL OUTLAY   | 0.00            | 0.00            | 0.00                      | 29,870,000.00  | 12,585,661.73              | 17,284,338.27             |
| DEBT SERVICES  |                 |                 |                           |                |                            |                           |
| PRINCIPLE  | 815,000.00      | 0.00            | 815,000.00                | 495,801.02     | 487,931.44                 | 7,869.58                  |
| INTEREST   | 2,645,696.80    | 1,267,721.38    | 1,377,975.42              | 84,921.66      | 83,573.75                  | 1,347.91                  |
| OTHER DEBT SERVICES  | 6,000.00        | 6,000.00        | 0.00                      | 0.00           | 0.00                       | 0.00                      |
| OTHER EXPENDITURES   | 0.00            | 0.00            | 0.00                      | 0.00           | 0.00                       | 0.00                      |
| TOTAL EXPENDITURES   | 4,016,696.80    | 1,273,721.38    | 2,742,975.42              | 30,450,722.68  | 13,188,727.47              | 17,261,995.21             |
| OTHER FUND SOURCES (USES):   |                 |                 |                           |                |                            |                           |
| TRANSFERS IN   | 2,755,600.00    | 0.00            | 2,755,600.00              | 20,000,000.00  | 15,200,000.00              | 4,800,000.00              |
| OTHER FUND SOURCES   | 0.00            | 0.00            | 0.00                      | 0.00           | 0.00                       | 0.00                      |
| TRANSFERS OUT  | 20,000,000.00   | 15,200,000.00   | 4,800,000.00              | 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)  | (17,244,400.00) | (15,200,000.00) | (2,044,400.00)            | 20,000,000.00  | 15,200,000.00              | 4,800,000.00              |
| EXCESS REVENUES & OTHER SOURCES<br>OVER(UNDER)EXPENDITURES & OTHER FUND USES | (17,238,455.80) | (14,061,610.89) | (3,176,844.91)            | (9,586,488.68) | 2,587,424.53               | (12,173,913.21)           |
| BEGINNING FUND BALANCE - OCT 1   | 45,323,583.11   | 32,800,191.91   | 12,523,391.20             | 1,999,333.36   | 1,296,818.91               | 702,514.45                |
| ENDING FUND BALANCE - MAY 31   | 28,085,127.31   | 18,738,581.02   | 9,346,546.29              | (7,587,155.32) | 3,884,243.44               | (11,471,398.76)           |

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 MAY 31, 2022

| FUND TYPE<br>DESCRIPTION   | EXPENDABLE TRUST |              | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) | TOTAL GOVT FUND TYPES<br>& EXP TRUST FUNDS |                | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |
|--|------------------|--------------|--|--|----------------|--|
|  | BUDGET           | ACTUAL       |  | BUDGET                                     | ACTUAL         |  |
| REVENUES   |                  |              |  |  |                |  |
| STATE REVENUES   | 0.00             | 0.00         | 0.00                                   | 79,344,716.63                              | 51,170,554.62  | 28,174,162.01                          |
| FEDERAL REVENUES   | 0.00             | 0.00         | 0.00                                   | 42,030,430.78                              | 12,360,447.25  | 29,669,983.53                          |
| LOCAL REVENUES   | 1,052,984.72     | 850,565.39   | 202,419.33                             | 30,212,131.52                              | 25,852,852.97  | 4,359,278.55                           |
| OTHER SOURCES  | 0.00             | 0.00         | 0.00                                   | 152,380.04                                 | 268,377.61     | (115,997.57)                           |
| TOTAL REVENUES   | 1,052,984.72     | 850,565.39   | 202,419.33                             | 151,739,658.97                             | 89,652,232.45  | 62,087,426.52                          |
| EXPENDITURES:  |                  |              |  |  |                |  |
| INSTRUCTIONAL SERVICES   | 485,672.28       | 381,167.03   | 104,505.25                             | 52,087,305.59                              | 45,813,041.25  | 6,274,264.34                           |
| INSTRUCTIONAL SUPPORT SERVICES   | 75,495.64        | 83,970.43    | (8,474.79)                             | 11,767,141.37                              | 10,702,748.14  | 1,064,393.23                           |
| OPERATIONS & MAINTENANCE   | 0.00             | 381.82       | (381.82)                               | 8,238,033.03                               | 5,362,153.50   | 2,875,879.53                           |
| AUXILIARY SERVICES   | 18,553.00        | 17,374.70    | 1,178.30                               | 11,019,430.96                              | 11,755,285.70  | (735,854.74)                           |
| GENERAL ADMINISTRATIVE SERVICES  | 0.00             | 0.00         | 0.00                                   | 5,823,101.30                               | 3,891,389.66   | 1,931,711.64                           |
| CAPITAL OUTLAY   | 0.00             | 0.00         | 0.00                                   | 43,872,171.33                              | 13,681,523.68  | 30,190,647.65                          |
| DEBT SERVICES  |                  |              |  |  |                |  |
| PRINCIPLE  | 0.00             | 0.00         | 0.00                                   | 1,310,801.02                               | 487,931.44     | 822,869.58                             |
| INTEREST   | 0.00             | 0.00         | 0.00                                   | 2,730,618.46                               | 1,351,295.13   | 1,379,323.33                           |
| OTHER DEBT SERVICES  | 0.00             | 0.00         | 0.00                                   | 6,000.00                                   | 6,000.00       | 0.00                                   |
| OTHER EXPENDITURES   | 248,539.28       | 188,257.75   | 60,281.53                              | 9,852,816.33                               | 3,217,807.98   | 6,635,008.35                           |
| TOTAL EXPENDITURES   | 828,260.20       | 671,151.73   | 157,108.47                             | 146,707,419.39                             | 96,269,176.48  | 50,438,242.91                          |
| OTHER FUND SOURCES (USES):   |                  |              |  |  |                |  |
| TRANSFERS IN   | 5,735.00         | 18,658.51    | (12,923.51)                            | 23,579,170.60                              | 15,806,232.05  | 7,772,938.55                           |
| OTHER FUND SOURCES   | 0.00             | 0.00         | 0.00                                   | 1,653,190.59                               | 53,808.66      | 1,599,381.93                           |
| TRANSFERS OUT  | 87,302.00        | 134,130.11   | (46,828.11)                            | 23,480,751.34                              | 15,806,232.05  | 7,674,519.29                           |
| OTHER FUND USES  | 0.00             | 0.00         | 0.00                                   | 0.00                                       | 0.00           | 0.00                                   |
| TOTAL OTHER FUND SOURCES (USES)  | (81,567.00)      | (115,471.60) | 33,904.60                              | 1,751,609.85                               | 53,808.66      | 1,697,801.19                           |
| EXCESS REVENUES & OTHER SOURCES<br>OVER(UNDER)EXPENDITURES & OTHER FUND USES | 143,157.52       | 63,942.06    | 79,215.46                              | 6,783,849.43                               | (6,563,135.37) | 13,346,984.80                          |
| BEGINNING FUND BALANCE - OCT 1   | 833,964.43       | 1,015,562.92 | (181,598.49)                           | 68,958,214.05                              | 66,511,706.45  | 2,446,507.60                           |
| ENDING FUND BALANCE - MAY 31   | 977,121.95       | 1,079,504.98 | (102,383.03)                           | 75,742,063.48                              | 59,948,571.08  | 15,793,492.40                          |

**Elmore County Board of Education**  
**CHECK REGISTER ACCOUNTABILITY REPORT**  
**05/01/2022 - 05/31/2022**

| Description          | State Fund Amount | Federal Fund Amount | Local Fund Amount |
|----------------------|-------------------|---------------------|-------------------|
| ADVERTISING          | \$0.00            | \$2,011.30          | \$0.00            |
| ARCHITECT            | \$0.00            | \$0.00              | \$79,731.99       |
| BUILDING IMPROVEMENT | \$0.00            | \$37,378.70         | \$1,911,301.17    |
| CUSTODIAL SUPPLIES   | \$0.00            | \$0.00              | \$12,830.19       |
| DATA PROCESSING SERV | \$0.00            | \$0.00              | \$98,554.80       |
| Default Object Value | \$185,270.16      | \$92,814.76         | \$489,369.93      |
| ELECTRICITY          | \$0.00            | \$3,189.70          | \$89,531.54       |
| EQUIP MAINT AGREEMTS | \$0.00            | \$87.04             | \$26.60           |
| FOOD PROCESSING SUPP | \$0.00            | \$7,620.82          | \$0.00            |
| FOOD SERV SUPPLIES   | \$0.00            | \$154.57            | \$0.00            |
| FREIGHT AND SHIPPING | \$0.00            | \$1,400.00          | \$0.00            |
| FUEL-DIESEL          | \$4,448.72        | \$0.00              | \$0.00            |
| GARBAGE AND WASTE    | \$0.00            | \$4,553.62          | \$70.00           |
| IN-STATE             | \$1,510.74        | \$4,615.34          | \$7,845.10        |
| INSTRUCTIONAL EQUIP  | \$0.00            | \$29,970.00         | \$0.00            |
| LEGAL FEES           | \$0.00            | \$0.00              | \$19,012.73       |
| LOCAL DISTRICT       | \$507.24          | \$749.46            | \$2,748.06        |
| MAINTENANCE SUPPLIES | \$0.00            | \$0.00              | \$22,688.87       |
| NON-CAP AUDIO/VIDEO  | \$2,297.00        | \$0.00              | \$0.00            |
| NON-CAP COMPUTER HDW | \$873.00          | \$0.00              | \$0.00            |
| NON-INST EQUIPMENT   | \$0.00            | \$871.62            | \$0.00            |
| OFFICE SUPPLIES      | \$0.00            | \$3,146.83          | \$97,554.36       |
| OTH NONINST SUPPLIES | \$0.00            | \$2,232.22          | \$3,928.03        |
| OTH TRAVEL AND TRNG  | \$0.00            | \$4,153.60          | \$1,277.07        |
| OTH VEHICLE SUPPLIES | \$0.00            | \$0.00              | \$473.81          |
| OTHER DUES AND FEES  | \$0.00            | \$0.00              | \$600.00          |
| OTHER FOOD SUPPLIES  | \$0.00            | \$1,812.20          | \$0.00            |
| OTHER INST SUPPLIES  | \$8,635.08        | \$0.00              | \$5,523.34        |
| OTHER PROF ED SERVIC | \$0.00            | \$4,443.75          | \$0.00            |
| OTHER PROF SERVICES  | \$0.00            | \$0.00              | \$1,561.76        |
| OTHER PROPERTY SERV  | \$0.00            | \$675.00            | \$0.00            |
| OTHER PURCHASED SERV | \$287,960.08      | \$41,195.09         | \$64,767.38       |
| OTHER REFUNDS        | \$0.00            | \$0.00              | \$35.00           |



| Description          | State Fund Amount   | Federal Fund Amount   | Local Fund Amount     |
|----------------------|---------------------|-----------------------|-----------------------|
| OUT-OF-STATE         | \$3,199.68          | \$0.00                | \$0.00                |
| PRINTING AND BINDING | \$0.00              | \$1,629.73            | \$500.00              |
| PURCHASED FOOD       | \$0.00              | \$755,627.28          | \$0.00                |
| RENTAL-LAND & BLDG   | \$0.00              | \$0.00                | \$3,500.00            |
| STAFF ED SERVICES    | \$0.00              | \$2,246.86            | \$0.00                |
| STUDENT CLASSRM SUPP | \$7,820.95          | \$3,075.93            | \$1,942.40            |
| TESTING SUPPLIES     | \$0.00              | \$3,425.84            | \$0.00                |
| TRANSFER OUT-LSA SOU | \$34,391.09         | \$0.00                | \$10,790.00           |
| WATER AND SEWAGE     | \$0.00              | \$0.00                | \$15,309.59           |
|                      | <b>\$536,913.74</b> | <b>\$1,009,081.26</b> | <b>\$2,941,473.72</b> |