

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2024, Fiscal Period 10**

Exhibit F-I-A

102 - Alexander City Schools

Description	GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT	
	General	Special Revenue	Debt Service	Capital Projects	Enterp/Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$12,597,739.08	\$1,164,422.43	\$747,889.36	\$72,640,761.36	\$0.00	\$391,003.13	\$0.00
Investments	\$0.00	\$22,974.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$2,293.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	(\$603.88)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$135,063.60	\$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	\$50,606,284.31
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,917,561.61
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,763,174.59
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$115,364,446.20
Other Debits							
Total Assets and Other Debits:	\$12,599,429.09	\$1,322,460.60	\$747,889.36	\$72,640,761.36	\$0.00	\$391,003.13	\$176,651,466.71
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$34,032.76	\$1,339.44	\$3.44	\$39,934.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$43,205.12	\$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	\$117,127,620.79
Total Liabilities:	\$34,032.76	\$44,544.56	\$3.44	\$39,934.00	\$0.00	\$0.00	\$117,127,620.79
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$59,523,845.92
Contributed Capital							
Reserved Fund Balance	\$1,085,476.78	\$608,825.15	\$0.00	\$1,096,473.48	\$0.00	\$86,287.94	\$0.00
Unreserved Fund balance	\$11,479,919.55	\$669,090.89	\$747,885.92	\$71,504,353.88	\$0.00	\$304,715.19	\$0.00
Total Fund Equity:	\$12,565,396.33	\$1,277,916.04	\$747,885.92	\$72,600,827.36	\$0.00	\$391,003.13	\$59,523,845.92
Total Liabilities and Fund Equity:	\$12,599,429.09	\$1,322,460.60	\$747,889.36	\$72,640,761.36	\$0.00	\$391,003.13	\$176,651,466.71

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

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

Exhibit F-II-A

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2024, Fiscal Period 10**

102 - Alexander City Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$17,518,944.13	\$0.00	\$1,741,243.00	\$337,939.00	\$0.00	\$19,598,126.13
Federal Sources	\$44,631.34	\$6,341,928.25	\$0.00	\$0.00	\$0.00	\$6,386,559.59
Local Sources	\$7,561,489.54	\$605,713.68	\$1,505,978.67	\$5,499,834.35	\$416,747.36	\$15,589,763.60
Other Sources	\$20,494.74	\$58,931.27	\$0.00	\$0.00	\$0.00	\$79,426.01
Total Revenues:	\$25,145,559.75	\$7,006,573.20	\$3,247,221.67	\$5,837,773.35	\$416,747.36	\$41,653,875.33
Expenditures						
Instructional Services	\$13,292,263.04	\$3,087,645.07	\$0.00	\$19,108.50	\$266,578.94	\$16,665,595.55
Instructional Support Services	\$5,143,672.24	\$1,080,390.70	\$0.00	\$0.00	\$38,943.42	\$6,263,006.36
Operation & Maintenance Services	\$2,392,183.08	\$35,850.99	\$0.00	\$27,388.22	\$760.00	\$2,456,182.29
Auxiliary Services	\$1,106,140.53	\$1,919,066.57	\$0.00	\$0.00	\$6,137.50	\$3,031,344.60
General Administrative Services	\$1,145,817.23	\$291,242.71	\$0.00	\$241,500.35	\$192.57	\$1,678,752.86
Capital Outlay	\$0.00	\$599,355.04	\$0.00	\$37,856,924.41	\$0.00	\$38,456,279.45
Debt Service	\$2,630.64	\$524.55	\$100,976.20	\$4,945,807.93	\$0.00	\$5,049,939.32
Other Expenditures	\$694,139.05	\$640,548.70	\$0.00	\$0.00	\$73,618.36	\$1,408,306.11
Total Expenditures:	\$23,776,845.81	\$7,654,624.33	\$100,976.20	\$43,090,729.41	\$386,230.79	\$75,009,406.54
Other Fund Sources (Uses)						
Other Fund Sources:	\$97,215.03	\$171,448.36	\$0.00	\$31,222,359.19	\$6,937.00	\$31,497,959.58
Other Fund Uses:	\$126,800.00	\$69,926.63	\$4,476,947.27	\$0.00	\$4,000.55	\$4,677,674.45
Total Other Fund Sources (Uses):	(\$29,584.97)	\$101,521.73	(\$4,476,947.27)	\$31,222,359.19	\$2,936.45	\$26,820,285.13
(Under) Expenditures and Other Fund Uses:	\$1,339,128.97	(\$546,529.40)	(\$1,330,701.80)	(\$6,030,596.87)	\$33,453.02	(\$6,535,246.08)
Beginning Fund Balance - October 1:	\$11,226,267.36	\$1,824,445.44	\$2,078,587.72	\$78,631,424.23	\$357,550.11	\$94,118,274.86
Ending Fund Balance:	\$12,565,396.33	\$1,277,916.04	\$747,885.92	\$72,600,827.36	\$391,003.13	\$87,583,028.78

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

Pulled from Production

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

Exhibit F-III-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 10**

102 - Alexander City Schools

Description	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$23,816,567.00	\$17,518,944.13	(\$6,297,622.87)	\$0.00	\$0.00	\$0.00
Federal Sources	\$72,934.00	\$44,631.34	(\$28,302.66)	\$8,787,240.47	\$6,341,928.25	(\$2,445,312.22)
Local Sources	\$8,887,443.00	\$7,561,489.54	(\$1,325,953.46)	\$777,972.00	\$605,713.68	(\$172,258.32)
Other Sources	\$25,232.00	\$20,494.74	(\$4,737.26)	\$64,946.00	\$58,931.27	(\$6,014.73)
Total Revenues:	\$32,802,176.00	\$25,145,559.75	(\$7,656,616.25)	\$9,630,158.47	\$7,006,573.20	(\$2,623,585.27)
Expenditures						
Instructional Services	\$18,228,547.82	\$13,292,263.04	\$4,936,284.78	\$3,911,427.67	\$3,087,645.07	\$823,782.60
Instructional Support Services	\$6,135,017.00	\$5,143,672.24	\$991,344.76	\$1,496,144.44	\$1,080,390.70	\$415,753.74
Operation & Maintenance Services	\$4,140,356.00	\$2,392,183.08	\$1,748,172.92	\$76,979.00	\$35,850.99	\$41,128.01
Auxiliary Services	\$2,013,497.00	\$1,106,140.53	\$907,356.47	\$2,532,745.00	\$1,919,066.57	\$613,678.43
General Administrative Services	\$1,465,785.00	\$1,145,817.23	\$319,967.77	\$538,282.82	\$291,242.71	\$247,040.11
Special Revenue Outlay	\$1,600,000.00	\$0.00	\$1,600,000.00	\$562,000.00	\$599,355.04	(\$37,355.04)
General Service	\$530.00	\$2,630.64	(\$2,100.64)	\$0.00	\$524.55	(\$524.55)
Other Expenditures	\$1,075,915.00	\$694,139.05	\$381,775.95	\$878,458.52	\$640,548.70	\$237,909.82
Total Expenditures:	\$34,659,647.82	\$23,776,845.81	\$10,882,802.01	\$9,996,037.45	\$7,654,624.33	\$2,341,413.12
Other Financing Sources (Uses)						
Other Financing Sources:	\$414,953.82	\$97,215.03	(\$317,738.79)	\$183,900.00	\$171,448.36	(\$12,451.64)
Other Financing Uses:	\$150,000.00	\$126,800.00	\$23,200.00	\$103,225.00	\$69,926.63	\$33,298.37
Total Other Financing Sources (Uses):	\$264,953.82	(\$29,584.97)	(\$294,538.79)	\$80,675.00	\$101,521.73	\$20,846.73
(Under) Expenditures and Other Uses:	(\$1,592,518.00)	\$1,339,128.97	\$2,931,646.97	(\$285,203.98)	(\$546,529.40)	(\$261,325.42)
Beginning Fund Balance - Oct. 1:	\$11,226,267.00	\$11,226,267.36	\$0.36	\$1,824,445.00	\$1,824,445.44	\$0.44
Ending Fund Balance:	\$9,633,749.00	\$12,565,396.33	\$2,931,647.33	\$1,539,241.02	\$1,277,916.04	(\$261,324.98)

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

Pulled from Production

**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
For Fiscal Year 2024, Fiscal Period 10**

102 - Alexander City Schools

Description	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$1,810,627.00	\$1,741,243.00	(\$69,384.00)	\$502,755.00	\$337,939.00	(\$164,816.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$1,660,981.00	\$1,505,978.67	(\$155,002.33)	\$5,476,765.00	\$5,499,834.35	\$23,069.35
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$3,471,608.00	\$3,247,221.67	(\$224,386.33)	\$5,979,520.00	\$5,837,773.35	(\$141,746.65)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$190,040.00	\$19,108.50	\$170,931.50
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$21,200.00	\$27,388.22	(\$6,188.22)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$888,895.00	\$0.00	\$888,895.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$351,014.00	\$241,500.35	\$109,513.65
Capital Outlay	\$0.00	\$0.00	\$0.00	\$37,000,943.00	\$37,856,924.41	(\$855,981.41)
Debt Service	\$1,456,257.00	\$100,976.20	\$1,355,280.80	\$5,054,894.00	\$4,945,807.93	\$109,086.07
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,456,257.00	\$100,976.20	\$1,355,280.80	\$43,506,986.00	\$43,090,729.41	\$416,256.59
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$28,907,287.00	\$31,222,359.19	\$2,315,072.19
Other Financing Uses:	\$4,017,944.00	\$4,476,947.27	(\$459,003.27)	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	(\$4,017,944.00)	(\$4,476,947.27)	(\$459,003.27)	\$28,907,287.00	\$31,222,359.19	\$2,315,072.19
(Under) Expenditures and Other Uses:	(\$2,002,593.00)	(\$1,330,701.80)	\$671,891.20	(\$8,620,179.00)	(\$6,030,596.87)	\$2,589,582.13
Beginning Fund Balance - Oct. 1:	\$2,078,588.00	\$2,078,587.72	(\$0.28)	\$78,631,424.00	\$78,631,424.23	\$0.23
Ending Fund Balance:	\$75,995.00	\$747,885.92	\$671,890.92	\$70,011,245.00	\$72,600,827.36	\$2,589,582.36

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

Pulled from Production

**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
For Fiscal Year 2024, Fiscal Period 10**

102 - Alexander City Schools

Description	EXPENDABLE TRUST		VARIANCE	AND EXPENDABLE TRUST FUNDS		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$26,129,949.00	\$19,598,126.13	(\$6,531,822.87)
Federal Sources	\$0.00	\$0.00	\$0.00	\$8,860,174.47	\$6,386,559.59	(\$2,473,614.88)
Local Sources	\$564,762.00	\$416,747.36	(\$148,014.64)	\$17,367,923.00	\$15,589,763.60	(\$1,778,159.40)
Other Sources	\$0.00	\$0.00	\$0.00	\$90,178.00	\$79,426.01	(\$10,751.99)
Total Revenues:	\$564,762.00	\$416,747.36	(\$148,014.64)	\$52,448,224.47	\$41,653,875.33	(\$10,794,349.14)
Expenditures						
Instructional Services	\$319,777.00	\$266,578.94	\$53,198.06	\$22,649,792.49	\$16,665,595.55	\$5,984,196.94
Instructional Support Services	\$93,635.00	\$38,943.42	\$54,691.58	\$7,724,796.44	\$6,263,006.36	\$1,461,790.08
Operation & Maintenance Services	\$5,980.00	\$760.00	\$5,220.00	\$4,244,515.00	\$2,456,182.29	\$1,788,332.71
Auxiliary Services	\$3,825.00	\$6,137.50	(\$2,312.50)	\$5,438,962.00	\$3,031,344.60	\$2,407,617.40
Expendable Administrative Services	\$229.00	\$192.57	\$36.43	\$2,355,310.82	\$1,678,752.86	\$676,557.96
Total Outlay	\$0.00	\$0.00	\$0.00	\$39,162,943.00	\$38,456,279.45	\$706,663.55
Expendable Service	\$0.00	\$0.00	\$0.00	\$6,511,681.00	\$5,049,939.32	\$1,461,741.68
Other Expenditures	\$73,365.00	\$73,618.36	(\$253.36)	\$2,027,738.52	\$1,408,306.11	\$619,432.41
Total Expenditures:	\$496,811.00	\$386,230.79	\$110,580.21	\$90,115,739.27	\$75,009,406.54	\$15,106,332.73
Other Financing Sources (Uses)						
Other Financing Sources:	\$20,000.00	\$6,937.00	(\$13,063.00)	\$29,526,140.82	\$31,497,959.58	\$1,971,818.76
Other Financing Uses:	\$20,000.00	\$4,000.55	\$15,999.45	\$4,291,169.00	\$4,677,674.45	(\$386,505.45)
Total Other Financing Sources (Uses):	\$0.00	\$2,936.45	\$2,936.45	\$25,234,971.82	\$26,820,285.13	\$1,585,313.31
(Under) Expenditures and Other Uses:	\$67,951.00	\$33,453.02	(\$34,497.98)	(\$12,432,542.98)	(\$6,535,246.08)	\$5,897,296.90
Beginning Fund Balance - Oct. 1:	\$357,550.00	\$357,550.11	\$0.11	\$94,118,274.00	\$94,118,274.86	\$0.86
Ending Fund Balance:	\$425,501.00	\$391,003.13	(\$34,497.87)	\$81,685,731.02	\$87,583,028.78	\$5,897,297.76

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Pulled from Production