

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 08

Exhibit F-I-A

001 - Autauga County Schools

	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special	Debt	Capital	Enterp/	Trust Agency	GROUPS
Description		Revenue	Service	Projects	Internal		F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$34,663,905.28	(\$2,736,007.64)	\$2,202,543.65	\$29,552,622.46	\$0.00	\$1,317,938.13	\$0.00
Investments	\$0.00	\$388,370.49	\$0.00	\$0.00	\$0.00	\$222,979.62	\$0.00
Receivables	\$0.00	(\$6,322.73)	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$490,596.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$20.33)	\$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	\$128,680,772.22
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,702,981.41
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,269,069.46
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,705,297.51
Other Debits							
Total Assets and Other Debits:	\$34,663,884.95	(\$1,863,363.19)	\$2,202,543.65	\$29,552,622.46	\$0.00	\$1,541,917.75	\$192,358,120.60
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$0.00	\$40.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$13,856.19	\$27,292.98	\$0.00	\$0.00	\$0.00	\$975,792.87	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,974,366.97
Total Liabilities:	\$13,856.19	\$27,333.53	\$0.00	\$0.00	\$0.00	\$975,792.87	\$50,974,366.97
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$141,383,753.63
Contributed Capital							
Reserved Fund Balance	\$1,664,522.69	\$2,101,448.47	\$0.00	\$5,705.00	\$0.00	\$15,427.34	\$0.00
Unreserved Fund balance	\$32,985,506.07	(\$3,992,145.19)	\$2,202,543.65	\$29,546,917.46	\$0.00	\$550,697.54	\$0.00
Total Fund Equity:	\$34,650,028.76	(\$1,890,696.72)	\$2,202,543.65	\$29,552,622.46	\$0.00	\$566,124.88	\$141,383,753.63
Total Liabilities and Fund Equity:	\$34,663,884.95	(\$1,863,363.19)	\$2,202,543.65	\$29,552,622.46	\$0.00	\$1,541,917.75	\$192,358,120.60

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 2023, Fiscal Period 08

001 - Autauga County Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$40,208,065.66	\$28,421.69	\$840,227.76	\$2,385,600.89	\$0.00	\$43,462,316.00
Federal Sources	\$133,708.08	\$6,512,423.70	\$0.00	\$0.00	\$0.00	\$6,646,131.78
Local Sources	\$17,582,302.75	\$2,690,353.42	\$104,557.00	\$0.00	\$296,071.68	\$20,673,284.85
Other Sources	\$197,721.14	\$62,085.54	\$0.00	\$0.00	\$0.00	\$259,806.68
Total Revenues:	\$58,121,797.63	\$9,293,284.35	\$944,784.76	\$2,385,600.89	\$296,071.68	\$71,041,539.31
Expenditures						
Instructional Services	\$29,876,554.96	\$7,028,249.75	\$0.00	\$0.00	\$91,699.37	\$36,996,504.08
Instructional Support Services	\$8,880,645.60	\$2,913,804.40	\$0.00	\$0.00	\$46,018.57	\$11,840,468.57
Operation & Maintenance Services	\$4,561,147.89	\$513,698.54	\$0.00	\$104,557.00	\$27,759.50	\$5,207,162.93
Auxiliary Services	\$4,419,639.06	\$4,933,785.84	\$0.00	\$3,808,628.00	\$8,535.85	\$13,170,588.75
General Administrative Services	\$1,944,284.33	\$335,797.94	\$0.00	\$0.00	\$0.00	\$2,280,082.27
Capital Outlay	\$20,399.86	\$141,916.16	\$0.00	\$5,439,026.17	\$0.00	\$5,601,342.19
Debt Service	\$0.00	\$0.00	\$4,027,830.83	\$0.00	\$0.00	\$4,027,830.83
Other Expenditures	\$899,265.46	\$1,017,421.25	\$0.00	\$0.00	\$85,958.75	\$2,002,645.46
Total Expenditures:	\$50,601,937.16	\$16,884,673.88	\$4,027,830.83	\$9,352,211.17	\$259,972.04	\$81,126,625.08
Other Fund Sources (Uses)						
Other Fund Sources:	\$301,200.66	\$1,320,588.03	\$0.00	\$0.00	\$5,699.14	\$1,627,487.83
Other Fund Uses:	\$1,146,351.54	\$298,852.39	\$0.00	\$0.00	\$41,131.10	\$1,486,335.03
Total Other Fund Sources (Uses):	(\$845,150.88)	\$1,021,735.64	\$0.00	\$0.00	(\$35,431.96)	\$141,152.80
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$6,674,709.59	(\$6,569,653.89)	(\$3,083,046.07)	(\$6,966,610.28)	\$667.68	(\$9,943,932.97)
Beginning Fund Balance - October 1:	\$27,975,319.17	\$4,678,957.17	\$5,285,589.72	\$36,519,232.74	\$565,457.20	\$75,024,556.00
Ending Fund Balance:	\$34,650,028.76	(\$1,890,696.72)	\$2,202,543.65	\$29,552,622.46	\$566,124.88	\$65,080,623.03

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

**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
Budget and Actual
For Fiscal Year 2023, Fiscal Period 08**

001 - Autauga County Schools

201 - Autauga County Schools						
	GENERAL			SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$61,996,185.14	\$40,208,065.66	(\$21,788,119.48)	\$0.00	\$28,421.69	\$28,421.69
Federal Sources	\$127,564.00	\$133,708.08	\$6,144.08	\$29,124,743.29	\$6,512,423.70	(\$22,612,319.59)
Local Sources	\$19,805,882.00	\$17,582,302.75	(\$2,223,579.25)	\$2,882,431.71	\$2,690,353.42	(\$192,078.29)
Other Sources	\$186,500.00	\$197,721.14	\$11,221.14	\$135,800.00	\$62,085.54	(\$73,714.46)
Total Revenues:	\$82,116,131.14	\$58,121,797.63	(\$23,994,333.51)	\$32,142,975.00	\$9,293,284.35	(\$22,849,690.65)
Expenditures						
Instructional Services	\$44,038,382.94	\$29,876,554.96	\$14,161,827.98	\$12,906,270.04	\$7,028,249.75	\$5,878,020.29
Instructional Support Services	\$13,444,308.53	\$8,880,645.60	\$4,563,662.93	\$4,267,205.82	\$2,913,804.40	\$1,353,401.42
Operation & Maintenance Services	\$7,606,498.00	\$4,561,147.89	\$3,045,350.11	\$3,584,231.00	\$513,698.54	\$3,070,532.46
Auxiliary Services	\$6,118,366.11	\$4,419,639.06	\$1,698,727.05	\$8,876,411.60	\$4,933,785.84	\$3,942,625.76
General Administrative Services	\$3,483,778.00	\$1,944,284.33	\$1,539,493.67	\$859,603.60	\$335,797.94	\$523,805.66
Special Revenue Outlay	\$0.00	\$20,399.86	(\$20,399.86)	\$1,050,000.00	\$141,916.16	\$908,083.84
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$1,333,530.00	\$899,265.46	\$434,264.54	\$3,228,099.57	\$1,017,421.25	\$2,210,678.32
Total Expenditures:	\$76,024,863.58	\$50,601,937.16	\$25,422,926.42	\$34,771,821.63	\$16,884,673.88	\$17,887,147.75
Other Financing Sources (Uses)						
Other Financing Sources:	\$1,080,603.21	\$301,200.66	(\$779,402.55)	\$4,073,919.17	\$1,320,588.03	(\$2,753,331.14)
Other Financing Uses:	\$5,055,797.28	\$1,146,351.54	\$3,909,445.74	\$596,155.61	\$298,852.39	\$297,303.22
Total Other Financing Sources (Uses):	(\$3,975,194.07)	(\$845,150.88)	\$3,130,043.19	\$3,477,763.56	\$1,021,735.64	(\$2,456,027.92)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$2,116,073.49	\$6,674,709.59	\$4,558,636.10	\$848,916.93	(\$6,569,653.89)	(\$7,418,570.82)
Beginning Fund Balance - Oct. 1:	\$21,581,362.00	\$27,975,319.17	\$6,393,957.17	\$2,869,837.00	\$4,678,957.17	\$1,809,120.17
Ending Fund Balance:	\$23,697,435.49	\$34,650,028.76	\$10,952,593.27	\$3,718,753.93	(\$1,890,696.72)	(\$5,609,450.65)

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 2023, Fiscal Period 08**

001 - Autauga County Schools

Description	DEBT SERVICE		VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$3,413,047.00	\$840,227.76	(\$2,572,819.24)	\$6,596,125.64	\$2,385,600.89	(\$4,210,524.75)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$104,557.00	\$104,557.00	\$0.00	\$0.00	\$0.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$3,413,047.00	\$944,784.76	(\$2,468,262.24)	\$6,596,125.64	\$2,385,600.89	(\$4,210,524.75)
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
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$40,000.00	\$104,557.00	(\$64,557.00)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$3,808,628.00	\$3,808,628.00	\$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	\$37,477,881.40	\$5,439,026.17	\$32,038,855.23
Debt Service	\$4,043,052.96	\$4,027,830.83	\$15,222.13	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$4,043,052.96	\$4,027,830.83	\$15,222.13	\$41,326,509.40	\$9,352,211.17	\$31,974,298.23
Other Financing Sources (Uses)						
Other Financing Sources:	\$727,990.11	\$0.00	(\$727,990.11)	\$650,000.00	\$0.00	(\$650,000.00)
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$727,990.11	\$0.00	(\$727,990.11)	\$650,000.00	\$0.00	(\$650,000.00)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$97,984.15	(\$3,083,046.07)	(\$3,181,030.22)	(\$34,080,383.76)	(\$6,966,610.28)	\$27,113,773.48
Beginning Fund Balance - Oct. 1:	\$4,690,968.00	\$5,285,589.72	\$594,621.72	\$39,720,275.00	\$36,519,232.74	(\$3,201,042.26)
Ending Fund Balance:	\$4,788,952.15	\$2,202,543.65	(\$2,586,408.50)	\$5,639,891.24	\$29,552,622.46	\$23,912,731.22

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 2023, Fiscal Period 08**

001 - Autauga 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	\$72,005,357.78	\$43,462,316.00	(\$28,543,041.78)
Federal Sources	\$0.00	\$0.00	\$0.00	\$29,252,307.29	\$6,646,131.78	(\$22,606,175.51)
Local Sources	\$494,536.00	\$296,071.68	(\$198,464.32)	\$23,182,849.71	\$20,673,284.85	(\$2,509,564.86)
Other Sources	\$0.00	\$0.00	\$0.00	\$322,300.00	\$259,806.68	(\$62,493.32)
Total Revenues:	\$494,536.00	\$296,071.68	(\$198,464.32)	\$124,762,814.78	\$71,041,539.31	(\$53,721,275.47)
Expenditures						
Instructional Services	\$154,440.00	\$91,699.37	\$62,740.63	\$57,099,092.98	\$36,996,504.08	\$20,102,588.90
Instructional Support Services	\$68,000.00	\$46,018.57	\$21,981.43	\$17,779,514.35	\$11,840,468.57	\$5,939,045.78
Operation & Maintenance Services	\$23,120.00	\$27,759.50	(\$4,639.50)	\$11,253,849.00	\$5,207,162.93	\$6,046,686.07
Auxiliary Services	\$11,474.00	\$8,535.85	\$2,938.15	\$18,814,879.71	\$13,170,588.75	\$5,644,290.96
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$4,343,381.60	\$2,280,082.27	\$2,063,299.33
Total Outlay	\$0.00	\$0.00	\$0.00	\$38,527,881.40	\$5,601,342.19	\$32,926,539.21
Expendable Service	\$0.00	\$0.00	\$0.00	\$4,043,052.96	\$4,027,830.83	\$15,222.13
Other Expenditures	\$169,900.00	\$85,958.75	\$83,941.25	\$4,731,529.57	\$2,002,645.46	\$2,728,884.11
Total Expenditures:	\$426,934.00	\$259,972.04	\$166,961.96	\$156,593,181.57	\$81,126,625.08	\$75,466,556.49
Other Financing Sources (Uses)						
Other Financing Sources:	\$30,275.00	\$5,699.14	(\$24,575.86)	\$6,562,787.49	\$1,627,487.83	(\$4,935,299.66)
Other Financing Uses:	\$50,620.00	\$41,131.10	\$9,488.90	\$5,702,572.89	\$1,486,335.03	\$4,216,237.86
Total Other Financing Sources (Uses):	(\$20,345.00)	(\$35,431.96)	(\$15,086.96)	\$860,214.60	\$141,152.80	(\$719,061.80)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$47,257.00	\$667.68	(\$46,589.32)	(\$30,970,152.19)	(\$9,943,932.97)	\$21,026,219.22
Beginning Fund Balance - Oct. 1:	\$392,243.00	\$565,457.20	\$173,214.20	\$69,254,685.00	\$75,024,556.00	\$5,769,871.00
Ending Fund Balance:	\$439,500.00	\$566,124.88	\$126,624.88	\$38,284,532.81	\$65,080,623.03	\$26,796,090.22

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

AUTAUGA COUNTY BOE
CHECK REGISTER ACCOUNTABILITY REPORT
05/01/2023 - 05/31/2023

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ACCOUNTING	\$0.00	\$0.00	\$3,508.00
ADVERTISING	\$0.00	\$0.00	\$362.50
BANK SERVICE CHARGES	\$0.00	\$0.00	\$1,650.00
BLDGS-CONSTRUCTED	\$0.00	\$0.00	\$17,864.71
BUILDING IMPROVEMENT	\$0.00	\$0.00	\$4,186.55
COMPUTERS	\$0.00	\$2,481.83	\$0.00
Contracted Substitute	\$150,238.93	\$71,514.79	\$22,168.74
CUSTODIAL SUPPLIES	\$0.00	\$0.00	\$563.73
Default Object Value	\$0.00	\$1,393.74	\$94,061.32
ELECTRICITY	\$0.00	\$0.00	\$179,978.51
EQUIP MAINT AGREEMTS	\$0.00	\$1,837.14	\$1,553.94
EQUIP REPAIR & MAINT	\$858.13	\$4,981.39	\$710.00
FOOD PROCESSING SUPP	\$0.00	\$18,597.35	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$7,537.53	\$0.00
FREIGHT AND SHIPPING	\$0.00	\$201.94	\$0.00
FUEL-DIESEL	\$45,050.87	\$0.00	\$0.00
FUEL-GASOLINE	\$15,114.25	\$0.00	\$0.00
GARBAGE AND WASTE	\$0.00	\$1,027.97	\$0.00
INSTRUCTIONAL EQUIP	\$2,307.34	\$156,319.14	\$1,300.00
INSTRUCTIONAL SOFTWA	\$0.00	\$4,545.00	\$0.00
INSURANCE SERVICES	\$1,000.00	\$0.00	\$350.00
LAND & BLDG REPAIR/M	\$0.00	\$0.00	\$18,646.80
LEGAL FEES	\$0.00	\$0.00	\$5,140.00
LICENSE FEES	\$38,119.20	\$0.00	\$51,118.34
LOCAL DISTRICT	\$0.00	\$1,328.61	\$2,604.22
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$18,554.84
MEDICAL/HEALTH SERVI	\$0.00	\$0.00	\$1,729.60
NON-CAPITALIZED AUDI	\$983.52	\$0.00	\$0.00
NON-CAPITALIZED FURN	\$1,142.53	\$72.59	\$2,188.40
NON-INST EQUIPMENT	\$0.00	\$1,359.90	\$0.00
NON-INSTRUCTIONAL	\$1,140.00	\$6,561.06	\$0.00
OFFICE SUPPLIES	\$280.60	\$597.01	\$1,436.51
OIL AND LUBRICANTS	\$5,038.08	\$0.00	\$0.00

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
OPERATING TRANSFER O	\$0.00	\$0.00	\$5,468.50
OTH BOOKS/PERIODICAL	\$0.00	\$2,969.00	\$0.00
OTH NONINST SUPPLIES	\$572.38	\$7,217.16	\$157.73
OTH TRAVEL AND TRNG	\$1,044.21	\$15,698.84	\$10,213.53
OTHER EQUIPMENT	\$0.00	\$9,015.00	\$0.00
OTHER GEN SUPPLIES	\$0.00	\$0.00	\$158.69
OTHER INST SUPPLIES	\$0.00	\$186,455.09	\$0.00
OTHER PROF ED SERVIC	\$0.00	\$5,000.00	\$0.00
OTHER PROF SERVICES	\$21,318.70	\$2,307.00	\$37,415.05
OTHER PROPERTY SERV	\$0.00	\$2,429.52	\$16,547.15
OTHER PURCHASED SERV	\$3,159.18	\$18,369.54	\$25.00
PARENT INST SUPPLIES	\$0.00	\$2,396.75	\$0.00
POSTAGE	\$0.00	\$3,780.00	\$165.00
PURCHASED FOOD	\$0.00	\$205,647.08	\$0.00
REFERENCE MATERIALS	\$175.78	\$0.00	\$0.00
RENTAL-EQUIPMENT	\$515.05	\$0.00	\$1,671.56
SOFTWARE MAINT AGREE	\$0.00	\$273.00	\$0.00
STAFF TRAINING SUPPL	\$0.00	\$9,414.00	\$0.00
STUDENT CLASSRM SUPP	\$1,411.07	\$112,363.06	\$5,346.49
STUDENT EDUCATIONAL	\$0.00	\$7,960.40	\$0.00
TELEPHONE	\$0.00	\$419.41	\$0.00
TESTING SUPPLIES	\$0.00	\$4,028.00	\$0.00
TIRES	\$7,229.25	\$0.00	\$0.00
VEHICLE PARTS	\$23,631.06	\$175.00	\$0.00
WATER AND SEWAGE	\$0.00	\$0.00	\$9,891.31
	\$320,330.13	\$876,274.84	\$516,736.72