

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2023, Fiscal Period 05**

Exhibit F-I-A

001 - Autauga County Schools

	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$34,630,005.98	(\$2,457,645.54)	\$4,443,900.44	\$34,893,243.60	\$0.00	\$1,357,297.80	\$0.00
Investments	\$0.00	\$388,370.49	\$0.00	\$0.00	\$0.00	\$222,979.62	\$0.00
Receivables	\$0.00	\$34,748.35	\$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	\$125,493,522.02
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,355,491.39
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:	\$34,629,985.65	(\$1,543,930.01)	\$4,443,900.44	\$34,893,243.60	\$0.00	\$1,581,277.42	\$188,823,380.38
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	\$18,079.24	\$63,780.10	\$0.00	\$0.00	\$0.00	\$980,328.02	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,974,366.97
Total Liabilities:	\$18,079.24	\$63,820.65	\$0.00	\$0.00	\$0.00	\$980,328.02	\$50,974,366.97
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$137,849,013.41
Contributed Capital							
Reserved Fund Balance	\$733,245.34	\$1,628,566.76	\$0.00	\$3,970,099.93	\$0.00	\$18,393.13	\$0.00
Unreserved Fund balance	\$33,878,661.07	(\$3,236,317.42)	\$4,443,900.44	\$30,923,143.67	\$0.00	\$582,556.27	\$0.00
Total Fund Equity:	\$34,611,906.41	(\$1,607,750.66)	\$4,443,900.44	\$34,893,243.60	\$0.00	\$600,949.40	\$137,849,013.41
Total Liabilities and Fund Equity:	\$34,629,985.65	(\$1,543,930.01)	\$4,443,900.44	\$34,893,243.60	\$0.00	\$1,581,277.42	\$188,823,380.38

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 05**

001 - Autauga County Schools		GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust		Total
Revenues							
State Sources	\$25,136,282.31	\$17,196.43	\$378,518.90	\$1,125,263.45	\$0.00		\$26,657,261.09
Federal Sources	\$94,617.20	\$1,807,141.96	\$0.00	\$0.00	\$0.00		\$1,901,759.16
Local Sources	\$14,231,276.55	\$1,629,464.57	\$0.00	\$0.00	\$164,262.41		\$16,025,003.53
Other Sources	\$112,563.12	\$62,085.54	\$0.00	\$0.00	\$0.00		\$174,648.66
Total Revenues:	\$39,574,739.18	\$3,515,888.50	\$378,518.90	\$1,125,263.45	\$164,262.41		\$44,758,672.44
Expenditures							
Instructional Services	\$18,787,637.95	\$4,352,737.33	\$0.00	\$0.00	\$31,393.45		\$23,171,768.73
Instructional Support Services	\$5,603,029.61	\$2,240,082.57	\$0.00	\$0.00	\$17,799.99		\$7,860,912.17
Operation & Maintenance Services	\$3,088,238.02	\$318,424.33	\$0.00	\$0.00	\$4,689.07		\$3,411,351.42
Auxiliary Services	\$2,764,346.49	\$3,084,980.62	\$0.00	\$0.00	\$3,427.90		\$5,852,755.01
General Administrative Services	\$1,116,363.21	\$215,540.69	\$0.00	\$0.00	\$0.00		\$1,331,903.90
Capital Outlay	\$0.00	\$147,355.33	\$0.00	\$2,751,252.59	\$0.00		\$2,898,607.92
Debt Service	\$0.00	\$0.00	\$1,220,208.18	\$0.00	\$0.00		\$1,220,208.18
Other Expenditures	\$571,550.73	\$506,970.68	\$0.00	\$0.00	\$57,296.73		\$1,135,818.14
Total Expenditures:	\$31,931,166.01	\$10,866,091.55	\$1,220,208.18	\$2,751,252.59	\$114,607.14		\$46,883,325.47
Other Fund Sources (Uses)							
Other Fund Sources:	\$133,718.00	\$1,213,768.78	\$0.00	\$0.00	\$1,789.56		\$1,349,276.34
Other Fund Uses:	\$1,140,703.93	\$150,273.56	\$0.00	\$0.00	\$15,952.63		\$1,306,930.12
Total Other Fund Sources (Uses):	(\$1,006,985.93)	\$1,063,495.22	\$0.00	\$0.00	(\$14,163.07)		\$42,346.22
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$6,636,587.24	(\$6,286,707.83)	(\$841,689.28)	(\$1,625,989.14)	\$35,492.20		(\$2,082,306.81)
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:	\$34,611,906.41	(\$1,607,750.66)	\$4,443,900.44	\$34,893,243.60	\$600,949.40		\$72,942,249.19

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 05

001 - Autauga County Schools

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$61,996,185.14	\$25,136,282.31	(\$36,859,902.83)	\$0.00	\$17,196.43	\$17,196.43
Federal Sources	\$127,564.00	\$94,617.20	(\$32,946.80)	\$29,124,743.29	\$1,807,141.96	(\$27,317,601.33)
Local Sources	\$19,805,882.00	\$14,231,276.55	(\$5,574,605.45)	\$2,882,431.71	\$1,629,464.57	(\$1,252,967.14)
Other Sources	\$186,500.00	\$112,563.12	(\$73,936.88)	\$135,800.00	\$62,085.54	(\$73,714.46)
Total Revenues:	\$82,116,131.14	\$39,574,739.18	(\$42,541,391.96)	\$32,142,975.00	\$3,515,888.50	(\$28,627,086.50)
Expenditures						
Instructional Services	\$44,038,382.94	\$18,787,637.95	\$25,250,744.99	\$12,906,270.04	\$4,352,737.33	\$8,553,532.71
Instructional Support Services	\$13,444,308.53	\$5,603,029.61	\$7,841,278.92	\$4,267,205.82	\$2,240,082.57	\$2,027,123.25
Operation & Maintenance Services	\$7,606,498.00	\$3,088,238.02	\$4,518,259.98	\$3,584,231.00	\$318,424.33	\$3,265,806.67
Auxiliary Services	\$6,118,366.11	\$2,764,346.49	\$3,354,019.62	\$8,876,411.60	\$3,084,980.62	\$5,791,430.98
General Administrative Services	\$3,483,778.00	\$1,116,363.21	\$2,367,414.79	\$859,603.60	\$215,540.69	\$644,062.91
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$1,050,000.00	\$147,355.33	\$902,644.67
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$1,333,530.00	\$571,550.73	\$761,979.27	\$3,228,099.57	\$506,970.68	\$2,721,128.89
Total Expenditures:	\$76,024,863.58	\$31,931,166.01	\$44,093,697.57	\$34,771,821.63	\$10,866,091.55	\$23,905,730.08
Other Financing Sources (Uses)						
Other Financing Sources:	\$1,080,603.21	\$133,718.00	(\$946,885.21)	\$4,073,919.17	\$1,213,768.78	(\$2,860,150.39)
Other Financing Uses:	\$5,055,797.28	\$1,140,703.93	\$3,915,093.35	\$596,155.61	\$150,273.56	\$445,882.05
Total Other Financing Sources (Uses):	(\$3,975,194.07)	(\$1,006,985.93)	\$2,968,208.14	\$3,477,763.56	\$1,063,495.22	(\$2,414,268.34)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$2,116,073.49	\$6,636,587.24	\$4,520,513.75	\$848,916.93	(\$6,286,707.83)	(\$7,135,624.76)
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	\$34,611,906.41	\$10,914,470.92	\$3,718,753.93	(\$1,607,750.66)	(\$5,326,504.59)

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 05**

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	\$378,518.90	(\$3,034,528.10)	\$6,596,125.64	\$1,125,263.45	(\$5,470,862.19)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$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	\$378,518.90	(\$3,034,528.10)	\$6,596,125.64	\$1,125,263.45	(\$5,470,862.19)
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	\$0.00	\$40,000.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$3,808,628.00	\$0.00	\$3,808,628.00
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	\$2,751,252.59	\$34,726,628.81
Debt Service	\$4,043,052.96	\$1,220,208.18	\$2,822,844.78	\$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	\$1,220,208.18	\$2,822,844.78	\$41,326,509.40	\$2,751,252.59	\$38,575,256.81
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	(\$841,689.28)	(\$939,673.43)	(\$34,080,383.76)	(\$1,625,989.14)	\$32,454,394.62
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	\$4,443,900.44	(\$345,051.71)	\$5,639,891.24	\$34,893,243.60	\$29,253,352.36

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 05**

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	\$26,657,261.09	(\$45,348,096.69)
Federal Sources	\$0.00	\$0.00	\$0.00	\$29,252,307.29	\$1,901,759.16	(\$27,350,548.13)
Local Sources	\$494,536.00	\$164,262.41	(\$330,273.59)	\$23,182,849.71	\$16,025,003.53	(\$7,157,846.18)
Other Sources	\$0.00	\$0.00	\$0.00	\$322,300.00	\$174,648.66	(\$147,651.34)
Total Revenues:	\$494,536.00	\$164,262.41	(\$330,273.59)	\$124,762,814.78	\$44,758,672.44	(\$80,004,142.34)
Expenditures						
Instructional Services	\$154,440.00	\$31,393.45	\$123,046.55	\$57,099,092.98	\$23,171,768.73	\$33,927,324.25
Instructional Support Services	\$68,000.00	\$17,799.99	\$50,200.01	\$17,779,514.35	\$7,860,912.17	\$9,918,602.18
Operation & Maintenance Services	\$23,120.00	\$4,689.07	\$18,430.93	\$11,253,849.00	\$3,411,351.42	\$7,842,497.58
Auxiliary Services	\$11,474.00	\$3,427.90	\$8,046.10	\$18,814,879.71	\$5,852,755.01	\$12,962,124.70
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$4,343,381.60	\$1,331,903.90	\$3,011,477.70
Total Outlay	\$0.00	\$0.00	\$0.00	\$38,527,881.40	\$2,898,607.92	\$35,629,273.48
Expendable Service	\$0.00	\$0.00	\$0.00	\$4,043,052.96	\$1,220,208.18	\$2,822,844.78
Other Expenditures	\$169,900.00	\$57,296.73	\$112,603.27	\$4,731,529.57	\$1,135,818.14	\$3,595,711.43
Total Expenditures:	\$426,934.00	\$114,607.14	\$312,326.86	\$156,593,181.57	\$46,883,325.47	\$109,709,856.10
Other Financing Sources (Uses)						
Other Financing Sources:	\$30,275.00	\$1,789.56	(\$28,485.44)	\$6,562,787.49	\$1,349,276.34	(\$5,213,511.15)
Other Financing Uses:	\$50,620.00	\$15,952.63	\$34,667.37	\$5,702,572.89	\$1,306,930.12	\$4,395,642.77
Total Other Financing Sources (Uses):	(\$20,345.00)	(\$14,163.07)	\$6,181.93	\$860,214.60	\$42,346.22	(\$817,868.38)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$47,257.00	\$35,492.20	(\$11,764.80)	(\$30,970,152.19)	(\$2,082,306.81)	\$28,887,845.38
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	\$600,949.40	\$161,449.40	\$38,284,532.81	\$72,942,249.19	\$34,657,716.38

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

AUTAUGA COUNTY BOE
CHECK REGISTER ACCOUNTABILITY REPORT
02/01/2023 - 02/28/2023

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ASSOCIATION DUES	\$0.00	\$0.00	\$200.00
ATH AND PHYSICAL ED	\$0.00	\$0.00	\$6,800.00
BLDGS-CONSTRUCTED	\$0.00	\$0.00	\$1,071,426.78
BUILD IMP<\$50,000	\$0.00	\$2,000.00	\$1,850.00
BUILDING IMPROVEMENT	\$5,075.50	\$18,843.95	\$0.00
COMPUTERS	\$0.00	\$8,188.60	\$5,205.70
Contracted Substitute	\$88,052.19	\$51,685.44	\$7,306.57
CUSTODIAL SUPPLIES	\$0.00	\$0.00	\$217.79
Default Object Value	\$41,812.44	\$11,604.56	\$150,570.99
DRUG TESTING SERV	\$3,300.00	\$0.00	\$0.00
ELECTRICITY	\$0.00	\$0.00	\$2,882.57
EQUIP MAINT AGREEMTS	\$0.00	\$1,668.46	\$1,871.36
EQUIP REPAIR & MAINT	\$0.00	\$2,763.82	\$525.00
EXH LAND IMP<\$50,000	\$0.00	\$0.00	\$3,342.00
FOOD PROCESSING SUPP	\$0.00	\$30,291.50	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$14,872.45	\$0.00
FREIGHT AND SHIPPING	\$0.00	\$26.83	\$0.00
FUEL-DIESEL	\$37,356.94	\$0.00	\$0.00
FUEL-GASOLINE	\$11,965.83	\$0.00	\$0.00
GARBAGE AND WASTE	\$0.00	\$1,027.97	\$0.00
IN-STATE	\$5,100.00	\$0.00	\$0.00
INSTRUCTIONAL EQUIP	\$192.80	\$327,478.87	\$3,401.25
INSTRUCTIONAL SOFTWA	\$0.00	\$4,140.00	\$0.00
INSURANCE SERVICES	\$15,059.00	\$0.00	\$50.00
INTEREST	\$0.00	\$0.00	\$6,812.09
LAND & BLDG REPAIR/M	\$0.00	\$0.00	\$6,833.38
LEGAL FEES	\$0.00	\$0.00	\$19,500.42
LICENSE FEES	\$48,278.30	\$15,598.00	\$7,527.40
LOCAL DISTRICT	\$0.00	\$1,309.53	\$1,787.00
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$17,027.07
MEDICAL/HEALTH SERVI	\$0.00	\$0.00	\$1,729.60
NON-CAPITALIZED AUDI	\$1,257.78	\$0.00	\$0.00
NON-CAPITALIZED FURN	\$14,150.70	\$18,728.21	\$0.00

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
NON-INST EQUIPMENT	\$0.00	\$3,036.47	\$6,279.95
NON-INSTRUCTIONAL	\$0.00	\$12,188.94	\$0.00
OFFICE SUPPLIES	\$88.94	\$1,879.33	\$2,146.90
OIL AND LUBRICANTS	\$9,716.36	\$0.00	\$0.00
OTH NONINST SUPPLIES	\$0.00	\$11,694.26	\$640.50
OTH TRAVEL AND TRNG	\$2,354.29	\$11,832.59	\$5,549.66
OTH VEHICLE SUPPLIES	\$26.25	\$293.25	\$0.00
OTHER EQUIPMENT	\$0.00	\$10,958.05	\$0.00
OTHER GEN SUPPLIES	\$0.00	\$2,456.43	\$8,141.32
OTHER INST SUPPLIES	\$8,043.83	\$18,051.70	\$3,749.44
OTHER NONCAP EQUIPMT	\$0.00	\$0.00	\$16,590.57
OTHER PROF ED SERVIC	\$0.00	\$5,000.00	\$0.00
OTHER PROF SERVICES	\$0.00	\$912.50	\$58,100.99
OTHER PROPERTY SERV	\$0.00	\$3,770.78	\$7,322.81
OTHER PURCHASED SERV	\$9,085.00	\$57,162.31	\$0.00
PARENT INST SUPPLIES	\$0.00	\$6,218.64	\$0.00
PURCHASED FOOD	\$0.00	\$313,126.95	\$0.00
REFERENCE MATERIALS	\$1,563.00	\$0.00	\$0.00
RENTAL-EQUIPMENT	\$249.76	\$0.00	\$3,222.20
SOFTWARE MAINT AGREE	\$0.00	\$299.00	\$0.00
STAFF TRAINING SUPPL	\$0.00	\$0.00	\$229.12
STUDENT CLASSRM SUPP	\$967.04	\$18,927.49	\$234.21
STUDENT EDUCATIONAL	\$0.00	\$4,607.26	\$0.00
TELECOMMUNICATION	\$0.00	\$0.00	\$59.99
TELEPHONE	\$0.00	\$248.93	\$0.00
TESTING SUPPLIES	\$0.00	\$8,637.90	\$0.00
TEXTBOOKS	\$4,611.09	\$8,748.65	\$0.00
VEHICLE PARTS	\$7,937.71	\$0.00	\$0.00
WATER AND SEWAGE	\$0.00	\$0.00	\$8,041.10
	\$316,244.75	\$1,010,279.62	\$1,437,175.73