Exhibit F-I-A

STATE OF ALABAMA DEPARTMENT OF EDUCATION

LEA Financial System

Combined Balance Sheet -- All Fund Types and Account Groups

For Fiscal Year Ended September 30, 2023

026 - Elmore County Schools		GOVERNMENTAL Special De	ENTAL Debt	P Capital	PROPRIETARY Enterp/	FIDUCIARY	ACCOUNT GROUPS
Description	General	Revenue	Service	Projects	Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$22,489,773.23	\$4,735,028.66	\$7,235,878.42	\$2,240,258.03	\$0.00	\$1,122,907.43	\$0.00
Investments	\$0.00	\$17,769.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$2,571,266.49	\$4,346,220.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$870,554.61	\$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	\$210,171,000.06
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,821,508.16
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,013,098.77
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$71,983,262.00
Other Debits							
Total Assets and Other Debits:	\$25,061,039.72	\$9,969,573.60	\$7,235,878.42	\$2,240,258.03	\$0.00	\$1,122,907.43	\$305,988,868.99
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$2,256.99	\$14,220.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$163,322.88	\$129,623.98	\$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	\$79,996,360.77
Total Liabilities:	\$165,579.87	\$143,844.33	\$0.00	\$0.00	\$0.00	\$0.00	\$79,996,360.77
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$225,992,508.22
Contributed Capital							
Reserved Fund Balance	\$988,575.68	\$1,869,500.42	\$0.00	\$3,391,785.95	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$23,906,884.17	\$7,956,228.85	\$7,235,878.42	(\$1,151,527.92)	\$0.00	\$1,122,907.43	\$0.00
Total Fund Equity:	\$24,895,459.85	\$9,825,729.27	\$7,235,878.42	\$2,240,258.03	\$0.00	\$1,122,907.43	\$225,992,508.22
Total Liabilities and Fund Equity:	\$25,061,039.72	\$9,969,573.60	\$7,235,878.42	\$2,240,258.03	\$0.00	\$1,122,907.43	\$305,988,868.99

Exhibit F-II-A

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 For Fiscal Year Ended September 30, 2023

General	GOVERNMENTAL Special Revenue	Debt Service	FIDUCIARY Capital Projects Expendable Trust	RY xpendable Trust	Total
General	Special Revenue	Debt Service	Capital Projects Ex	xpendable Trust	Total
\$86,347,031.84	\$18,679.00	\$3,388,692.00	\$1,222,216.00	\$0.00	\$90,976,618.84
\$136,541.77	\$22,126,094.93	\$0.00	\$0.00	\$0.00	\$22,262,636.70
\$27,847,816.10	\$9,068,232.86	\$840,817.95	\$0.00	\$1,836,937.32	\$39,593,804.23
\$176,050.87	\$157,678.36	\$207,680.00	\$0.00	\$0.00	\$541,409.23
\$114,507,440.58	\$31,370,685.15	\$4,437,189.95	\$1,222,216.00	\$1,836,937.32	\$153,374,469.00
\$64,946,057.24	\$9,808,786.56	\$0.00	\$0.00	\$890,397.11	\$75,645,240.91
\$16,143,855.37	\$2,045,765.79	\$0.00	\$0.00	\$167,314.33	\$18,356,935.49
\$8,776,964.85	\$854,955.90	\$0.00	\$0.00	\$1,117.83	\$9,633,038.58
\$7,815,689.72	\$12,466,053.76	\$0.00	\$0.00	\$34,117.76	\$20,315,861.24
\$5,110,870.81	\$646,122.55	\$0.00	\$0.00	\$6,236.78	\$5,763,230.14
\$1,786,665.06	\$3,210,454.85	\$0.00	\$6,648,343.80	\$0.00	\$11,645,463.71
\$0.00	\$0.00	\$3,706,374.56	\$571,505.19	\$0.00	\$4,277,879.75
\$3,310,547.68	\$4,378,969.23	\$811,325.00	\$0.00	\$366,182.15	\$8,867,024.06
\$107,890,650.73	\$33,411,108.64	\$4,517,699.56	\$7,219,848.99	\$1,465,365.96	\$154,504,673.88
\$522,349.53	\$1,232,063.13	\$0.00	\$4,856,134.45	\$18,062.53	\$6,628,609.64
\$4,884,483.13	\$734,139.69	\$504,657.58	\$0.00	\$272,523.14	\$6,395,803.54
(\$4,362,133.60)	\$497,923.44	(\$504,657.58)	\$4,856,134.45	(\$254,460.61)	\$232,806.10
\$2,254,656.25	(\$1,542,500.05)	(\$585,167.19)	(\$1,141,498.54)	\$117,110.75	(\$897,398.78)
\$22,640,803.60	\$11,368,229.32	\$7,821,045.61	\$3,381,756.57	\$1,005,796.68	\$46,217,631.78
\$24,895,459.85	\$9,825,729.27	\$7,235,878.42	\$2,240,258.03	\$1,122,907.43	\$45,320,233.00
	\$136,541.77 \$27,847,816.10 \$176,050.87 \$114,507,440.58 \$64,946,057.24 \$16,143,855.37 \$8,776,964.85 \$7,815,689.72 \$5,110,870.81 \$1,786,665.06 \$0.00 \$3,310,547.68 \$107,890,650.73 \$4,884,483.13 \$4,884,483.13 \$4,884,483.13 \$4,884,483.13 \$522,349.53 \$4,884,483.13 \$4,884,483.13		\$22,126,094.93 \$9,068,232.86 \$157,678.36 \$207,6 \$31,370,685.15 \$9,808,786.56 \$2,045,765.79 \$854,955.90 \$12,466,053.76 \$646,122.55 \$3,210,454.85 \$0.00 \$4,378,969.23 \$1,232,063.13 \$734,139.69 \$497,923.44 \$4,517,1 \$11,368,229.32 \$7,821,0 \$9,825,729.27 \$7,235,8	\$22,126,094.93 \$0.00 \$9,068,232.86 \$840,817.95 \$157,678.36 \$207,680.00 \$31,370,685.15 \$4,437,189.95 \$1,222,3 \$9,808,786.56 \$0.00 \$2,045,765.79 \$0.00 \$854,955.90 \$0.00 \$412,466,053.76 \$0.00 \$43,210,454.85 \$0.00 \$3,210,454.85 \$0.00 \$4,378,969.23 \$3,706,374.56 \$57.1,5 \$4,378,969.23 \$4,517,699.56 \$7,219,5 \$734,139.69 \$504,657.58 \$497,923.44 \$504,657.58 \$41,368,229.32 \$7,821,045.61 \$3,381,7 \$9,825,729.27 \$7,235,878.42 \$2,240,2	\$22,126,094.93 \$0.00 \$0.00 \$9,068,232.86 \$840,817.95 \$0.00 \$157,678.36 \$207,680.00 \$0.00 \$31,370,685.15 \$4,437,189.95 \$1,222,216.00 \$9,808,786.56 \$0.00 \$0.00 \$2,045,765.79 \$0.00 \$0.00 \$844,955.90 \$0.00 \$412,466,053.76 \$0.00 \$0.00 \$44,378,969.23 \$811,325.00 \$5,648,343.80 \$734,11,108.64 \$4,517,699.56 \$7,219,848.99 \$11,368,229.32 \$7,821,045.61 \$3,381,756.57 \$9,825,729.27 \$7,235,878.42 \$2,240,258.03

Exhibit F-III-A

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 Ended September 30, 2023

\$2,043,666.77	\$9,825,729.27	\$7,782,062.50	\$1,465,646.81	\$24,895,459.85	\$23,429,813.04	Ending Fund Balance - Sept. 30:
\$7,205.89	\$11,368,229.32	\$11,361,023.43	(\$0.01)	\$22,640,803.60	\$22,640,803.61	Beginning Fund Balance - Oct. 1:
\$2,036,460.88	(\$1,542,500.05)	(\$3,578,960.93)	\$1,465,646.82	\$2,254,656.25	\$789,009.43	Excess Revenues and Other Sources Over Under) Expenditures and Other Uses:
\$239,559.44	\$497,923.44	\$258,364.00	(\$2,183,274.93)	(\$4,362,133.60)	(\$2,178,858.67)	Total Other Financing Sources (Uses):
(\$252,018.69)	\$734,139.69	\$482,121.00	(\$2,372,765.33)	\$4,884,483.13	\$2,511,717.80	Other Financing Uses:
\$491,578.13	\$1,232,063.13	\$740,485.00	\$189,490.40	\$522,349.53	\$332,859.13	Other Financing Sources:
						Other Financing Sources (Uses)
\$10,975,719.32	\$33,411,108.64	\$44,386,827.96	\$755,838.03	\$107,890,650.73	\$108,646,488.76	Total Expenditures:
\$1,344,514.49	\$4,378,969.23	\$5,723,483.72	(\$1,480,742.68)	\$3,310,547.68	\$1,829,805.00	Other Expenditures
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	General Service
\$4,893,068.32	\$3,210,454.85	\$8,103,523.17	\$440,800.94	\$1,786,665.06	\$2,227,466.00	Special Revenue Outlay
\$125,258.70	\$646,122.55	\$771,381.25	\$343,855.19	\$5,110,870.81	\$5,454,726.00	General Administrative Services
\$92,831.20	\$12,466,053.76	\$12,558,884.96	(\$360,962.72)	\$7,815,689.72	\$7,454,727.00	Auxiliary Services
\$10,188.78	\$854,955.90	\$865,144.68	\$1,183,137.15	\$8,776,964.85	\$9,960,102.00	Operation & Maintenance Services
\$824,500.58	\$2,045,765.79	\$2,870,266.37	\$136,499.63	\$16,143,855.37	\$16,280,355.00	Instructional Support Services
\$3,685,357.25	\$9,808,786.56	\$13,494,143.81	\$493,250.52	\$64,946,057.24	\$65,439,307.76	Instructional Services
						Expenditures
(\$9,178,817.88)	\$31,370,685.15	\$40,549,503.03	\$2,893,083.72	\$114,507,440.58	\$111,614,356.86	Total Revenues:
(\$93,094.32)	\$157,678.36	\$250,772.68	\$51,703.87	\$176,050.87	\$124,347.00	Other Sources
\$1,587,981.61	\$9,068,232.86	\$7,480,251.25	\$2,489,373.10	\$27,847,816.10	\$25,358,443.00	Local Sources
(\$10,692,384.17)	\$22,126,094.93	\$32,818,479.10	\$4,541.77	\$136,541.77	\$132,000.00	Federal Sources
\$18,679.00	\$18,679.00	\$0.00	\$347,464.98	\$86,347,031.84	\$85,999,566.86	State Sources
						Revenues
(Unfavorable)	Actual	Budget	(Unfavorable)	Actual	Budget	Description
VARIANCE	SPECIAL REVENUE	SPECIA	VARIANCE	GENERAL	ଜ	026 - Elmore County Schools

Exhibit F-III-B

DEPARTMENT OF EDUCATION STATE OF ALABAMA

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 Ended September 30, 2023

\$703,694.65	\$2,240,258.03	\$1,536,563.38	\$4,741,182.82	\$7,235,878.42	\$2,494,695.60	Ending Fund Balance - Sept. 30:
\$0.51	\$3,381,756.57	\$3,381,756.06	\$0.00	\$7,821,045.61	\$7,821,045.61	Beginning Fund Balance - Oct. 1:
\$703,694.14	(\$1,141,498.54)	(\$1,845,192.68)	\$4,741,182.82	(\$585,167.19)	(\$5,326,350.01)	Excess Revenues and Other Sources Over Under) Expenditures and Other Uses:
(\$2,719,865.55)	\$4,856,134.45	\$7,576,000.00	\$4,862,952.62	(\$504,657.58)	(\$5,367,610.20)	Total Other Financing Sources (Uses):
\$0.00	\$0.00	\$0.00	\$5,495,342.42	\$504,657.58	\$6,000,000.00	Other Financing Uses:
(\$2,719,865.55)	\$4,856,134.45	\$7,576,000.00	(\$632,389.80)	\$0.00	\$632,389.80	Other Financing Sources:
						Other Financing Sources (Uses)
\$3,423,559.69	\$7,219,848.99	\$10,643,408.68	(\$430,842.75)	\$4,517,699.56	\$4,086,856.81	Total Expenditures:
\$0.00	\$0.00	\$0.00	(\$811,325.00)	\$811,325.00	\$0.00	Other Expenditures
\$9,217.49	\$571,505.19	\$580,722.68	(\$219,517.75)	\$3,706,374.56	\$3,486,856.81	Debt Service
\$3,177,656.20	\$6,648,343.80	\$9,826,000.00	\$0.00	\$0.00	\$0.00	Capital Outlay
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Debt Administrative Services
\$236,686.00	\$0.00	\$236,686.00	\$0.00	\$0.00	\$0.00	Auxiliary Services
\$0.00	\$0.00	\$0.00	\$600,000.00	\$0.00	\$600,000.00	Operation & Maintenance 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	Instructional Services
						Expenditures
\$0.00	\$1,222,216.00	\$1,222,216.00	\$309,072.95	\$4,437,189.95	\$4,128,117.00	Total Revenues:
\$0.00	\$0.00	\$0.00	\$207,680.00	\$207,680.00	\$0.00	Other Sources
\$0.00	\$0.00	\$0.00	\$101,392.95	\$840,817.95	\$739,425.00	Local Sources
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Federal Sources
\$0.00	\$1,222,216.00	\$1,222,216.00	\$0.00	\$3,388,692.00	\$3,388,692.00	State Sources
						Revenues
(Unfavorable)	Actual	Budget	(Unfavorable)	Actual	Budget	Description
VARIANCE	CAPITAL PROJECTS	CAPITAI	VARIANCE	DEBT SERVICE	DEBT	026 - Elmore County Schools

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

Exhibit F-III-C

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 Ended September 30, 2023

026 - Elmore County Schools	EXPENDA	EXPENDABLE TRUST	VARIANCE	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS	AND FUND TYPES TRUST FUNDS	VARIANCE Favorable
Description	Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
Revenues						
Local Sources	\$1,040,326.00	\$1,836,937.32	\$796,611.32	\$34,618,445.25	\$39,593,804.23	\$4,975,358.98
Other Sources	\$0.00	\$0.00	\$0.00	\$375,119.68	\$541,409.23	\$166,289.55
State Sources	\$0.00	\$0.00	\$0.00	\$90,610,474.86	\$90,976,618.84	\$366,143.98
Federal Sources	\$0.00	\$0.00	\$0.00	\$32,950,479.10	\$22,262,636.70	(\$10,687,842.40)
Total Revenues:	\$1,040,326.00	\$1,836,937.32	\$796,611.32	\$158,554,518.89	\$153,374,469.00	(\$5,180,049.89)
Expenditures						
Instructional Services	\$472,830.00	\$890,397.11	(\$417,567.11)	\$79,406,281.57	\$75,645,240.91	\$3,761,040.66
Instructional Support Services	\$72,912.00	\$167,314.33	(\$94,402.33)	\$19,223,533.37	\$18,356,935.49	\$866,597.88
Operation & Maintenance Services	\$0.00	\$1,117.83	(\$1,117.83)	\$11,425,246.68	\$9,633,038.58	\$1,792,208.10
Auxiliary Services	\$17,876.00	\$34,117.76	(\$16,241.76)	\$20,268,173.96	\$20,315,861.24	(\$47,687.28)
Expendable Administrative Services	\$0.00	\$6,236.78	(\$6,236.78)	\$6,226,107.25	\$5,763,230.14	\$462,877.11
Total Outlay	\$0.00	\$0.00	\$0.00	\$20,156,989.17	\$11,645,463.71	\$8,511,525.46
Expendable Service	\$0.00	\$0.00	\$0.00	\$4,067,579.49	\$4,277,879.75	(\$210,300.26)
Other Expenditures	\$232,658.00	\$366,182.15	(\$133,524.15)	\$7,785,946.72	\$8,867,024.06	(\$1,081,077.34)
Total Expenditures:	\$796,276.00	\$1,465,365.96	(\$669,089.96)	\$168,559,858.21	\$154,504,673.88	\$14,055,184.33
Other Financing Sources (Uses)						
Other Financing Sources:	\$5,000.00	\$18,062.53	\$13,062.53	\$9,286,733.93	\$6,628,609.64	(\$2,658,124.29)
Other Financing Uses:	\$85,482.00	\$272,523.14	(\$187,041.14)	\$9,079,320.80	\$6,395,803.54	\$2,683,517.26
Total Other Financing Sources (Uses):	(\$80,482.00)	(\$254,460.61)	(\$173,978.61)	\$207,413.13	\$232,806.10	\$25,392.97
Excess Revenues and Other Sources Over Under) Expenditures and Other Uses:	\$163,568.00	\$117,110.75	(\$46,457.25)	(\$9,797,926.19)	(\$897,398.78)	\$8,900,527.41
Beginning Fund Balance - Oct. 1:	\$956,417.68	\$1,005,796.68	\$49,379.00	\$46,161,046.39	\$46,217,631.78	\$56,585.39
Ending Fund Balance - Sept. 30:	\$1,119,985.68	\$1,122,907.43	\$2,921.75	\$36,363,120.20	\$45,320,233.00	\$8,957,112.80

Elmore County Board of Education COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS SEPTEMBER 30, 2023

TOTAL LIABILITIES & FUND EQUITY	FUND EQUITY: INVESTMENT IN FIXED ASSETS RETAINED EARNINGS CONTRIBUTED CAPITAL RESERVED FUND BALANCE UNRESERVED FUND BALANCE TOTAL FUND EQUITY	LIABILITIES & FUND EQUITY: LIABILITIES: SALARIES & BENEFITS PAYABLE SALARIES & BENEFITS PAYABLE PAYROLL W/H & DED PAYABLE CLAIMS PAYABLE OTHER PAYABLES INTERFUND PAYABLES OTHER PAYABLES OTHER PAYABLES OTHER LIABILITIES LONG-TERM LIABILITIES TOTAL LIABILITIES	AMT AVAILABLE IN DEBT SVC AMT PROV FOR PMT OF L-T DEBT OTHER DEBITS TOTAL ASSETS & OTHER DEBITS	ALLOWANCE FOR DOUBTFUL ACCTS INTERFUND RECEIVABLES OTHER RECEIVABLES INVENTORIES OTHER ASSETS FIXED ASSETS ACCUMULATED DEPRECIATION OTHER OFRITS	ASSETS & OTHER DEBITS: CASH & CASH EQUIVALENTS INVESTMENTS BECEIVABLES	DESCRIPTION	FUND TYPES & ACCOUNT GROUPS
25,061,039.72	0.00 0.00 0.00 988,575.68 23,906,884.17 24,895,459.85	0.00 0.00 2,256.99 0.00 162,522.88 800.00 0.00 165,579.87	0.00 0.00 0.00 0.00 25,061,039.72	0.00 0.00 2,571,266.49 0.00 0.00 0.00 0.00 0.00	22,489,773.23 0.00	GENERAL	
9,969,573.60	0.00 0.00 0.00 1,869,500.42 7,956,228.85 9,825,729.27	0.00 0.00 14,220.35 0.00 0.00 129,623.98 0.00 143,844.33	0.00 0.00 0.00 9,969,573.60	0.00 0.00 4,346,220.93 870,554.61 0.00 0.00	4,735,028.66 17,769.40	SPECIAL REVENUE	GOVERNMENTAL
7,235,878.42	0.00 0.00 0.00 0.00 0.00 7,235,878.42 7,235,878.42	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 7,235,878.42	0.00 0.00 0.00 0.00 0.00	7,235,878.42 0.00	DEBT SERVICE	1ENTAL
2,240,258.03	0.00 0.00 0.00 3,391,785.95 (1,151,527.92) 2,240,258.03	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 2,240,258.03	0.0000000	2,240,258.03 0.00	CAPITAL PROJECTS	
0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.000 0.000 0.000 0.000	0.00	ENTERPRISE INTERNAL	PROPRIETARY
1,122,907.43	0.00 0.00 0.00 0.00 0.00 1.122,907.43 1,122,907.43	0.00000	0.00 0.00 0.00 1,122,907.43	0.0000000000000000000000000000000000000	1,122,907.43 0.00	TRUST & AGENCY	FIDUCIARY
305,988,868.99	225,992,508.22 0.00 0.00 0.00 0.00 0.00 225,992,508.22	0.00 0.00 0.00 0.00 0.00 0.00 79,996,360.77 79,996,360.77	8,013,098.77 71,983,262.00 0.00 305,988,868.99	0.00 0.00 0.00 0.00 0.00 0.00 225,992,508.22 0.00	0.00	F/A & L/T DEBT	EXHIBIT F-I-A ACCT GROUPS

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 SEPTEMBER 30, 2023

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		GOVERNMENTAL	1ENTAL		FIDUCIARY		
FUND TYPES DESCRIPTION	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRUST	(Memo Only)	
REVENUES STATE REVENUES FEDERAL REVENUES LOCAL REVENUES OTHER REVENUES TOTAL REVENUES	86.347,031.84 136,541.77 27,847,816.10 176,050.87 114,507,440.58	18,679.00 22,126,094.93 9,068,232.86 157,678.36 31,370,685.15	3,388,692.00 0.00 840,817.95 207,680.00 4,437,189.95	1,222,216.00 0.00 0.00 0.00 0.00 1,222,216.00	0.00 0.00 1,836,937.32 0.00 1,836,937.32	90,976,618.84 22,262,636.70 39,593,804.23 541,409.23 153,374,469.00	
EXPENDITURES: INSTRUCTIONAL SERVICES INSTRUCTIONAL SUPPORT SERVICES OPERATIONS & MAINTENANCE AUXILIARY SERVICES GENERAL ADMINISTRATIVE SERVICES CAPITAL OUTLAY	64,946,057.24 16,143,855.37 8,776,964.85 7,815,689.72 5,110,870.81 1,786,665.06	9,808,786.56 2,045,765.79 854,955.90 12,466,053.76 646,122.55 3,210,454.85	0.00	0.00 0.00 0.00 0.00 0.00 0.00 6,648,343.80	890,397.11 167,314.33 1,117.83 34,117.76 6,236.78 0.00	75,645,240.91 18,356,935.49 9,633,038.58 20,315,861.24 5,763,230.14 11,645,463.71	
PRINCIPLE PRINCIPLE INTEREST OTHER DEBT SERVICES OTHER EXPENDITURES TOTAL EXPENDITURES	0.00 0.00 0.00 0.00 3,310,547.68 107,890,650.73	0.00 0.00 0.00 4,378,969.23 33,411,108.64	855,000.00 2,845,374.56 6,000.00 811,325.00 4,517,699.56	500,959.21 70,545.98 0.00 0.00 0.00 7,219,848.99	0.00 0.00 0.00 366,182.15 1,465,365.96	1,355,959.21 2,915,920.54 6,000.00 8,867,024.06 154,504,673.88	
OTHER FUND SOURCES (USES): TRANSFERS IN OTHER FUND SOURCES TRANSFERS OUT OTHER FUND USES TOTAL OTHER FUND SOURCES (USES)	293,768.28 228,581.25 4,884,483.13 0.00 (4,362,133.60)	1,227,838.28 4,224.85 734,139.69 0.00 497,923.44	0.00 0.00 504,657.58 0.00 (504,657.58)	4,856,134.45 0.00 0.00 0.00 0.00 4,856,134.45	18,062.53 0.00 272,523.14 0.00 (254,460.61)	6,395,803.54 232,806.10 6,395,803.54 0.00 232,806.10	
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	2,254,656.25	(1,542,500.05)	(585,167.19)	(1,141,498.54)	117,110.75	(897,398.78)	
BEGINNING FUND BALANCE - OCT 1 ENDING FUND BALANC - SEP 30	22,640,803.60 24,895,459.85	11,368,229.32 9,825,729.27	7,821,045.61 7,235,878.42	3,381,756.57 2,240,258.03	1,005,796.68 1,122,907.43	46,217,631.78 45,320,233.00	

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 EISCAL YEAR ENDED SEPTEMBER 30, 2023

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BEGINNING FUND BALANCE - OCT 1 ENDING FUND BALANCE - SEP 30	EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	OTHER FUND SOURCES (USES): TRANSFERS IN OTHER FUND SOURCES TRANSFERS OUT OTHER FUND USES TOTAL OTHER FUND SOURCES (USES)	PRINCIPLE PRINCIPLE INTEREST OTHER DEBT SERVICES OTHER EXPENDITURES TOTAL EXPENDITURES	EXPENDITURES: INSTRUCTIONAL SERVICES INSTRUCTIONAL SUPPORT SERVICES OPERATIONS & MAINTENANCE AUXILIARY SERVICES GENERAL ADMINISTRATIVE SERVICES CAPTIAL OUTLAY	REVENUES STATE REVENUES FEDERAL REVENUES LOCAL REVENUES OTHER SOURCES TOTAL REVENUES	FUND TYPE DESCRIPTION	
22,640,803.61 23,429,813.04	789,009.43	137,446.00 195,413.13 2,511,717.80 0.00 (2,178,858.67)	0.00 0.00 0.00 0.00 1,829,805.00 108,646,488.76	65,439,307.76 16,280,355.00 9,960,102.00 7,454,727.00 5,454,726.00 2,227,466.00	85,999,566.86 132,000.00 25,358,443.00 124,347.00 111,614,356.86	BUDGET	GENERAL
22,640,803.60 24,895,459.85	2,254,656.25	293,768.28 228,581.25 4,884,483.13 0.00 (4,362,133.60)	0.00 0.00 0.00 0.00 3,310,547.68 107,890,650.73	64,946,057.24 16,143,855.37 8,776,964.85 7,815,689.72 5,110,870.81 1,786,665.06	86,347,031.84 136,541.77 27,847,816.10 176,050.87 114,507,440.58	ACTUAL	\$AL
0.01 (1,465,646.81)	(1,465,646.82)	(156,322.28) (33,168.12) (2,372,765.33) 0.00 2,183,274.93	0.00 0.00 0.00 0.00 (1,480,742.68) 755,838.03	493,250.52 136,499.63 1,183,137.15 (360,962.72) 343,855.19 440,800.94	(347,464.98) (4,541.77) (2,489,373.10) (51,703.87) (2,893,083.72)	FAVORABLE (UNFAVORABLE)	VARIANCE
11,361,023.43 7,782,062.50	(3,578,960.93)	728,485.00 12,000.00 482,121.00 0.00 258,364.00	0.00 0.00 0.00 5,723,483.72 44,386,827.96	13,494,143.81 2,870,266.37 865,144.68 12,558,884.96 771,381.25 8,103,523.17	0.00 32,818,479.10 7,480,251.25 250,772.68 40,549,503.03	BUDGET	SPECIAL REVENUE
11,368,229.32 9,825,729.27	(1,542,500.05)	1,227,838.28 4,224.85 734,139.69 0.00 497,923.44	0.00 0.00 0.00 0.00 4,378,969.23 33,411,108.64	9,808,786.56 2,045,765.79 854,955.90 12,466,053.76 646,122.55 3,210,454.85	18,679.00 22,126,094.93 9,068,232.86 157,678.36 31,370,685.15	ACTUAL	VENUE
(7,205.89) (2,043,666.77)	(2,036,460.88)	(499,353.28) 7,775.15 (252,018.69) 0.00 (239,559.44)	0.00 0.00 0.00 1,344,514.49 10,975,719.32	3,685,357.25 824,500.58 10,188.78 92,831.20 125,258.70 4,893,068.32	(18,679.00) 10,692,384.17 (1,587,981.61) 93,094.32 9,178,817.88	FAVORABLE (UNFAVORABLE)	EXHIBIT F-III-A VARIANCE

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 SEPTEMBER 30, 2023

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, 2023

EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES BEGINNING FUND BALANCE - OCT 1 ENDING FUND BALANCE - SEP 30	OTHER FUND SOURCES (USES): TRANSFERS IN OTHER FUND SOURCES TRANSFERS OUT OTHER FUND USES TOTAL OTHER FUND SOURCES (USES)	PRINCIPLE PRINCIPLE INTEREST OTHER DEBT SERVICES OTHER EXPENDITURES TOTAL EXPENDITURES	EXPENDITURES: INSTRUCTIONAL SERVICES INSTRUCTIONAL SUPPORT SERVICES OPERATIONS & MAINTENANCE AUXILIARY SERVICES GENERAL ADMINISTRATIVE SERVICES CAPTIAL OUTLAY	REVENUES STATE REVENUES FEDERAL REVENUES LOCAL REVENUES OTHER SOURCES TOTAL REVENUES	FUND TYPE DESCRIPTION
(5,326,350.01) 7,821,045.61 2,494,695.60	632,389.80 0.00 6,000,000.00 0.00 (5,367,610.20)	855,000.00 2,625,856.81 6,000.00 0.00 4,086,856.81	0.00 0.00 600,000.00 0.00 0.00	3,388,692.00 0.00 739,425.00 0.00 4,128,117.00	DEBT SERVICE
(585,167.19) 7,821,045.61 7,235,878.42	0.00 0.00 504,657.58 0.00 (504,657.58)	855,000.00 2,845,374.56 6,000.00 811,325.00 4,517,699.56	0.00 0.00 0.00 0.00	3,388,692.00 0.00 840,817.95 207,680.00 4,437,189.95	VICE
(4,741,182.82) 0.00 (4,741,182.82)	632,389.80 0.00 5,495,342.42 0.00 (4,862,952.62)	0.00 (219,517.75) 0.00 (811,325.00) (430,842.75)	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 (101,392.95) (207,680.00) (309,072.95)	VARIANCE FAVORABLE (UNFAVORABLE)
(1,845,192.68) 3,381,756.06 1,536,563.38	7,576,000.00 0.00 0.00 0.00 0.00 7,576,000.00	509,038.90 71,683.78 0.00 0.00 10,643,408.68	0.00 0.00 0.00 0.00 236,686.00 0.00 9,826,000.00	1,222,216.00 0.00 0.00 0.00 0.00 1,222,216.00	CAPITAL PROJECTS BUDGET AC
(1,141,498.54) 3,381,756.57 2,240,258.03	4,856,134.45 0.00 0.00 0.00 0.00 4,856,134.45	500,959.21 70,545.98 0.00 0.00 7,219,848.99	0.00 0.00 0.00 0.00 0.00 0.00 6,648,343.80	1,222,216.00 0.00 0.00 0.00 0.00 1,222,216.00	ACTUAL
(703,694.14) (0.51) (703,694.65)	2,719,865.55 0.00 0.00 0.00 0.00 2,719,865.55	8,079.69 1,137.80 0.00 0.00 0.00 3,423,559.69	0.00 0.00 0.00 0.00 236,686.00 0.00 3,177,656.20	0.0.00 0.000 0.000	EXHIBIT F-III-B VARIANCE FAVORABLE (UNFAVORABLE)

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 SEPTEMBER 30, 2023

EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES BEGINNING FUND BALANCE - OCT 1 ENDING FUND BALANCE - SEP 30	OTHER FUND SOURCES (USES): TRANSFERS IN OTHER FUND SOURCES TRANSFERS OUT OTHER FUND USES TOTAL OTHER FUND SOURCES (USES)	PRINCIPLE PRINCIPLE INTEREST OTHER DEBT SERVICES OTHER EXPENDITURES TOTAL EXPENDITURES	EXPENDITURES: INSTRUCTIONAL SERVICES INSTRUCTIONAL SUPPORT SERVICES OPERATIONS & MAINTENANCE AUXILIARY SERVICES GENERAL ADMINISTRATIVE SERVICES CAPTIAL OUTLAY	REVENUES STATE REVENUES FEDERAL REVENUES LOCAL REVENUES OTHER SOURCES TOTAL REVENUES	FUND TYPE DESCRIPTION
163,568.00 956,417.68 1,119,985.68	5,000.00 0.00 85,482.00 0.00 (80,482.00)	0.00 0.00 0.00 232,658.00 796,276.00	472,830.00 72,912.00 0.00 17,876.00 0.00	0.00 0.00 1,040,326.00 0.00 1,040,326.00	EXPENDABLE TRUST
117,110.75 1,005,796.68 1,122,907.43	18,062.53 0.00 272,523.14 0.00 (254,460.61)	0.00 0.00 0.00 366,182.15 1,465,365.96	890,397.11 167,314.33 1,117.83 34,117.76 6,236.78 0.00	0.00 0.00 1,836,937.32 0.00 1,836,937.32	ACTUAL
46,457.25 (49,379.00) (2,921.75)	(13,062.53) 0.00 (187,041.14) 0.00 173,978.61	0.00 0.00 0.00 0.00 (133,524.15) (669,089.96)	(417,567.11) (94,402.33) (1,117.83) (16,241.76) (6,236.78) 0.00	0.00 0.00 (796,611.32) 0.00 (796,611.32)	VARIANCE FAVORABLE (UNFAVORABLE)
(9,797,926.19) 46,161,046.39 36,363,120.20	9,079,320.80 207,413.13 9,079,320.80 0.00 207,413.13	1,364,038.90 2,697,540.59 6,000.00 7,785,946.72 168,559,858.21	79,406,281.57 19,223,533.37 11,425,246.68 20,268,173.96 6,226,107.25 20,156,989.17	90,610,474.86 32,950,479.10 34,618,445.25 375,119.68 158,554,518.89	TOTAL GOVT FUND TYPES & EXP TRUST FUNDS BUDGET ACTUA
(897,398.78) 46,217,631.78 45,320,233.00	6,395,803.54 232,806.10 6,395,803.54 0.00 232,806.10	1,355,959.21 2,915,920.54 2,915,000.00 8,867,024.06 154,504,673.88	75,645,240.91 18,356,935.49 9,633,038.58 20,315,861.24 5,763,230.14 11,645,463.71	90,976,618.84 22,262,636.70 39,593,804.23 541,409.23 153,374,469.00	UND TYPES T FUNDS ACTUAL
(8,900,527.41) (56,585.39) (8,957,112.80)	2,683,517.26 (25,392.97) 2,683,517.26 0.00 (25,392.97)	8,079.69 (218,379.95) 0.00 (1,081,077.34) 14,055,184.33	3,761,040.66 866,597.88 1,792,208.10 (47,687.28) 462,877.11 8,511,525.46	(366,143.98) 10,687,842.40 (4,975,358.98) (166,289.55) 5,180,049.89	EXHIBIT F-III-C VARIANCE FAVORABLE (UNFAVORABLE)

Elmore County Board of Education CHECK REGISTER ACCOUNTABILITY REPORT

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	09/07/2023 - 09/30/2021

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ARCHITECT	\$17,855.17	\$0.00	\$0.00
BLDG IMPV LESS \$50TH	\$16,035.00	\$0.00	\$0.00
BUILDING IMPROVEMENT	\$379,729.93	\$0.00	\$664,391.59
CUSTODIAL SUPPLIES	\$0.00	\$0.00	\$4,206.06
Default Object Value	\$1,125,813.69	\$1,033,555.35	\$913,538.36
ELECTRICITY	\$0.00	\$8,690.99	\$223,036.76
EQUIP MAINT AGREEMTS	\$895.53	\$1,671.63	\$2,357.01
FOOD PROCESSING SUPP	\$0.00	\$40,968.71	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$13,454.19	\$0.00
FUEL-DIESEL	\$7,761.01	\$0.00	\$0.00
GARBAGE AND WASTE	\$0.00	\$4,855.60	\$195.00
IN-STATE	\$3,320.74	\$3,341.79	\$6,921.14
INDIRECT COSTS	00.0\$	\$45,000.00	\$0.00
INSTRUCTIONAL EQUIP	\$0.00	\$26,839.36	\$0.00
INSURANCE SERVICES	\$0.00	\$0.00	\$72.00
LAND IMPROVEMENT	\$7,315.70	\$0.00	\$0.00
LEGAL FEES	\$0.00	\$0.00	\$14,927.50
LOCAL DISTRICT	\$1,596.96	\$1,088.59	\$5,664.31
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$11,827.99
NON-CAP AUDIONIDEO	\$0.00	\$400.00	\$0.00
NON-CAP COMPUTER HDW	\$0.00	\$43,079.00	\$0.00
NON-CAP FURN & FIXTU	\$0.00	\$2,678.00	\$570.98
NON-INST EQUIPMENT	\$0.00	\$0.00	\$12,400.00
OFFICE SUPPLIES	\$482.96	\$3,076.47	(\$12.81)
OTH NONINST SUPPLIES	\$39,940.26	\$2,277.00	\$5,845.52
OTH TRAVEL AND TRNG	00.0\$	\$345.00	\$5,599.11
OTH VEHICLE SUPPLIES	00.0\$	\$0.00	\$130.00
OTHER DUES AND FEES	00.0\$	\$0.00	\$1,202.00
OTHER EQUIPMENT	\$60,000.00	\$0.00	\$0.00
OTHER FOOD SUPPLIES	00.0\$	\$3,693.22	\$0.00
OTHER INST SUPPLIES	\$44,724.58	\$1,003.53	\$2,281.05
OTHER OBJECTS	\$1,000,000.00	\$0.00	\$0.00
OTHER PROF ED SERVIC	\$0.00	\$0.00	\$178.00

Page 1 of 2

\$210.00 \$47.06 \$797,379.45 \$0.00 \$0.00 \$3,500.00 \$239,221.50 \$600.00 \$31,148.54 \$4,770.42 \$0.00 \$0.00 \$19,397.73 \$718.37 \$12,725.00 \$0.00 \$36.42 \$0.00 \$0.00 \$25.00 \$0.00 \$8,486.92 \$0.00 \$16,067.88	\$2,821.92 \$45,600.00 \$4,405.97 \$662,982.19 \$0.00 \$148,413.43 \$8,784.00 \$0.00	STAFF ED SERVICES STATE INSURANCE STUDENT CLASSRM SUPP STUDENT EDUCATIONAL Teacher - Retired TEXTBOOKS TRANSFER OUT-LSA SOU VEHICLE PARTS WATER AND SEVIAGE
00 379.45 221.50 48.54 48.54 997.73 25.00	\$2,821.92 \$45,600.00 \$4,405.97 \$662,982.19 \$0.00 \$148,413.43 \$6,784.00 \$0.00	STAFF ED SERVICES STATE INSURANCE STUDENT CLASSRM SUPP STUDENT EDUCATIONAL Teacher - Retired TEATBOOKS TRANSFER OUT-LSA SOU VEHICLE PARTS
00 379.45 221.50 221.50 48.54 397.73 25.00	\$2,821.92 \$45,600.00 \$4,405.97 \$662,982.19 \$0.00 \$148,413.43 \$8,784.00	STAFF ED SERVICES STATE INSURANCE STUDENT CLASSRM SUPP STUDENT EDUCATIONAL Teacher - Retired TEXTBOOKS TEXTBOOKS TRANSFER OUT-LSA SOU
00 379.45 221.50 28.54 48.54 997.73 25.00	\$2,821.92 \$45,600.00 \$4,405.97 \$662,982.19 \$0.00 \$148,413.43	STAFF ED SERVICES STATE INSURANCE STUDENT CLASSRM SUPP STUDENT EDUCATIONAL Teacher - Retired TEXTBOOKS
379.45 379.45 221.50 48.54 48.54 55.00	\$2,821.92 \$45,600.00 \$4,405.97 \$662,982.19 \$0.00	STAFF ED SERVICES STATE INSURANCE STUDENT CLASSRM SUPP STUDENT EDUCATIONAL Teacher - Retired
379.45 379.45 221.50 48.54 48.54 55.00	\$2,821.92 \$45,600.00 \$4,405.97 \$662,982.19	STAFF ED SERVICES STATE INSURANCE STUDENT CLASSRM SUPP STUDENT EDUCATIONAL
379.45 221.50 48.54 997.73	\$2,821.92 \$45,600.00 \$4,405.97	STAFF ED SERVICES STATE INSURANCE STUDENT CLASSRM SUPP
379.45 379.50 221.50 18.54	\$2,821.92 \$45,600.00	STATE INSURANCE
379.45 379.50 221.50	\$2,821.92	STAFF ED SERVICES
379.45 221.50		The second secon
379.45	\$0.00	SOFTWARE MAINT AGREE
	\$0.00	RENTAL-LAND & BLDG
	\$0.00	PURCHASED FOOD
	\$0.00	PROPANE GAS
\$0.00 \$13,135.50	\$0.00	PRINTING AND BINDING
\$52,310.13 \$290,069.62	\$257,975.48	OTHER PURCHASED SERV
\$810.00 \$0.00	\$0.00	OTHER PROPERTY SERV
\$0.00 \$12,870.00	\$0.00	OTHER PROF SERVICES
ount Federal Fund Amount Local Fund Amount	State Fund Amount	Description