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 2023, Fiscal Period 09

026 - Elmore County Schools

	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Description	**General**	**Special Revenue**	**Debt Service**	**Capital Projects**	**Enterp/ Internal**	**Trust Agency**	**F/A L/T Dept**
Assets and Other Debits:							
Assets:							
Cash	$26,939,225.43	$4,592,995.86	$9,033,552.82	($2,529,558.52)	$0.00	$991,289.80	$0.00
Investments	$0.00	$17,769.40	$0.00	$0.00	$0.00	$0.00	$0.00
Receivables	$2,446,147.82	$570,877.90	$0.00	$0.00	$0.00	$0.00	$0.00
Interfund Receivables							
Inventories	$0.00	$1,451,091.30	$0.00	$0.00	$0.00	$0.00	$0.00
Other Assets	($5,379.03)	$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	$168,467,792.06
Construction In Progress	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$45,666,482.81
Other Debits:							
Amounts Available	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$7,270,832.21
Amounts to be Provided	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$74,081,487.77
Other Debits							
Total Assets and Other Debits:	**$29,379,994.22**	**$6,632,734.46**	**$9,033,552.82**	**($2,529,558.52)**	**$0.00**	**$991,289.80**	**$295,486,594.85**
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	$2,256.99	($109,326.96)	$0.00	$0.00	$0.00	$0.00	$0.00
Interfund Payable							
Other Liabilities	$165,852.22	($10,159.15)	$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	$81,352,319.98
Total Liabilities:	**$168,109.21**	**($119,486.11)**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$81,352,319.98**
Fund Equity:							
Investments in General Fixed Assets	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$214,134,274.87
Contributed Capital							
Reserved Fund Balance	$3,021,572.95	$6,808,228.05	$0.00	$1,060,393.44	$0.00	$132,681.18	$0.00
Unreserved Fund balance	$26,190,312.06	($56,007.48)	$9,033,552.82	($3,589,951.96)	$0.00	$858,608.62	$0.00
Total Fund Equity:	**$29,211,885.01**	**$6,752,220.57**	**$9,033,552.82**	**($2,529,558.52)**	**$0.00**	**$991,289.80**	**$214,134,274.87**
Total Liabilities and Fund Equity:	**$29,379,994.22**	**$6,632,734.46**	**$9,033,552.82**	**($2,529,558.52)**	**$0.00**	**$991,289.80**	**$295,486,594.85**

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

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 2023, Fiscal Period 09

026 - Elmore County Schools	GOVERNMENTAL			FIDUCIARY		
	General	**Special Revenue**	**Debt Service**	**Capital Projects**	**Expendable Trust**	**Total**
Revenues						
State Sources	$59,811,518.67	$18,679.00	$2,449,950.00	$739,143.00	$0.00	$63,019,290.67
Federal Sources	$106,223.18	$9,763,095.61	$0.00	$0.00	$0.00	$9,869,318.79
Local Sources	$23,836,306.40	$6,631,447.51	$21,740.59	$0.00	$1,269,755.87	$31,759,250.37
Other Sources	$160,681.83	$155,266.88	$0.00	$0.00	$0.00	$315,948.71
Total Revenues:	**$83,914,730.08**	**$16,568,489.00**	**$2,471,690.59**	**$739,143.00**	**$1,269,755.87**	**$104,963,808.54**
Expenditures						
Instructional Services	$47,372,794.61	$6,358,680.51	$0.00	$0.00	$661,530.88	$54,393,006.00
Instructional Support Services	$12,114,673.64	$1,157,400.05	$0.00	$0.00	$142,630.69	$13,414,704.38
Operation & Maintenance Services	$5,731,101.14	$611,275.59	($4,618.00)	$0.00	$482.33	$6,338,241.06
Auxiliary Services	$5,732,431.93	$7,962,719.91	$0.00	$0.00	$31,070.74	$13,726,222.58
General Administrative Services	$3,699,357.04	$439,786.21	$0.00	$0.00	$5,357.22	$4,144,500.47
Capital Outlay	$41,468.87	$1,614,838.15	$0.00	$6,078,952.90	$0.00	$7,735,259.92
Debt Service	$0.00	$0.00	$1,263,801.38	$571,505.19	$0.00	$1,835,306.57
Other Expenditures	$2,701,858.03	$3,237,709.59	$0.00	$0.00	$242,568.89	$6,182,136.51
Total Expenditures:	**$77,393,685.26**	**$21,382,410.01**	**$1,259,183.38**	**$6,650,458.09**	**$1,083,640.75**	**$107,769,377.49**
Other Fund Sources (Uses)						
Other Fund Sources:	$251,872.47	$703,153.42	$0.00	$0.00	$16,935.31	$971,961.20
Other Fund Uses:	$201,835.88	$505,241.16	$0.00	$0.00	$217,557.31	$924,634.35
Total Other Fund Sources (Uses):	**$50,036.59**	**$197,912.26**	**$0.00**	**$0.00**	**($200,622.00)**	**$47,326.85**
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	**$6,571,081.41**	**($4,616,008.75)**	**$1,212,507.21**	**($5,911,315.09)**	**($14,506.88)**	**($2,758,242.10)**
Beginning Fund Balance - October 1:	**$22,640,803.60**	**$11,368,229.32**	**$7,821,045.61**	**$3,381,756.57**	**$1,005,796.68**	**$46,217,631.78**
Ending Fund Balance:	**$29,211,885.01**	**$6,752,220.57**	**$9,033,552.82**	**($2,529,558.52)**	**$991,289.80**	**$43,459,389.68**

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 2023, Fiscal Period 09

026 - Elmore County Schools

Description	GENERAL Budget	GENERAL Actual	VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE Budget	SPECIAL REVENUE Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	$77,948,521.86	$59,811,518.67	($18,137,003.19)	$0.00	$18,679.00	$18,679.00
Federal Sources	$132,000.00	$106,223.18	($25,776.82)	$32,828,135.27	$9,763,095.61	($23,065,039.66)
Local Sources	$25,358,443.00	$23,836,306.40	($1,522,136.60)	$6,348,751.25	$6,631,447.51	$282,696.26
Other Sources	$124,347.00	$160,681.83	$36,334.83	$67,772.68	$155,266.88	$87,494.20
Total Revenues:	**$103,563,311.86**	**$83,914,730.08**	**($19,648,581.78)**	**$39,244,659.20**	**$16,568,489.00**	**($22,676,170.20)**
Expenditures						
Instructional Services	$63,732,355.76	$47,372,794.61	$16,359,561.15	$9,575,495.40	$6,358,680.51	$3,216,814.89
Instructional Support Services	$16,224,531.00	$12,114,673.64	$4,109,857.36	$2,300,768.10	$1,157,400.05	$1,143,368.05
Operation & Maintenance Services	$9,230,996.00	$5,731,101.14	$3,499,894.86	$801,370.67	$611,275.59	$190,095.08
Auxiliary Services	$7,430,366.00	$5,732,431.93	$1,697,934.07	$8,290,641.37	$7,962,719.91	$327,921.46
General Administrative Services	$5,365,468.00	$3,699,357.04	$1,666,110.96	$1,414,414.95	$439,786.21	$974,628.74
Special Revenue Outlay	$2,214,425.00	$41,468.87	$2,172,956.13	$9,010,128.24	$1,614,838.15	$7,395,290.09
General Service	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Other Expenditures	$1,793,918.00	$2,701,858.03	($907,940.03)	$8,592,899.47	$3,237,709.59	$5,355,189.88
Total Expenditures:	**$105,992,059.76**	**$77,393,685.26**	**$28,598,374.50**	**$39,985,718.20**	**$21,382,410.01**	**$18,603,308.19**
Other Financing Sources (Uses)						
Other Financing Sources:	$1,093,326.13	$251,872.47	($841,453.66)	$740,485.00	$703,153.42	($37,331.58)
Other Financing Uses:	$2,511,717.80	$201,835.88	$2,309,881.92	$482,121.00	$505,241.16	($23,120.16)
Total Other Financing Sources (Uses):	**($1,418,391.67)**	**$50,036.59**	**$1,468,428.26**	**$258,364.00**	**$197,912.26**	**($60,451.74)**
Excess Revenues and Other Sources Over Under) Expenditures and Other Uses:	**($3,847,139.57)**	**$6,571,081.41**	**$10,418,220.98**	**($482,695.00)**	**($4,616,008.75)**	**($4,133,313.75)**
Beginning Fund Balance - Oct. 1:	**$21,758,165.01**	**$22,640,803.60**	**$882,638.59**	**$9,080,723.43**	**$11,368,229.32**	**$2,287,505.89**
Ending Fund Balance:	**$17,911,025.44**	**$29,211,885.01**	**$11,300,859.57**	**$8,598,028.43**	**$6,752,220.57**	**($1,845,807.86)**

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 2023, Fiscal Period 09

026 - Elmore County Schools

Description	DEBT SERVICE Budget	DEBT SERVICE Actual	VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS Budget	CAPITAL PROJECTS Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	$3,388,692.00	$2,449,950.00	($938,742.00)	$985,530.00	$739,143.00	($246,387.00)
Federal Sources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Local Sources	$739,425.00	$21,740.59	($717,684.41)	$0.00	$0.00	$0.00
Other Sources	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Revenues:	**$4,128,117.00**	**$2,471,690.59**	**($1,656,426.41)**	**$985,530.00**	**$739,143.00**	**($246,387.00)**
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
Operation & Maintenance Services	$600,000.00	($4,618.00)	$604,618.00	$0.00	$0.00	$0.00
Auxiliary Services	$0.00	$0.00	$0.00	$0.00	$0.00	$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	$10,576,000.00	$6,078,952.90	$4,497,047.10
Debt Service	$3,486,856.81	$1,263,801.38	$2,223,055.43	$580,722.68	$571,505.19	$9,217.49
Other Expenditures	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Expenditures:	**$4,086,856.81**	**$1,259,183.38**	**$2,827,673.43**	**$11,156,722.68**	**$6,650,458.09**	**$4,506,264.59**
Other Financing Sources (Uses)						
Other Financing Sources:	$632,389.80	$0.00	($632,389.80)	$7,576,000.00	$0.00	($7,576,000.00)
Other Financing Uses:	$6,000,000.00	$0.00	$6,000,000.00	$0.00	$0.00	$0.00
Total Other Financing Sources (Uses):	**($5,367,610.20)**	**$0.00**	**$5,367,610.20**	**$7,576,000.00**	**$0.00**	**($7,576,000.00)**
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	**($5,326,350.01)**	**$1,212,507.21**	**$6,538,857.22**	**($2,595,192.68)**	**($5,911,315.09)**	**($3,316,122.41)**
Beginning Fund Balance - Oct. 1:	**$17,996,907.48**	**$7,821,045.61**	**($10,175,861.87)**	**$4,413,942.67**	**$3,381,756.57**	**($1,032,186.10)**
Ending Fund Balance:	**$12,670,557.47**	**$9,033,552.82**	**($3,637,004.65)**	**$1,818,749.99**	**($2,529,558.52)**	**($4,348,308.51)**

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 2023, Fiscal Period 09

026 - Elmore County Schools

Description	EXPENDABLE TRUST Budget	EXPENDABLE TRUST Actual	VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS Budget	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	$0.00	$0.00	$0.00	$82,322,743.86	$63,019,290.67	($19,303,453.19)
Federal Sources	$0.00	$0.00	$0.00	$32,960,135.27	$9,869,318.79	($23,090,816.48)
Local Sources	$1,040,326.00	$1,269,755.87	$229,429.87	$33,486,945.25	$31,759,250.37	($1,727,694.88)
Other Sources	$0.00	$0.00	$0.00	$192,119.68	$315,948.71	$123,829.03
Total Revenues:	**$1,040,326.00**	**$1,269,755.87**	**$229,429.87**	**$148,961,944.06**	**$104,963,808.54**	**($43,998,135.52)**
Expenditures						
Instructional Services	$472,830.00	$661,530.88	($188,700.88)	$73,780,681.16	$54,393,006.00	$19,387,675.16
Instructional Support Services	$72,912.00	$142,630.69	($69,718.69)	$18,598,211.10	$13,414,704.38	$5,183,506.72
Operation & Maintenance Services	$0.00	$482.33	($482.33)	$10,632,366.67	$6,338,241.06	$4,294,125.61
Auxiliary Services	$17,876.00	$31,070.74	($13,194.74)	$15,738,883.37	$13,726,222.58	$2,012,660.79
Expendable Administrative Services	$0.00	$5,357.22	($5,357.22)	$6,779,882.95	$4,144,500.47	$2,635,382.48
Total Outlay	$0.00	$0.00	$0.00	$21,800,553.24	$7,735,259.92	$14,065,293.32
Expendable Service	$0.00	$0.00	$0.00	$4,067,579.49	$1,835,306.57	$2,232,272.92
Other Expenditures	$232,658.00	$242,568.89	($9,910.89)	$10,619,475.47	$6,182,136.51	$4,437,338.96
Total Expenditures:	**$796,276.00**	**$1,083,640.75**	**($287,364.75)**	**$162,017,633.45**	**$107,769,377.49**	**$54,248,255.96**
Other Financing Sources (Uses)						
Other Financing Sources:	$5,000.00	$16,935.31	$11,935.31	$10,047,200.93	$971,961.20	($9,075,239.73)
Other Financing Uses:	$85,482.00	$217,557.31	($132,075.31)	$9,079,320.80	$924,634.35	$8,154,686.45
Total Other Financing Sources (Uses):	**($80,482.00)**	**($200,622.00)**	**($120,140.00)**	**$967,880.13**	**$47,326.85**	**($920,553.28)**
Excess Revenues and Other Sources Over Under) Expenditures and Other Uses:	**$163,568.00**	**($14,506.88)**	**($178,074.88)**	**($12,087,809.26)**	**($2,758,242.10)**	**$9,329,567.16**
Beginning Fund Balance - Oct. 1:	**$841,266.52**	**$1,005,796.68**	**$164,530.16**	**$54,091,005.11**	**$46,217,631.78**	**($7,873,373.33)**
Ending Fund Balance:	**$1,004,834.52**	**$991,289.80**	**($13,544.72)**	**$42,003,195.85**	**$43,459,389.68**	**$1,456,193.83**

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

Elmore County Board of Education

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

JUNE 30, 2023

EXHIBIT F-I-A

FUND TYPES & ACCOUNT GROUPS	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCT GROUPS
DESCRIPTION	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE INTERNAL	TRUST & AGENCY	F/A & L/T DEBT
ASSETS & OTHER DEBITS:							
CASH & CASH EQUIVALENTS	26,939,225.43	4,592,995.86	9,033,552.82	(2,529,558.52)	0.00	991,289.80	0.00
INVESTMENTS	0.00	17,769.40	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
INTERFUND RECEIVABLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER RECEIVABLES	2,446,147.82	570,877.90	0.00	0.00	0.00	0.00	0.00
INVENTORIES	0.00	1,451,091.30	0.00	0.00	0.00	0.00	0.00
OTHER ASSETS	(5,379.03)	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	214,134,274.87
ACCUMULATED DEPRECIATION	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	7,270,832.21
AMT PROV FOR PMT OF L-T DEBT	0.00	0.00	0.00	0.00	0.00	0.00	74,081,487.77
OTHER DEBITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS & OTHER DEBITS	29,379,994.22	6,632,734.46	9,033,552.82	(2,529,558.52)	0.00	991,289.80	295,486,594.85
LIABILITIES & FUND EQUITY:							
LIABILITIES:							
SALARIES & BENEFITS PAYABLE	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
CLAIMS PAYABLE	2,256.99	(109,326.96)	0.00	0.00	0.00	0.00	0.00
OTHER PAYABLES							
INTERFUND PAYABLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER PAYABLES	165,052.22	0.00	0.00	0.00	0.00	0.00	0.00
OTHER LIABILITIES	800.00	(10,159.15)	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	81,352,319.98
TOTAL LIABILITIES	168,109.21	(119,486.11)	0.00	0.00	0.00	0.00	81,352,319.98
FUND EQUITY:							
INVESTMENT IN FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	214,134,274.87
RETAINED EARNINGS	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
RESERVED FUND BALANCE	3,021,572.95	6,808,228.05	0.00	1,060,393.44	0.00	132,681.18	0.00
UNRESERVED FUND BALANCE	26,190,312.06	(56,007.48)	9,033,552.82	(3,589,951.96)	0.00	858,608.62	0.00
TOTAL FUND EQUITY	29,211,885.01	6,752,220.57	9,033,552.82	(2,529,558.52)	0.00	991,289.80	214,134,274.87
TOTAL LIABILITIES & FUND EQUITY	29,379,994.22	6,632,734.46	9,033,552.82	(2,529,558.52)	0.00	991,289.80	295,486,594.85

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 JUNE 30, 2023

EXIBIT F-II-A

FUND TYPES DESCRIPTION	GOVERNMENTAL GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	FIDUCIARY EXPENDABLE TRUST	TOTAL (Memo Only)
REVENUES						
STATE REVENUES	59,811,518.67	18,679.00	2,449,950.00	739,143.00	0.00	63,019,290.67
FEDERAL REVENUES	106,223.18	9,763,095.61	0.00	0.00	0.00	9,869,318.79
LOCAL REVENUES	23,836,306.40	6,631,447.51	21,740.59	0.00	1,269,755.87	31,759,250.37
OTHER REVENUES	160,681.83	155,266.88	0.00	0.00	0.00	315,948.71
TOTAL REVENUES	83,914,730.08	16,568,489.00	2,471,690.59	739,143.00	1,269,755.87	104,963,808.54
EXPENDITURES:						
INSTRUCTIONAL SERVICES	47,372,794.61	6,358,680.51	0.00	0.00	661,530.88	54,393,006.00
INSTRUCTIONAL SUPPORT SERVICES	12,114,673.64	1,157,400.05	0.00	0.00	142,630.69	13,414,704.38
OPERATIONS & MAINTENANCE	5,731,101.14	611,275.59	(4,618.00)	0.00	482.33	6,338,241.06
AUXILIARY SERVICES	5,732,431.93	7,962,719.91	0.00	0.00	31,070.74	13,726,222.58
GENERAL ADMINISTRATIVE SERVICES	3,699,357.04	439,786.21	0.00	0.00	5,357.22	4,144,500.47
CAPITAL OUTLAY	41,468.87	1,614,838.15	0.00	6,078,952.90	0.00	7,735,259.92
DEBT SERVICES						
PRINCIPLE	0.00	0.00	0.00	500,959.21	0.00	500,959.21
INTEREST	0.00	0.00	1,257,801.38	70,545.98	0.00	1,328,347.36
OTHER DEBT SERVICES	0.00	0.00	6,000.00	0.00	0.00	6,000.00
OTHER EXPENDITURES	2,701,858.03	3,237,709.59	0.00	0.00	242,568.89	6,182,136.51
TOTAL EXPENDITURES	77,393,685.26	21,382,410.01	1,259,183.38	6,650,458.09	1,083,640.75	107,769,377.49
OTHER FUND SOURCES (USES):						
TRANSFERS IN	206,562.22	701,136.82	0.00	0.00	16,935.31	924,634.35
OTHER FUND SOURCES	45,310.25	2,016.60	0.00	0.00	0.00	47,326.85
TRANSFERS OUT	201,835.88	505,241.16	0.00	0.00	217,557.31	924,634.35
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	50,036.59	197,912.26	0.00	0.00	(200,622.00)	47,326.85
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	6,571,081.41	(4,616,008.75)	1,212,507.21	(5,911,315.09)	(14,506.88)	(2,758,242.10)
BEGINNING FUND BALANCE - OCT 1	22,640,803.60	11,368,229.32	7,821,045.61	3,381,756.57	1,005,796.68	46,217,631.78
ENDING FUND BALANC - JUN 30	29,211,885.01	6,752,220.57	9,033,552.82	(2,529,558.52)	991,289.80	43,459,389.68

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 JUNE 30, 2023

EXHIBIT F-III-A

FUND TYPE DESCRIPTION	GENERAL BUDGET	GENERAL ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	SPECIAL REVENUE BUDGET	SPECIAL REVENUE ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
STATE REVENUES	64,393,751.26	59,811,518.67	4,582,232.59	0.00	18,679.00	(18,679.00)
FEDERAL REVENUES	99,000.00	106,223.18	(7,223.18)	24,870,243.67	9,763,095.61	15,107,148.06
LOCAL REVENUES	19,018,832.13	23,836,306.40	(4,817,474.27)	6,443,075.37	6,631,447.51	(188,372.14)
OTHER SOURCES	93,260.25	160,681.83	(67,421.58)	188,078.58	155,266.88	32,811.70
TOTAL REVENUES	83,604,843.64	83,914,730.08	(309,886.44)	31,501,397.62	16,568,489.00	14,932,908.62
EXPENDITURES:						
INSTRUCTIONAL SERVICES	49,221,531.30	47,372,794.61	1,848,736.69	10,207,242.32	6,358,680.51	3,848,561.81
INSTRUCTIONAL SUPPORT SERVICES	12,172,290.59	12,114,673.64	57,616.95	2,206,944.88	1,157,400.05	1,049,544.83
OPERATIONS & MAINTENANCE	7,148,716.04	5,731,101.14	1,417,614.90	720,174.35	611,275.59	108,898.76
AUXILIARY SERVICES	5,593,251.56	5,732,431.93	(139,180.37)	9,516,275.21	7,962,719.91	1,553,555.30
GENERAL ADMINISTRATIVE SERVICES	4,145,463.15	3,699,357.04	446,106.11	1,022,060.26	439,786.21	582,274.05
CAPTIAL OUTLAY	1,670,599.53	41,468.87	1,629,130.66	6,340,142.43	1,614,838.15	4,725,304.28
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	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENDITURES	1,376,140.69	2,701,858.03	(1,325,717.34)	4,549,879.61	3,237,709.59	1,312,170.02
TOTAL EXPENDITURES	81,327,992.86	77,393,685.26	3,934,307.60	34,562,719.06	21,382,410.01	13,180,309.05
OTHER FUND SOURCES (USES):						
TRANSFERS IN	103,084.02	206,562.22	(103,478.20)	709,852.85	701,136.82	8,716.03
OTHER FUND SOURCES	598,855.68	45,310.25	553,545.43	12,000.00	2,016.60	9,983.40
TRANSFERS OUT	1,883,788.20	201,835.88	1,681,952.32	475,803.96	505,241.16	(29,437.20)
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(1,181,848.50)	50,036.59	(1,231,885.09)	246,048.89	197,912.26	48,136.63
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	1,095,002.28	6,571,081.41	(5,476,079.13)	(2,815,272.55)	(4,616,008.75)	1,800,736.20
BEGINNING FUND BALANCE - OCT 1	16,318,623.96	22,640,803.60	(6,322,179.64)	7,293,313.88	11,368,229.32	(4,074,915.44)
ENDING FUND BALANCE - JUN 30	17,413,626.24	29,211,885.01	(11,798,258.77)	4,478,041.33	6,752,220.57	(2,274,179.24)

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 JUNE 30, 2023

EXHIBIT F-III-B

FUND TYPE DESCRIPTION	DEBT SERVICE BUDGET	DEBT SERVICE ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	CAPITAL PROJECTS BUDGET	CAPITAL PROJECTS ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
STATE REVENUES	2,541,519.00	2,449,950.00	91,569.00	916,661.97	739,143.00	177,518.97
FEDERAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	554,568.75	21,740.59	532,828.16	0.00	0.00	0.00
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	3,096,087.75	2,471,690.59	624,397.16	916,661.97	739,143.00	177,518.97
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	450,000.00	(4,618.00)	454,618.00	0.00	0.00	0.00
AUXILIARY SERVICES	0.00	0.00	0.00	177,514.47	0.00	177,514.47
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
CAPTIAL OUTLAY	0.00	0.00	0.00	7,544,500.09	6,078,952.90	1,465,547.19
DEBT SERVICES						
PRINCIPLE	641,250.00	0.00	641,250.00	381,779.19	500,959.21	(119,180.02)
INTEREST	1,969,392.60	1,257,801.38	711,591.22	53,762.85	70,545.98	(16,783.13)
OTHER DEBT SERVICES	4,500.09	6,000.00	(1,499.91)	0.00	0.00	0.00
OTHER EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	3,065,142.69	1,259,183.38	1,805,959.31	8,157,556.60	6,650,458.09	1,507,098.51
OTHER FUND SOURCES (USES):						
TRANSFERS IN	474,292.35	0.00	474,292.35	5,681,999.97	0.00	5,681,999.97
OTHER FUND SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	4,500,000.00	0.00	4,500,000.00	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)	(4,025,707.65)	0.00	(4,025,707.65)	5,681,999.97	0.00	5,681,999.97
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	(3,994,762.59)	1,212,507.21	(5,207,269.80)	(1,558,894.66)	(5,911,315.09)	4,352,420.43
BEGINNING FUND BALANCE - OCT 1	17,996,907.48	7,821,045.61	10,175,861.87	4,413,942.67	3,381,756.57	1,032,186.10
ENDING FUND BALANCE - JUN 30	14,002,144.89	9,033,552.82	4,968,592.07	2,855,048.01	(2,529,558.52)	5,384,606.53

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 JUNE 30, 2023

EXHIBIT F-III-C

FUND TYPE DESCRIPTION	EXPENDABLE TRUST BUDGET	EXPENDABLE TRUST ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	TOTAL GOVT FUND TYPES & EXP TRUST FUNDS BUDGET	TOTAL GOVT FUND TYPES & EXP TRUST FUNDS ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
STATE REVENUES	0.00	0.00	0.00	67,851,932.23	63,019,290.67	4,832,641.56
FEDERAL REVENUES	0.00	0.00	0.00	24,969,243.67	9,869,318.79	15,099,924.88
LOCAL REVENUES	1,009,312.12	1,269,755.87	(260,443.75)	27,025,788.37	31,759,250.37	(4,733,462.00)
OTHER SOURCES	0.00	0.00	0.00	281,338.83	315,948.71	(34,609.88)
TOTAL REVENUES	1,009,312.12	1,269,755.87	(260,443.75)	120,128,303.10	104,963,808.54	15,164,494.56
EXPENDITURES:						
INSTRUCTIONAL SERVICES	455,850.43	661,530.88	(205,680.45)	59,884,624.05	54,393,006.00	5,491,618.05
INSTRUCTIONAL SUPPORT SERVICES	72,294.67	142,630.69	(70,336.02)	14,451,530.14	13,414,704.38	1,036,825.76
OPERATIONS & MAINTENANCE	0.00	482.33	(482.33)	8,318,890.39	6,338,241.06	1,980,649.33
AUXILIARY SERVICES	16,566.89	31,070.74	(14,503.85)	15,303,608.13	13,726,222.58	1,577,385.55
GENERAL ADMINISTRATIVE SERVICES	0.00	5,357.22	(5,357.22)	5,167,523.41	4,144,500.47	1,023,022.94
CAPTIAL OUTLAY	0.00	0.00	0.00	15,555,242.05	7,735,259.92	7,819,982.13
DEBT SERVICES						
PRINCIPLE	0.00	0.00	0.00	1,023,029.19	500,959.21	522,069.98
INTEREST	0.00	0.00	0.00	2,023,155.45	1,328,347.36	694,808.09
OTHER DEBT SERVICES	0.00	0.00	0.00	4,500.09	6,000.00	(1,499.91)
OTHER EXPENDITURES	226,805.86	242,568.89	(15,763.03)	6,152,826.16	6,182,136.51	(29,310.35)
TOTAL EXPENDITURES	771,517.85	1,083,640.75	(312,122.90)	127,884,929.06	107,769,377.49	20,115,551.57
OTHER FUND SOURCES (USES):						
TRANSFERS IN	5,000.00	16,935.31	(11,935.31)	6,974,229.19	924,634.35	6,049,594.84
OTHER FUND SOURCES	0.00	0.00	0.00	610,855.68	47,326.85	563,528.83
TRANSFERS OUT	85,087.51	217,557.31	(132,469.80)	6,944,679.67	924,634.35	6,020,045.32
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(80,087.51)	(200,622.00)	120,534.49	640,405.20	47,326.85	593,078.35
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	157,706.76	(14,506.88)	172,213.64	(7,116,220.76)	(2,758,242.10)	(4,357,978.66)
BEGINNING FUND BALANCE - OCT 1	803,589.08	1,005,796.68	(202,207.60)	46,826,377.07	46,217,631.78	608,745.29
ENDING FUND BALANCE - JUN 30	961,295.84	991,289.80	(29,993.96)	39,710,156.31	43,459,389.68	(3,749,233.37)

Elmore County Board of Education
CHECK REGISTER ACCOUNTABILITY REPORT
06/01/2023 - 06/30/2023

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ADVERTISING	$0.00	$0.00	$1,508.90
BLDG IMPV LESS $50TH	$28,215.95	$0.00	$0.00
BUILDING IMPROVEMENT	$17,440.25	$192,171.20	$643,168.03
CUSTODIAL SUPPLIES	$0.00	$0.00	$8,752.18
Default Object Value	$186,024.58	$139,964.61	$521,330.54
DRUG TESTING SERV	$45.75	$0.00	$0.00
ELECTRICITY	$0.00	$4,829.81	$136,132.02
EQUIP MAINT AGREEMTS	$89.34	$172.05	$1,858.53
FOOD PROCESSING SUPP	$0.00	$15,500.76	$0.00
FOOD SERV SUPPLIES	$0.00	$3,545.42	$0.00
FUEL-DIESEL	$3,001.04	$0.00	$0.00
GARBAGE AND WASTE	$0.00	$4,681.47	$0.00
IN-STATE	$2,479.60	$141.48	$17,411.66
INSTRUCTIONAL SOFTWA	$10,000.00	$22,256.00	$0.00
LEGAL FEES	$0.00	$0.00	$48,158.13
LOCAL DISTRICT	$288.07	$243.09	$808.58
MAINTENANCE SUPPLIES	$0.00	$0.00	$1,618.74
NON-CAP AUDIO/VIDEO	$2,800.00	$0.00	$0.00
NON-CAP COMPUTER HDW	$4,752.00	$61,325.00	$1,590.00
NON-INST EQUIPMENT	$0.00	$0.00	$5,805.81
NON-INST SOFTWARE	$0.00	$12,200.00	$0.00
OFFICE SUPPLIES	$0.00	$1,331.89	$2,811.77
OTH NONINST SUPPLIES	$0.00	$3,066.92	$1,082.52
OTH TRAVEL AND TRNG	$0.00	$7,710.11	$577.87
OTH VEHICLE SUPPLIES	$0.00	$0.00	$550.00
OTHER DUES AND FEES	$0.00	$0.00	$380.00
OTHER EQUIPMENT	$0.00	$14,725.00	$0.00
OTHER FOOD SUPPLIES	$0.00	$2,150.50	$0.00
OTHER INST SUPPLIES	$15,631.74	$18,397.90	$7,207.95
OTHER PROF SERVICES	$0.00	$2,648.35	$9,820.00
OTHER PROPERTY SERV	$0.00	$765.00	$0.00
OTHER PURCHASED SERV	$190,815.17	$54,043.12	$171,094.54
PROPANE GAS	$0.00	$73.50	$0.00

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
PURCHASED FOOD	$0.00	$121,576.75	$0.00
RENTAL-LAND & BLDG	$0.00	$0.00	$3,500.00
SOFTWARE MAINT AGREE	$0.00	$240.00	$0.00
STAFF ED SERVICES	$0.00	$27,522.48	$298.00
STATE INSURANCE	$5,600.00	$0.00	$0.00
STUDENT CLASSRM SUPP	$11,351.04	$19,642.42	$3,394.64
STUDENT EDUCATIONAL	$265,273.83	$0.00	$0.00
TESTING SUPPLIES	$0.00	$9,093.92	$1,560.00
TEXTBOOKS	$6.61	$0.00	$0.00
TRANSFER OUT-LSA SOU	$0.00	$0.00	$6,142.00
WATER AND SEWAGE	$0.00	$0.00	$21,119.06
	$743,814.97	**$740,018.75**	**$1,617,681.47**