

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

Exhibit F-1-A

**Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 01**

026 - Elmore County Schools	GOVERNMENTAL							ACCOUNT GROUPS	
	General	Special Revenue	Debt Service	Capital Projects	Enterpr/ Internal	FIDUCIARY Trust Agency	F/A L/T Dept		
Description	General	Special Revenue	Debt Service	Capital Projects	Enterpr/ Internal	FIDUCIARY Trust Agency	F/A L/T Dept		
Assets and Other Debits:									
Assets:									
Cash	\$33,459,490.46	\$5,739,398.52	\$8,701,176.34	\$1,098,855.39	\$0.00	\$1,372,216.77		\$0.00	
Investments	\$0.00	\$18,307.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Receivables	\$3,546,506.50	\$3,535,775.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Receivables									
Inventories	\$0.00	\$779,341.53	\$0.00	\$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	\$0.00	\$241,641,267.97	
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,785,494.38	
Other Debits:									
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,818,621.99	
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$67,350,336.40	
Other Debits									
Total Assets and Other Debits:	\$37,005,996.96	\$10,072,822.10	\$8,701,176.34	\$1,098,855.39	\$0.00	\$1,372,216.77		\$323,595,720.74	
Liabilities and Fund Equity:									
Liabilities:									
Claims Payable	\$2,711.29	\$12,118.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Payable									
Other Liabilities	\$354,512.66	\$122,038.34	\$0.00	\$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	\$0.00	\$77,168,958.39	
Total Liabilities:	\$357,223.95	\$134,156.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$77,168,958.39	
Fund Equity:									
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$246,426,762.35	
Contributed Capital									
Reserved Fund Balance	\$11,750,773.06	\$3,308,369.34	\$0.00	\$0.00	\$0.00	\$129,317.01	\$0.00	\$0.00	
Unreserved Fund balance	\$24,897,999.95	\$6,630,296.27	\$8,701,176.34	\$1,098,855.39	\$0.00	\$1,242,899.76	\$0.00	\$0.00	
Total Fund Equity:	\$36,648,773.01	\$9,938,665.61	\$8,701,176.34	\$1,098,855.39	\$0.00	\$1,372,216.77		\$246,426,762.35	
Total Liabilities and Fund Equity:	\$37,005,996.96	\$10,072,822.10	\$8,701,176.34	\$1,098,855.39	\$0.00	\$1,372,216.77		\$323,595,720.74	

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 2026, Fiscal Period 01**

026 - Elmore County Schools		GOVERNMENTAL		FIDUCIARY			
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total	
Revenues							
State Sources	\$7,112,254.00	\$0.00	\$0.00	\$87,813.00	\$0.00	\$7,200,067.00	
Federal Sources	\$60.00	\$1,227,033.74	\$0.00	\$0.00	\$0.00	\$1,227,093.74	
Local Sources	\$2,892,104.98	\$1,404,418.75	\$0.00	\$0.00	\$215,163.95	\$4,511,687.68	
Other Sources	\$20,989.48	\$1,620.97	\$0.00	\$0.00	\$0.00	\$22,610.45	
Total Revenues:	\$10,025,408.46	\$2,633,073.46	\$0.00	\$87,813.00	\$215,163.95	\$12,961,458.87	
Expenditures							
Instructional Services	\$6,956,189.61	\$576,901.16	\$0.00	\$0.00	\$66,952.23	\$7,600,043.00	
Instructional Support Services	\$1,688,841.82	\$117,352.00	\$0.00	\$0.00	\$29,827.27	\$1,836,021.09	
Operation & Maintenance Services	\$685,821.95	\$42,148.73	\$0.00	\$0.00	\$10,218.66	\$738,189.34	
Auxiliary Services	\$615,504.71	\$1,374,212.59	\$0.00	\$0.00	\$5,170.10	\$1,994,887.40	
General Administrative Services	\$487,246.14	\$47,666.74	\$0.00	\$0.00	\$191.45	\$535,104.33	
Capital Outlay						\$0.00	
Debt Service						\$0.00	
Other Expenditures	\$164,840.56	\$401,411.57	\$0.00	\$0.00	\$42,851.17	\$609,103.30	
Total Expenditures:	\$10,598,444.79	\$2,559,692.79	\$0.00	\$0.00	\$155,210.88	\$13,313,348.46	
Other Fund Sources (Uses)							
Other Fund Sources:	\$46,179.59	\$293,160.66	\$0.00	\$0.00	\$1,822.89	\$341,163.14	
Other Fund Uses:	\$225,474.99	\$97,826.55	\$0.00	\$0.00	\$11,904.10	\$335,205.64	
Total Other Fund Sources (Uses):	(\$179,295.40)	\$195,334.11	\$0.00	\$0.00	(\$10,081.21)	\$5,957.50	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$752,331.73)	\$268,714.78	\$0.00	\$87,813.00	\$49,871.86	(\$345,932.09)	
Beginning Fund Balance - October 1:	\$37,401,104.74	\$9,669,950.83	\$8,701,176.34	\$1,011,042.39	\$1,322,344.91	\$58,105,619.21	
Ending Fund Balance:	\$36,648,773.01	\$9,938,665.61	\$8,701,176.34	\$1,098,855.39	\$1,372,216.77	\$57,759,687.12	

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 2026, Fiscal Period 01

026 - Elmore County Schools

GENERAL						
Description		Budget	Actual	VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE	
					Budget	Actual
						VARIANCE Favorable (Unfavorable)
Revenues						
State Sources		\$87,774,288.25	\$7,112,254.00	(\$80,662,034.25)	\$94,700.00	\$0.00
Federal Sources		\$152,500.00	\$60.00	(\$152,440.00)	\$21,481,863.00	\$1,227,033.74
Local Sources		\$31,446,672.00	\$2,892,104.98	(\$28,554,567.02)	\$11,774,077.66	\$1,404,418.75
Other Sources		\$165,000.00	\$20,989.48	(\$144,010.52)	\$339,000.00	\$1,620.97
Total Revenues:		\$119,538,460.25	\$10,025,408.46	(\$109,513,051.79)	\$33,689,640.66	\$2,633,073.46
Expenditures						
Instructional Services		\$77,107,613.25	\$6,956,189.61	\$70,151,423.64	\$6,866,744.64	\$576,901.16
Instructional Support Services		\$19,352,882.00	\$1,688,841.82	\$17,664,040.18	\$1,441,434.60	\$117,352.00
Operation & Maintenance Services		\$11,693,972.00	\$685,821.95	\$11,008,150.05	\$819,096.23	\$42,148.73
Auxiliary Services		\$8,904,174.50	\$615,504.71	\$8,288,669.79	\$14,399,349.02	\$1,374,212.59
General Administrative Services		\$6,864,077.00	\$487,246.14	\$6,376,830.86	\$677,534.57	\$47,666.74
Special Revenue Outlay		\$12,149,335.77	\$0.00	\$12,149,335.77	\$0.00	\$0.00
General Service		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures		\$1,998,111.00	\$164,840.56	\$1,833,270.44	\$7,701,977.69	\$401,411.57
Total Expenditures:		\$138,070,165.52	\$10,598,444.79	\$127,471,720.73	\$31,906,136.75	\$2,559,692.79
Other Financing Sources (Uses)						
Other Financing Sources:		\$290,295.28	\$46,179.59	(\$244,115.69)	\$1,106,319.78	\$293,160.66
Other Financing Uses:		\$419,101.00	\$225,474.99	\$193,626.01	\$727,584.28	\$97,826.55
Total Other Financing Sources (Uses):		(\$128,805.72)	(\$179,295.40)	(\$50,489.68)	\$378,735.50	\$195,334.11
Excess Revenues and Other Sources Over Under) Expenditures and Other Uses:						
Beginning Fund Balance - Oct. 1:		(\$18,660,510.99)	(\$752,331.73)	\$17,908,179.26	\$2,162,239.41	\$268,714.78
		\$42,928,068.69	\$37,401,104.74	(\$5,526,963.95)	\$4,122,358.89	\$9,669,950.83
Ending Fund Balance:		\$24,267,557.70	\$36,648,773.01	\$12,381,215.31	\$6,284,598.30	\$9,938,665.61
						\$3,654,067.31

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 2026, Fiscal Period 01

026 - Elmore County Schools		DEBT SERVICE		CAPITAL PROJECTS	
Description	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual
Revenues					
State Sources	\$3,311,767.00	\$0.00	(\$3,311,767.00)	\$1,053,759.00	\$87,813.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$932,881.00	\$0.00	(\$932,881.00)	\$0.00	\$0.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$4,244,648.00	\$0.00	(\$4,244,648.00)	\$1,053,759.00	\$87,813.00
Expenditures					
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$225,000.00	\$0.00
Debt Service	\$5,099,148.00	\$0.00	\$5,099,148.00	\$571,505.19	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$5,099,148.00	\$0.00	\$5,099,148.00	\$796,505.19	\$0.00
Other Financing Sources (Uses)					
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$854,500.00)	\$0.00	\$854,500.00	\$257,253.81	\$87,813.00
Beginning Fund Balance - Oct. 1:	\$7,797,328.17	\$8,701,176.34	\$903,848.17	\$984,214.00	\$1,011,042.39
Ending Fund Balance:	\$6,942,828.17	\$8,701,176.34	\$1,758,348.17	\$1,241,467.81	\$1,098,855.39

(\$142,612.42)

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 2026, Fiscal Period 01

026 - Elmore County Schools	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Description	Budget	Actual	Budget	Actual	
Revenues	State Sources	\$0.00	\$0.00	\$0.00	\$92,234,514.25	\$7,200,067.00
	Federal Sources	\$0.00	\$0.00	\$0.00	\$21,634,363.00	\$1,227,093.74
	Local Sources	\$1,814,717.15	\$215,163.95	(\$1,599,553.20)	\$45,968,347.81	\$4,511,687.68
	Other Sources	\$0.00	\$0.00	\$0.00	\$504,000.00	\$22,610.45
	Total Revenues:	\$1,814,717.15	\$215,163.95	(\$1,599,553.20)	\$160,341,225.06	\$12,961,458.87
Expenditures	Instructional Services	\$860,706.59	\$66,952.23	\$793,754.36	\$84,835,064.48	\$7,600,043.00
	Instructional Support Services	\$160,370.60	\$29,827.27	\$130,543.33	\$20,954,687.20	\$1,836,021.09
	Operation & Maintenance Services	\$1,200.00	\$10,218.66	(\$9,018.66)	\$12,514,268.23	\$738,189.34
	Auxiliary Services	\$31,282.44	\$5,170.10	\$26,112.34	\$23,334,805.96	\$1,994,887.40
	Expendable Administrative Services	\$0.00	\$191.45	(\$191.45)	\$7,541,611.57	\$535,104.33
	Total Outlay	\$0.00	\$0.00	\$0.00	\$12,374,335.77	\$0.00
	Expendable Service	\$0.00	\$0.00	\$0.00	\$5,670,653.19	\$0.00
	Other Expenditures	\$326,036.20	\$42,851.17	\$283,185.03	\$10,026,124.89	\$609,103.30
	Total Expenditures:	\$1,379,595.83	\$155,210.88	\$1,224,384.95	\$177,251,551.29	\$13,313,348.46
	Other Financing Sources (Uses)					
	Other Financing Sources:	\$20,400.00	\$1,822.89	(\$18,577.11)	\$1,417,015.06	\$341,163.14
	Other Financing Uses:	\$193,542.78	\$11,904.10	\$181,638.68	\$1,340,228.06	\$335,205.64
	Total Other Financing Sources (Uses):	(\$173,142.78)	(\$10,081.21)	\$163,061.57	\$76,787.00	\$5,957.50
	Excess Revenues and Other Sources Over Under) Expenditures and Other Uses:	\$261,978.54	\$49,871.86	(\$212,106.68)	(\$16,833,539.23)	(\$345,932.09)
	Beginning Fund Balance - Oct. 1:	\$1,022,043.75	\$1,322,344.91	\$300,301.16	\$56,854,013.50	\$58,105,619.21
	Ending Fund Balance:	\$1,284,022.29	\$1,372,216.77	\$88,194.48	\$40,020,474.27	\$57,759,687.12

\$16,487,607.14

\$17,739,212.85

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

Pulled from Production

Elmore County Board of Education
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
OCTOBER 31, 2025

FUND TYPES & ACCOUNT GROUPS	DESCRIPTION	GENERAL	GOVERNMENTAL			CAPITAL PROJECTS	PROPRIETARY		FIDUCIARY	EXHIBIT F-1A ACCT GROUPS	
			SPECIAL REVENUE	DEBT SERVICE			ENTERPRISE INTERNAL			TRUST & AGENCY	F/A & L/T DEBT
ASSETS & OTHER DEBITS:											
CASH & CASH EQUIVALENTS		33,459,490.46	5,739,398.52	8,701,176.34		1,098,855.39	0.00		1,372,216.77	0.00	0.00
INVESTMENTS		0.00	18,307.00	0.00		0.00	0.00		0.00	0.00	0.00
RECEIVABLES		0.00		0.00		0.00	0.00		0.00	0.00	0.00
ALLOWANCE FOR DOUBTFUL ACCTS		0.00	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	0.00
OTHER RECEIVABLES		3,546,506.50	3,535,775.05	0.00		0.00	0.00		0.00	0.00	0.00
INVENTORIES		0.00	779,341.53	0.00		0.00	0.00		0.00	0.00	0.00
OTHER ASSETS		0.00	0.00	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	0.00	246,426,762.35
ACCUMULATED DEPRECIATION		0.00	0.00	0.00		0.00	0.00		0.00	0.00	0.00
OTHER DEBITS		0.00									
AMT AVAILABLE IN DEBT SVC		0.00	0.00	0.00		0.00	0.00		0.00	0.00	9,818,621.99
AMT PROV FOR PMT OF L-T DEBT		0.00	0.00	0.00		0.00	0.00		0.00	0.00	67,350,336.40
OTHER DEBITS		0.00	0.00	0.00		0.00	0.00		0.00	0.00	0.00
TOTAL ASSETS & OTHER DEBITS		37,005,996.96	10,072,822.10	8,701,176.34		1,098,855.39	0.00		1,372,216.77	0.00	323,595,720.74
LIABILITIES & FUND EQUITY:											
LIABILITIES:											
SALARIES & BENEFITS PAYABLE		0.00	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	0.00
CLAIMS PAYABLE		2,711.29	12,118.15	0.00		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	0.00
OTHER PAYABLES		353,712.66	0.00	0.00		0.00	0.00		0.00	0.00	0.00
OTHER LIABILITIES		800.00	122,038.34	0.00		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	0.00	0.00
TOTAL LIABILITIES		357,223.95	134,156.49	0.00		0.00	0.00		0.00	0.00	77,168,958.39
FUND EQUITY:											
INVESTMENT IN FIXED ASSETS		0.00	0.00	0.00		0.00	0.00		0.00	0.00	246,426,762.35
RETAINED EARNINGS		0.00	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	0.00
RESERVED FUND BALANCE		11,750,773.06	3,308,369.34	0.00		0.00	0.00		129,317.01	0.00	0.00
UNRESERVED FUND BALANCE		24,897,999.95	6,630,296.27	8,701,176.34		1,098,855.39	0.00		1,242,899.76	0.00	0.00
TOTAL FUND EQUITY		36,648,773.01	9,938,665.61	8,701,176.34		1,098,855.39	0.00		1,372,216.77	0.00	246,426,762.35
TOTAL LIABILITIES & FUND EQUITY		37,005,996.96	10,072,822.10	8,701,176.34		1,098,855.39	0.00		1,372,216.77	0.00	323,595,720.74

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 OCTOBER 31, 2025

EXHIBIT F-II-A						
FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	(Memo Only)
REVENUES						
STATE REVENUES	7,112,254.00	0.00	0.00	87,813.00	0.00	7,200,067.00
FEDERAL REVENUES	60.00	1,227,033.74	0.00	0.00	0.00	1,227,093.74
LOCAL REVENUES	2,892,104.98	1,404,418.75	0.00	0.00	215,163.95	4,511,687.68
OTHER REVENUES	20,989.48	1,620.97	0.00	0.00	0.00	22,610.45
TOTAL REVENUES	10,025,408.46	2,633,073.46	0.00	87,813.00	215,163.95	12,961,458.87
EXPENDITURES:						
INSTRUCTIONAL SERVICES	6,956,189.61	576,901.16	0.00	0.00	66,952.23	7,600,043.00
INSTRUCTIONAL SUPPORT SERVICES	1,688,841.82	117,352.00	0.00	0.00	29,827.27	1,836,021.09
OPERATIONS & MAINTENANCE	685,821.95	42,148.73	0.00	0.00	10,218.66	738,189.34
AUXILIARY SERVICES	615,504.71	1,374,212.59	0.00	0.00	5,170.10	1,994,887.40
GENERAL ADMINISTRATIVE SERVICES	487,246.14	47,666.74	0.00	0.00	191.45	535,104.33
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
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	164,840.56	401,411.57	0.00	0.00	42,851.17	609,103.30
TOTAL EXPENDITURES	10,598,444.79	2,559,692.79	0.00	0.00	155,210.88	13,313,348.46
OTHER FUND SOURCES (USES):						
TRANSFERS IN	41,623.34	291,759.41	0.00	0.00	1,822.89	335,205.64
OTHER FUND SOURCES	4,556.25	1,401.25	0.00	0.00	0.00	5,957.50
TRANSFERS OUT	225,474.99	97,826.55	0.00	0.00	11,904.10	335,205.64
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(179,295.40)	195,334.11	0.00	0.00	(10,081.21)	5,957.50
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	(752,331.73)	268,714.78	0.00	87,813.00	49,871.86	(345,932.09)
BEGINNING FUND BALANCE - OCT 1	37,401,104.74	9,669,950.83	8,701,176.34	1,011,042.39	1,322,344.91	58,105,619.21
ENDING FUND BALANC - OCT 31	36,648,773.01	9,938,665.61	8,701,176.34	1,098,855.39	1,372,216.77	57,759,687.12

EXHIBIT F-II-A

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 OCTOBER 31, 2026

FUND TYPE DESCRIPTION	GENERAL		VARIANCE FAVORABLE (UNFAVORABLE)	SPECIAL REVENUE		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL		BUDGET	ACTUAL	
REVENUES						EXHIBIT F-III-A
STATE REVENUES	7,314,524.03	7,112,254.00	202,270.03			
FEDERAL REVENUES	12,708.33	60.00	12,648.33	7,891.61	0.00	7,891.61
LOCAL REVENUES	2,620,556.00	2,892,104.98	(271,548.98)	1,790,154.89	1,227,033.74	563,121.15
OTHER SOURCES	13,750.00	20,989.48	(7,239.48)	3,780,424.47	1,404,418.75	2,376,005.72
TOTAL REVENUES	9,961,538.36	10,025,408.46	(63,870.10)	5,606,720.82	2,633,073.46	2,973,647.36
EXPENDITURES:						
INSTRUCTIONAL SERVICES	6,425,634.75	6,956,189.61	(530,554.86)	2,104,681.70	576,901.16	1,527,780.54
INSTRUCTIONAL SUPPORT SERVICES	1,612,740.22	1,688,841.82	(76,101.60)	547,324.76	117,352.00	429,972.76
OPERATIONS & MAINTENANCE	974,497.60	685,821.95	288,675.65	517,445.10	42,148.73	475,296.37
AUXILIARY SERVICES	740,847.81	615,504.71	125,343.10	1,319,324.89	1,374,212.59	(54,887.70)
GENERAL ADMINISTRATIVE SERVICES	571,898.03	487,246.14	84,651.89	56,461.22	47,666.74	8,794.48
CAPITAL OUTLAY	1,012,444.64	0.00	1,012,444.64	0.00	0.00	0.00
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	166,509.24	164,840.56	1,668.68	1,080,447.20	401,411.57	679,035.63
TOTAL EXPENDITURES	11,504,572.29	10,598,444.79	906,127.50	5,625,684.87	2,559,692.79	3,065,992.08
OTHER FUND SOURCES (USES):						
TRANSFERS IN	17,984.02	41,623.34	(23,639.32)	1,002,449.03	291,759.41	710,689.62
OTHER FUND SOURCES	6,040.58	4,556.25	1,484.33	4,300.00	1,401.25	2,898.75
TRANSFERS OUT	34,925.07	225,474.99	(190,549.92)	642,380.10	97,826.55	544,553.55
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(10,900.47)	(179,295.40)	168,394.93	364,368.93	195,334.11	169,034.82
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	(1,553,934.40)	(752,331.73)	(801,602.67)	345,404.88	268,714.78	76,690.10
BEGINNING FUND BALANCE - OCT 1	3,733,339.06	37,401,104.74	(33,667,765.68)	2,595,415.58	9,669,950.83	(7,074,535.25)
ENDING FUND BALANCE - OCT 31	2,179,404.66	36,648,773.01	(34,469,368.35)	2,940,820.46	9,938,665.61	(6,997,845.15)

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 OCTOBER 31, 2026

FUND TYPE DESCRIPTION	DEBT SERVICE		VARIANCE FAVORABLE (UNFAVORABLE)	CAPITAL PROJECTS		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL		BUDGET	ACTUAL	
REVENUES						EXHIBIT F-II-B
STATE REVENUES	275,980.58	0.00	275,980.58	87,813.25	87,813.00	0.25
FEDERAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	77,740.09	0.00	77,740.09	0.00	0.00	0.00
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	353,720.67	0.00	353,720.67	87,813.25	87,813.00	0.25
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	0.00	0.00	0.00	0.00	0.00	0.00
AUXILIARY SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	18,750.00	0.00	18,750.00
DEBT SERVICES						
PRINCIPLE	219,583.33	0.00	219,583.33	45,180.58	0.00	45,180.58
INTEREST	204,845.67	0.00	204,845.67	2,444.85	0.00	2,444.85
OTHER DEBT SERVICES	500.01	0.00	500.01	0.00	0.00	0.00
OTHER EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	424,929.01	0.00	424,929.01	66,375.43	0.00	66,375.43
OTHER FUND SOURCES (USES):						
TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUND SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	0.00	0.00	0.00	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)	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	(71,208.34)	0.00	(71,208.34)	21,437.82	87,813.00	(66,375.18)
BEGINNING FUND BALANCE - OCT 1	649,777.35	8,701,176.34	(8,051,398.99)	82,017.83	1,011,042.39	(929,024.56)
ENDING FUND BALANCE - OCT 31	578,569.01	8,701,176.34	(8,122,607.33)	103,455.65	1,098,855.39	(995,399.74)

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 OCTOBER 31, 2026

FUND TYPE DESCRIPTION	EXPENDABLE TRUST		VARIANCE FAVORABLE (UNFAVORABLE)	TOTAL GOVT FUND TYPES & EXP TRUST FUNDS		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL		BUDGET	ACTUAL	
REVENUES						EXHIBIT F-III-C
STATE REVENUES	0.00	0.00	0.00	7,686,209.47	7,200,067.00	486,142.47
FEDERAL REVENUES	0.00	0.00	0.00	1,802,863.22	1,227,093.74	575,769.48
LOCAL REVENUES	1,582,548.42	215,163.95	1,367,384.47	8,061,268.98	4,511,687.68	3,549,581.30
OTHER SOURCES	0.00	0.00	0.00	41,999.85	22,610.45	19,389.40
TOTAL REVENUES	1,582,548.42	215,163.95	1,367,384.47	17,592,341.52	12,961,458.87	4,630,882.65
EXPENDITURES:						
INSTRUCTIONAL SERVICES	737,841.18	66,952.23	670,888.95	9,268,157.63	7,600,043.00	1,668,114.63
INSTRUCTIONAL SUPPORT SERVICES	151,478.93	29,827.27	121,651.66	2,311,543.91	1,836,021.09	475,522.82
OPERATIONS & MAINTENANCE	970.83	10,218.66	(9,247.83)	1,492,913.53	738,189.34	754,724.19
AUXILIARY SERVICES	25,874.10	5,170.10	20,704.00	2,086,046.80	1,994,887.40	91,159.40
GENERAL ADMINISTRATIVE SERVICES	0.00	191.45	(191.45)	628,359.25	535,104.33	93,254.92
CAPITAL OUTLAY	0.00	0.00	0.00	1,031,194.64	0.00	1,031,194.64
DEBT SERVICES						
PRINCIPLE	0.00	0.00	0.00	264,763.91	0.00	264,763.91
INTEREST	0.00	0.00	0.00	207,290.52	0.00	207,290.52
OTHER DEBT SERVICES	0.00	0.00	0.00	500.01	0.00	500.01
OTHER EXPENDITURES	266,086.20	42,851.17	223,235.03	1,513,042.64	609,103.30	903,939.34
TOTAL EXPENDITURES	1,182,251.24	155,210.88	1,027,040.36	18,803,812.84	13,313,348.46	5,490,464.38
OTHER FUND SOURCES (USES):						
TRANSFERS IN	19,666.67	1,822.89	17,843.78	1,040,099.72	335,205.64	704,894.08
OTHER FUND SOURCES	0.00	0.00	0.00	10,340.58	5,957.50	4,383.08
TRANSFERS OUT	178,720.29	11,904.10	166,816.19	856,025.46	335,205.64	520,819.82
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(159,053.62)	(10,081.21)	(148,972.41)	194,414.84	5,957.50	188,457.34
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	241,243.56	49,871.86	191,371.70	(1,017,056.48)	(345,932.09)	(671,124.39)
BEGINNING FUND BALANCE - OCT 1	864,663.90	1,322,344.91	(457,681.01)	7,925,213.72	58,105,619.21	(50,180,405.49)
ENDING FUND BALANCE - OCT 31	1,105,907.46	1,372,216.77	(266,309.31)	6,908,157.24	57,759,687.12	(50,851,529.88)

Elmore County Board of Education
CHECK REGISTER ACCOUNTABILITY REPORT

10/01/2025 - 10/31/2025

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ADVERTISING	\$0.00	\$0.00	\$702.80
CUSTODIAL SUPPLIES	\$0.00	\$0.00	\$3,040.05
DATA PROCESSING SERV	\$0.00	\$0.00	\$23,006.00
Default Object Value	\$134,421.00	\$362.30	\$283,903.00
ELECTRICITY	\$0.00	\$0.00	\$219,977.40
EQUIP MAINT AGREEMTS	\$0.00	\$1,654.30	\$4,230.88
FOOD PROCESSING SUPP	\$0.00	\$27,034.62	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$23,625.21	\$0.00
FUEL-DIESEL	\$3,536.48	\$0.00	\$0.00
GARBAGE AND WASTE	\$0.00	\$6,744.22	\$79.63
IN-STATE	\$2,966.56	\$3,504.98	\$1,931.72
INSTRUCTIONAL EQUIP	\$0.00	\$1,923.00	\$0.00
INSURANCE SERVICES	\$0.00	\$0.00	\$120.95
LEGAL FEES	\$0.00	\$0.00	\$378.00
LIBRARY/MEDIA BOOKS	\$94,436.00	\$0.00	\$0.00
LOCAL DISTRICT	\$89.95	\$185.82	\$0.00
NON-CAP COMPUTER HDW	\$1,185.00	\$0.00	\$0.00
OFFICE SUPPLIES	\$0.00	\$2,760.08	\$6,675.67
OTH NONINST SUPPLIES	\$0.00	\$0.00	\$2,244.36
OTHER DUES AND FEES	\$0.00	\$9,228.92	\$1,197.00
OTHER GEN SUPPLIES	\$0.00	\$11,484.62	\$0.00
OTHER INST SUPPLIES	\$355,614.80	\$149.00	\$5,581.95
OTHER PURCHASED SERV	\$29,151.15	\$60,681.85	\$316,864.37
PROPANE GAS	\$0.00	\$144.00	\$0.00
PURCHASED FOOD	\$0.00	\$778,140.42	\$0.00
REGISTRATION FEES	\$0.00	\$4,290.00	\$0.00
RENTAL-LAND & BLDG	\$0.00	\$0.00	\$3,500.00
SOFTWARE MAINT AGREE	\$66,364.68	\$6,865.00	\$48,540.00
STAFF ED SERVICES	\$5,225.65	\$3,689.48	\$1,180.32
STUDENT CLASSRM SUPP	\$1,862.04	\$0.00	\$518.87
TESTING SUPPLIES	\$11,880.00	\$0.00	\$0.00
TEXTBOOKS	\$3,027.72	\$0.00	\$0.00
TRANSFER OUT-LSA SOU	\$0.00	\$0.00	\$225,474.99

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
TRANSP-OTH PROVIDERS	\$12,050.00	\$0.00	\$1,340.00
WATER AND SEWAGE	\$0.00	\$0.00	\$24,982.22

\$721,811.03

\$942,467.82

\$1,175,470.18