

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 2026, Fiscal Period 01

026 - Elmore County Schools		GOVERNMENTAL	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	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
Investments	\$0.00	\$18,307.00	\$0.00	\$0.00	\$0.00
Receivables	\$3,546,506.50	\$3,535,775.05	\$0.00	\$0.00	\$0.00
Interfund Receivables					
Inventories					
Other Assets					
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Debits:					
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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
Liabilities and Fund Equity:					
Liabilities:					
Claims Payable					
Interfund Payable	\$2,711.29	\$12,118.15	\$0.00	\$0.00	\$0.00
Other Liabilities					
Long-Term Liabilities					
Total Liabilities:	\$354,512.66	\$122,038.34	\$0.00	\$0.00	\$0.00
Fund Equity:					
Investments in General Fixed Assets	\$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	\$129,317.01
Unreserved Fund balance	\$24,897,999.95	\$6,630,296.27	\$8,701,176.34	\$1,098,855.39	\$1,242,899.76
Total Fund Equity:	\$36,648,773.01	\$9,938,665.61	\$8,701,176.34	\$1,098,855.39	\$0.00
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service		\$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)							
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.

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 2026, Fiscal Period 01

026 - Elmore County Schools

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$87,774,288.25	\$7,112,254.00	(\$80,662,034.25)	\$94,700.00	\$0.00	(\$94,700.00)
Federal Sources	\$152,500.00	\$60.00	(\$152,440.00)	\$21,481,863.00	\$1,227,033.74	(\$20,254,829.26)
Local Sources	\$31,446,672.00	\$2,892,104.98	(\$28,554,567.02)	\$11,774,077.66	\$1,404,418.75	(\$10,369,658.91)
Other Sources	\$165,000.00	\$20,989.48	(\$144,010.52)	\$3339,000.00	\$1,620.97	(\$337,379.03)
Total Revenues:	\$119,538,460.25	\$10,025,408.46	(\$109,513,051.79)	\$33,689,640.66	\$2,633,073.46	(\$31,056,567.20)
Expenditures						
Instructional Services	\$77,107,613.25	\$6,956,189.61	\$70,151,423.64	\$6,866,744.64	\$576,901.16	\$6,289,843.48
Instructional Support Services	\$19,352,882.00	\$1,688,841.82	\$17,664,040.18	\$1,441,434.60	\$117,352.00	\$1,324,082.60
Operation & Maintenance Services	\$11,693,972.00	\$685,821.95	\$11,008,150.05	\$819,096.23	\$42,148.73	\$776,947.50
Auxiliary Services	\$8,904,174.50	\$615,504.71	\$8,288,669.79	\$14,399,349.02	\$1,374,212.59	\$13,025,136.43
General Administrative Services	\$6,864,077.00	\$487,246.14	\$6,376,830.86	\$677,534.57	\$47,666.74	\$629,867.83
Special Revenue Outlay	\$12,149,335.77	\$0.00	\$12,149,335.77	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$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	\$7,300,566.12
Total Expenditures:	\$138,070,165.52	\$10,598,444.79	\$127,471,720.73	\$31,906,136.75	\$2,559,692.79	\$29,346,443.96
Other Financing Sources (Uses)						
Other Financing Sources:	\$290,295.28	\$46,179.59	(\$244,115.69)	\$1,106,319.78	\$293,160.66	(\$813,159.12)
Other Financing Uses:	\$419,101.00	\$225,474.99	\$193,626.01	\$727,584.28	\$97,826.55	\$629,757.73
Total Other Financing Sources (Uses):	(\$128,805.72)	(\$179,295.40)	(\$50,489.68)	\$378,735.50	\$195,334.11	(\$183,401.39)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$18,660,510.99)	(\$752,331.73)	\$17,908,179.26	\$2,162,239.41	\$268,714.78	(\$1,893,524.63)
Beginning Fund Balance - Oct. 1:	\$42,928,068.69	\$37,401,104.74	(\$5,526,963.95)	\$4,122,358.89	\$9,669,950.83	\$5,547,591.94
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.

Exhibit F-III-B

**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		VARIANCE	
	Budget	Actual	Budget	Actual	Favorable (Unfavorable)	Favorable (Unfavorable)
Revenues						
State Sources	\$3,311,767.00	\$0.00	(\$3,311,767.00)	\$1,053,759.00	\$87,813.00	(\$965,946.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$932,881.00	\$0.00	(\$932,881.00)	\$0.00	\$0.00	\$0.00
Other Sources	\$0.00	\$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	(\$965,946.00)
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	\$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
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$225,000.00	\$0.00	\$225,000.00
Debt Service	\$5,099,148.00	\$0.00	\$5,099,148.00	\$571,505.19	\$0.00	\$571,505.19
Other Expenditures	\$0.00	\$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	\$796,505.19
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$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	\$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	(\$169,440.81)
Beginning Fund Balance - Oct. 1:	\$7,797,328.17	\$8,701,176.34	\$903,848.17	\$984,214.00	\$1,011,042.39	\$26,828.39
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.

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 2026, Fiscal Period 01**

026 - Elmore County Schools

		EXPENDABLE TRUST		VARIANCE AND EXPENDABLE TRUST FUNDS		TOTAL GOVERNMENT AND FUND TYPES	
		Budget	Actual	Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues							
	State Sources	\$0.00	\$0.00	\$0.00	\$92,234,514.25	\$7,200,067.00	(\$85,034,447.25)
	Federal Sources	\$0.00	\$0.00	\$0.00	\$21,634,363.00	\$1,227,093.74	(\$20,407,269.26)
	Local Sources	\$1,814,717.15	\$215,163.95	(\$1,599,533.20)	\$45,968,347.81	\$4,511,687.68	(\$41,456,660.13)
	Other Sources	\$0.00	\$0.00	\$0.00	\$504,000.00	\$22,610.45	(\$481,389.55)
Total Revenues:		\$1,814,717.15	\$215,163.95	(\$1,599,533.20)	\$160,341,225.06	\$12,961,458.87	(\$147,379,766.19)
	Instructional Services	\$860,706.59	\$66,952.23	\$793,754.36	\$84,835,064.48	\$7,600,043.00	\$77,235,021.48
	Instructional Support Services	\$160,370.60	\$29,827.27	\$130,543.33	\$20,954,687.20	\$1,836,021.09	\$19,118,666.11
	Operation & Maintenance Services	\$1,200.00	\$10,218.66	(\$9,018.66)	\$12,514,268.23	\$738,189.34	\$11,776,078.89
	Auxiliary Services	\$31,282.44	\$5,170.10	\$26,112.34	\$23,334,805.96	\$1,994,887.40	\$21,339,918.56
	Expendable Administrative Services	\$0.00	\$191.45	(\$191.45)	\$7,541,611.57	\$535,104.33	\$7,006,507.24
	Total Outlay	\$0.00	\$0.00	\$0.00	\$12,374,335.77	\$0.00	\$12,374,335.77
	Expendable Service	\$0.00	\$0.00	\$0.00	\$5,670,653.19	\$0.00	\$5,670,653.19
	Other Expenditures	\$326,036.20	\$42,851.17	\$283,185.03	\$10,026,124.89	\$609,103.30	\$9,417,021.59
Total Expenditures:		\$1,379,595.83	\$155,210.88	\$1,224,384.95	\$177,251,551.29	\$13,313,348.46	\$163,938,202.83
	Other Financing Sources (Uses)	\$20,400.00	\$1,822.89	(\$18,577.11)	\$1,417,015.06	\$341,163.14	(\$1,075,851.92)
	Other Financing Uses:	\$193,542.78	\$11,904.10	\$181,638.68	\$1,340,228.06	\$335,205.64	\$1,005,022.42
	Total Other Financing Sources (Uses):	(\$173,142.78)	(\$10,081.21)	\$163,061.57	\$76,787.00	\$5,957.50	(\$70,829.50)
	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)	\$16,487,607.14
	Beginning Fund Balance - Oct. 1:	\$1,022,043.75	\$1,322,344.91	\$300,301.16	\$56,854,013.50	\$58,105,619.21	\$1,251,605.71
	Ending Fund Balance:	\$1,284,022.29	\$1,372,216.77	\$88,194.48	\$40,020,474.27	\$57,759,687.12	\$17,739,212.85

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
 OCTOBER 31, 2025

FUND TYPES & ACCOUNT GROUPS		GOVERNMENTAL			PROPRIETARY		FIDUCIARY	EXHIBIT F-1-A
DESCRIPTION	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE INTERNAL	TRUST & AGENCY	ACCT GROUPS F/A & L/T DEBT	
ASSETS & OTHER DEBITS:								
CASH & CASH EQUIVALENTS								
INVESTMENTS	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
RECEIVABLES	0.00	18,307.00	0.00	0.00	0.00	0.00	0.00	0.00
ALLOWANCE FOR DOUBTFUL ACCTS								
INTERFUND RECEIVABLES								
OTHER RECEIVABLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INVENTORIES	3,546,506.50	3,535,775.05	779,341.53	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	0.00
ACCUMULATED DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	246,426,762.35	0.00
OTHER DEBITS								
AMT AVAILABLE IN DEBT SVC	0.00	0.00	0.00	0.00	0.00	0.00	9,818,621.99	
AMT PROV FOR PWT OF L-T DEBT	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	323,595,720.74	
LIABILITIES & FUND EQUITY:								
LIABILITIES:								
SALARIES & BENEFITS PAYABLE								
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								
OTHER PAYABLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER LIABILITIES	353,712.66	122,038.34	0.00	0.00	0.00	0.00	0.00	0.00
LONG-TERM LIABILITIES	800.00	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	77,168,958.39	
FUND EQUITY:								
INVESTMENT IN FIXED ASSETS	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	
CONTRIBUTED CAPITAL	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		
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	
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 & 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	

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 EXPENDABLE TRUST	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE		
REVENUES:					
STATE REVENUES	7,112,254.00	0.00	0.00	87,813.00	7,200,067.00
FEDERAL REVENUES	60.00	1,227,033.74	0.00	0.00	1,227,093.74
LOCAL REVENUES	2,892,104.98	1,404,418.75	0.00	215,163.95	4,511,687.68
OTHER REVENUES	20,989.48	1,620.97	0.00	0.00	22,610.45
TOTAL REVENUES	10,025,408.46	2,633,073.46	0.00	87,813.00	12,961,458.87
EXPENDITURES:					
INSTRUCTIONAL SERVICES	6,956,189.61	576,901.16	0.00	0.00	66,952.23
INSTRUCTIONAL SUPPORT SERVICES	1,683,841.82	117,352.00	0.00	0.00	29,827.27
OPERATIONS & MAINTENANCE	685,821.95	42,148.73	0.00	0.00	10,218.66
AUXILIARY SERVICES	615,504.71	1,374,212.59	0.00	0.00	5,170.10
GENERAL ADMINISTRATIVE SERVICES	487,246.14	47,666.74	0.00	0.00	191.45
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	535,104.33
DEBT SERVICES	0.00	0.00	0.00	0.00	0.00
PRINCIPLE	0.00	0.00	0.00	0.00	0.00
INTEREST	0.00	0.00	0.00	0.00	0.00
OTHER DEBT SERVICES	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
TOTAL EXPENDITURES	10,598,444.79	2,559,692.79	0.00	0.00	155,210.88
OTHER FUND SOURCES (USES):					
TRANSFERS IN	41,623.34	291,759.41	0.00	0.00	1,822.89
OTHER FUND SOURCES	4,4556.25	1,401.25	0.00	0.00	335,205.64
TRANSFERS OUT	225,474.99	97,826.55	0.00	0.00	5,957.50
OTHER FUND USES	0.00	0.00	0.00	0.00	335,205.64
TOTAL OTHER FUND SOURCES (USES)	(179,295.40)	195,334.11	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
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
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
					58,105,619.21
					57,759,687.12

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, 2026

BUDGET AND ACTUAL

FUND TYPE DESCRIPTION	GENERAL		VARIANCE (UNFAVORABLE)	SPECIAL REVENUE		EXHIBIT F-III-A VARIANCE (UNFAVORABLE)
	BUDGET	ACTUAL		BUDGET	ACTUAL	
REVENUES						
STATE REVENUES	7,314,524.03	7,112,254.00	202,270.03	7,891.61	0.00	7,891.61
FEDERAL REVENUES	12,708.33	60.00	12,648.33	1,790,154.89	1,227,033.74	563,121.15
LOCAL REVENUES	2,620,556.00	2,892,104.98	(27,154.98)	3,780,424.47	1,404,418.75	2,376,005.72
OTHER SOURCES	13,750.00	20,989.48	(7,239.48)	28,249.85	1,620.97	26,628.88
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	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	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

FOR THE FISCAL YEAR ENDED OCTOBER 31, 2026

BUDGET AND ACTUAL

EXHIBIT F-III-B					
FUND TYPE DESCRIPTION	DEBT SERVICE		CAPITAL PROJECTS		VARIANCE (UNFAVORABLE)
	BUDGET	ACTUAL	BUDGET	ACTUAL	
REVENUES					
STATE REVENUES	275,980.58	0.00	275,980.58	0.00	0.25
FEDERAL REVENUES	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	77,740.09	0.00	77,740.09	0.00	0.00
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	353,720.67	0.00	353,720.67	0.00	0.25
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
OPERATIONS & MAINTENANCE	0.00	0.00	0.00	0.00	0.00
AUXILIARY SERVICES	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	0.00	0.00	0.00	0.00	0.00
PRINCIPLE	219,583.33	0.00	219,583.33	0.00	0.00
INTEREST	204,845.67	0.00	204,845.67	0.00	0.00
OTHER DEBT SERVICES	500.01	0.00	500.01	0.00	0.00
OTHER EXPENDITURES	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	424,929.01	0.00	424,929.01	0.00	0.00
OTHER FUND SOURCES (USES):					
TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
OTHER FUND SOURCES	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
OTHER FUND USES	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
EXCESS REVENUES & OTHER SOURCES OVER/UNDEREXPENDITURES & 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	(995,399.74)

Elmore County Board of Education¹COMBINED 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

						EXHIBIT F-III-C	
			VARIANCE & EXP TRUST FUNDS			VARIANCE FAVORABLE	
FUND TYPE	DESCRIPTION	BUDGET	ACTUAL	(UNFAVORABLE)	BUDGET	ACTUAL	(UNFAVORABLE)
REVENUES							
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		215,163.95	1,367,384.47	1,151,220.52	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	1,367,384.47	1,227,093.74	17,592,341.52	12,961,458.87	4,630,882.65
EXPENDITURES:							
INSTRUCTIONAL SERVICES		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		(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	704,894.03
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-CCAP 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	\$6,364.68	\$6,865.00	\$48,540.00
STAFF ED SERVICES	\$5,225.65	\$3,669.48	\$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