

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 02**

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:										
Cash		\$34,847,778.90	\$7,511,814.33	\$8,701,061.03	\$1,186,668.39	\$0.00	\$1,375,985.90	\$0.00	\$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	\$1,119,894.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Receivables		\$0.00	\$779,341.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Inventories										
Other Assets										
Fixed Assets		\$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	\$4,785,494.38		
Other Debits:										
Amounts Available		\$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	\$67,350,336.40		
Other Debits										
Total Assets and Other Debits:		\$38,394,285.40	\$9,429,357.05	\$8,701,061.03	\$1,186,668.39	\$0.00	\$1,375,985.90	\$323,595,720.74		
Liabilities:										
Claims Payable		\$3,165.59	\$12,118.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interfund Payable										
Other Liabilities										
Long-Term Liabilities										
Total Liabilities:		\$329,958.18	\$117,029.30	\$0.00	\$0.00	\$0.00	\$0.00	\$77,168,958.39		
Fund Equity:		\$333,123.77	\$129,147.45	\$0.00	\$0.00	\$0.00	\$0.00	\$77,168,958.39		
Investments in General Fixed Assets		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$246,426,762.35		
Contributed Capital										
Reserved Fund Balance		\$11,923,163.03	\$4,147,843.58	\$0.00	\$0.00	\$0.00	\$171,533.26	\$0.00		
Unreserved Fund balance		\$26,137,998.60	\$5,152,366.02	\$8,701,061.03	\$1,186,668.39	\$0.00	\$1,204,452.64	\$0.00		
Total Fund Equity:		\$38,061,161.63	\$9,300,209.60	\$8,701,061.03	\$1,186,668.39	\$0.00	\$1,375,985.90	\$246,426,762.35		
Total Liabilities and Fund Equity:		\$38,394,285.40	\$9,429,357.05	\$8,701,061.03	\$1,186,668.39	\$0.00	\$1,375,985.90	\$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 02**

026 - Elmore County Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$14,712,674.00	\$19,564.00	\$0.00	\$175,626.00	\$0.00	\$14,907,864.00
Federal Sources	\$26,911.18	\$2,116,567.76	\$0.00	\$0.00	\$0.00	\$2,143,478.94
Local Sources	\$8,776,443.48	\$2,154,372.94	\$1,884.69	\$0.00	\$339,124.77	\$11,271,825.88
Other Sources	\$40,770.74	\$1,620.97	\$0.00	\$0.00	\$0.00	\$42,391.71
Total Revenues:	\$23,556,799.40	\$4,292,125.67	\$1,884.69	\$175,626.00	\$339,124.77	\$28,365,560.53
Expenditures						
Instructional Services	\$12,918,001.32	\$1,130,459.56	\$0.00	\$0.00	\$102,477.42	\$14,150,938.30
Instructional Support Services	\$3,289,216.72	\$230,026.25	\$0.00	\$0.00	\$46,042.50	\$3,565,285.47
Operation & Maintenance Services	\$1,478,161.48	\$102,147.50	\$0.00	\$0.00	\$12,629.33	\$1,592,938.31
Auxiliary Services	\$1,509,969.43	\$2,517,032.12	\$0.00	\$0.00	\$9,279.00	\$4,036,280.55
General Administrative Services	\$901,703.90	\$97,005.62	\$0.00	\$0.00	\$191.45	\$998,900.97
Capital Outlay	\$2,101,844.10	\$0.00	\$0.00	\$0.00	\$0.00	\$2,101,844.10
Debt Service	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
Other Expenditures	\$554,614.14	\$783,152.20	\$0.00	\$0.00	\$67,214.80	\$1,404,981.14
Total Expenditures:	\$22,753,511.09	\$4,859,823.25	\$2,000.00	\$0.00	\$237,834.50	\$27,853,168.84
Other Fund Sources (Uses)						
Other Fund Sources:	\$83,526.17	\$353,895.49	\$0.00	\$0.00	\$18,862.02	\$456,283.68
Other Fund Uses:	\$226,757.59	\$155,939.14	\$0.00	\$0.00	\$66,511.30	\$449,208.03
Total Other Fund Sources (Uses):	(\$143,231.42)	\$197,956.35	\$0.00	\$0.00	(\$47,649.28)	\$7,075.65
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$660,056.89	(\$369,741.23)	\$175,626.00	\$53,640.99	\$519,467.34	
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:	\$38,061,161.63	\$9,300,209.60	\$8,701,061.03	\$1,186,668.39	\$1,375,985.90	\$58,625,086.55

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 02

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	\$14,712,674.00	(\$73,061,614.25)	\$94,700.00	\$19,564.00	(\$75,136.00)
Federal Sources	\$152,500.00	\$26,911.18	(\$125,588.82)	\$21,481,863.00	\$2,116,567.76	(\$19,365,295.24)
Local Sources	\$31,446,672.00	\$8,776,443.48	(\$22,670,228.52)	\$11,774,077.66	\$2,154,372.94	(\$9,619,704.72)
Other Sources	\$165,000.00	\$40,770.74	(\$124,229.26)	\$33,339,000.00	\$1,620.97	(\$337,379.03)
Total Revenues:	\$119,538,460.25	\$23,556,799.40	(\$95,981,660.85)	\$33,689,640.66	\$4,292,125.67	(\$29,397,514.99)
Expenditures						
Instructional Services	\$77,107,613.25	\$12,918,001.32	\$64,189,611.93	\$6,866,744.64	\$1,130,459.56	\$5,736,285.08
Instructional Support Services	\$19,352,882.00	\$3,289,216.72	\$16,063,665.28	\$1,441,434.60	\$230,026.25	\$1,211,408.35
Operation & Maintenance Services	\$11,693,972.00	\$1,478,161.48	\$10,215,810.52	\$819,096.23	\$102,147.50	\$716,948.73
Auxiliary Services	\$8,904,174.50	\$1,509,969.43	\$7,394,205.07	\$14,399,349.02	\$2,517,032.12	\$11,882,316.90
General Administrative Services	\$6,864,077.00	\$901,703.90	\$5,962,373.10	\$677,534.57	\$97,005.62	\$580,528.95
Special Revenue Outlay	\$12,149,335.77	\$2,101,844.10	\$10,047,491.67	\$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	\$554,614.14	\$1,443,496.86	\$7,701,977.69	\$783,152.20	\$6,918,825.49
Total Expenditures:	\$138,070,165.52	\$22,753,511.09	\$115,316,654.43	\$31,906,136.75	\$4,859,823.25	\$27,046,313.50
Other Financing Sources (Uses)						
Other Financing Sources:	\$290,295.28	\$83,526.17	(\$206,769.11)	\$1,106,319.78	\$353,895.49	(\$752,424.29)
Other Financing Uses:	\$419,101.00	\$226,757.59	\$192,343.41	\$727,584.28	\$155,939.14	\$571,645.14
Total Other Financing Sources (Uses):	(\$128,805.72)	(\$143,231.42)	(\$14,425.70)	\$378,735.50	\$197,956.35	(\$180,779.15)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$18,660,510.99)	\$660,056.89	\$19,320,567.88	\$2,162,239.41	(\$369,741.23)	(\$2,531,980.64)
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	\$38,061,161.63	\$13,793,603.93	\$6,284,598.30	\$9,300,209.60	\$3,015,611.30

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 02

026 - Elmore County Schools

Revenues	DEBT SERVICE		CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
State Sources	\$3,311,767.00	\$0.00	(\$3,311,767.00)	\$1,053,759.00	\$175,626.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	(\$878,133.00)
Local Sources	\$932,881.00	\$1,884.69	(\$930,996.31)	\$0.00	\$0.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$4,244,648.00	\$1,884.69	(\$4,242,763.31)	\$1,053,759.00	\$175,626.00
Expenditures:					(\$878,133.00)
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	\$0.00	\$0.00
Debt Service	\$5,099,148.00	\$2,000.00	\$5,097,148.00	\$225,000.00	\$225,000.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$5,099,148.00	\$2,000.00	\$5,097,148.00	\$796,505.19	\$0.00
Other Financing Sources (Uses)					\$796,505.19
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)	(\$115.31)	\$854,384.69	\$257,253.81	\$175,626.00
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	\$8,701,061.03	\$1,758,232.86	\$1,241,467.81	\$1,186,668.39
					(\$54,799.42)

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 02

026 - Elmore County Schools

Description	EXPENDABLE TRUST		TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)	VARIANCE Favorable (Unfavorable)
	Budget	Actual	Budget	Actual		
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$14,907,864.00	(\$77,326,650.25)
Federal Sources	\$0.00	\$0.00	\$21,634,363.00	\$21,433,478.94	(\$19,490,884.06)	
Local Sources	\$1,814,717.15	\$339,124.77	\$45,968,347.81	\$11,271,825.88	(\$34,696,521.93)	
Other Sources	\$0.00	\$0.00	\$504,000.00	\$42,391.71	(\$461,608.29)	
Total Revenues:	\$1,814,717.15	\$339,124.77	(\$1,475,592.38)	\$160,341,225.06	\$28,365,560.53	(\$131,975,664.53)
Expenditures:						
Instructional Services	\$860,706.59	\$102,477.42	\$758,229.17	\$84,835,064.48	\$14,150,938.30	\$70,684,126.18
Instructional Support Services	\$160,370.60	\$46,042.50	\$114,328.10	\$20,954,687.20	\$3,565,285.47	\$17,389,401.73
Operation & Maintenance Services	\$1,200.00	\$12,629.33	(\$11,429.33)	\$12,514,268.23	\$1,592,938.31	\$10,921,329.92
Auxiliary Services	\$31,282.44	\$9,279.00	(\$22,003.44)	\$23,334,805.96	\$4,036,280.55	\$19,298,525.41
Expendable Administrative Services	\$0.00	\$191.45	(\$191.45)	\$7,541,611.57	\$998,900.97	\$6,542,710.60
Total Outlay	\$0.00	\$0.00	\$0.00	\$12,374,335.77	\$2,101,844.10	\$10,272,491.67
Expendable Service	\$0.00	\$0.00	\$0.00	\$5,670,653.19	\$2,000.00	\$5,668,653.19
Other Expenditures	\$326,036.20	\$67,214.80	\$258,821.40	\$10,026,124.89	\$1,404,981.14	\$8,621,143.75
Total Expenditures:	\$1,379,595.83	\$237,834.50	\$1,141,761.33	\$177,251,551.29	\$27,853,168.84	\$149,398,382.45
Other Financing Sources (Uses)						
Other Financing Sources:	\$20,400.00	\$18,862.02	(\$1,537.98)	\$1,417,015.06	\$456,283.68	(\$960,731.38)
Other Financing Uses:	\$193,542.78	\$66,511.30	\$127,031.48	\$1,340,228.06	\$449,208.03	\$891,020.03
Total Other Financing Sources (Uses):	(\$173,142.78)	(\$47,649.28)	\$125,493.50	\$76,787.00	\$7,075.65	(\$69,711.35)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$261,978.54	\$53,640.99	(\$208,337.55)	(\$16,833,539.23)	\$519,467.34	\$17,353,006.57
Beginning Fund Balance - Oct. 1:	\$1,022,043.75	\$1,322,344.91	\$30,301.16	\$56,854,013.50	\$58,105,619.21	\$1,251,605.71
Ending Fund Balance:	\$1,284,022.29	\$1,375,985.90	\$91,963.61	\$40,020,474.27	\$58,625,086.55	\$18,604,612.28

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
NOVEMBER 30, 2025

FUND TYPES & ACCOUNT GROUPS		GOVERNMENTAL			PROPRIETARY		FIDUCIARY	EXHIBIT F-I-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	34,847,778.90	7,511,814.33	8,701,061.03	1,186,668.39	0.00	1,375,985.90	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	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	1,119,894.19	779,341.53	0.00	0.00	0.00	0.00	0.00
INVENTORIES	0.00	0.00	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	0.00
ACCUMULATED DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	246,426,762.35
OTHER DEBITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	38,394,285.40	9,429,357.05	8,701,061.03	1,186,668.39	0.00	1,375,985.90	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	3,165.59	12,118.15	0.00	0.00	0.00	0.00	0.00	0.00
OTHER PAYABLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTERFUND PAYABLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER PAYABLES	329,158.18	117,029.30	0.00	0.00	0.00	0.00	0.00	0.00
OTHER LIABILITIES	800.00	0.00	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	333,123.77	129,147.45	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	11,923,163.03	4,147,843.58	0.00	0.00	0.00	171,533.26	0.00	0.00
UNRESERVED FUND BALANCE	26,137,998.60	5,152,366.02	8,701,061.03	1,186,668.39	0.00	1,204,452.64	0.00	0.00
TOTAL FUND EQUITY	38,061,161.63	9,300,209.60	8,701,061.03	1,186,668.39	0.00	1,375,985.90	246,426,762.35	
TOTAL LIABILITIES & FUND EQUITY	38,394,285.40	9,429,357.05	8,701,061.03	1,186,668.39	0.00	1,375,985.90	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 NOVEMBER 30, 2025

EXHIBIT F-II-A

FUND TYPES DESCRIPTION	GOVERNMENTAL			FIDUCIARY			TOTAL (Memo Only)
	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST			
GENERAL							
REVENUES							
STATE REVENUES	14,712,674.00	19,564.00	0.00	175,626.00	0.00	14,907,864.00	
FEDERAL REVENUES	26,911.18	2,116,567.76	0.00	0.00	0.00	2,143,478.94	
LOCAL REVENUES	8,776,443.48	2,154,372.94	1,884.69	0.00	0.00	11,271,825.88	
OTHER REVENUES	40,770.74	1,620.97	0.00	0.00	0.00	42,391.71	
TOTAL REVENUES	23,556,799.40	4,292,125.67	1,884.69	175,626.00	339,124.77	28,365,560.53	
EXPENDITURES:							
INSTRUCTIONAL SERVICES	12,918,001.32	1,130,459.56	0.00	0.00	102,477.42	14,150,938.30	
INSTRUCTIONAL SUPPORT SERVICES	3,289,216.72	230,026.25	0.00	0.00	46,042.50	3,565,285.47	
OPERATIONS & MAINTENANCE	1,478,161.48	102,147.50	0.00	0.00	12,629.33	1,592,938.31	
AUXILIARY SERVICES	1,509,969.43	2,517,032.12	0.00	0.00	9,279.00	4,036,280.55	
GENERAL ADMINISTRATIVE SERVICES	901,703.90	97,005.62	0.00	0.00	191.45	998,900.97	
CAPITAL OUTLAY	2,101,844.10	0.00	0.00	0.00	0.00	2,101,844.10	
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	554,614.14	783,152.20	2,000.00	0.00	67,214.80	1,404,981.14	
TOTAL EXPENDITURES	22,753,511.09	4,859,823.25	2,000.00	0.00	237,834.50	27,853,168.84	
OTHER FUND SOURCES (USES):							
TRANSFERS IN	78,969.92	351,376.09	0.00	0.00	18,862.02	449,208.03	
OTHER FUND SOURCES	4,556.25	2,519.40	0.00	0.00	0.00	7,075.65	
TRANSFERS OUT	226,757.59	155,939.14	0.00	0.00	65,511.30	449,208.03	
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND SOURCES (USES)	(143,231.42)	197,956.35	0.00	0.00	(47,649.28)	7,075.65	
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES							
BEGINNING FUND BALANCE - OCT 1	660,056.89	(369,741.23)	(115.31)	175,626.00	53,640.99	519,467.34	
ENDING FUND BALANC - NOV 30	37,401,104.74	9,669,950.83	8,701,176.34	1,011,042.39	1,322,344.91	58,105,619.21	
	38,061,161.63	9,300,209.60	8,701,061.03	1,186,668.39	1,375,985.90	58,625,086.55	

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 NOVEMBER 30, 2026

DESCRIPTION	GENERAL			SPECIAL REVENUE			EXHIBIT F-III-A VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	(UNFAVORABLE)	BUDGET	ACTUAL	(UNFAVORABLE)	
REVENUES							
STATE REVENUES	14,629,048.06	14,712,674.00	(83,625.94)	15,783.22	19,564.00	(3,780.78)	
FEDERAL REVENUES	25,416.66	26,911.18	(1,494.52)	3,580,309.78	2,116,567.76	1,463,742.02	
LOCAL REVENUES	5,241,112.00	8,776,443.48	(3,535,331.48)	4,507,120.03	2,154,372.94	2,352,747.09	
OTHER SOURCES	27,500.00	40,770.74	(13,270.74)	56,499.70	1,620,97	54,878.73	
TOTAL REVENUES	19,923,076.72	23,556,799.40	(3,633,722.68)	8,159,712.73	4,292,125.67	3,867,587.06	
EXPENDITURES:							
INSTRUCTIONAL SERVICES	12,851,269.50	12,918,001.32	(66,731.82)	2,537,596.67	1,130,459.56	1,407,137.11	
INSTRUCTIONAL SUPPORT SERVICES	3,225,480.44	3,289,216.72	(63,736.28)	628,607.52	230,026.25	398,581.27	
OPERATIONS & MAINTENANCE	1,948,995.20	1,478,161.48	(470,833.72)	542,595.20	102,147.50	440,447.70	
AUXILIARY SERVICES	1,481,695.62	1,509,969.43	(28,273.81)	2,508,416.78	2,517,032.12	(8,615.34)	
GENERAL ADMINISTRATIVE SERVICES	1,143,796.06	901,703.90	(242,092.16)	112,922.44	97,005.62	15,916.82	
CAPITAL OUTLAY	2,024,889.28	2,101,844.10	(76,954.82)	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	333,018.48	554,614.14	(221,595.66)	1,682,404.40	783,152.20	899,252.20	
TOTAL EXPENDITURES	23,009,144.58	22,753,511.09	(255,633.49)	8,012,543.01	4,859,823.25	3,152,719.76	
OTHER FUND SOURCES (USES):							
OTHER TRANSFERS IN	35,968.04	78,969.92	(43,001.88)	1,050,963.28	351,376.09	699,587.19	
OTHER FUND SOURCES	12,081.16	4,556.25	(7,524.91)	4,300.00	2,519.40	1,780.60	
TRANSFERS OUT	69,850.14	226,757.59	(156,907.45)	650,125.92	155,939.14	494,186.78	
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL OTHER FUND SOURCES (USES)	(21,800.94)	(143,231.42)	121,430.48	405,137.36	197,956.35	207,181.01	
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES							
BEGINNING FUND BALANCE - OCT 1	(3,107,868.80)	660,056.89	(3,767,925.69)	552,307.08	(369,741.23)	922,048.31	
ENDING FUND BALANCE - NOV 30	7,116,678.12	37,401,104.74	(30,284,426.62)	2,734,228.67	9,669,950.83	(6,935,722.16)	
	4,008,809.32	38,061,161.63	(34,052,352.31)	3,286,535.75	9,300,209.60	(6,013,673.85)	

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 NOVEMBER 30, 2026

FUND TYPE DESCRIPTION	DEBT SERVICE		VARIANCE FAVORABLE (UNFAVORABLE)	CAPITAL PROJECTS		EXHIBIT F-II-B VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL		BUDGET	ACTUAL	
REVENUES:						
STATE REVENUES	551,961.16	0.00	551,961.16	175,626.50	175,626.00	0.50
FEDERAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	155,480.18	1,884.69	153,595.49	0.00	0.00	0.00
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	707,441.34	1,884.69	705,556.65	175,626.50	175,626.00	0.50
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	0.00	0.00	0.00
DEBT SERVICES	0.00	0.00	0.00	37,500.00	37,500.00	0.00
PRINCIPLE	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	439,166.66	0.00	439,166.66	90,361.16	0.00	90,361.16
OTHER DEBT SERVICES	409,691.34	2,000.00	409,691.34 (999.98)	4,889.70	0.00	4,889.70
OTHER EXPENDITURES	1,000.02	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	849,858.02	2,000.00	847,858.02	132,750.86	0.00	132,750.86
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						
BEGINNING FUND BALANCE - OCT 1	1,299,554.70	8,701,176.34	(7,401,621.64) (7,543,923.01)	164,035.66	1,011,042.39	(847,006.73) (979,757.09)
ENDING FUND BALANCE - NOV 30	1,157,138.02	8,701,061.03		206,911.30	1,186,668.39	

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 NOVEMBER 30, 2026

EXHIBIT F-IIIC

VARIANCE
& EXP TRUST FUNDS

VARIANCE
FAVORABLE

(UNFAVORABLE)

FUND TYPE
DESCRIPTION

BUDGET

ACTUAL

(UNFAVORABLE)

REVENUES

STATE REVENUES
FEDERAL REVENUES
LOCAL REVENUES
OTHER SOURCES
TOTAL REVENUES

0.00
0.00
339,124.77
0.00
339,124.77

15,372,418.94
3,605,726.44
11,507,366.90
83,999.70
30,569,511.98

14,907,864.00
2,143,478.94
11,271,825.88
42,391.71
28,365,560.53

EXPENDITURES:

INSTRUCTIONAL SERVICES
INSTRUCTIONAL SUPPORT SERVICES
OPERATIONS & MAINTENANCE
AUXILIARY SERVICES
GENERAL ADMINISTRATIVE SERVICES
CAPITAL OUTLAY
DEBT SERVICES
PRINCIPLE
INTEREST
OTHER DEBT SERVICES
OTHER EXPENDITURES
TOTAL EXPENDITURES

102,477.42
46,042.50
991.66
12,629.33
9,279.00
17,086.76
(191.45)
0.00
2,256,718.50
2,062,389.28
0.00
529,527.82
414,581.04
1,000.02
2,286,959.08
204,321.40
0.00
67,214.80
962,357.15
33,204,488.12

16,137,876.94
4,006,375.22
(11,637.67)
2,492,582.06
4,016,478.16
998,900.97
2,101,844.10
0.00
0.00
0.00
414,581.04
0.00
2,000.00
1,404,981.14
27,853,168.84
5,351,319.28

OTHER FUND SOURCES (USES):

OTHER TRANSFERS IN
OTHER FUND SOURCES
TRANSFERS OUT
OTHER FUND USES
TOTAL OTHER FUND SOURCES (USES)

19,733.34
0.00
180,067.80
0.00
(160,334.46)

18,862.02
0.00
66,511.30
0.00
(47,649.28)

871.32
0.00
113,556.50
0.00
(112,685.18)

1,106,664.66
16,381.16
900,043.86
0.00
223,001.96

449,208.03
7,075.65
449,208.03
0.00
7,075.65

657,456.63
9,305.51
450,835.83
0.00
215,926.31

EXCESS REVENUES & OTHER SOURCES
OVER(UNDER)EXPENDITURES & OTHER FUND USES

BEGINNING FUND BALANCE - OCT 1
ENDING FUND BALANCE - NOV 30

243,128.58
878,971.18
1,122,099.76

53,640.99
(443,373.73)
(253,886.14)

189,487.59
12,193,468.33
9,781,494.15

(2,411,974.18)
519,467.34
(2,931,441.52)
(45,912,150.88)
(48,843,592.40)

Elmore County Board of Education
CHECK REGISTER ACCOUNTABILITY REPORT

11/01/2025 - 11/30/2025

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
BUILDING IMPROVEMENT	\$783,823.39	\$0.00	\$0.00
CUSTODIAL SUPPLIES	\$0.00	\$0.00	\$2,426.37
DATA PROCESSING SERV	\$0.00	\$0.00	\$23,006.00
Default Object Value	\$210,823.82	\$31,815.66	\$577,536.05
ELECTRICITY	\$0.00	\$9,682.22	\$181,149.95
EQUIP MAINT AGREEMTS	\$208.03	\$202.73	\$2,185.23
FOOD PROCESSING SUPP	\$0.00	\$56,893.11	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$38,472.26	\$0.00
FUEL-DIESEL	\$3,095.15	\$0.00	\$0.00
GARBAGE AND WASTE	\$0.00	\$0.00	\$159.26
IN-STATE	\$10,280.96	\$5,413.09	\$325.00
INSTRUCTIONAL EQUIP	\$0.00	\$2,110.24	\$0.00
INSURANCE SERVICES	\$0.00	\$0.00	\$104.12
LAND	\$1,318,020.71	\$0.00	\$0.00
LEGAL FEES	\$0.00	\$0.00	\$16,636.25
LOCAL DISTRICT	\$1,277.43	\$2,097.27	\$6,910.81
NON-CAP COMPUTER HDW	\$0.00	\$0.00	\$225.00
OFFICE SUPPLIES	\$0.00	\$1,575.52	\$3,339.45
OTH NONINST SUPPLIES	\$1,057.17	\$140.67	\$3,560.42
OTH TRAVEL AND TRNG	\$0.00	\$0.00	\$108.50
OTHER DEBT SERVICE	\$2,000.00	\$0.00	\$0.00
OTHER DUES AND FEES	\$0.00	\$0.00	\$7,574.00
OTHER GEN SUPPLIES	\$0.00	\$1,819.69	\$0.00
OTHER INST SUPPLIES	\$16,608.72	\$1,854.83	\$7,345.97
OTHER OBJECTS	\$60,000.00	\$0.00	\$0.00
OTHER PROF ED SERVIC	\$0.00	\$8,000.00	\$0.00
OTHER PROF SERVICES	\$0.00	\$0.00	\$15,165.00
OTHER PURCHASED SERV	\$20,707.82	\$21,966.33	\$312,166.32
OTHER REFUNDS	\$159,636.72	\$0.00	\$0.00
OUT-OF-STATE	\$0.00	\$1,263.90	\$0.00
PURCHASED FOOD	\$0.00	\$503,754.20	\$0.00
REGISTRATION FEES	\$0.00	\$2,215.00	\$0.00
RENTAL-EQUIPMENT	\$0.00	\$4,890.00	\$0.00

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
RENTAL-LAND & BLDG	\$0.00	\$0.00	\$3,500.00
SOFTWARE MAINT AGREE	\$0.00	\$300.00	\$12,464.85
STAFF ED SERVICES	\$3,120.80	\$475.93	\$10,254.94
STAFF TRAINING SUPP	\$0.00	\$182.20	\$0.00
STATE INSURANCE	\$904.00	\$904.00	\$0.00
STUDENT CLASSRM SUPP	\$3,645.83	\$0.00	\$466.85
TESTING SUPPLIES	\$232.26	\$0.00	\$0.00
TEXTBOOKS	\$186.00	\$0.00	\$0.00
TRANSFER OUT-LSA SOU	\$547.52	\$0.00	\$635.08
TRANSNP-OTH PROVIDERS	\$11,291.00	\$0.00	\$0.00
VEHICLE PARTS	\$2,785.59	\$0.00	\$0.00
WATER AND SEWAGE	\$0.00	\$0.00	\$25,170.52
	\$2,610,352.92	\$696,028.85	\$1,212,415.94