

**AUTAUGA COUNTY BOE**  
**CHECK REGISTER ACCOUNTABILITY REPORT**  
**12/01/2023 - 12/31/2023**

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ASSOCIATION DUES	\$0.00	\$0.00	\$284.00
BLDGS-CONSTRUCTED	\$0.00	\$0.00	\$2,047,507.14
COMPUTERS	\$3,851.73	\$0.00	\$0.00
Contracted Substitute	\$76,105.36	\$18,692.59	\$5,218.37
CUSTODIAL SUPPLIES	\$0.00	\$0.00	\$365.90
Default Object Value	\$749.00	\$5,899.55	\$105,991.00
DRUG TESTING SERV	\$1,500.00	\$0.00	\$0.00
ELECTRICITY	\$0.00	\$0.00	\$2,527.08
EQUIP MAINT AGREEMTS	\$0.00	\$1,301.04	\$593.74
EQUIP REPAIR & MAINT	\$3,058.72	\$273.92	\$355.00
FOOD PROCESSING SUPP	\$0.00	\$11,325.23	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$5,453.73	\$0.00
FUEL-DIESEL	\$12,003.66	\$0.00	\$0.00
FUEL-GASOLINE	\$9,002.75	\$0.00	\$0.00
INSTRUCTIONAL SOFTWA	\$9,263.25	\$80,192.00	\$0.00
INSURANCE SERVICES	\$1,000.00	\$0.00	\$0.00
LAND & BLDG REPAIR/M	\$0.00	\$0.00	\$1,830.00
LEGAL FEES	\$0.00	\$0.00	\$4,480.93
LIBRARY/MEDIA BOOKS	\$1,679.02	\$0.00	\$0.00
LICENSE FEES	\$0.00	\$0.00	\$7,441.00
LOCAL DISTRICT	\$0.00	\$475.47	\$0.00
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$7,734.08
NON-CAPITALIZED AUDI	\$71,693.24	\$0.00	\$0.00
NON-CAPITALIZED FURN	\$650.70	\$0.00	\$0.00
NON-CAPITALIZED LIB/	\$1,074.00	\$0.00	\$0.00
NON-INSTRUCTIONAL	\$0.00	\$3,600.00	\$0.00
OFFICE SUPPLIES	\$870.34	\$0.00	\$1,110.74
OIL AND LUBRICANTS	\$3,000.91	\$0.00	\$0.00
OTH NONINST SUPPLIES	\$0.00	\$245.32	\$0.00
OTH TRAVEL AND TRNG	\$14,443.73	\$3,693.21	\$7,367.49
OTHER GEN SUPPLIES	\$144.45	\$114.50	\$1,063.82
OTHER INST SUPPLIES	\$815.19	\$0.00	\$0.00
OTHER NONCAP EQUIPMT	\$0.00	\$49,681.58	\$0.00

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
OTHER PROF SERVICES	\$41,077.28	\$0.00	\$0.00
OTHER PROPERTY SERV	\$0.00	\$1,459.52	\$34.00
OTHER PURCHASED SERV	\$13,362.68	\$245,610.00	\$2,991.30
PROPANE GAS	\$0.00	\$0.00	\$127.19
PURCHASED FOOD	\$0.00	\$144,196.08	\$0.00
REFERENCE MATERIALS	\$847.00	\$0.00	\$0.00
RENTAL-EQUIPMENT	\$712.37	\$0.00	\$883.08
SOFTWARE MAINT AGREE	\$0.00	\$292.50	\$0.00
STAFF TRAINING SUPPL	\$0.00	\$405.40	\$0.00
STUDENT CLASSRM SUPP	\$6,811.26	\$329.97	\$999.77
TELECOMMUNICATION	\$2,160.00	\$0.00	\$0.00
TELEPHONE	\$0.00	\$219.85	\$2,761.10
TESTING SUPPLIES	\$5,749.90	\$3,290.00	\$0.00
TEXTBOOKS	\$0.00	\$20,976.88	\$0.00
VEHICLE PARTS	\$18,321.35	\$11.03	\$0.00
WATER AND SEWAGE	\$0.00	\$0.00	\$1,627.96
	<b>\$299,947.89</b>	<b>\$597,739.37</b>	<b>\$2,203,294.69</b>

**STATE OF ALABAMA**  
**DEPARTMENT OF EDUCATION**  
**LEA Financial System**  
**Combined Balance Sheet -- All Fund Types and Account Groups**  
**For Fiscal Year 2024, Fiscal Period 03**

**Exhibit F-I-A**

**001 - Autauga County Schools**

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$40,376,921.22	(\$1,402,504.19)	\$5,143,549.31	\$19,789,740.49	\$0.00	\$1,241,935.39	\$0.00
Investments	\$0.00	\$388,409.32	\$0.00	\$0.00	\$0.00	\$222,979.62	\$0.00
Receivables	\$96,335.58	\$2,773,549.46	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$702,347.24	\$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	\$133,438,077.19
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,096,149.41
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,604,642.82
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,479,955.92
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$40,473,256.80</b>	<b>\$2,461,801.83</b>	<b>\$5,143,549.31</b>	<b>\$19,789,740.49</b>	<b>\$0.00</b>	<b>\$1,465,915.01</b>	<b>\$198,618,825.34</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	(\$4,387.62)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$30,863.05	\$51,951.33	\$0.00	\$0.00	\$0.00	\$880,710.82	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$49,084,598.74
<b>Total Liabilities:</b>	<b>\$26,475.43</b>	<b>\$51,951.33</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$880,710.82</b>	<b>\$49,084,598.74</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$149,534,226.60
Contributed Capital							
Reserved Fund Balance	\$3,140,022.51	\$1,535,030.39	\$0.00	\$0.00	\$0.00	\$5,028.66	\$0.00
Unreserved Fund balance	\$37,306,758.86	\$874,820.11	\$5,143,549.31	\$19,789,740.49	\$0.00	\$580,175.53	\$0.00
<b>Total Fund Equity:</b>	<b>\$40,446,781.37</b>	<b>\$2,409,850.50</b>	<b>\$5,143,549.31</b>	<b>\$19,789,740.49</b>	<b>\$0.00</b>	<b>\$585,204.19</b>	<b>\$149,534,226.60</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$40,473,256.80</b>	<b>\$2,461,801.83</b>	<b>\$5,143,549.31</b>	<b>\$19,789,740.49</b>	<b>\$0.00</b>	<b>\$1,465,915.01</b>	<b>\$198,618,825.34</b>

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 2024, Fiscal Period 03**

**001 - Autauga County Schools**

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
<b>Revenues</b>						
State Sources	\$16,443,966.33	\$6,711.31	\$538,515.89	\$499,532.16	\$0.00	\$17,488,725.69
Federal Sources	\$72,857.83	\$1,679,937.05	\$0.00	\$0.00	\$0.00	\$1,752,794.88
Local Sources	\$6,030,942.14	\$981,301.30	\$831,687.15	\$0.00	\$120,677.45	\$7,964,608.04
Other Sources	\$165,176.06	\$0.00	\$0.00	\$0.00	\$0.00	\$165,176.06
<b>Total Revenues:</b>	<b>\$22,712,942.36</b>	<b>\$2,667,949.66</b>	<b>\$1,370,203.04</b>	<b>\$499,532.16</b>	<b>\$120,677.45</b>	<b>\$27,371,304.67</b>
<b>Expenditures</b>						
Instructional Services	\$12,066,728.98	\$1,363,847.89	\$0.00	\$0.00	\$37,787.20	\$13,468,364.07
Instructional Support Services	\$3,592,398.23	\$409,874.97	\$0.00	\$0.00	\$17,551.96	\$4,019,825.16
Operation & Maintenance Services	\$2,740,274.46	\$550,179.64	\$0.00	\$135,799.00	\$1,708.91	\$3,427,962.01
Auxiliary Services	\$1,672,662.75	\$1,942,192.03	\$0.00	\$0.00	\$2,239.13	\$3,617,093.91
General Administrative Services	\$787,478.08	\$278,469.32	\$0.00	\$0.00	\$0.00	\$1,065,947.40
Capital Outlay	\$58,773.00	\$0.00	\$0.00	\$3,925,536.34	\$0.00	\$3,984,309.34
Debt Service	\$0.00	\$0.00	\$1,527,481.69	\$0.00	\$0.00	\$1,527,481.69
Other Expenditures	\$449,906.03	\$284,610.25	\$0.00	\$0.00	\$41,809.59	\$776,325.87
<b>Total Expenditures:</b>	<b>\$21,368,221.53</b>	<b>\$4,829,174.10</b>	<b>\$1,527,481.69</b>	<b>\$4,061,335.34</b>	<b>\$101,096.79</b>	<b>\$31,887,309.45</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$61,969.71	\$286,588.62	\$0.00	\$0.00	\$2,960.00	\$351,518.33
Other Fund Uses:	\$195,797.36	\$138,605.30	\$0.00	\$0.00	\$15,730.63	\$350,133.29
<b>Total Other Fund Sources (Uses):</b>	<b>(\$133,827.65)</b>	<b>\$147,983.32</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$12,770.63)</b>	<b>\$1,385.04</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$1,210,893.18</b>	<b>(\$2,013,241.12)</b>	<b>(\$157,278.65)</b>	<b>(\$3,561,803.18)</b>	<b>\$6,810.03</b>	<b>(\$4,514,619.74)</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$39,235,888.19</b>	<b>\$4,423,091.62</b>	<b>\$5,300,827.96</b>	<b>\$23,351,543.67</b>	<b>\$578,394.16</b>	<b>\$72,889,745.60</b>
<b>Ending Fund Balance:</b>	<b>\$40,446,781.37</b>	<b>\$2,409,850.50</b>	<b>\$5,143,549.31</b>	<b>\$19,789,740.49</b>	<b>\$585,204.19</b>	<b>\$68,375,125.86</b>

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 2024, Fiscal Period 03**

001 - Autauga County Schools						
	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$64,206,148.00	\$16,443,966.33	(\$47,762,181.67)	\$75,000.00	\$6,711.31	(\$68,288.69)
Federal Sources	\$127,598.00	\$72,857.83	(\$54,740.17)	\$11,824,595.00	\$1,679,937.05	(\$10,144,657.95)
Local Sources	\$19,254,953.85	\$6,030,942.14	(\$13,224,011.71)	\$3,184,155.00	\$981,301.30	(\$2,202,853.70)
Other Sources	\$186,500.00	\$165,176.06	(\$21,323.94)	\$135,800.00	\$0.00	(\$135,800.00)
Total Revenues:	\$83,775,199.85	\$22,712,942.36	(\$61,062,257.49)	\$15,219,550.00	\$2,667,949.66	(\$12,551,600.34)
Expenditures						
Instructional Services	\$48,568,183.25	\$12,066,728.98	\$36,501,454.27	\$6,228,160.73	\$1,363,847.89	\$4,864,312.84
Instructional Support Services	\$14,295,348.00	\$3,592,398.23	\$10,702,949.77	\$1,425,999.14	\$409,874.97	\$1,016,124.17
Operation & Maintenance Services	\$11,422,395.50	\$2,740,274.46	\$8,682,121.04	\$503,127.40	\$550,179.64	(\$47,052.24)
Auxiliary Services	\$6,778,564.00	\$1,672,662.75	\$5,105,901.25	\$8,314,593.50	\$1,942,192.03	\$6,372,401.47
General Administrative Services	\$3,791,197.75	\$787,478.08	\$3,003,719.67	\$213,103.14	\$278,469.32	(\$65,366.18)
Special Revenue Outlay	\$0.00	\$58,773.00	(\$58,773.00)	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$1,550,897.33	\$449,906.03	\$1,100,991.30	\$483,138.59	\$284,610.25	\$198,528.34
Total Expenditures:	\$86,406,585.83	\$21,368,221.53	\$65,038,364.30	\$17,168,122.50	\$4,829,174.10	\$12,338,948.40
Other Financing Sources (Uses)						
Other Financing Sources:	\$762,895.44	\$61,969.71	(\$700,925.73)	\$2,914,763.20	\$286,588.62	(\$2,628,174.58)
Other Financing Uses:	\$3,038,503.20	\$195,797.36	\$2,842,705.84	\$560,338.80	\$138,605.30	\$421,733.50
Total Other Financing Sources (Uses):	(\$2,275,607.76)	(\$133,827.65)	\$2,141,780.11	\$2,354,424.40	\$147,983.32	(\$2,206,441.08)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$4,906,993.74)	\$1,210,893.18	\$6,117,886.92	\$405,851.90	(\$2,013,241.12)	(\$2,419,093.02)
Beginning Fund Balance - Oct. 1:	\$33,962,797.73	\$39,235,888.19	\$5,273,090.46	\$1,967,596.69	\$4,423,091.62	\$2,455,494.93
Ending Fund Balance:	\$29,055,803.99	\$40,446,781.37	\$11,390,977.38	\$2,373,448.59	\$2,409,850.50	\$36,401.91

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 2024, Fiscal Period 03**

**001 - Autauga County Schools**

001 - Autauga County Schools						
	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$3,456,424.00	\$538,515.89	(\$2,917,908.11)	\$0.00	\$499,532.16	\$499,532.16
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$695,888.15	\$831,687.15	\$135,799.00	\$0.00	\$0.00	\$0.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$4,152,312.15	\$1,370,203.04	(\$2,782,109.11)	\$0.00	\$499,532.16	\$499,532.16
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	\$135,799.00	(\$135,799.00)
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	\$24,520,659.48	\$3,925,536.34	\$20,595,123.14
Debt Service	\$4,037,871.89	\$1,527,481.69	\$2,510,390.20	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$4,037,871.89	\$1,527,481.69	\$2,510,390.20	\$24,520,659.48	\$4,061,335.34	\$20,459,324.14
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$500,000.00	\$0.00	(\$500,000.00)
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	\$500,000.00	\$0.00	(\$500,000.00)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$114,440.26	(\$157,278.65)	(\$271,718.91)	(\$24,020,659.48)	(\$3,561,803.18)	\$20,458,856.30
Beginning Fund Balance - Oct. 1:	\$4,434,893.28	\$5,300,827.96	\$865,934.68	\$25,005,014.92	\$23,351,543.67	(\$1,653,471.25)
Ending Fund Balance:	\$4,549,333.54	\$5,143,549.31	\$594,215.77	\$984,355.44	\$19,789,740.49	\$18,805,385.05

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 2024, Fiscal Period 03**

<b>001 - Autauga County Schools</b>						
	<b>EXPENDABLE TRUST</b>		<b>VARIANCE</b>	<b>TOTAL GOVERNMENT AND FUND TYPES</b>		<b>VARIANCE</b>
<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable)</b>	<b>Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable)</b>
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$67,737,572.00	\$17,488,725.69	(\$50,248,846.31)
Federal Sources	\$0.00	\$0.00	\$0.00	\$11,952,193.00	\$1,752,794.88	(\$10,199,398.12)
Local Sources	\$479,461.00	\$120,677.45	(\$358,783.55)	\$23,614,458.00	\$7,964,608.04	(\$15,649,849.96)
Other Sources	\$0.00	\$0.00	\$0.00	\$322,300.00	\$165,176.06	(\$157,123.94)
<b>Total Revenues:</b>	<b>\$479,461.00</b>	<b>\$120,677.45</b>	<b>(\$358,783.55)</b>	<b>\$103,626,523.00</b>	<b>\$27,371,304.67</b>	<b>(\$76,255,218.33)</b>
<b>Expenditures</b>						
Instructional Services	\$161,315.00	\$37,787.20	\$123,527.80	\$54,957,658.98	\$13,468,364.07	\$41,489,294.91
Instructional Support Services	\$67,300.00	\$17,551.96	\$49,748.04	\$15,788,647.14	\$4,019,825.16	\$11,768,821.98
Operation & Maintenance Services	\$23,120.00	\$1,708.91	\$21,411.09	\$11,948,642.90	\$3,427,962.01	\$8,520,680.89
Auxiliary Services	\$10,354.00	\$2,239.13	\$8,114.87	\$15,103,511.50	\$3,617,093.91	\$11,486,417.59
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$4,004,300.89	\$1,065,947.40	\$2,938,353.49
Total Outlay	\$0.00	\$0.00	\$0.00	\$24,520,659.48	\$3,984,309.34	\$20,536,350.14
Expendable Service	\$0.00	\$0.00	\$0.00	\$4,037,871.89	\$1,527,481.69	\$2,510,390.20
Other Expenditures	\$159,310.00	\$41,809.59	\$117,500.41	\$2,193,345.92	\$776,325.87	\$1,417,020.05
<b>Total Expenditures:</b>	<b>\$421,399.00</b>	<b>\$101,096.79</b>	<b>\$320,302.21</b>	<b>\$132,554,638.70</b>	<b>\$31,887,309.45</b>	<b>\$100,667,329.25</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$29,900.00	\$2,960.00	(\$26,940.00)	\$4,207,558.64	\$351,518.33	(\$3,856,040.31)
Other Financing Uses:	\$45,965.00	\$15,730.63	\$30,234.37	\$3,644,807.00	\$350,133.29	\$3,294,673.71
<b>Total Other Financing Sources (Uses):</b>	<b>(\$16,065.00)</b>	<b>(\$12,770.63)</b>	<b>\$3,294.37</b>	<b>\$562,751.64</b>	<b>\$1,385.04</b>	<b>(\$561,366.60)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$41,997.00</b>	<b>\$6,810.03</b>	<b>(\$35,186.97)</b>	<b>(\$28,365,364.06)</b>	<b>(\$4,514,619.74)</b>	<b>\$23,850,744.32</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$449,888.84</b>	<b>\$578,394.16</b>	<b>\$128,505.32</b>	<b>\$65,820,191.46</b>	<b>\$72,889,745.60</b>	<b>\$7,069,554.14</b>
<b>Ending Fund Balance:</b>	<b>\$491,885.84</b>	<b>\$585,204.19</b>	<b>\$93,318.35</b>	<b>\$37,454,827.40</b>	<b>\$68,375,125.86</b>	<b>\$30,920,298.46</b>

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