

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2024, Fiscal Period 08**

| Description | GOVERNMENTAL | | | | PROPRIETARY | | FIDUCIARY | | ACCOUNT GROUPS |
|---|------------------------|-----------------------|-----------------------|-----------------------|------------------|-----------------------|---------------|-------------------------|----------------|
| | General | Special Revenue | Debt Service | Capital Projects | Enterp/ Internal | Trust Agency | F/A | L/T Dept | |
| Assets and Other Debits: | | | | | | | | | |
| Assets: | | | | | | | | | |
| Cash | \$29,516,211.48 | \$2,942,344.61 | \$6,002,135.47 | \$1,327,005.29 | \$0.00 | \$1,188,876.56 | \$0.00 | \$0.00 | |
| Investments | \$0.00 | \$17,857.95 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Receivables | \$2,571,266.49 | \$1,330,930.74 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Interfund Receivables | | | | | | | | | |
| Inventories | \$0.00 | \$870,554.61 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Other Assets | | | | | | | | | |
| Fixed Assets | | (\$5,186.78) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Construction In Progress | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$209,226,913.77 | |
| Other Debits: | | | | | | | | | |
| Amounts Available | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$8,013,098.77 | |
| Amounts to be Provided | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$71,983,262.00 | |
| Other Debits | | | | | | | | | |
| Total Assets and Other Debits: | \$32,082,291.19 | \$5,161,687.91 | \$6,002,135.47 | \$1,327,005.29 | \$0.00 | \$1,188,876.56 | \$0.00 | \$305,233,520.20 | |
| Liabilities and Fund Equity: | | | | | | | | | |
| Liabilities: | | | | | | | | | |
| Claims Payable | \$2,184.24 | \$11,865.16 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Interfund Payable | | | | | | | | | |
| Other Liabilities | \$158,288.70 | \$180,387.77 | \$0.00 | \$0.00 | \$0.00 | \$2,399.98 | \$0.00 | \$0.00 | |
| Long-Term Liabilities | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$79,996,360.77 | |
| Total Liabilities: | \$160,472.94 | \$192,252.93 | \$0.00 | \$0.00 | \$0.00 | \$2,399.98 | \$0.00 | \$79,996,360.77 | |
| Fund Equity: | | | | | | | | | |
| Investments in General Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$225,237,159.43 | |
| Contributed Capital | | | | | | | | | |
| Reserved Fund Balance | \$5,314,470.97 | \$5,587,372.29 | \$0.00 | \$2,705,378.95 | \$0.00 | \$237,733.26 | \$0.00 | \$0.00 | |
| Unreserved Fund balance | \$26,607,347.28 | (\$617,937.31) | \$6,002,135.47 | (\$1,378,373.66) | \$0.00 | \$948,743.32 | \$0.00 | \$0.00 | |
| Total Fund Equity: | \$31,921,818.25 | \$4,969,434.98 | \$6,002,135.47 | \$1,327,005.29 | \$0.00 | \$1,186,476.58 | \$0.00 | \$225,237,159.43 | |
| Total Liabilities and Fund Equity: | \$32,082,291.19 | \$5,161,687.91 | \$6,002,135.47 | \$1,327,005.29 | \$0.00 | \$1,188,876.56 | \$0.00 | \$305,233,520.20 | |

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
For Fiscal Year 2024, Fiscal Period 08

| | GOVERNMENTAL | | | FIDUCIARY | | | Total |
|---|------------------------|------------------------|-----------------------|-----------------------|-----------------------|---------------------|-------------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Expendable Trust | | |
| Revenues | | | | | | | |
| State Sources | \$58,826,575.30 | \$32,824.40 | \$0.00 | \$687,344.00 | \$0.00 | \$0.00 | \$59,546,743.70 |
| Federal Sources | \$99,672.12 | \$10,898,597.12 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$10,998,269.24 |
| Local Sources | \$24,282,786.04 | \$6,214,225.82 | \$19,438.43 | \$0.00 | \$1,282,224.00 | \$0.00 | \$31,798,674.29 |
| Other Sources | \$134,964.38 | \$308,702.05 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$443,666.43 |
| Total Revenues: | \$83,343,997.84 | \$17,454,349.39 | \$19,438.43 | \$687,344.00 | \$1,282,224.00 | \$0.00 | \$102,787,353.66 |
| Expenditures | | | | | | | |
| Instructional Services | \$44,709,688.99 | \$5,952,053.89 | \$0.00 | \$0.00 | \$636,237.47 | \$51,297,980.35 | \$51,297,980.35 |
| Instructional Support Services | \$11,035,519.71 | \$1,497,964.35 | \$0.00 | \$0.00 | \$113,282.46 | \$12,646,766.52 | \$12,646,766.52 |
| Operation & Maintenance Services | \$5,947,207.10 | \$503,998.17 | \$0.00 | \$0.00 | \$173.37 | \$6,451,378.64 | \$6,451,378.64 |
| Auxiliary Services | \$5,396,674.84 | \$9,518,963.08 | \$0.00 | \$596,390.00 | \$24,216.80 | \$15,536,244.72 | \$15,536,244.72 |
| General Administrative Services | \$3,741,898.49 | \$350,028.40 | \$0.00 | \$0.00 | \$665.88 | \$4,092,592.77 | \$4,092,592.77 |
| Capital Outlay | \$3,226,514.21 | \$2,105,422.38 | \$0.00 | \$432,701.55 | \$0.00 | \$5,764,638.14 | \$5,764,638.14 |
| Debt Service | \$0.00 | \$0.00 | \$1,253,181.38 | \$571,505.19 | \$0.00 | \$1,824,686.57 | \$1,824,686.57 |
| Other Expenditures | \$2,269,723.00 | \$2,727,313.23 | \$0.00 | \$0.00 | \$241,648.25 | \$5,238,684.48 | \$5,238,684.48 |
| Total Expenditures: | \$76,327,226.34 | \$22,655,743.50 | \$1,253,181.38 | \$1,600,596.74 | \$1,016,224.23 | \$241,648.25 | \$102,852,972.19 |
| Other Fund Sources (Uses) | | | | | | | |
| Other Fund Sources: | \$338,745.36 | \$755,846.61 | \$0.00 | \$0.00 | \$22,378.38 | \$1,116,970.35 | \$1,116,970.35 |
| Other Fund Uses: | \$359,040.48 | \$380,864.77 | \$0.00 | \$0.00 | \$224,809.00 | \$964,714.25 | \$964,714.25 |
| Total Other Fund Sources (Uses): | (\$20,295.12) | \$374,981.84 | \$0.00 | \$0.00 | (\$202,430.62) | \$152,256.10 | \$152,256.10 |
| Excess Revenues and Other Sources Over Under) Expenditures and Other Fund Uses: | \$6,996,476.38 | (\$4,826,412.27) | (\$1,233,742.95) | (\$913,252.74) | \$63,569.15 | \$86,637.57 | \$86,637.57 |
| Beginning Fund Balance - October 1: | \$24,925,341.87 | \$9,795,847.25 | \$7,235,878.42 | \$2,240,258.03 | \$1,122,907.43 | \$45,320,233.00 | \$45,320,233.00 |
| Ending Fund Balance: | \$31,921,818.25 | \$4,969,434.98 | \$6,002,135.47 | \$1,327,005.29 | \$1,186,476.58 | \$45,406,870.57 | \$45,406,870.57 |

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 08

Exhibit F-III-A

| 026 - Elmore County Schools | Description | GENERAL | | VARIANCE Favorable (Unfavorable) | SPECIAL REVENUE | | VARIANCE Favorable (Unfavorable) |
|--|-------------------------|------------------------|--------------------------|--|------------------------|--------------------------|--|
| | | Budget | Actual | | Budget | Actual | |
| Revenues | | | | | | | |
| State Sources | \$82,421,174.00 | \$58,826,575.30 | (\$23,594,598.70) | \$18,000.00 | \$32,824.40 | \$14,824.40 | |
| Federal Sources | \$135,500.00 | \$99,672.12 | (\$35,827.88) | \$27,203,851.37 | \$10,898,597.12 | (\$16,305,254.25) | |
| Local Sources | \$26,768,860.00 | \$24,282,786.04 | (\$2,486,073.96) | \$8,066,349.84 | \$6,214,225.82 | (\$1,852,124.02) | |
| Other Sources | \$0.00 | \$134,964.38 | \$134,964.38 | \$211,466.50 | \$308,702.05 | \$97,235.55 | |
| Total Revenues: | \$109,325,534.00 | \$83,343,997.84 | (\$25,981,536.16) | \$35,499,667.71 | \$17,454,349.39 | (\$18,045,318.32) | |
| Expenditures | | | | | | | |
| Instructional Services | \$64,825,250.70 | \$44,709,688.99 | \$20,115,561.71 | \$10,765,651.95 | \$5,952,053.89 | \$4,813,598.06 | |
| Instructional Support Services | \$16,784,627.61 | \$11,035,519.71 | \$5,749,107.90 | \$2,348,937.86 | \$1,497,964.35 | \$850,973.51 | |
| Operation & Maintenance Services | \$10,730,610.12 | \$5,947,207.10 | \$4,783,403.02 | \$670,749.60 | \$503,998.17 | \$166,751.43 | |
| Auxiliary Services | \$8,258,100.00 | \$5,396,674.84 | \$2,861,425.16 | \$12,822,609.75 | \$9,518,963.08 | \$3,303,646.67 | |
| General Administrative Services | \$5,590,030.00 | \$3,741,898.49 | \$1,848,131.51 | \$808,197.77 | \$350,028.40 | \$458,169.37 | |
| Special Revenue Outlay | \$4,100,000.00 | \$3,226,514.21 | \$873,485.79 | \$4,353,114.04 | \$2,105,422.38 | \$2,247,691.66 | |
| General Service | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Other Expenditures | \$1,898,686.00 | \$2,269,723.00 | (\$371,037.00) | \$4,793,847.70 | \$2,727,313.23 | \$2,066,534.47 | |
| Total Expenditures: | \$112,187,304.43 | \$76,327,226.34 | \$35,860,078.09 | \$36,563,108.67 | \$22,655,743.50 | \$13,907,365.17 | |
| Other Financing Sources (Uses) | | | | | | | |
| Other Financing Sources: | \$422,569.77 | \$338,745.36 | (\$83,824.41) | \$1,050,551.02 | \$755,846.61 | (\$294,704.41) | |
| Other Financing Uses: | \$2,347,328.00 | \$359,040.48 | \$1,988,287.52 | \$542,906.54 | \$380,864.77 | \$162,041.77 | |
| Total Other Financing Sources (Uses): | (\$1,924,758.23) | (\$20,295.12) | \$1,904,463.11 | \$507,644.48 | \$374,981.84 | (\$132,662.64) | |
| Excess Revenues and Other Sources Over Under) Expenditures and Other Uses: | | | | | | | |
| Beginning Fund Balance - Oct. 1: | (\$4,786,528.66) | \$6,996,476.38 | \$11,783,005.04 | (\$555,796.48) | (\$4,826,412.27) | (\$4,270,615.79) | |
| Ending Fund Balance: | \$25,859,630.95 | \$24,925,341.87 | (\$934,289.08) | \$15,307,066.91 | \$9,795,847.25 | (\$5,511,219.66) | |
| | \$21,073,102.29 | \$31,921,818.25 | \$10,848,715.96 | \$14,751,270.43 | \$4,969,434.98 | (\$9,781,835.45) | |

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 08

Exhibit F-III-B

| 026 - Elmore County Schools | DEBT SERVICE | | VARIANCE | | CAPITAL PROJECTS | | VARIANCE | |
|--|-------------------------|-----------------------|-----------------------|----------------------------|-----------------------|-----------------------|----------------------------|--|
| | Description | Budget | Actual | Favorable (Unfavorable) | Budget | Actual | Favorable (Unfavorable) | |
| Revenues | | | | | | | | |
| State Sources | \$3,391,706.00 | \$0.00 | | (\$3,391,706.00) | \$1,031,016.00 | \$687,344.00 | (\$343,672.00) | |
| Federal Sources | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Local Sources | \$795,334.00 | \$19,438.43 | | (\$775,895.57) | \$0.00 | \$0.00 | \$0.00 | |
| Other Sources | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Total Revenues: | \$4,187,040.00 | \$19,438.43 | \$1,031,016.00 | (\$4,167,601.57) | \$1,031,016.00 | \$687,344.00 | (\$343,672.00) | |
| 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 | \$470,423.20 | \$0.00 | | \$470,423.20 | \$0.00 | \$0.00 | \$0.00 | |
| Auxiliary Services | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$596,390.00 | (\$596,390.00) | |
| Debt Administrative Services | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Capital Outlay | \$0.00 | \$0.00 | | \$0.00 | \$2,500,000.00 | \$432,701.55 | \$2,067,298.45 | |
| Debt Service | \$3,485,616.80 | \$1,253,181.38 | | \$2,232,435.42 | \$571,505.19 | \$571,505.19 | \$0.00 | |
| Other Expenditures | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Total Expenditures: | \$3,956,040.00 | \$1,253,181.38 | \$2,702,858.62 | \$1,253,181.38 | \$3,071,505.19 | \$1,600,596.74 | \$1,470,908.45 | |
| Other Financing Sources (Uses) | | | | | | | | |
| Other Financing Sources: | \$500,000.00 | \$0.00 | | (\$500,000.00) | \$3,032,138.28 | \$0.00 | (\$3,032,138.28) | |
| Other Financing Uses: | \$1,500,000.00 | \$0.00 | | \$1,500,000.00 | \$0.00 | \$0.00 | \$0.00 | |
| Total Other Financing Sources (Uses): | (\$1,000,000.00) | \$0.00 | \$1,000,000.00 | (\$1,000,000.00) | \$3,032,138.28 | \$0.00 | (\$3,032,138.28) | |
| Excess Revenues and Other Sources Over Under) Expenditures and Other Uses: | | | | | | | | |
| Beginning Fund Balance - Oct. 1: | \$6,006,842.80 | | (\$1,233,742.95) | (\$464,742.95) | \$991,649.09 | (\$913,252.74) | (\$1,904,901.83) | |
| Ending Fund Balance: | \$5,237,842.80 | | \$7,235,878.42 | \$1,229,035.62 | \$2,400,000.00 | \$2,240,258.03 | (\$159,741.97) | |
| | | | \$6,002,135.47 | \$764,292.67 | \$3,391,649.09 | \$1,327,005.29 | (\$2,064,643.80) | |

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

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

Exhibit F-III-C

**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 08

| Description | EXPENDABLE TRUST | | VARIANCE Favorable (Unfavorable) | TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS | | VARIANCE Favorable (Unfavorable) |
|---|-----------------------|-----------------------|--|---|-------------------------|--|
| | Budget | Actual | | Budget | Actual | |
| 026 - Elmore County Schools | | | | | | |
| Revenues | | | | | | |
| State Sources | \$0.00 | \$0.00 | \$0.00 | \$86,861,896.00 | \$59,546,743.70 | (\$27,315,152.30) |
| Federal Sources | \$0.00 | \$0.00 | \$0.00 | \$27,339,351.37 | \$10,998,269.24 | (\$16,341,082.13) |
| Local Sources | \$1,250,066.00 | \$1,282,224.00 | \$32,158.00 | \$36,880,609.84 | \$31,798,674.29 | (\$5,081,935.55) |
| Other Sources | \$0.00 | \$0.00 | \$0.00 | \$211,466.50 | \$443,666.43 | \$232,199.93 |
| Total Revenues: | \$1,250,066.00 | \$1,282,224.00 | \$32,158.00 | \$151,293,323.71 | \$102,787,353.66 | (\$48,505,970.05) |
| Expenditures | | | | | | |
| Instructional Services | \$543,978.17 | \$636,237.47 | (\$92,259.30) | \$76,134,880.82 | \$51,297,980.35 | \$24,836,900.47 |
| Instructional Support Services | \$93,830.48 | \$113,282.46 | (\$19,451.98) | \$19,227,395.95 | \$12,646,766.52 | \$6,580,629.43 |
| Operation & Maintenance Services | \$300.00 | \$173.37 | \$126.63 | \$11,872,082.92 | \$6,451,378.64 | \$5,420,704.28 |
| Auxiliary Services | \$26,484.30 | \$24,216.80 | \$2,267.50 | \$21,107,194.05 | \$15,536,244.72 | \$5,570,949.33 |
| Expendable Administrative Services | \$0.00 | \$665.88 | (\$665.88) | \$6,398,227.77 | \$4,092,592.77 | \$2,305,635.00 |
| Total Outlay | \$0.00 | \$0.00 | \$0.00 | \$10,953,114.04 | \$5,764,638.14 | \$5,188,475.90 |
| Expendable Service | \$0.00 | \$0.00 | \$0.00 | \$4,057,121.99 | \$1,824,686.57 | \$2,232,435.42 |
| Other Expenditures | \$240,668.32 | \$241,648.25 | (\$979.93) | \$6,933,202.02 | \$5,238,684.48 | \$1,694,517.54 |
| Total Expenditures: | \$905,261.27 | \$1,016,224.23 | (\$110,962.96) | \$156,683,219.56 | \$102,852,972.19 | \$53,830,247.37 |
| Other Financing Sources (Uses) | | | | | | |
| Other Financing Sources: | \$9,030.00 | \$22,378.38 | \$13,348.38 | \$5,014,289.07 | \$1,116,970.35 | (\$3,897,318.72) |
| Other Financing Uses: | \$199,384.76 | \$224,809.00 | (\$25,424.24) | \$4,589,619.30 | \$964,714.25 | \$3,624,905.05 |
| Total Other Financing Sources (Uses): | (\$190,354.76) | (\$202,430.62) | (\$12,075.86) | \$424,669.77 | \$152,256.10 | (\$272,413.67) |
| Excess Revenues and Other Sources Over Under Expenditures and Other Uses: | | | | | | |
| Beginning Fund Balance - Oct. 1: | \$1,029,563.38 | \$1,122,907.43 | \$93,344.05 | \$50,603,104.04 | \$45,320,233.00 | (\$5,282,871.04) |
| Ending Fund Balance: | \$1,184,013.35 | \$1,186,476.58 | \$2,463.23 | \$45,637,877.96 | \$45,406,870.57 | (\$231,007.39) |

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
 MAY 31, 2024

EXHIBIT F-1A

| FUND TYPES & ACCOUNT GROUPS | DESCRIPTION | GOVERNMENTAL | | | | | | | FIDUCIARY | ACCT GROUPS |
|---------------------------------------|-------------|---------------|-----------------|--------------|------------------|---------------------|----------------|----------------|----------------|-------------|
| | | GENERAL | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS | ENTERPRISE INTERNAL | TRUST & AGENCY | F/A & L/T DEBT | | |
| ASSETS & OTHER DEBITS: | | | | | | | | | | |
| CASH & CASH EQUIVALENTS | | 29,516,214.48 | 2,942,344.61 | 6,002,135.47 | 1,327,005.29 | 0.00 | 1,188,876.56 | 0.00 | 0.00 | |
| INVESTMENTS | | 0.00 | 17,857.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| RECEIVABLES | | | | | | | | | | |
| ALLOWANCE FOR DOUBTFUL ACCTS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| INTERFUND RECEIVABLES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| OTHER RECEIVABLES | | 2,571,266.49 | 1,330,930.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| INVENTORIES | | 0.00 | 870,554.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| OTHER ASSETS | | (5,186.78) | 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 | 225,237,159.43 | |
| ACCUMULATED DEPRECIATION | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| OTHER DEBITS | | | | | | | | | | |
| AMT AVAILABLE IN DEBT SVC | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,013,098.77 | |
| AMT PROV FOR PMT OF L-T DEBT | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 71,983,262.00 | |
| OTHER DEBITS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTAL ASSETS & OTHER DEBITS | | 32,082,291.19 | 5,161,687.91 | 6,002,135.47 | 1,327,005.29 | 0.00 | 1,188,876.56 | 0.00 | 305,233,520.20 | |
| 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 | 2,399.98 | 0.00 | 0.00 | |
| CLAIMS PAYABLE | | 2,184.24 | 11,865.16 | 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 | | 157,488.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| OTHER LIABILITIES | | 800.00 | 180,387.77 | 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 | 79,996,360.77 | |
| TOTAL LIABILITIES | | 160,472.94 | 192,252.93 | 0.00 | 0.00 | 0.00 | 2,399.98 | 0.00 | 79,996,360.77 | |
| FUND EQUITY: | | | | | | | | | | |
| INVESTMENT IN FIXED ASSETS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 225,237,159.43 | |
| 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 | | 5,314,470.97 | 5,587,372.29 | 0.00 | 2,705,378.95 | 0.00 | 237,733.26 | 0.00 | 0.00 | |
| UNRESERVED FUND BALANCE | | 26,607,347.28 | (617,937.31) | 6,002,135.47 | (1,378,373.66) | 0.00 | 948,743.32 | 0.00 | 0.00 | |
| TOTAL FUND EQUITY | | 31,921,818.25 | 4,969,434.98 | 6,002,135.47 | 1,327,005.29 | 0.00 | 1,186,476.58 | 0.00 | 225,237,159.43 | |
| TOTAL LIABILITIES & FUND EQUITY | | 32,082,291.19 | 5,161,687.91 | 6,002,135.47 | 1,327,005.29 | 0.00 | 1,188,876.56 | 0.00 | 305,233,520.20 | |

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 MAY 31, 2024

| FUND TYPES DESCRIPTION | GOVERNMENTAL | | | | | FIDUCIARY EXPENDABLE TRUST | TOTAL (Memo Only) |
|--|---------------|--------------------|-----------------|---------------------|---------------------|----------------------------------|----------------------|
| | GENERAL | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS | EXPENDABLE TRUST | | |
| REVENUES | | | | | | | |
| STATE REVENUES | 58,826,575.30 | 32,824.40 | 0.00 | 687,344.00 | 0.00 | 0.00 | 59,546,743.70 |
| FEDERAL REVENUES | 99,672.12 | 10,898,597.12 | 0.00 | 0.00 | 0.00 | 0.00 | 10,998,269.24 |
| LOCAL REVENUES | 24,282,786.04 | 6,214,225.82 | 19,438.43 | 0.00 | 1,282,224.00 | 0.00 | 31,798,674.29 |
| OTHER REVENUES | 134,964.38 | 308,702.05 | 0.00 | 0.00 | 0.00 | 0.00 | 443,666.43 |
| TOTAL REVENUES | 83,343,997.84 | 17,454,349.39 | 19,438.43 | 687,344.00 | 1,282,224.00 | 0.00 | 102,787,353.66 |
| EXPENDITURES: | | | | | | | |
| INSTRUCTIONAL SERVICES | 44,709,688.99 | 5,952,053.89 | 0.00 | 0.00 | 636,237.47 | 0.00 | 51,297,980.35 |
| INSTRUCTIONAL SUPPORT SERVICES | 11,035,519.71 | 1,497,964.35 | 0.00 | 0.00 | 113,282.46 | 0.00 | 12,646,766.52 |
| OPERATIONS & MAINTENANCE | 5,947,207.10 | 503,998.17 | 0.00 | 0.00 | 173.37 | 0.00 | 6,451,378.64 |
| AUXILIARY SERVICES | 5,396,674.84 | 9,518,963.08 | 0.00 | 596,390.00 | 24,216.80 | 0.00 | 15,536,244.72 |
| GENERAL ADMINISTRATIVE SERVICES | 3,741,898.49 | 350,028.40 | 0.00 | 0.00 | 665.88 | 0.00 | 4,092,592.77 |
| CAPITAL OUTLAY | 3,226,514.21 | 2,105,422.38 | 0.00 | 432,701.55 | 0.00 | 0.00 | 5,764,638.14 |
| DEBT SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 514,334.82 | 0.00 | 514,334.82 |
| PRINCIPLE | 0.00 | 0.00 | 0.00 | 0.00 | 57,170.37 | 0.00 | 1,304,351.75 |
| INTEREST | 0.00 | 0.00 | 1,247,181.38 | 0.00 | 0.00 | 0.00 | 6,000.00 |
| OTHER DEBT SERVICES | 0.00 | 0.00 | 6,000.00 | 0.00 | 0.00 | 0.00 | 241,648.25 |
| OTHER EXPENDITURES | 2,269,723.00 | 2,727,313.23 | 0.00 | 0.00 | 241,648.25 | 0.00 | 5,238,684.48 |
| TOTAL EXPENDITURES | 76,327,226.34 | 22,655,743.50 | 1,253,181.38 | 1,600,596.74 | 1,016,224.23 | 0.00 | 102,852,972.19 |
| OTHER FUND SOURCES (USES): | | | | | | | |
| TRANSFERS IN | 188,615.36 | 753,720.51 | 0.00 | 0.00 | 22,378.38 | 0.00 | 964,714.25 |
| OTHER FUND SOURCES | 150,130.00 | 2,126.10 | 0.00 | 0.00 | 0.00 | 0.00 | 152,256.10 |
| TRANSFERS OUT | 359,040.48 | 380,864.77 | 0.00 | 0.00 | 224,809.00 | 0.00 | 964,714.25 |
| OTHER FUND USES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER FUND SOURCES (USES) | (20,295.12) | 374,981.84 | 0.00 | 0.00 | (202,430.62) | 0.00 | 152,256.10 |
| EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES | | | | | | | |
| BEGINNING FUND BALANCE - OCT 1 | 24,925,341.87 | 9,795,847.25 | 7,235,878.42 | 2,240,258.03 | 1,122,907.43 | 45,320,233.00 | 45,320,233.00 |
| ENDING FUND BALANC - MAY 31 | 31,921,818.25 | 4,969,434.98 | 6,002,135.47 | 1,327,005.29 | 1,186,476.58 | 45,406,870.57 | 45,406,870.57 |

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 MAY 31, 2024

| FUND TYPE DESCRIPTION | GENERAL | | | SPECIAL REVENUE | | EXHIBIT F-III-A | |
|--|----------------|---------------|--|-----------------|----------------|--|--|
| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) | VARIANCE FAVORABLE (UNFAVORABLE) |
| REVENUES | | | | | | | |
| STATE REVENUES | 57,186,791.28 | 58,826,575.30 | (1,639,784.02) | 12,000.00 | 32,824.40 | (20,824.40) | |
| FEDERAL REVENUES | 90,333.28 | 99,672.12 | (9,338.84) | 19,309,323.60 | 10,898,597.12 | 8,410,726.48 | |
| LOCAL REVENUES | 17,845,906.40 | 24,282,786.04 | (6,436,879.64) | 6,558,986.88 | 6,214,225.82 | 344,761.06 | |
| OTHER SOURCES | 0.00 | 134,964.38 | (134,964.38) | 140,976.96 | 308,702.05 | (167,725.09) | |
| TOTAL REVENUES | 75,123,030.96 | 83,343,997.84 | (8,220,966.88) | 26,021,287.44 | 17,454,349.39 | 8,566,938.05 | |
| EXPENDITURES: | | | | | | | |
| INSTRUCTIONAL SERVICES | 43,442,723.00 | 44,709,688.99 | (1,266,965.99) | 7,581,907.12 | 5,952,053.89 | 1,629,853.23 | |
| INSTRUCTIONAL SUPPORT SERVICES | 11,181,904.88 | 11,035,519.71 | 146,385.17 | 2,231,506.36 | 1,497,964.35 | 733,542.01 | |
| OPERATIONS & MAINTENANCE | 6,754,540.80 | 5,947,207.10 | 807,333.70 | 739,142.16 | 503,998.17 | 235,143.99 | |
| AUXILIARY SERVICES | 5,505,816.00 | 5,396,674.84 | 109,141.16 | 8,612,363.60 | 9,518,963.08 | (906,599.48) | |
| GENERAL ADMINISTRATIVE SERVICES | 3,731,653.12 | 3,741,898.49 | (10,245.37) | 863,901.29 | 350,028.40 | 513,872.89 | |
| CAPITAL OUTLAY | 4,510,000.00 | 3,226,514.21 | 1,283,485.79 | 3,000,000.00 | 2,105,422.38 | 894,577.62 | |
| DEBT SERVICES | | | | | | | |
| PRINCIPLE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| INTEREST | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| OTHER DEBT SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| OTHER EXPENDITURES | 1,287,229.00 | 2,269,723.00 | (982,494.00) | 3,688,751.16 | 2,727,313.23 | 961,437.93 | |
| TOTAL EXPENDITURES | 76,413,866.80 | 76,327,226.34 | 86,640.46 | 26,717,571.69 | 22,655,743.50 | 4,061,828.19 | |
| OTHER FUND SOURCES (USES): | | | | | | | |
| TRANSFERS IN | 0.00 | 188,615.36 | (188,615.36) | 1,013,439.94 | 753,720.51 | 259,719.43 | |
| OTHER FUND SOURCES | 281,713.20 | 150,130.00 | 131,583.20 | 2,100.00 | 2,126.10 | (26.10) | |
| TRANSFERS OUT | 1,564,885.36 | 359,040.48 | 1,205,844.88 | 523,058.94 | 380,864.77 | 142,194.17 | |
| OTHER FUND USES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTAL OTHER FUND SOURCES (USES) | (1,283,172.16) | (20,295.12) | (1,262,877.04) | 492,481.00 | 374,981.84 | 117,499.16 | |
| EXCESS REVENUES & OTHER SOURCES (UNDER)EXPENDITURES & OTHER FUND USES | (2,574,008.00) | 6,996,476.38 | (9,570,484.38) | (203,803.25) | (4,826,412.27) | 4,622,609.02 | |
| BEGINNING FUND BALANCE - OCT 1 | 17,606,309.28 | 24,925,341.87 | (7,319,032.59) | 10,858,415.56 | 9,795,847.25 | 1,062,568.31 | |
| ENDING FUND BALANCE - MAY 31 | 15,032,301.28 | 31,921,818.25 | (16,889,516.97) | 10,654,612.31 | 4,969,434.98 | 5,685,177.33 | |

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 MAY 31, 2024

| FUND TYPE DESCRIPTION | DEBT SERVICE | | CAPITAL PROJECTS | | VARIANCE FAVORABLE (UNFAVORABLE) | | VARIANCE FAVORABLE (UNFAVORABLE) | |
|---|--------------|----------------|------------------|--------------|----------------------------------|--------------|----------------------------------|--------------|
| | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL |
| REVENUES | | | | | | | | |
| STATE REVENUES | 2,261,137.36 | 0.00 | 687,344.00 | 687,344.00 | 2,261,137.36 | 0.00 | 687,344.00 | 0.00 |
| FEDERAL REVENUES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| LOCAL REVENUES | 530,222.64 | 19,438.43 | 0.00 | 0.00 | 510,784.21 | 0.00 | 0.00 | 0.00 |
| OTHER SOURCES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | 2,791,360.00 | 19,438.43 | 687,344.00 | 687,344.00 | 2,771,921.57 | 0.00 | 687,344.00 | 0.00 |
| EXPENDITURES: | | | | | | | | |
| INSTRUCTIONAL SERVICES | 0.00 | 0.00 | 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 | 0.00 | 0.00 |
| OPERATIONS & MAINTENANCE | 313,615.44 | 0.00 | 0.00 | 0.00 | 313,615.44 | 0.00 | 0.00 | 0.00 |
| AUXILIARY SERVICES | 0.00 | 0.00 | 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 | 0.00 | 0.00 |
| CAPITAL OUTLAY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEBT SERVICES | | | | | | | | |
| PRINCIPLE INTEREST | 583,333.36 | 0.00 | 342,889.92 | 514,334.82 | 583,333.36 | 342,889.92 | 514,334.82 | (171,444.90) |
| OTHER DEBT SERVICES | 1,736,411.28 | 1,247,181.38 | 38,113.60 | 57,170.37 | 489,229.90 | 38,113.60 | 57,170.37 | (19,056.77) |
| OTHER EXPENDITURES | 4,000.08 | 6,000.00 | 0.00 | 0.00 | (1,999.92) | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 2,637,360.16 | 1,253,181.38 | 2,047,670.16 | 1,600,596.74 | 1,384,178.78 | 2,047,670.16 | 1,600,596.74 | 447,073.42 |
| OTHER FUND SOURCES (USES): | | | | | | | | |
| TRANSFERS IN | 333,333.36 | 0.00 | 2,021,425.52 | 0.00 | 333,333.36 | 2,021,425.52 | 0.00 | 2,021,425.52 |
| OTHER FUND SOURCES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TRANSFERS OUT | 1,000,000.00 | 0.00 | 0.00 | 0.00 | 1,000,000.00 | 0.00 | 0.00 | 0.00 |
| OTHER FUND USES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER FUND SOURCES (USES) | (666,666.64) | 0.00 | 2,021,425.52 | 0.00 | (666,666.64) | 2,021,425.52 | 0.00 | 2,021,425.52 |
| EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES | (512,666.80) | (1,233,742.95) | 661,099.36 | (913,252.74) | 721,076.15 | 661,099.36 | (913,252.74) | 1,574,352.10 |
| BEGINNING FUND BALANCE - OCT 1 | 4,004,561.84 | 7,235,878.42 | 1,600,000.00 | 2,240,258.03 | (3,231,316.58) | 1,600,000.00 | 2,240,258.03 | (640,258.03) |
| ENDING FUND BALANCE - MAY 31 | 3,491,895.04 | 6,002,135.47 | 2,261,099.36 | 1,327,005.29 | (2,510,240.43) | 2,261,099.36 | 1,327,005.29 | 934,094.07 |

EXHIBIT F-III-B

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 MAY 31, 2024

| FUND TYPE DESCRIPTION | EXPENDABLE TRUST | | TOTAL GOVT FUND TYPES & EXP TRUST FUNDS | | EXHIBIT F-III-C VARIANCE | |
|--|------------------|--------------|--|----------------|-----------------------------|----------------------------|
| | BUDGET | ACTUAL | BUDGET | ACTUAL | FAVORABLE (UNFAVORABLE) | FAVORABLE (UNFAVORABLE) |
| REVENUES | | | | | | |
| STATE REVENUES | 0.00 | 0.00 | 60,147,272.64 | 59,546,743.70 | 0.00 | 600,528.94 |
| FEDERAL REVENUES | 0.00 | 0.00 | 19,399,656.88 | 10,998,269.24 | 0.00 | 8,401,387.64 |
| LOCAL REVENUES | 1,206,700.32 | 1,282,224.00 | 26,141,816.24 | 31,798,674.29 | (75,523.68) | (5,656,858.05) |
| OTHER SOURCES | 0.00 | 0.00 | 140,976.96 | 443,666.43 | 0.00 | (302,689.47) |
| TOTAL REVENUES | 1,206,700.32 | 1,282,224.00 | 105,829,722.72 | 102,787,353.66 | (75,523.68) | 3,042,369.06 |
| EXPENDITURES: | | | | | | |
| INSTRUCTIONAL SERVICES | 519,411.21 | 636,237.47 | 51,544,041.33 | 51,297,980.35 | (116,826.26) | 246,060.98 |
| INSTRUCTIONAL SUPPORT SERVICES | 92,231.24 | 113,282.46 | 13,505,642.48 | 12,646,766.52 | (21,051.22) | 858,875.96 |
| OPERATIONS & MAINTENANCE | 300.00 | 173.37 | 7,807,598.40 | 6,451,378.64 | 126.63 | 1,356,219.76 |
| AUXILIARY SERVICES | 23,863.12 | 24,216.80 | 14,142,042.72 | 15,536,244.72 | (353.68) | (1,394,202.00) |
| GENERAL ADMINISTRATIVE SERVICES | 0.00 | 665.88 | 4,595,554.41 | 4,092,592.77 | (665.88) | 502,961.64 |
| CAPITAL OUTLAY | 0.00 | 0.00 | 9,176,666.64 | 5,764,638.14 | 0.00 | 3,412,028.50 |
| DEBT SERVICES | | | | | | |
| PRINCIPLE | 0.00 | 0.00 | 926,223.28 | 514,334.82 | 0.00 | 411,888.46 |
| INTEREST | 0.00 | 0.00 | 1,774,524.88 | 1,304,351.75 | 0.00 | 470,173.13 |
| OTHER DEBT SERVICES | 0.00 | 0.00 | 4,000.08 | 6,000.00 | 0.00 | (1,999.92) |
| OTHER EXPENDITURES | 233,551.72 | 241,648.25 | 5,209,531.88 | 5,238,684.48 | (8,096.53) | (29,152.60) |
| TOTAL EXPENDITURES | 869,357.29 | 1,016,224.23 | 108,685,826.10 | 102,852,972.19 | (146,866.94) | 5,832,853.91 |
| OTHER FUND SOURCES (USES): | | | | | | |
| TRANSFERS IN | 9,065.00 | 22,378.38 | 3,377,263.82 | 964,714.25 | (13,313.38) | 2,412,549.57 |
| OTHER FUND SOURCES | 0.00 | 0.00 | 283,813.20 | 152,256.10 | 0.00 | 131,557.10 |
| TRANSFERS OUT | 198,634.60 | 224,809.00 | 3,286,578.90 | 964,714.25 | (26,174.40) | 2,321,864.65 |
| OTHER FUND USES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER FUND SOURCES (USES) | (189,569.60) | (202,430.62) | 374,498.12 | 152,256.10 | 12,861.02 | 222,242.02 |
| EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES | 147,773.43 | 63,569.15 | (2,481,605.26) | 86,637.57 | 84,204.28 | (2,568,242.83) |
| BEGINNING FUND BALANCE - OCT 1 | 921,856.48 | 1,122,907.43 | 34,991,143.16 | 45,320,233.00 | (201,050.95) | (10,329,089.84) |
| ENDING FUND BALANCE - MAY 31 | 1,069,629.91 | 1,186,476.58 | 32,509,537.90 | 45,406,870.57 | (116,846.67) | (12,897,332.67) |

Elmore County Board of Education
CHECK REGISTER ACCOUNTABILITY REPORT
05/01/2024 - 05/31/2024

| Description | State Fund Amount | Federal Fund Amount | Local Fund Amount |
|-----------------------|-------------------|---------------------|-------------------|
| ADVERTISING | \$0.00 | \$3,835.50 | \$0.00 |
| BLDG IMPV/LESS \$50TH | \$22,000.00 | \$0.00 | \$0.00 |
| BUILDING IMPROVEMENT | \$6,665.30 | \$394,215.76 | \$100,000.00 |
| CUSTODIAL SUPPLIES | \$0.00 | \$0.00 | \$2,343.58 |
| DATA PROCESSING SERV | \$0.00 | \$0.00 | \$42,653.54 |
| Default Object Value | \$207,684.84 | \$27,421.89 | \$485,085.35 |
| ELECTRICITY | \$0.00 | \$4,643.60 | \$104,408.22 |
| EQUIP MAINT AGREEMTS | \$239.31 | \$226.04 | \$160.91 |
| FOOD PROCESSING SUPP | \$0.00 | \$14,459.68 | \$0.00 |
| FOOD SERV SUPPLIES | \$0.00 | \$9,829.38 | \$0.00 |
| FREIGHT AND SHIPPING | \$0.00 | \$557.00 | \$0.00 |
| FUEL-DIESEL | \$4,086.32 | \$0.00 | \$0.00 |
| IN-STATE | \$1,988.58 | \$7,036.23 | \$11,505.84 |
| INSTRUCTIONAL EQUIP | \$8,202.83 | \$0.00 | \$0.00 |
| LAND IMPROVEMENT | \$69,298.00 | \$0.00 | \$107,490.31 |
| LEGAL FEES | \$0.00 | \$0.00 | \$31,818.25 |
| LOCAL DISTRICT | \$848.89 | \$714.23 | \$4,719.22 |
| MAINTENANCE SUPPLIES | \$0.00 | \$0.00 | \$4,274.86 |
| NON-CAP COMPUTER HDW | \$44,606.00 | \$13,578.12 | \$3,858.19 |
| NON-CAP FURN & FIXTU | \$0.00 | \$0.00 | \$8,445.36 |
| NON-INST EQUIPMENT | \$0.00 | \$9,864.52 | \$0.00 |
| NON-INST SOFTWARE | \$0.00 | \$0.00 | \$95,909.28 |
| OFFICE SUPPLIES | \$747.78 | \$2,723.61 | \$3,012.93 |
| OTH NONINST SUPPLIES | \$0.00 | \$0.00 | \$63,537.72 |
| OTH TRAVEL AND TRNG | \$0.00 | \$2,594.19 | \$2,042.37 |
| OTH VEHICLE SUPPLIES | \$0.00 | \$0.00 | \$198.00 |
| OTHER COMPENSATION | \$0.00 | \$0.00 | \$60.70 |
| OTHER GEN SUPPLIES | \$0.00 | \$4,884.12 | \$0.00 |
| OTHER INST SUPPLIES | \$25,875.29 | \$1,312.40 | \$14,978.38 |
| OTHER NONCAP EQUIPMT | \$0.00 | \$2,777.36 | \$0.00 |
| OTHER PROF ED SERVIC | \$0.00 | \$3,000.00 | \$450.40 |
| OTHER PROF SERVICES | \$0.00 | \$0.00 | \$6,035.00 |
| OTHER PROPERTY SERV | \$0.00 | \$810.00 | \$0.00 |

| Description | State Fund Amount | Federal Fund Amount | Local Fund Amount |
|----------------------|---------------------|-----------------------|-----------------------|
| OTHER PURCHASED SERV | \$49,341.41 | \$34,525.89 | \$370,881.33 |
| OTHER REFUNDS | \$0.00 | \$0.00 | \$350.00 |
| PROPANE GAS | \$0.00 | \$128.00 | \$0.00 |
| PURCHASED FOOD | \$0.00 | \$1,000,899.61 | \$0.00 |
| REGISTRATION FEES | \$0.00 | \$0.00 | \$1,000.00 |
| RENTAL-LAND & BLDG | \$0.00 | \$0.00 | \$3,500.00 |
| SOFTWARE MAINT AGREE | \$15,947.46 | \$159,049.83 | \$30,702.90 |
| STAFF ED SERVICES | \$26.13 | \$22,122.36 | \$1,875.76 |
| STUDENT CLASSRM SUPP | \$15,683.16 | \$79,605.47 | \$2,652.19 |
| STUDENT EDUCATIONAL | \$289,793.84 | \$0.00 | \$0.00 |
| TESTING SUPPLIES | \$0.00 | \$1,796.80 | \$4,563.27 |
| TEXTBOOKS | \$438.40 | \$0.00 | \$0.00 |
| TRANSFER OUT-LSA SOU | \$6,743.00 | \$0.00 | \$1,010.00 |
| TRANSP-OTH PROVIDERS | \$0.00 | \$54,833.00 | \$0.00 |
| VEHICLE PARTS | \$0.00 | \$0.00 | \$630.00 |
| WATER AND SEWAGE | \$0.00 | \$0.00 | \$18,684.30 |
| | \$769,216.54 | \$1,857,444.59 | \$1,528,638.16 |