

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 05**

026 - Elmore County Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
Assets and Other Debits:							
Assets:							
Cash	\$37,240,353.07	\$5,329,954.45	\$8,702,072.33	\$1,450,107.39	\$0.00	\$1,340,224.53	\$0.00
Investments	\$0.00	\$18,307.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$3,546,506.50	\$2,179,840.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$779,341.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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:	\$40,786,859.57	\$8,307,443.23	\$8,702,072.33	\$1,450,107.39	\$0.00	\$1,340,224.53	\$323,595,720.74
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$2,711.29	\$12,078.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$161,466.78	\$105,976.97	\$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	\$77,168,958.39
Total Liabilities:	\$164,178.07	\$118,055.92	\$0.00	\$0.00	\$0.00	\$0.00	\$77,168,958.39
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$246,426,762.35
Contributed Capital							
Reserved Fund Balance	\$7,632,728.17	\$3,956,626.47	\$0.00	\$0.00	\$0.00	\$200,489.17	\$0.00
Unreserved Fund balance	\$32,989,953.33	\$4,232,760.84	\$8,702,072.33	\$1,450,107.39	\$0.00	\$1,139,735.36	\$0.00
Total Fund Equity:	\$40,622,681.50	\$8,189,387.31	\$8,702,072.33	\$1,450,107.39	\$0.00	\$1,340,224.53	\$246,426,762.35
Total Liabilities and Fund Equity:	\$40,786,859.57	\$8,307,443.23	\$8,702,072.33	\$1,450,107.39	\$0.00	\$1,340,224.53	\$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
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2026, Fiscal Period 05**

026 - Elmore County Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$38,421,994.76	\$107,760.42	\$0.00	\$439,065.00	\$0.00	\$38,968,820.18
Federal Sources	\$67,417.95	\$6,757,309.49	\$0.00	\$0.00	\$0.00	\$6,824,727.44
Local Sources	\$21,289,312.66	\$4,300,871.40	\$10,814.87	\$0.00	\$748,711.09	\$26,349,710.02
Other Sources	\$84,457.03	\$261,338.09	\$0.00	\$0.00	\$0.00	\$345,795.12
Total Revenues:	\$59,863,182.40	\$11,427,279.40	\$10,814.87	\$439,065.00	\$748,711.09	\$72,489,052.76
Expenditures						
Instructional Services	\$31,651,761.13	\$3,030,158.94	\$0.00	\$0.00	\$357,362.36	\$35,039,282.43
Instructional Support Services	\$8,875,050.05	\$596,973.57	\$0.00	\$0.00	\$114,417.29	\$9,586,440.91
Operation & Maintenance Services	\$4,051,132.91	\$279,323.75	\$0.00	\$0.00	\$16,263.52	\$4,346,720.18
Auxiliary Services	\$3,913,539.22	\$6,828,648.80	\$0.00	\$0.00	\$16,277.19	\$10,758,465.21
General Administrative Services	\$2,470,640.98	\$271,512.82	\$0.00	\$0.00	\$541.34	\$2,742,695.14
Capital Outlay	\$4,623,660.86	\$0.00	\$0.00	\$0.00	\$0.00	\$4,623,660.86
Debt Service	\$0.00	\$0.00	\$9,918.88	\$0.00	\$0.00	\$9,918.88
Other Expenditures	\$917,568.40	\$1,913,079.01	\$0.00	\$0.00	\$121,500.06	\$2,952,147.47
Total Expenditures:	\$56,503,353.55	\$12,919,696.89	\$9,918.88	\$0.00	\$626,361.76	\$70,059,331.08
Other Fund Sources (Uses)						
Other Fund Sources:	\$151,070.01	\$451,350.69	\$0.00	\$0.00	\$25,896.95	\$628,317.65
Other Fund Uses:	\$249,559.22	\$240,841.12	\$0.00	\$0.00	\$130,366.66	\$620,767.00
Total Other Fund Sources (Uses):	(\$98,489.21)	\$210,509.57	\$0.00	\$0.00	(\$104,469.71)	\$7,550.65
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$3,261,339.64	(\$1,281,907.92)	\$895.99	\$439,065.00	\$17,879.62	\$2,437,272.33
Beginning Fund Balance - October 1:	\$37,361,341.86	\$9,471,295.23	\$8,701,176.34	\$1,011,042.39	\$1,322,344.91	\$57,867,200.73
Ending Fund Balance:	\$40,622,681.50	\$8,189,387.31	\$8,702,072.33	\$1,450,107.39	\$1,340,224.53	\$60,304,473.06

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 05**

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	\$38,421,994.76	(\$49,352,293.49)	\$94,700.00	\$107,760.42	\$13,060.42
Federal Sources	\$152,500.00	\$67,417.95	(\$85,082.05)	\$21,481,863.00	\$6,757,309.49	(\$14,724,553.51)
Local Sources	\$31,446,672.00	\$21,289,312.66	(\$10,157,359.34)	\$11,774,077.66	\$4,300,871.40	(\$7,473,206.26)
Other Sources	\$165,000.00	\$84,457.03	(\$80,542.97)	\$339,000.00	\$261,338.09	(\$77,661.91)
Total Revenues:	\$119,538,460.25	\$59,863,182.40	(\$59,675,277.85)	\$33,689,640.66	\$11,427,279.40	(\$22,262,361.26)
Expenditures						
Instructional Services	\$77,107,613.25	\$31,651,761.13	\$45,455,852.12	\$6,866,744.64	\$3,030,158.94	\$3,836,585.70
Instructional Support Services	\$19,352,882.00	\$8,875,050.05	\$10,477,831.95	\$1,441,434.60	\$596,973.57	\$844,461.03
Operation & Maintenance Services	\$11,693,972.00	\$4,051,132.91	\$7,642,839.09	\$819,096.23	\$279,323.75	\$539,772.48
Auxiliary Services	\$8,904,174.50	\$3,913,539.22	\$4,990,635.28	\$14,399,349.02	\$6,828,648.80	\$7,570,700.22
General Administrative Services	\$6,864,077.00	\$2,470,640.98	\$4,393,436.02	\$677,534.57	\$271,512.82	\$406,021.75
Special Revenue Outlay	\$12,149,335.77	\$4,623,660.86	\$7,525,674.91	\$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	\$917,568.40	\$1,080,542.60	\$7,701,977.69	\$1,913,079.01	\$5,788,898.68
Total Expenditures:	\$138,070,165.52	\$56,503,353.55	\$81,566,811.97	\$31,906,136.75	\$12,919,696.89	\$18,986,439.86
Other Financing Sources (Uses)						
Other Financing Sources:	\$290,295.28	\$151,070.01	(\$139,225.27)	\$1,106,319.78	\$451,350.69	(\$654,969.09)
Other Financing Uses:	\$419,101.00	\$249,559.22	\$169,541.78	\$727,584.28	\$240,841.12	\$486,743.16
Total Other Financing Sources (Uses):	(\$128,805.72)	(\$98,489.21)	\$30,316.51	\$378,735.50	\$210,509.57	(\$168,225.93)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$18,660,510.99)	\$3,261,339.64	\$21,921,850.63	\$2,162,239.41	(\$1,281,907.92)	(\$3,444,147.33)
Beginning Fund Balance - Oct. 1:	\$42,928,068.69	\$37,361,341.86	(\$5,566,726.83)	\$4,122,358.89	\$9,471,295.23	\$5,348,936.34
Ending Fund Balance:	\$24,267,557.70	\$40,622,681.50	\$16,355,123.80	\$6,284,598.30	\$8,189,387.31	\$1,904,789.01

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 05

026 - Elmore County Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$3,311,767.00	\$0.00	(\$3,311,767.00)	\$1,053,759.00	\$439,065.00	(\$614,694.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$932,881.00	\$10,814.87	(\$922,066.13)	\$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	\$10,814.87	(\$4,233,833.13)	\$1,053,759.00	\$439,065.00	(\$614,694.00)
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	\$9,918.88	\$5,089,229.12	\$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	\$9,918.88	\$5,089,229.12	\$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)	\$895.99	\$855,395.99	\$257,253.81	\$439,065.00	\$181,811.19
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	\$8,702,072.33	\$1,759,244.16	\$1,241,467.81	\$1,450,107.39	\$208,639.58

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 05

026 - Elmore County Schools

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$92,234,514.25	\$38,968,820.18	(\$53,265,694.07)
Federal Sources	\$0.00	\$0.00	\$0.00	\$21,634,363.00	\$6,824,727.44	(\$14,809,635.56)
Local Sources	\$1,814,717.15	\$748,711.09	(\$1,066,006.06)	\$45,968,347.81	\$26,349,710.02	(\$19,618,637.79)
Other Sources	\$0.00	\$0.00	\$0.00	\$504,000.00	\$345,795.12	(\$158,204.88)
Total Revenues:	\$1,814,717.15	\$748,711.09	(\$1,066,006.06)	\$160,341,225.06	\$72,489,052.76	(\$87,852,172.30)
Expenditures						
Instructional Services	\$860,706.59	\$357,362.36	\$503,344.23	\$84,835,064.48	\$35,039,282.43	\$49,795,782.05
Instructional Support Services	\$160,370.60	\$114,417.29	\$45,953.31	\$20,954,687.20	\$9,586,440.91	\$11,368,246.29
Operation & Maintenance Services	\$1,200.00	\$16,263.52	(\$15,063.52)	\$12,514,268.23	\$4,346,720.18	\$8,167,548.05
Auxiliary Services	\$31,282.44	\$16,277.19	\$15,005.25	\$23,334,805.96	\$10,758,465.21	\$12,576,340.75
Expendable Administrative Services	\$0.00	\$541.34	(\$541.34)	\$7,541,611.57	\$2,742,695.14	\$4,798,916.43
Total Outlay	\$0.00	\$0.00	\$0.00	\$12,374,335.77	\$4,623,660.86	\$7,750,674.91
Expendable Service	\$0.00	\$0.00	\$0.00	\$5,670,653.19	\$9,918.88	\$5,660,734.31
Other Expenditures	\$326,036.20	\$121,500.06	\$204,536.14	\$10,026,124.89	\$2,952,147.47	\$7,073,977.42
Total Expenditures:	\$1,379,595.83	\$626,361.76	\$753,234.07	\$177,251,551.29	\$70,059,331.08	\$107,192,220.21
Other Financing Sources (Uses)						
Other Financing Sources:	\$20,400.00	\$25,896.95	\$5,496.95	\$1,417,015.06	\$628,317.65	(\$788,697.41)
Other Financing Uses:	\$193,542.78	\$130,366.66	\$63,176.12	\$1,340,228.06	\$620,767.00	\$719,461.06
Total Other Financing Sources (Uses):	(\$173,142.78)	(\$104,469.71)	\$68,673.07	\$76,787.00	\$7,550.65	(\$69,236.35)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$261,978.54	\$17,879.62	(\$244,098.92)	(\$16,833,539.23)	\$2,437,272.33	\$19,270,811.56
Beginning Fund Balance - Oct. 1:	\$1,022,043.75	\$1,322,344.91	\$300,301.16	\$56,854,013.50	\$57,867,200.73	\$1,013,187.23
Ending Fund Balance:	\$1,284,022.29	\$1,340,224.53	\$56,202.24	\$40,020,474.27	\$60,304,473.06	\$20,283,998.79

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
 FEBRUARY 28, 2026

FUND TYPES & ACCOUNT GROUPS	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	EXHIBIT F-I-A
	DESCRIPTION	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE INTERNAL	TRUST & AGENCY
ASSETS & OTHER DEBITS:							
CASH & CASH EQUIVALENTS	37,240,353.07	5,329,954.45	8,702,072.33	1,450,107.39	0.00	1,340,224.53	0.00
INVESTMENTS	0.00	18,307.00	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
INTERFUND RECEIVABLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER RECEIVABLES	3,546,506.50	2,179,840.25	0.00	0.00	0.00	0.00	0.00
INVENTORIES	0.00	779,341.53	0.00	0.00	0.00	0.00	0.00
OTHER ASSETS	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	246,426,762.35
ACCUMULATED DEPRECIATION	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	9,818,621.99
AMT PROV FOR PMT 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
TOTAL ASSETS & OTHER DEBITS	40,786,859.57	8,307,443.23	8,702,072.33	1,450,107.39	0.00	1,340,224.53	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
PAYROLL W/H & DED PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLAIMS PAYABLE	2,711.29	12,078.95	0.00	0.00	0.00	0.00	0.00
OTHER PAYABLES							
INTERFUND PAYABLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER PAYABLES	160,666.78	0.00	0.00	0.00	0.00	0.00	0.00
OTHER LIABILITIES	800.00	105,976.97	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	77,168,958.39
TOTAL LIABILITIES	164,178.07	118,055.92	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	7,632,728.17	3,956,626.47	0.00	0.00	0.00	200,489.17	0.00
UNRESERVED FUND BALANCE	32,989,953.33	4,232,760.84	8,702,072.33	1,450,107.39	0.00	1,139,735.36	0.00
TOTAL FUND EQUITY	40,622,681.50	8,189,387.31	8,702,072.33	1,450,107.39	0.00	1,340,224.53	246,426,762.35
TOTAL LIABILITIES & FUND EQUITY	40,786,859.57	8,307,443.23	8,702,072.33	1,450,107.39	0.00	1,340,224.53	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 FEBRUARY 28, 2026

EXHIBIT F-II-A

FUND TYPES DESCRIPTION	GOVERNMENTAL			CAPITAL PROJECTS	FIDUCIARY	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE		EXPENDABLE TRUST	
REVENUES						
STATE REVENUES	38,421,994.76	107,760.42	0.00	439,065.00	0.00	38,968,820.18
FEDERAL REVENUES	67,417.95	6,757,309.49	0.00	0.00	0.00	6,824,727.44
LOCAL REVENUES	21,289,312.66	4,300,871.40	10,814.87	0.00	748,711.09	26,349,710.02
OTHER REVENUES	84,457.03	261,338.09	0.00	0.00	0.00	345,795.12
TOTAL REVENUES	59,863,182.40	11,427,279.40	10,814.87	439,065.00	748,711.09	72,489,052.76
EXPENDITURES:						
INSTRUCTIONAL SERVICES	31,651,761.13	3,030,158.94	0.00	0.00	357,362.36	35,039,282.43
INSTRUCTIONAL SUPPORT SERVICES	8,875,050.05	596,973.57	0.00	0.00	114,417.29	9,586,440.91
OPERATIONS & MAINTENANCE	4,051,132.91	279,323.75	0.00	0.00	16,263.52	4,346,720.18
AUXILIARY SERVICES	3,913,539.22	6,828,648.80	0.00	0.00	16,277.19	10,758,465.21
GENERAL ADMINISTRATIVE SERVICES	2,470,640.98	271,512.82	0.00	0.00	541.34	2,742,695.14
CAPITAL OUTLAY	4,623,660.86	0.00	0.00	0.00	0.00	4,623,660.86
DEBT SERVICES						
PRINCIPLE	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	0.00	0.00	5,918.88	0.00	0.00	5,918.88
OTHER DEBT SERVICES	0.00	0.00	4,000.00	0.00	0.00	4,000.00
OTHER EXPENDITURES	917,568.40	1,913,079.01	0.00	0.00	121,500.06	2,952,147.47
TOTAL EXPENDITURES	56,503,353.55	12,919,696.89	9,918.88	0.00	626,361.76	70,059,331.08
OTHER FUND SOURCES (USES):						
TRANSFERS IN	146,513.76	448,356.29	0.00	0.00	25,896.95	620,767.00
OTHER FUND SOURCES	4,556.25	2,994.40	0.00	0.00	0.00	7,550.65
TRANSFERS OUT	249,559.22	240,841.12	0.00	0.00	130,366.66	620,767.00
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(98,489.21)	210,509.57	0.00	0.00	(104,469.71)	7,550.65
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	3,261,339.64	(1,281,907.92)	895.99	439,065.00	17,879.62	2,437,272.33
BEGINNING FUND BALANCE - OCT 1	37,361,341.86	9,471,295.23	8,701,176.34	1,011,042.39	1,322,344.91	57,867,200.73
ENDING FUND BALANC - FEB 28	40,622,681.50	8,189,387.31	8,702,072.33	1,450,107.39	1,340,224.53	60,304,473.06

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 FEBRUARY 28, 2026

FUND TYPE DESCRIPTION	GENERAL		VARIANCE FAVORABLE	SPECIAL REVENUE		EXHIBIT F-III-A VARIANCE FAVORABLE
	BUDGET	ACTUAL	(UNFAVORABLE)	BUDGET	ACTUAL	(UNFAVORABLE)
REVENUES						
STATE REVENUES	37,588,060.95	38,421,994.76	(833,933.81)	39,458.05	107,760.42	(68,302.37)
FEDERAL REVENUES	63,541.65	67,417.95	(3,876.30)	9,390,122.40	6,757,309.49	2,632,812.91
LOCAL REVENUES	13,102,780.00	21,289,312.66	(8,186,532.66)	6,687,206.71	4,300,871.40	2,386,335.31
OTHER SOURCES	68,750.00	84,457.03	(15,707.03)	141,249.25	261,338.09	(120,088.84)
TOTAL REVENUES	50,823,132.60	59,863,182.40	(9,040,049.80)	16,258,036.41	11,427,279.40	4,830,757.01
EXPENDITURES:						
INSTRUCTIONAL SERVICES	32,474,673.90	31,651,761.13	822,912.77	4,024,744.03	3,030,158.94	994,585.09
INSTRUCTIONAL SUPPORT SERVICES	8,097,322.00	8,875,050.05	(777,728.05)	977,371.51	596,973.57	380,397.94
OPERATIONS & MAINTENANCE	4,937,073.85	4,051,132.91	885,940.94	643,504.30	279,323.75	364,180.55
AUXILIARY SERVICES	3,706,801.60	3,913,539.22	(206,737.62)	6,338,473.30	6,828,648.80	(490,175.50)
GENERAL ADMINISTRATIVE SERVICES	2,888,315.95	2,470,640.98	417,674.97	286,967.40	271,512.82	15,454.58
CAPTIAL OUTLAY	5,062,223.20	4,623,660.86	438,562.34	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	905,588.25	917,568.40	(11,980.15)	4,039,108.40	1,913,079.01	2,126,029.39
TOTAL EXPENDITURES	58,071,998.75	56,503,353.55	1,568,645.20	16,310,168.94	12,919,696.89	3,390,472.05
OTHER FUND SOURCES (USES):						
TRANSFERS IN	91,920.10	146,513.76	(54,593.66)	1,122,522.25	448,356.29	674,165.96
OTHER FUND SOURCES	30,202.90	4,556.25	25,646.65	4,300.00	2,994.40	1,305.60
TRANSFERS OUT	174,625.35	249,559.22	(74,933.87)	673,363.38	240,841.12	432,522.26
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(52,502.35)	(98,489.21)	45,986.86	453,458.87	210,509.57	242,949.30
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	(7,301,368.50)	3,261,339.64	(10,562,708.14)	401,326.34	(1,281,907.92)	1,683,234.26
BEGINNING FUND BALANCE - OCT 1	19,408,587.80	37,361,341.86	(17,952,754.06)	3,150,667.94	9,471,295.23	(6,320,627.29)
ENDING FUND BALANCE - FEB 28	12,107,219.30	40,622,681.50	(28,515,462.20)	3,551,994.28	8,189,387.31	(4,637,393.03)

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 FEBRUARY 28, 2026

FUND TYPE DESCRIPTION	DEBT SERVICE		VARIANCE FAVORABLE (UNFAVORABLE)	CAPITAL PROJECTS		EXHIBIT F-III-B VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL		BUDGET	ACTUAL	
REVENUES						
STATE REVENUES	1,379,902.95	0.00	1,379,902.95	439,066.25	439,065.00	1.25
FEDERAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	388,700.45	10,814.87	377,885.58	0.00	0.00	0.00
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,768,603.40	10,814.87	1,757,788.53	439,066.25	439,065.00	1.25
EXPENDITURES:						
INSTRUCTIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
INSTRUCTIONAL SUPPORT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
OPERATIONS & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
AUXILIARY SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
CAPTIAL OUTLAY	0.00	0.00	0.00	93,750.00	0.00	93,750.00
DEBT SERVICES						
PRINCIPLE	1,097,916.65	0.00	1,097,916.65	225,902.90	0.00	225,902.90
INTEREST	1,024,228.35	5,918.88	1,018,309.47	12,224.25	0.00	12,224.25
OTHER DEBT SERVICES	2,500.10	4,000.00	(1,499.90)	0.00	0.00	0.00
OTHER EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	2,124,645.10	9,918.88	2,114,726.22	331,877.15	0.00	331,877.15
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	(356,041.70)	895.99	(356,937.69)	107,189.10	439,065.00	(331,875.90)
BEGINNING FUND BALANCE - OCT 1	3,248,886.75	8,701,176.34	(5,452,289.59)	410,089.15	1,011,042.39	(600,953.24)
ENDING FUND BALANCE - FEB 28	2,892,845.05	8,702,072.33	(5,809,227.28)	517,278.25	1,450,107.39	(932,829.14)

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 FEBRUARY 28, 2026

FUND TYPE DESCRIPTION	EXPENDABLE TRUST		VARIANCE	TOTAL GOVT FUND TYPES & EXP TRUST FUNDS		EXHIBIT F-III-C VARIANCE
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
REVENUES						
STATE REVENUES	0.00	0.00	0.00	39,446,488.20	38,968,820.18	477,668.02
FEDERAL REVENUES	0.00	0.00	0.00	9,453,664.05	6,824,727.44	2,628,936.61
LOCAL REVENUES	1,666,973.50	748,711.09	918,262.41	21,845,660.66	26,349,710.02	(4,504,049.36)
OTHER SOURCES	0.00	0.00	0.00	209,999.25	345,795.12	(135,795.87)
TOTAL REVENUES	1,666,973.50	748,711.09	918,262.41	70,955,812.16	72,489,052.76	(1,533,240.60)
EXPENDITURES:						
INSTRUCTIONAL SERVICES	787,936.24	357,362.36	430,573.88	37,287,354.17	35,039,282.43	2,248,071.74
INSTRUCTIONAL SUPPORT SERVICES	154,712.25	114,417.29	40,294.96	9,229,405.76	9,586,440.91	(357,035.15)
OPERATIONS & MAINTENANCE	1,054.15	16,263.52	(15,209.37)	5,581,632.30	4,346,720.18	1,234,912.12
AUXILIARY SERVICES	29,132.39	16,277.19	12,855.20	10,074,407.29	10,758,465.21	(684,057.92)
GENERAL ADMINISTRATIVE SERVICES	0.00	541.34	(541.34)	3,175,283.35	2,742,695.14	432,588.21
CAPTIAL OUTLAY	0.00	0.00	0.00	5,155,973.20	4,623,660.86	532,312.34
DEBT SERVICES						
PRINCIPLE	0.00	0.00	0.00	1,323,819.55	0.00	1,323,819.55
INTEREST	0.00	0.00	0.00	1,036,452.60	5,918.88	1,030,533.72
OTHER DEBT SERVICES	0.00	0.00	0.00	2,500.10	4,000.00	(1,499.90)
OTHER EXPENDITURES	287,886.20	121,500.06	166,386.14	5,232,582.85	2,952,147.47	2,280,435.38
TOTAL EXPENDITURES	1,260,721.23	626,361.76	634,359.47	78,099,411.17	70,059,331.08	8,040,080.09
OTHER FUND SOURCES (USES):						
TRANSFERS IN	20,983.35	25,896.95	(4,913.60)	1,235,425.70	620,767.00	614,658.70
OTHER FUND SOURCES	0.00	0.00	0.00	34,502.90	7,550.65	26,952.25
TRANSFERS OUT	184,110.33	130,366.66	53,743.67	1,032,099.06	620,767.00	411,332.06
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(163,126.98)	(104,469.71)	(58,657.27)	237,829.54	7,550.65	230,278.89
EXCESS REVENUES & OTHER SOURCES OVER/(UNDER)EXPENDITURES & OTHER FUND USES	243,125.29	17,879.62	225,245.67	(6,905,769.47)	2,437,272.33	(9,343,041.80)
BEGINNING FUND BALANCE - OCT 1	921,893.02	1,322,344.91	(400,451.89)	27,140,124.66	57,867,200.73	(30,727,076.07)
ENDING FUND BALANCE - FEB 28	1,165,018.31	1,340,224.53	(175,206.22)	20,234,355.19	60,304,473.06	(40,070,117.87)

Elmore County Board of Education
CHECK REGISTER ACCOUNTABILITY REPORT
02/01/2026 - 02/28/2026

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
AUDITING	\$0.00	\$0.00	\$18,115.20
BUILDING IMPROVEMENT	\$268,670.05	\$0.00	\$0.00
CUSTODIAL SUPPLIES	\$0.00	\$0.00	\$3,038.76
DATA PROCESSING SERV	\$0.00	\$4,500.00	\$23,006.00
Default Object Value	\$237,094.58	\$32,122.77	\$633,179.89
ELECTRICITY	\$0.00	\$7,762.08	\$177,630.08
EQUIP MAINT AGREEMTS	\$491.22	\$327.07	\$2,079.37
FOOD PROCESSING SUPP	\$0.00	\$20,539.11	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$11,122.69	\$0.00
FUEL-DIESEL	\$4,306.18	\$1,721.59	\$0.00
FUEL-GASOLINE	\$0.00	\$1,782.61	\$0.00
GARBAGE AND WASTE	\$0.00	\$6,744.22	\$79.63
IN-STATE	\$1,475.25	\$4,586.79	\$6,840.63
INSTRUCTIONAL EQUIP	\$0.00	\$0.00	\$4,950.00
INSTRUCTIONAL SOFTWA	\$351.00	\$5,999.00	\$0.00
INTEREST	\$0.00	\$0.00	\$5,918.88
LAND IMPROVEMENT	\$15,154.99	\$0.00	\$0.00
LEGAL FEES	\$0.00	\$0.00	\$3,127.50
LICENSE FEES	\$0.00	\$10,208.30	\$0.00
LOCAL DISTRICT	\$1,155.82	\$2,349.65	\$5,051.63
MAINTENANCE SUPPLIES	\$0.00	\$0.00	\$6,401.83
NON-CAP COMPUTER HDW	\$542.68	\$3,360.00	\$9,831.51
NON-INST EQUIPMENT	\$0.00	\$19,174.66	\$0.00
OFFICE SUPPLIES	\$1,095.30	\$4,044.95	\$6,314.36
OTH NONINST SUPPLIES	\$3,938.40	\$0.00	\$28,384.09
OTHER COMPENSATION	\$0.00	\$0.00	\$35.67
OTHER DUES AND FEES	\$0.00	\$0.00	\$445.00
OTHER EQUIPMENT	\$0.00	\$108,588.04	\$0.00
OTHER GEN SUPPLIES	\$0.00	\$141,436.84	\$0.00
OTHER INST SUPPLIES	\$13,734.19	\$9,882.88	\$3,867.69
OTHER PROF ED SERVIC	\$0.00	\$2,000.00	\$0.00
OTHER PROF SERVICES	\$0.00	\$0.00	\$8,390.00
OTHER PURCHASED SERV	\$31,085.28	\$31,323.75	\$332,750.49

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
OUT-OF-STATE	\$0.00	\$324.89	\$344.00
PRINTING AND BINDING	\$0.00	\$7,062.00	\$0.00
PROPANE GAS	\$0.00	\$72.00	\$0.00
PURCHASED FOOD	\$0.00	\$627,100.11	\$0.00
REGISTRATION FEES	\$0.00	\$1,563.00	\$450.00
RENTAL-LAND & BLDG	\$0.00	\$0.00	\$3,500.00
SOFTWARE MAINT AGREE	\$111,470.30	\$200.91	\$24,187.05
STAFF ED SERVICES	\$16,405.29	\$0.00	\$933.20
STAFF TRAINING SUPP	\$0.00	\$40.20	\$0.00
STUDENT CLASSRM SUPP	\$34,584.93	\$880.90	\$4,261.95
TELEPHONE	\$0.00	\$692.40	\$0.00
TESTING SUPPLIES	\$0.00	\$2,768.00	\$0.00
TEXTBOOKS	\$1,253.82	\$0.00	\$0.00
TIRES	\$0.00	\$0.00	\$8,421.00
TRANSFER OUT-LSA SOU	\$0.00	\$0.00	\$8,670.00
VEHICLE PARTS	\$0.00	\$0.00	\$109,647.87
WATER AND SEWAGE	\$0.00	\$0.00	\$21,615.78
	\$742,809.28	\$1,070,281.41	\$1,461,469.06