

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2021, Fiscal Period 07**

Exhibit F-I-A

026 - Elmore County Schools

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$23,330,214.67	\$7,618,148.79	(\$3,484,955.40)	\$48,595,759.45	\$0.00	\$993,156.40	\$0.00
Investments	\$0.00	\$17,655.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$1,952,775.34	\$0.00	\$0.00	\$14,584.35	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$10,286.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$821,095.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$11,025.73)	\$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	\$156,589,509.35
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,905.35
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,424,187.60
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$94,233,769.07
Other Debits							
Total Assets and Other Debits:	\$25,271,964.28	\$8,467,185.21	(\$3,484,955.40)	\$48,610,343.80	\$0.00	\$993,156.40	\$257,286,371.37
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$2,256.99	\$297.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$10,286.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$225,322.49	\$189,101.73	\$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	\$100,657,956.67
Total Liabilities:	\$237,865.66	\$189,398.73	\$0.00	\$0.00	\$0.00	\$0.00	\$100,657,956.67
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$156,628,414.70
Contributed Capital							
Reserved Fund Balance	\$3,161,062.06	\$5,832,935.97	\$0.00	\$257,650.65	\$0.00	\$139,125.41	\$0.00
Unreserved Fund balance	\$21,873,036.56	\$2,444,850.51	(\$3,484,955.40)	\$48,352,693.15	\$0.00	\$854,030.99	\$0.00
Total Fund Equity:	\$25,034,098.62	\$8,277,786.48	(\$3,484,955.40)	\$48,610,343.80	\$0.00	\$993,156.40	\$156,628,414.70
Total Liabilities and Fund Equity:	\$25,271,964.28	\$8,467,185.21	(\$3,484,955.40)	\$48,610,343.80	\$0.00	\$993,156.40	\$257,286,371.37

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 2021, Fiscal Period 07**

026 - Elmore County Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$40,787,940.36	\$0.00	\$10,750,000.00	\$514,633.00	\$0.00	\$52,052,573.36
Federal Sources	\$78,905.96	\$10,192,553.66	\$0.00	\$0.00	\$0.00	\$10,271,459.62
Local Sources	\$19,782,064.23	\$2,813,513.50	\$36,780.10	\$0.00	\$571,458.61	\$23,203,816.44
Other Sources	\$61,017.24	\$4,099.12	\$0.00	\$0.00	\$0.00	\$65,116.36
Total Revenues:	\$60,709,927.79	\$13,010,166.28	\$10,786,780.10	\$514,633.00	\$571,458.61	\$85,592,965.78
Expenditures						
Instructional Services	\$32,711,351.61	\$3,365,502.41	\$0.00	\$0.00	\$185,126.43	\$36,261,980.45
Instructional Support Services	\$7,547,382.60	\$1,025,199.10	\$0.00	\$18,412.56	\$26,310.62	\$8,617,304.88
Operation & Maintenance Services	\$4,127,816.77	\$656,043.76	\$0.00	\$0.00	\$7,980.00	\$4,791,840.53
Auxiliary Services	\$4,786,675.59	\$152,539.94	\$0.00	\$0.00	\$5,278.41	\$4,944,493.94
General Administrative Services	\$2,260,575.82	\$401,943.57	\$0.00	\$0.00	\$0.00	\$2,662,519.39
Capital Outlay	\$200,278.62	\$0.00	\$0.00	\$9,124,918.84	\$0.00	\$9,325,197.46
Debt Service	\$0.00	\$0.00	\$13,281,234.09	\$571,505.19	\$0.00	\$13,852,739.28
Other Expenditures	\$836,155.69	\$7,526,233.10	\$0.00	\$0.00	\$139,140.12	\$8,501,528.91
Total Expenditures:	\$52,470,236.70	\$13,127,461.88	\$13,281,234.09	\$9,714,836.59	\$363,835.58	\$88,957,604.84
Other Fund Sources (Uses)						
Other Fund Sources:	\$463,554.76	\$695,350.16	\$0.00	\$8,500,000.00	\$6,417.15	\$9,665,322.07
Other Fund Uses:	\$498,638.98	\$167,647.49	\$8,500,000.00	\$0.00	\$97,843.38	\$9,264,129.85
Total Other Fund Sources (Uses):	(\$35,084.22)	\$527,702.67	(\$8,500,000.00)	\$8,500,000.00	(\$91,426.23)	\$401,192.22
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$8,204,606.87	\$410,407.07	(\$10,994,453.99)	(\$700,203.59)	\$116,196.80	(\$2,963,446.84)
Beginning Fund Balance - October 1:	\$16,829,491.75	\$7,867,379.41	\$7,509,498.59	\$49,310,547.39	\$876,959.60	\$82,393,876.74
Ending Fund Balance:	\$25,034,098.62	\$8,277,786.48	(\$3,484,955.40)	\$48,610,343.80	\$993,156.40	\$79,430,429.90

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

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

Exhibit F-III-A

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2021, Fiscal Period 07**

026 - Elmore County Schools

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$69,318,884.00	\$40,787,940.36	(\$28,530,943.64)	\$0.00	\$0.00	\$0.00
Federal Sources	\$125,000.00	\$78,905.96	(\$46,094.04)	\$23,039,460.70	\$10,192,553.66	(\$12,846,907.04)
Local Sources	\$22,004,314.00	\$19,782,064.23	(\$2,222,249.77)	\$4,610,919.43	\$2,813,513.50	(\$1,797,405.93)
Other Sources	\$118,627.00	\$61,017.24	(\$57,609.76)	\$189,433.83	\$4,099.12	(\$185,334.71)
Total Revenues:	\$91,566,825.00	\$60,709,927.79	(\$30,856,897.21)	\$27,839,813.96	\$13,010,166.28	(\$14,829,647.68)
Expenditures						
Instructional Services	\$56,127,586.65	\$32,711,351.61	\$23,416,235.04	\$7,185,239.67	\$3,365,502.41	\$3,819,737.26
Instructional Support Services	\$12,655,656.95	\$7,547,382.60	\$5,108,274.35	\$2,228,985.48	\$1,025,199.10	\$1,203,786.38
Operation & Maintenance Services	\$7,681,664.30	\$4,127,816.77	\$3,553,847.53	\$777,848.59	\$656,043.76	\$121,804.83
Auxiliary Services	\$6,058,455.00	\$4,786,675.59	\$1,271,779.41	\$2,747,565.72	\$152,539.94	\$2,595,025.78
General Administrative Services	\$4,413,319.95	\$2,260,575.82	\$2,152,744.13	\$2,836,202.29	\$401,943.57	\$2,434,258.72
Special Revenue Outlay	\$1,676,930.00	\$200,278.62	\$1,476,651.38	\$150,000.00	\$0.00	\$150,000.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$1,437,665.00	\$836,155.69	\$601,509.31	\$9,685,863.44	\$7,526,233.10	\$2,159,630.34
Total Expenditures:	\$90,051,277.85	\$52,470,236.70	\$37,581,041.15	\$25,611,705.19	\$13,127,461.88	\$12,484,243.31
Other Financing Sources (Uses)						
Other Financing Sources:	\$663,028.01	\$463,554.76	(\$199,473.25)	\$1,296,686.00	\$695,350.16	(\$601,335.84)
Other Financing Uses:	\$3,584,286.00	\$498,638.98	\$3,085,647.02	\$607,263.00	\$167,647.49	\$439,615.51
Total Other Financing Sources (Uses):	(\$2,921,257.99)	(\$35,084.22)	\$2,886,173.77	\$689,423.00	\$527,702.67	(\$161,720.33)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$1,405,710.84)	\$8,204,606.87	\$9,610,317.71	\$2,917,531.77	\$410,407.07	(\$2,507,124.70)
Beginning Fund Balance - Oct. 1:	\$13,615,000.00	\$16,829,491.75	\$3,214,491.75	\$4,258,639.00	\$7,867,379.41	\$3,608,740.41
Ending Fund Balance:	\$12,209,289.16	\$25,034,098.62	\$12,824,809.46	\$7,176,170.77	\$8,277,786.48	\$1,101,615.71

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

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

Exhibit F-III-B

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2021, Fiscal Period 07**

026 - Elmore County Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$3,072,769.00	\$10,750,000.00	\$7,677,231.00	\$882,235.00	\$514,633.00	(\$367,602.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$1,367,086.00	\$36,780.10	(\$1,330,305.90)	\$0.00	\$0.00	\$0.00
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$4,439,855.00	\$10,786,780.10	\$6,346,925.10	\$882,235.00	\$514,633.00	(\$367,602.00)
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	\$18,412.56	(\$18,412.56)
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	\$8,365,000.00	\$9,124,918.84	(\$759,918.84)
Debt Service	\$6,550,553.42	\$13,281,234.09	(\$6,730,680.67)	\$580,722.68	\$571,505.19	\$9,217.49
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$6,550,553.42	\$13,281,234.09	(\$6,730,680.67)	\$8,945,722.68	\$9,714,836.59	(\$769,113.91)
Other Financing Sources (Uses)						
Other Financing Sources:	\$2,827,650.00	\$0.00	(\$2,827,650.00)	\$12,000,000.00	\$8,500,000.00	(\$3,500,000.00)
Other Financing Uses:	\$0.00	\$8,500,000.00	(\$8,500,000.00)	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$2,827,650.00	(\$8,500,000.00)	(\$11,327,650.00)	\$12,000,000.00	\$8,500,000.00	(\$3,500,000.00)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$716,951.58	(\$10,994,453.99)	(\$11,711,405.57)	\$3,936,512.32	(\$700,203.59)	(\$4,636,715.91)
Beginning Fund Balance - Oct. 1:	\$6,632,062.59	\$7,509,498.59	\$877,436.00	\$837,087.65	\$49,310,547.39	\$48,473,459.74
Ending Fund Balance:	\$7,349,014.17	(\$3,484,955.40)	(\$10,833,969.57)	\$4,773,599.97	\$48,610,343.80	\$43,836,743.83

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 2021, Fiscal Period 07**

026 - Elmore County Schools

Description	EXPENDABLE TRUST			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$73,273,888.00	\$52,052,573.36	(\$21,221,314.64)
Federal Sources	\$0.00	\$0.00	\$0.00	\$23,164,460.70	\$10,271,459.62	(\$12,893,001.08)
Local Sources	\$1,009,163.00	\$571,458.61	(\$437,704.39)	\$28,991,482.43	\$23,203,816.44	(\$5,787,665.99)
Other Sources	\$0.00	\$0.00	\$0.00	\$308,060.83	\$65,116.36	(\$242,944.47)
Total Revenues:	\$1,009,163.00	\$571,458.61	(\$437,704.39)	\$125,737,891.96	\$85,592,965.78	(\$40,144,926.18)
Expenditures						
Instructional Services	\$467,515.00	\$185,126.43	\$282,388.57	\$63,780,341.32	\$36,261,980.45	\$27,518,360.87
Instructional Support Services	\$73,912.00	\$26,310.62	\$47,601.38	\$14,958,554.43	\$8,617,304.88	\$6,341,249.55
Operation & Maintenance Services	\$0.00	\$7,980.00	(\$7,980.00)	\$8,459,512.89	\$4,791,840.53	\$3,667,672.36
Auxiliary Services	\$17,652.00	\$5,278.41	\$12,373.59	\$8,823,672.72	\$4,944,493.94	\$3,879,178.78
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$7,249,522.24	\$2,662,519.39	\$4,587,002.85
Total Outlay	\$0.00	\$0.00	\$0.00	\$10,191,930.00	\$9,325,197.46	\$866,732.54
Expendable Service	\$0.00	\$0.00	\$0.00	\$7,131,276.10	\$13,852,739.28	(\$6,721,463.18)
Other Expenditures	\$252,172.00	\$139,140.12	\$113,031.88	\$11,375,700.44	\$8,501,528.91	\$2,874,171.53
Total Expenditures:	\$811,251.00	\$363,835.58	\$447,415.42	\$131,970,510.14	\$88,957,604.84	\$43,012,905.30
Other Financing Sources (Uses)						
Other Financing Sources:	\$8,207.50	\$6,417.15	(\$1,790.35)	\$16,795,571.51	\$9,665,322.07	(\$7,130,249.44)
Other Financing Uses:	\$90,962.50	\$97,843.38	(\$6,880.88)	\$4,282,511.50	\$9,264,129.85	(\$4,981,618.35)
Total Other Financing Sources (Uses):	(\$82,755.00)	(\$91,426.23)	(\$8,671.23)	\$12,513,060.01	\$401,192.22	(\$12,111,867.79)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$115,157.00	\$116,196.80	\$1,039.80	\$6,280,441.83	(\$2,963,446.84)	(\$9,243,888.67)
Beginning Fund Balance - Oct. 1:	\$753,522.12	\$876,959.60	\$123,437.48	\$26,096,311.36	\$82,393,876.74	\$56,297,565.38
Ending Fund Balance:	\$868,679.12	\$993,156.40	\$124,477.28	\$32,376,753.19	\$79,430,429.90	\$47,053,676.71

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
APRIL 30, 2021

FUND TYPES & ACCOUNT GROUPS							EXHIBIT F-I-A
	DESCRIPTION	GOVERNMENTAL	DEBT	CAPITAL	PROPRIETARY	FIDUCIARY	ACCT GROUPS
	GENERAL	SPECIAL	SERVICE	PROJECTS	ENTERPRISE	TRUST &	F/A &
		REVENUE			INTERNAL	AGENCY	L/T DEBT
ASSETS & OTHER DEBITS:							
CASH & CASH EQUIVALENTS	23,330,214.67	7,618,148.79	(3,484,955.40)	48,595,759.45	0.00	993,156.40	0.00
INVESTMENTS	0.00	17,655.04	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	10,286.18	0.00	0.00	0.00	0.00	0.00
OTHER RECEIVABLES	1,952,775.34	0.00	0.00	14,584.35	0.00	0.00	0.00
INVENTORIES	0.00	821,095.20	0.00	0.00	0.00	0.00	0.00
OTHER ASSETS	(11,025.73)	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	156,628,414.70
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	6,424,187.60
AMT PROV FOR PMT OF L-T DEBT	0.00	0.00	0.00	0.00	0.00	0.00	94,233,769.07
OTHER DEBITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS & OTHER DEBITS	25,271,964.28	8,467,185.21	(3,484,955.40)	48,610,343.80	0.00	993,156.40	257,286,371.37
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	2,256.99	297.00	0.00	0.00	0.00	0.00	0.00
OTHER PAYABLES							
INTERFUND PAYABLES	10,286.18	0.00	0.00	0.00	0.00	0.00	0.00
OTHER PAYABLES	224,522.49	11,496.60	0.00	0.00	0.00	0.00	0.00
OTHER LIABILITIES	800.00	177,605.13	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	100,657,956.67
TOTAL LIABILITIES	237,865.66	189,398.73	0.00	0.00	0.00	0.00	100,657,956.67
FUND EQUITY:							
INVESTMENT IN FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	156,628,414.70
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	3,161,062.06	5,832,935.97	0.00	257,650.65	0.00	139,125.41	0.00
UNRESERVED FUND BALANCE	21,873,036.56	2,444,850.51	(3,484,955.40)	48,352,693.15	0.00	854,030.99	0.00
TOTAL FUND EQUITY	25,034,098.62	8,277,786.48	(3,484,955.40)	48,610,343.80	0.00	993,156.40	156,628,414.70
TOTAL LIABILITIES & FUND EQUITY	25,271,964.28	8,467,185.21	(3,484,955.40)	48,610,343.80	0.00	993,156.40	257,286,371.37

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 APRIL 30, 2021

EXHIBIT F-II-A

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	
REVENUES						
STATE REVENUES	40,787,940.36	0.00	10,750,000.00	514,633.00	0.00	52,052,573.36
FEDERAL REVENUES	78,905.96	10,192,553.66	0.00	0.00	0.00	10,271,459.62
LOCAL REVENUES	19,782,064.23	2,813,513.50	36,780.10	0.00	571,458.61	23,203,816.44
OTHER REVENUES	61,017.24	4,099.12	0.00	0.00	0.00	65,116.36
TOTAL REVENUES	60,709,927.79	13,010,166.28	10,786,780.10	514,633.00	571,458.61	85,592,965.78
EXPENDITURES:						
INSTRUCTIONAL SERVICES	32,711,351.61	3,365,502.41	0.00	0.00	185,126.43	36,261,980.45
INSTRUCTIONAL SUPPORT SERVICES	7,547,382.60	1,025,199.10	0.00	18,412.56	26,310.62	8,617,304.88
OPERATIONS & MAINTENANCE	4,127,816.77	656,043.76	0.00	0.00	7,980.00	4,791,840.53
AUXILIARY SERVICES	4,786,675.59	152,539.94	0.00	0.00	5,278.41	4,944,493.94
GENERAL ADMINISTRATIVE SERVICES	2,260,575.82	401,943.57	0.00	0.00	0.00	2,662,519.39
CAPITAL OUTLAY	200,278.62	0.00	0.00	9,124,918.84	0.00	9,325,197.46
DEBT SERVICES						
PRINCIPLE	0.00	0.00	11,869,314.83	475,242.47	0.00	12,344,557.30
INTEREST	0.00	0.00	1,405,919.26	96,262.72	0.00	1,502,181.98
OTHER DEBT SERVICES	0.00	0.00	6,000.00	0.00	0.00	6,000.00
OTHER EXPENDITURES	836,155.69	7,526,233.10	0.00	0.00	139,140.12	8,501,528.91
TOTAL EXPENDITURES	52,470,236.70	13,127,461.88	13,281,234.09	9,714,836.59	363,835.58	88,957,604.84
OTHER FUND SOURCES (USES):						
TRANSFERS IN	63,256.49	694,456.21	0.00	8,500,000.00	6,417.15	9,264,129.85
OTHER FUND SOURCES	400,298.27	893.95	0.00	0.00	0.00	401,192.22
TRANSFERS OUT	498,638.98	167,647.49	8,500,000.00	0.00	97,843.38	9,264,129.85
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(35,084.22)	527,702.67	(8,500,000.00)	8,500,000.00	(91,426.23)	401,192.22
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	8,204,606.87	410,407.07	(10,994,453.99)	(700,203.59)	116,196.80	(2,963,446.84)
BEGINNING FUND BALANCE - OCT 1	16,829,491.75	7,867,379.41	7,509,498.59	49,310,547.39	876,959.60	82,393,876.74
ENDING FUND BALANC - APR 30	25,034,098.62	8,277,786.48	(3,484,955.40)	48,610,343.80	993,156.40	79,430,429.90

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 APRIL 30, 2021

FUND TYPE DESCRIPTION	GENERAL		VARIANCE FAVORABLE	SPECIAL REVENUE		EXHIBIT F-III-A VARIANCE
	BUDGET	ACTUAL	(UNFAVORABLE)	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
REVENUES						
STATE REVENUES	69,537,907.56	40,787,940.36	28,749,967.20	0.00	0.00	0.00
FEDERAL REVENUES	125,000.00	78,905.96	46,094.04	30,126,534.71	10,192,553.66	19,933,981.05
LOCAL REVENUES	22,982,500.00	19,782,064.23	3,200,435.77	4,309,768.44	2,813,513.50	1,496,254.94
OTHER SOURCES	118,627.00	61,017.24	57,609.76	110,502.49	4,099.12	106,403.37
TOTAL REVENUES	92,764,034.56	60,709,927.79	32,054,106.77	34,546,805.64	13,010,166.28	21,536,639.36
EXPENDITURES:						
INSTRUCTIONAL SERVICES	34,829,969.28	32,711,351.61	2,118,617.67	6,122,099.61	3,365,502.41	2,756,597.20
INSTRUCTIONAL SUPPORT SERVICES	7,708,478.53	7,547,382.60	161,095.93	2,356,651.04	1,025,199.10	1,331,451.94
OPERATIONS & MAINTENANCE	5,895,525.36	4,127,816.77	1,767,708.59	551,421.92	656,043.76	(104,621.84)
AUXILIARY SERVICES	3,957,247.50	4,786,675.59	(829,428.09)	1,655,026.60	152,539.94	1,502,486.66
GENERAL ADMINISTRATIVE SERVICES	3,021,425.35	2,260,575.82	760,849.53	2,726,421.23	401,943.57	2,324,477.66
CAPTIAL OUTLAY	1,651,930.00	200,278.62	1,451,651.38	237,700.00	0.00	237,700.00
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	887,890.81	836,155.69	51,735.12	6,256,482.19	7,526,233.10	(1,269,750.91)
TOTAL EXPENDITURES	57,952,466.83	52,470,236.70	5,482,230.13	19,905,802.59	13,127,461.88	6,778,340.71
OTHER FUND SOURCES (USES):						
TRANSFERS IN	157,446.00	63,256.49	94,189.51	650,929.92	694,456.21	(43,526.29)
OTHER FUND SOURCES	336,589.50	400,298.27	(63,708.77)	7,478.00	893.95	6,584.05
TRANSFERS OUT	2,980,626.00	498,638.98	2,481,987.02	594,656.31	167,647.49	427,008.82
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(2,486,590.50)	(35,084.22)	(2,451,506.28)	63,751.61	527,702.67	(463,951.06)
EXCESS REVENUES & OTHER SOURCES OVER(UNDER)EXPENDITURES & OTHER FUND USES	32,324,977.23	8,204,606.87	24,120,370.36	14,704,754.66	410,407.07	14,294,347.59
BEGINNING FUND BALANCE - OCT 1	13,615,000.00	16,829,491.75	(3,214,491.75)	4,132,261.22	7,867,379.41	(3,735,118.19)
ENDING FUND BALANCE - APR 30	45,939,977.23	25,034,098.62	20,905,878.61	18,837,015.88	8,277,786.48	10,559,229.40

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 APRIL 30, 2021

FUND TYPE DESCRIPTION	DEBT SERVICE		VARIANCE FAVORABLE (UNFAVORABLE)	CAPITAL PROJECTS		EXHIBIT F-III-B VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL		BUDGET	ACTUAL	
REVENUES						
STATE REVENUES	13,822,769.00	10,750,000.00	3,072,769.00	948,504.00	514,633.00	433,871.00
FEDERAL REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL REVENUES	438,900.00	36,780.10	402,119.90	0.00	0.00	0.00
OTHER SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	14,261,669.00	10,786,780.10	3,474,888.90	948,504.00	514,633.00	433,871.00
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	18,412.56	(18,412.56)
OPERATIONS & MAINTENANCE	0.00	0.00	0.00	66,269.00	0.00	66,269.00
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	37,915,000.00	9,124,918.84	28,790,081.16
DEBT SERVICES						
PRINCIPLE	12,204,291.24	11,869,314.83	334,976.41	482,907.39	475,242.47	7,664.92
INTEREST	2,717,578.43	1,405,919.26	1,311,659.17	97,815.29	96,262.72	1,552.57
OTHER DEBT SERVICES	0.00	6,000.00	(6,000.00)	0.00	0.00	0.00
OTHER EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	14,921,869.67	13,281,234.09	1,640,635.58	38,561,991.68	9,714,836.59	28,847,155.09
OTHER FUND SOURCES (USES):						
TRANSFERS IN	2,490,600.00	0.00	2,490,600.00	0.00	8,500,000.00	(8,500,000.00)
OTHER FUND SOURCES	0.00	0.00	0.00	12,000,000.00	0.00	12,000,000.00
TRANSFERS OUT	0.00	8,500,000.00	(8,500,000.00)	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)	2,490,600.00	(8,500,000.00)	10,990,600.00	12,000,000.00	8,500,000.00	3,500,000.00
EXCESS REVENUES & OTHER SOURCES						
OVER(UNDER)EXPENDITURES & OTHER FUND USES	1,830,399.33	(10,994,453.99)	12,824,853.32	(25,613,487.68)	(700,203.59)	(24,913,284.09)
BEGINNING FUND BALANCE - OCT 1	6,632,062.59	7,509,498.59	(877,436.00)	837,087.65	49,310,547.39	(48,473,459.74)
ENDING FUND BALANCE - APR 30	8,462,461.92	(3,484,955.40)	11,947,417.32	(24,776,400.03)	48,610,343.80	(73,386,743.83)

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 APRIL 30, 2021

FUND TYPE DESCRIPTION	EXPENDABLE TRUST		VARIANCE FAVORABLE (UNFAVORABLE)	TOTAL GOVT FUND TYPES & EXP TRUST FUNDS		EXHIBIT F-III-C VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL		BUDGET	ACTUAL	
REVENUES						
STATE REVENUES	0.00	0.00	0.00	84,309,180.56	52,052,573.36	32,256,607.20
FEDERAL REVENUES	0.00	0.00	0.00	30,251,534.71	10,271,459.62	19,980,075.09
LOCAL REVENUES	964,307.79	571,458.61	392,849.18	28,695,476.23	23,203,816.44	5,491,659.79
OTHER SOURCES	0.00	0.00	0.00	229,129.49	65,116.36	164,013.13
TOTAL REVENUES	964,307.79	571,458.61	392,849.18	143,485,320.99	85,592,965.78	57,892,355.21
EXPENDITURES:						
INSTRUCTIONAL SERVICES	443,990.25	185,126.43	258,863.82	41,396,059.14	36,261,980.45	5,134,078.69
INSTRUCTIONAL SUPPORT SERVICES	72,780.31	26,310.62	46,469.69	10,137,909.88	8,617,304.88	1,520,605.00
OPERATIONS & MAINTENANCE	0.00	7,980.00	(7,980.00)	6,513,216.28	4,791,840.53	1,721,375.75
AUXILIARY SERVICES	15,350.31	5,278.41	10,071.90	5,627,624.41	4,944,493.94	683,130.47
GENERAL ADMINISTRATIVE SERVICES	0.00	0.00	0.00	5,747,846.58	2,662,519.39	3,085,327.19
CAPTIAL OUTLAY	0.00	0.00	0.00	39,804,630.00	9,325,197.46	30,479,432.54
DEBT SERVICES						
PRINCIPLE	0.00	0.00	0.00	12,687,198.63	12,344,557.30	342,641.33
INTEREST	0.00	0.00	0.00	2,815,393.72	1,502,181.98	1,313,211.74
OTHER DEBT SERVICES	0.00	0.00	0.00	0.00	6,000.00	(6,000.00)
OTHER EXPENDITURES	243,561.86	139,140.12	104,421.74	7,387,934.86	8,501,528.91	(1,113,594.05)
TOTAL EXPENDITURES	775,682.73	363,835.58	411,847.15	132,117,813.50	88,957,604.84	43,160,208.66
OTHER FUND SOURCES (USES):						
TRANSFERS IN	7,415.88	6,417.15	998.73	3,306,391.80	9,264,129.85	(5,957,738.05)
OTHER FUND SOURCES	0.00	0.00	0.00	12,344,067.50	401,192.22	11,942,875.28
TRANSFERS OUT	89,571.62	97,843.38	(8,271.76)	3,664,853.93	9,264,129.85	(5,599,275.92)
OTHER FUND USES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FUND SOURCES (USES)	(82,155.74)	(91,426.23)	9,270.49	11,985,605.37	401,192.22	11,584,413.15
EXCESS REVENUES & OTHER SOURCES						
OVER(UNDER)EXPENDITURES & OTHER FUND USES	106,469.32	116,196.80	(9,727.48)	23,353,112.86	(2,963,446.84)	26,316,559.70
BEGINNING FUND BALANCE - OCT 1	709,085.28	876,959.60	(167,874.32)	25,925,496.74	82,393,876.74	(56,468,380.00)
ENDING FUND BALANCE - APR 30	815,554.60	993,156.40	(177,601.80)	49,278,609.60	79,430,429.90	(30,151,820.30)

Elmore County Board of Education
CHECK REGISTER ACCOUNTABILITY REPORT
04/01/2021 - 04/30/2021

Check Number	Vendor Name	State Fund Amount	Federal Fund Amount	Local Fund Amount	Description
5675	REGIONS-CNP	\$0.00	\$19,074.66	\$0.00	ACCOUNTS PAYABLE
5676	8-MOBILE FIXTURE & EQUIPMENT C	\$0.00	\$888.82	\$0.00	FOOD PROCESSING SUPP
5677	ALABAMA OFFICE SUPPLY	\$0.00	\$155.83	\$0.00	OFFICE SUPPLIES
5678	CHASE HORNSBY	\$0.00	\$71.50	\$0.00	DEFERRED REVENUE
5679	Christian Painting	\$0.00	\$1,000.00	\$0.00	OTHER PROPERTY SERV
5680	COURTNEY BARRETT	\$0.00	\$10.20	\$0.00	DEFERRED REVENUE
5681	EKON-O-PAC LLC	\$0.00	\$4,844.00	\$0.00	NON-INST EQUIPMENT
5682	ELMORE COUNTY BD OF EDUCATION	\$0.00	\$13,627.47	\$0.00	ELECTRICITY;TELEPHONE
5683	GARNER & ASSOCIATES	\$0.00	\$16,312.50	\$0.00	ASSOCIATION DUES
5684	GRAINGER	\$0.00	\$13,933.92	\$0.00	NON-INST EQUIPMENT
5685	HEIDI PIERSON	\$0.00	\$78.50	\$0.00	DEFERRED REVENUE
5686	JOHNESTA HENRY	\$0.00	\$65.00	\$0.00	DEFERRED REVENUE
5687	JONES-MCLEOD, INC	\$0.00	\$181.77	\$0.00	OTHER FOOD SUPPLIES
5688	KHALIL ALI	\$0.00	\$65.00	\$0.00	DEFERRED REVENUE
5689	KIM COOPER	\$0.00	\$234.25	\$0.00	DEFERRED REVENUE
5690	LESLIE WARREN	\$0.00	\$56.00	\$0.00	DEFERRED REVENUE
5691	SHERWIN WILLIAMS COMPANY	\$0.00	\$651.77	\$0.00	FOOD PROCESSING SUPP
5692	Thermo King of Montgomery	\$0.00	\$5,049.50	\$0.00	RENTAL-EQUIPMENT
5694	ALABAMA OFFICE SUPPLY	\$0.00	\$469.17	\$0.00	OFFICE SUPPLIES
5695	AMY SMITH	\$0.00	\$44.25	\$0.00	DEFERRED REVENUE
5696	CACYCE DAVIS	\$0.00	\$106.27	\$0.00	IN-STATE
5697	Central Alabama EC	\$0.00	\$2,163.54	\$0.00	ELECTRICITY
5698	Christian Painting	\$0.00	\$3,970.00	\$0.00	OTHER PROPERTY SERV
5699	FERGUSON ENTERPRISES, INC. #3	\$0.00	\$55.97	\$0.00	OTHER FOOD SUPPLIES
5700	Heartland School SYSTEMS	\$0.00	\$250.00	\$0.00	OTH TRAVEL AND TRNG
5701	KENDRA JEFFERY	\$0.00	\$88.20	\$0.00	LOCAL DISTRICT
5702	KYLIE HOEKSTRA	\$0.00	\$47.50	\$0.00	DEFERRED REVENUE
5703	MAYONETTE SALTER	\$0.00	\$297.21	\$0.00	IN-STATE
5704	OFFICE DEPOT, INC.	\$0.00	\$783.17	\$0.00	OFFICE SUPPLIES
5705	SHELLY FULLER	\$0.00	\$291.93	\$0.00	IN-STATE
5706	SHERWIN WILLIAMS COMPANY	\$0.00	\$894.78	\$0.00	OTHER FOOD SUPPLIES
5707	UNITED REFRIGERATION	\$0.00	\$179.91	\$0.00	OTHER FOOD SUPPLIES
5708	WALMART STORES INC.	\$0.00	\$91.72	\$0.00	PURCHASED FOOD;OTHER FOOD SUPPLIES

Check Number	Vendor Name	State Fund Amount	Federal Fund Amount	Local Fund Amount	Description
57562	STRICKLAND PAPER COMPANY	\$0.00	\$18,447.40	\$0.00	STUDENT CLASSRM SUPP;OTHER INST SUPPLIES
57563	STUDIES WEEKLY	\$0.00	\$2,862.00	\$0.00	STUDENT CLASSRM SUPP
57564	Superior Carpets	\$0.00	\$0.00	\$250.00	OTHER PURCHASED SERV
57565	TA WEAR	\$0.00	\$480.00	\$408.25	OTHER INST SUPPLIES
57566	TALLAPOOSA PUBLISHERS	\$0.00	\$0.00	\$358.36	MAINTENANCE SUPPLIES
57567	TSA, INC.	\$0.00	\$3,010.00	\$0.00	NON-CAP COMPUTER HDW
57568	UniFirst Corporation	\$0.00	\$0.00	\$1,187.82	OTHER PURCHASED SERV
57569	WOODWIND AND BRASSWIND	\$0.00	\$775.20	\$0.00	STUDENT CLASSRM SUPP
57570	Zaner-Bloser, Inc	\$0.00	\$4,442.30	\$0.00	STUDENT CLASSRM SUPP
57571	CARMICHAEL ENGINEERING, INC.	\$0.00	\$0.00	\$5,075.50	ARCHITECT
57572	DUNCAN & THOMPSON CONSTRUCTION	\$0.00	\$0.00	\$249,861.00	BUILDING IMPROVEMENT
57573	FIRST TEAM CONSTRUCTION CO.INC	\$0.00	\$0.00	\$339,254.50	BLDGS-CONSTRUCTED
57574	GARNER & ASSOCIATES	\$0.00	\$0.00	\$2,800.00	ARCHITECT
57575	JOHNS AND KIRKSEY, INC.	\$0.00	\$0.00	\$132,760.40	BUILDING IMPROVEMENT
57576	MCKEE AND ASSOCIATES	\$0.00	\$0.00	\$20,866.41	ARCHITECT
57577	PILGREEN ENGINEERING, INC.	\$0.00	\$0.00	\$3,430.00	ARCHITECT
57578	Rodney Griffith Excavating LLC	\$0.00	\$0.00	\$45,000.00	BUILDING IMPROVEMENT
57579	S D SANFORD COMPANY, LLC	\$0.00	\$0.00	\$4,583.48	OTHER PURCHASED SERV
57580	AMY DANDRIDGE	\$0.00	\$29.50	\$0.00	IN-STATE
57581	BETTY FIRMAN	\$0.00	\$32.90	\$0.00	IN-STATE
57582	CHELA KIRKLAND	\$0.00	\$33.95	\$0.00	IN-STATE
57583	DONNA COLLINS	\$19.30	\$0.00	\$0.00	IN-STATE
57584	HEIDI POLITO	\$27.75	\$0.00	\$0.00	IN-STATE
57585	MARYANN FORELLE	\$157.85	\$0.00	\$0.00	IN-STATE
57586	MELONIE HENDRY	\$36.50	\$0.00	\$0.00	IN-STATE
57587	ALABAMA OFFICE SUPPLY	\$0.00	\$0.00	\$299.99	OFFICE SUPPLIES
57588	ALABAMA WILDLIFE FEDERATION	\$0.00	\$290.00	\$0.00	OTHER PURCHASED SERV
57589	Bleachers and Seats	\$0.00	\$0.00	\$607.00	MAINTENANCE SUPPLIES
57590	Central Alabama Appraisal	\$0.00	\$0.00	\$850.00	ARCHITECT
57591	CLAS	\$3,190.00	\$2,030.00	\$0.00	STAFF ED SERVICES
57592	Cognia,Inc	\$300.00	\$0.00	\$0.00	STAFF ED SERVICES
57593	EMILIE JOHNSON	\$0.00	\$1,045.99	\$0.00	IN-STATE
57594	ENVIRONMENTAL RESOURCE	\$0.00	\$0.00	\$125.10	OTHER PURCHASED SERV
57595	FLINN SCIENTIFIC, INC.	\$0.00	\$318.82	\$0.00	STUDENT CLASSRM SUPP
57596	GEORGE EASTERLING CONSTRUCTION	\$0.00	\$0.00	\$5,300.00	MAINTENANCE SUPPLIES
57597	HOME DEPOT PRO	\$0.00	\$0.00	\$5,549.19	CUSTODIAL SUPPLIES;OTHER INST SUPPLIES
57598	JAMES STOUGH	\$0.00	\$85.80	\$0.00	IN-STATE
57599	JARED SELLERS	\$0.00	\$1,052.74	\$0.00	IN-STATE

Check Number	Vendor Name	State Fund Amount	Federal Fund Amount	Local Fund Amount	Description
57600	KNOX PEST CONTROL	\$0.00	\$0.00	\$150.00	OTHER PURCHASED SERV
57601	L & L ROOFING COMPANY	\$0.00	\$0.00	\$735.00	MAINTENANCE SUPPLIES
57602	LEISA FINLEY	\$0.00	\$0.00	\$258.02	IN-STATE
57603	Leonard Safety Equipment	\$0.00	\$190.73	\$0.00	STUDENT CLASSRM SUPP
57604	LINDSAY JORDAN	\$0.00	\$59.50	\$0.00	IN-STATE
57605	MUSICIANS FRIEND	\$0.00	\$0.00	\$2,310.00	OTH NONINST SUPPLIES
57606	Pamela Cloud	\$0.00	\$4,443.75	\$0.00	OTHER PROF ED SERVIC
57607	RAM ROOF ASSET MANAGEMENT, ICN	\$0.00	\$0.00	\$1,500.00	MAINTENANCE SUPPLIES
57608	ROYAL OFFICE EQUIPMENT CO	\$0.00	\$0.00	\$221.18	OTHER INST SUPPLIES
57609	STAPLES BUSINESS ADVANTAGE	\$0.00	\$986.97	\$0.00	STUDENT CLASSRM SUPP
57610	STEM Supplies	\$457.76	\$0.00	\$0.00	STUDENT CLASSRM SUPP
57611	TRANE PARTS CENTER	\$0.00	\$0.00	\$13,360.00	MAINTENANCE SUPPLIES
57612	UniFirst Corporation	\$0.00	\$0.00	\$196.44	MAINTENANCE SUPPLIES
		\$1,857,309.73	\$868,025.71	\$2,435,639.02	