

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025**

102 - Alexander City Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1110-0

REVENUES:

1000-2999: State Sources \$17,163,307.00

6000-7999: Local Sources \$3,314,470.00

TOTAL REVENUES: \$20,477,777.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$10,161,996.67

200-299: Employee Benefits \$3,781,378.10

300-399: Purchased Services \$13,950.65

400-499: Materials & Supplies \$439,031.45

Total Instructional Services \$14,396,356.87

2000-2999: Instructional Support Services

001-199: Personal Services \$2,961,804.41

200-299: Employee Benefits \$1,010,500.25

300-399: Purchased Services \$21,423.93

400-499: Materials & Supplies \$35,791.73

500-599: Capital Outlay \$31,706.00

Total Instructional Support Services \$4,061,226.32

3000-3999: Operations & Maintenance Services

001-199: Personal Services \$1,024,918.27

200-299: Employee Benefits \$465,083.07

300-399: Purchased Services \$300,163.36

Total Operations & Maintenance Services \$1,790,164.70

6000-6999: General Administrative Services

001-199: Personal Services \$164,606.34

200-299: Employee Benefits \$54,571.77

Total General Administrative Services \$219,178.11

TOTAL EXPENDITURES: \$20,466,926.00

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$10,851.00

TOTAL OTHER FINANCING USES: \$10,851.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$20,477,777.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: \$0.00

BEGINNING FUND BALANCE - OCT. 1: \$0.00

ENDING FUND BALANCE - SEPT. 30: \$0.00

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Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2025

102 - Alexander City Board of Education

Exhibit C-II-11

Fund Types	1132-0
Descriptions/Fund Source	
REVENUES:	
1000-2999: State Sources	\$458,103.85
TOTAL REVENUES:	\$458,103.85
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$383,706.39
200-299: Employee Benefits	\$74,337.46
Total Instructional Services	\$458,043.85
TOTAL EXPENDITURES:	\$458,043.85
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$458,043.85
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$60.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$60.00

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Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1133-0

REVENUES:

1000-2999: State Sources \$12,000.00

TOTAL REVENUES:

\$12,000.00

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$10,000.00

200-299: Employee Benefits \$2,000.00

Total Instructional Support Services \$12,000.00

TOTAL EXPENDITURES:

\$12,000.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$12,000.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types Descriptions/Fund Source	1220-0
REVENUES:	
1000-2999: State Sources	\$372,267.00
TOTAL REVENUES:	\$372,267.00
EXPENDITURES:	
2000-2999: Instructional Support Services	
001-199: Personal Services	\$196,117.70
200-299: Employee Benefits	\$79,141.64
300-399: Purchased Services	\$1,342.67
400-499: Materials & Supplies	\$5,658.21
Total Instructional Support Services	\$282,260.22
3000-3999: Operations & Maintenance Services	
500-599: Capital Outlay	\$69,896.00
Total Operations & Maintenance Services	\$69,896.00
6000-6999: General Administrative Services	
500-599: Capital Outlay	\$20,110.78
Total General Administrative Services	\$20,110.78
TOTAL EXPENDITURES:	\$372,267.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$372,267.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Exhibit C-II-11

Fund Types Descriptions/Fund Source	1221-0
REVENUES:	
1000-2999: State Sources	\$69,694.00
TOTAL REVENUES:	\$69,694.00
EXPENDITURES:	
2000-2999: Instructional Support Services	
001-199: Personal Services	\$52,705.00
200-299: Employee Benefits	\$16,989.00
Total Instructional Support Services	\$69,694.00
TOTAL EXPENDITURES:	\$69,694.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$69,694.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Exhibit C-II-11

Fund Types Descriptions/Fund Source	1222-0
REVENUES:	
1000-2999: State Sources	\$45,077.00
TOTAL REVENUES:	\$45,077.00
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	\$4,633.31
400-499: Materials & Supplies	\$29,654.25
Total Instructional Services	\$34,287.56
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$10,265.42
Total Instructional Support Services	\$10,265.42
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$524.02
Total Auxiliary Services	\$524.02
TOTAL EXPENDITURES:	\$45,077.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$45,077.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1225-0

REVENUES:

1000-2999: State Sources \$270,000.00

TOTAL REVENUES:

\$270,000.00

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$199,815.52

200-299: Employee Benefits \$65,729.01

Total Instructional Support Services \$265,544.53

TOTAL EXPENDITURES:

\$265,544.53

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$265,544.53

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$4,455.47

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$4,455.47

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Fund Types

Descriptions/Fund Source

1225-1

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$46,819.01

200-299: Employee Benefits \$13,378.81

Total Instructional Support Services \$60,197.82

TOTAL EXPENDITURES: \$60,197.82

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$60,197.82

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: (\$60,197.82)

BEGINNING FUND BALANCE - OCT. 1: \$60,197.82

ENDING FUND BALANCE - SEPT. 30: \$0.00

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1228-0

REVENUES:

1000-2999: State Sources \$239,794.49

TOTAL REVENUES:

\$239,794.49

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$183,180.23

200-299: Employee Benefits \$56,180.55

400-499: Materials & Supplies \$433.71

Total Instructional Services

\$239,794.49

TOTAL EXPENDITURES:

\$239,794.49

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$239,794.49

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Exhibit C-II-11

Fund Types Descriptions/Fund Source	1230-0
REVENUES:	
1000-2999: State Sources	\$170,000.00
TOTAL REVENUES:	\$170,000.00
EXPENDITURES:	
2000-2999: Instructional Support Services	
001-199: Personal Services	\$122,168.44
200-299: Employee Benefits	\$42,503.57
Total Instructional Support Services	\$164,672.01
TOTAL EXPENDITURES:	\$164,672.01
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$164,672.01
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$5,327.99
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$5,327.99

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Fund Types Descriptions/Fund Source	1232-0
REVENUES:	
1000-2999: State Sources	\$6,339.00
TOTAL REVENUES:	\$6,339.00
EXPENDITURES:	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$1,128.51
Total Instructional Support Services	\$1,128.51
TOTAL EXPENDITURES:	\$1,128.51
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$1,128.51
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$5,210.49
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$5,210.49

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Fund Types

Descriptions/Fund Source

1232-1

EXPENDITURES:

2000-2999: Instructional Support Services

400-499: Materials & Supplies \$2,705.52

Total Instructional Support Services \$2,705.52

TOTAL EXPENDITURES: \$2,705.52

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$10,302.48

TOTAL OTHER FINANCING USES: \$10,302.48

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$13,008.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: (\$13,008.00)

BEGINNING FUND BALANCE - OCT. 1: \$13,008.00

ENDING FUND BALANCE - SEPT. 30: \$0.00

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Fund Types

Descriptions/Fund Source

1235-0

REVENUES:

1000-2999: State Sources	\$7,634.00
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TOTAL REVENUES:

\$7,634.00

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies	\$7,634.00
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Total Instructional Services

\$7,634.00

TOTAL EXPENDITURES:

\$7,634.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$7,634.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Fund Types

Descriptions/Fund Source

1235-1

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies

\$14,971.83

Total Instructional Services

\$14,971.83

TOTAL EXPENDITURES:

\$14,971.83

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$14,971.83

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

(\$14,971.83)

BEGINNING FUND BALANCE - OCT. 1:

\$14,971.83

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Exhibit C-II-11

Fund Types Descriptions/Fund Source	1252-0
REVENUES:	
1000-2999: State Sources	\$24,265.00
TOTAL REVENUES:	\$24,265.00
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$10,181.03
200-299: Employee Benefits	\$2,072.56
300-399: Purchased Services	\$5,877.07
400-499: Materials & Supplies	\$5,308.00
Total Instructional Services	\$23,438.66
2000-2999: Instructional Support Services	
200-299: Employee Benefits	\$800.00
300-399: Purchased Services	\$26.34
Total Instructional Support Services	\$826.34
TOTAL EXPENDITURES:	\$24,265.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$24,265.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1256-0
REVENUES:	
1000-2999: State Sources	\$56,000.00
TOTAL REVENUES:	\$56,000.00
EXPENDITURES:	
2000-2999: Instructional Support Services	
001-199: Personal Services	\$24,073.37
200-299: Employee Benefits	\$6,625.03
300-399: Purchased Services	\$25,301.60
Total Instructional Support Services	\$56,000.00
TOTAL EXPENDITURES:	\$56,000.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$56,000.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Exhibit C-II-11

Fund Types	1257-0
Descriptions/Fund Source	
REVENUES:	
1000-2999: State Sources	\$32,922.00
TOTAL REVENUES:	\$32,922.00
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$27,000.00
200-299: Employee Benefits	\$5,922.00
Total Instructional Services	\$32,922.00
TOTAL EXPENDITURES:	\$32,922.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$32,922.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Exhibit C-II-11

Fund Types	1262-0
Descriptions/Fund Source	
REVENUES:	
1000-2999: State Sources	\$10,420.00
TOTAL REVENUES:	\$10,420.00
EXPENDITURES:	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$16,664.58
Total Instructional Support Services	\$16,664.58
TOTAL EXPENDITURES:	\$16,664.58
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$16,664.58
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	(\$6,244.58)
BEGINNING FUND BALANCE - OCT. 1:	\$10,646.00
ENDING FUND BALANCE - SEPT. 30:	\$4,401.42

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1271-0
REVENUES:	
1000-2999: State Sources	\$40,000.00
TOTAL REVENUES:	\$40,000.00
EXPENDITURES:	
2000-2999: Instructional Support Services	
001-199: Personal Services	\$28,127.47
200-299: Employee Benefits	\$11,872.53
Total Instructional Support Services	\$40,000.00
TOTAL EXPENDITURES:	\$40,000.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$40,000.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1274-0

REVENUES:

1000-2999: State Sources	\$153,405.00
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TOTAL REVENUES:

\$153,405.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services	\$127,500.00
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200-299: Employee Benefits	\$25,905.00
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Total Instructional Services	\$153,405.00
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TOTAL EXPENDITURES:

\$153,405.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$153,405.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Fund Types Descriptions/Fund Source	1275-0
REVENUES:	
1000-2999: State Sources	\$40,704.00
TOTAL REVENUES:	\$40,704.00
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$21,729.37
200-299: Employee Benefits	\$8,476.91
300-399: Purchased Services	\$7,077.72
Total Instructional Services	\$37,284.00
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$780.00
400-499: Materials & Supplies	\$2,640.00
Total Instructional Support Services	\$3,420.00
TOTAL EXPENDITURES:	\$40,704.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$40,704.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1277-0
REVENUES:	
1000-2999: State Sources	\$316,234.73
TOTAL REVENUES:	\$316,234.73
EXPENDITURES:	
9000-9899: Other Expenditures	
001-199: Personal Services	\$156,693.09
200-299: Employee Benefits	\$12,820.44
300-399: Purchased Services	\$41,567.16
400-499: Materials & Supplies	\$67,467.03
600-899: Other Objects	\$4,427.50
Total Other Expenditures	\$282,975.22
TOTAL EXPENDITURES:	\$282,975.22
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$282,975.22
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$33,259.51
BEGINNING FUND BALANCE - OCT. 1:	\$31,714.45
ENDING FUND BALANCE - SEPT. 30:	\$64,973.96

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1279-0
REVENUES:	
1000-2999: State Sources	\$35,368.66
TOTAL REVENUES:	\$35,368.66
EXPENDITURES:	
2000-2999: Instructional Support Services	
001-199: Personal Services	\$29,500.00
200-299: Employee Benefits	\$5,868.66
Total Instructional Support Services	\$35,368.66
TOTAL EXPENDITURES:	\$35,368.66
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$35,368.66
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

102 - Alexander City Board of Education

Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1279-1

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900)

\$617.92

TOTAL OTHER FINANCING USES:

\$617.92

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$617.92

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

(\$617.92)

BEGINNING FUND BALANCE - OCT. 1:

\$617.92

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types Descriptions/Fund Source	1280-0
REVENUES:	
1000-2999: State Sources	\$14,791.37
TOTAL REVENUES:	\$14,791.37
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$10,541.00
200-299: Employee Benefits	\$2,133.99
300-399: Purchased Services	\$1,816.38
600-899: Other Objects	\$300.00
Total Instructional Services	\$14,791.37
TOTAL EXPENDITURES:	\$14,791.37
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$14,791.37
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1287-0
REVENUES:	
1000-2999: State Sources	\$71,542.00
TOTAL REVENUES:	\$71,542.00
EXPENDITURES:	
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$51,033.24
Total Operations & Maintenance Services	\$51,033.24
TOTAL EXPENDITURES:	\$51,033.24
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$51,033.24
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$20,508.76
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$20,508.76

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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1287-1

EXPENDITURES:

3000-3999: Operations & Maintenance Services

300-399: Purchased Services

\$31,483.04

Total Operations & Maintenance Services

\$31,483.04

TOTAL EXPENDITURES:

\$31,483.04

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$31,483.04

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

(\$31,483.04)

BEGINNING FUND BALANCE - OCT. 1:

\$31,483.04

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1287-9

EXPENDITURES:

3000-3999: Operations & Maintenance Services

300-399: Purchased Services

\$2,100.00

Total Operations & Maintenance Services

\$2,100.00

TOTAL EXPENDITURES:

\$2,100.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$2,100.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

(\$2,100.00)

BEGINNING FUND BALANCE - OCT. 1:

\$2,100.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1310-0

REVENUES:

1000-2999: State Sources \$1,387,335.00

TOTAL REVENUES:

\$1,387,335.00

EXPENDITURES:

4000-4999: Auxiliary Services

001-199: Personal Services \$674,644.18

200-299: Employee Benefits \$377,486.51

300-399: Purchased Services \$49,158.50

400-499: Materials & Supplies \$224,516.41

500-599: Capital Outlay \$61,529.40

Total Auxiliary Services

\$1,387,335.00

TOTAL EXPENDITURES:

\$1,387,335.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$1,387,335.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Governmental - General Fund Type
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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1410-0
REVENUES:	
1000-2999: State Sources	\$93,358.00
TOTAL REVENUES:	\$93,358.00
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$17,956.61
200-299: Employee Benefits	\$10,568.06
Total Instructional Services	\$28,524.67
2000-2999: Instructional Support Services	
001-199: Personal Services	\$49,842.34
200-299: Employee Benefits	\$14,990.99
Total Instructional Support Services	\$64,833.33
TOTAL EXPENDITURES:	\$93,358.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$93,358.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1416-0
REVENUES:	
1000-2999: State Sources	\$786.00
TOTAL REVENUES:	\$786.00
EXPENDITURES:	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$786.00
Total Instructional Support Services	\$786.00
TOTAL EXPENDITURES:	\$786.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$786.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1417-0
REVENUES:	
1000-2999: State Sources	\$14,000.00
TOTAL REVENUES:	\$14,000.00
EXPENDITURES:	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$14,000.00
Total Instructional Support Services	\$14,000.00
TOTAL EXPENDITURES:	\$14,000.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$14,000.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Governmental - General Fund Type
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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1520-0
REVENUES:	
1000-2999: State Sources	\$84,185.00
TOTAL REVENUES:	\$84,185.00
EXPENDITURES:	
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$49,569.08
Total Operations & Maintenance Services	\$49,569.08
9000-9899: Other Expenditures	
001-199: Personal Services	\$22,176.59
200-299: Employee Benefits	\$12,139.33
400-499: Materials & Supplies	\$300.00
Total Other Expenditures	\$34,615.92
TOTAL EXPENDITURES:	\$84,185.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$84,185.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Exhibit C-II-11

Fund Types	1720-0
Descriptions/Fund Source	1720-0
REVENUES:	
1000-2999: State Sources	\$579,950.00
TOTAL REVENUES:	\$579,950.00
EXPENDITURES:	
1000-1999: Instructional Services	
500-599: Capital Outlay	\$39,815.65
Total Instructional Services	\$39,815.65
9000-9899: Other Expenditures	
001-199: Personal Services	\$399,965.39
200-299: Employee Benefits	\$172,154.81
300-399: Purchased Services	\$8,617.51
400-499: Materials & Supplies	\$61,213.27
600-899: Other Objects	\$1,080.00
Total Other Expenditures	\$643,030.98
TOTAL EXPENDITURES:	\$682,846.63
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$682,846.63
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	(\$102,896.63)
BEGINNING FUND BALANCE - OCT. 1:	\$105,190.43
ENDING FUND BALANCE - SEPT. 30:	\$2,293.80

STATE OF ALABAMA
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1760-0
REVENUES:	
1000-2999: State Sources	\$86,952.00
TOTAL REVENUES:	\$86,952.00
EXPENDITURES:	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$7,178.08
Total Instructional Support Services	\$7,178.08
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$49,795.76
Total Auxiliary Services	\$49,795.76
TOTAL EXPENDITURES:	\$56,973.84
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$56,973.84
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$29,978.16
BEGINNING FUND BALANCE - OCT. 1:	\$30,384.73
ENDING FUND BALANCE - SEPT. 30:	\$60,362.89

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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1761-0
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$1,000,000.00
ENDING FUND BALANCE - SEPT. 30:	\$1,000,000.00

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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1765-0

REVENUES:

1000-2999: State Sources \$3,073,828.00

TOTAL REVENUES:

\$3,073,828.00

EXPENDITURES:

1000-1999: Instructional Services

400-499: Materials & Supplies \$374,697.75

500-599: Capital Outlay \$6,350.00

Total Instructional Services

\$381,047.75

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$224,805.78

400-499: Materials & Supplies \$257,356.19

600-899: Other Objects \$162,164.12

Total Operations & Maintenance Services

\$644,326.09

4000-4999: Auxiliary Services

300-399: Purchased Services \$29,712.00

500-599: Capital Outlay \$100,000.00

Total Auxiliary Services

\$129,712.00

7000-7999: Capital Outlay

500-599: Capital Outlay \$1,651,895.81

Total Capital Outlay

\$1,651,895.81

TOTAL EXPENDITURES:

\$2,806,981.65

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$2,806,981.65

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$266,846.35

BEGINNING FUND BALANCE - OCT. 1:

\$2,789,769.82

ENDING FUND BALANCE - SEPT. 30:

\$3,056,616.17

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For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1768-0
REVENUES:	
1000-2999: State Sources	\$65,000.00
TOTAL REVENUES:	\$65,000.00
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$85.35
500-599: Capital Outlay	\$64,914.65
Total Instructional Services	\$65,000.00
TOTAL EXPENDITURES:	\$65,000.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$65,000.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types	1769-0
Descriptions/Fund Source	
REVENUES:	
1000-2999: State Sources	\$47,250.00
TOTAL REVENUES:	\$47,250.00
EXPENDITURES:	
9000-9899: Other Expenditures	
001-199: Personal Services	\$42,142.50
200-299: Employee Benefits	\$8,542.46
Total Other Expenditures	\$50,684.96
TOTAL EXPENDITURES:	\$50,684.96
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$50,684.96
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	(\$3,434.96)
BEGINNING FUND BALANCE - OCT. 1:	\$50,160.00
ENDING FUND BALANCE - SEPT. 30:	\$46,725.04

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1771-0

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$19,367.75

400-499: Materials & Supplies \$26,587.83

500-599: Capital Outlay \$7,290.42

Total Instructional Services \$53,246.00

2000-2999: Instructional Support Services

300-399: Purchased Services \$451.00

Total Instructional Support Services \$451.00

TOTAL EXPENDITURES:

\$53,697.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$53,697.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

(\$53,697.00)

BEGINNING FUND BALANCE - OCT. 1:

\$53,697.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1772-0

REVENUES:

1000-2999: State Sources	\$106,119.00
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TOTAL REVENUES:

\$106,119.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$0.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$106,119.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$106,119.00

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

1773-0

EXPENDITURES:

2000-2999: Instructional Support Services

001-199: Personal Services \$63,913.00

200-299: Employee Benefits \$21,165.00

Total Instructional Support Services \$85,078.00

TOTAL EXPENDITURES: \$85,078.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$85,078.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: (\$85,078.00)

BEGINNING FUND BALANCE - OCT. 1: \$85,078.00

ENDING FUND BALANCE - SEPT. 30: \$0.00

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	1774-0
REVENUES:	
1000-2999: State Sources	\$54,040.00
TOTAL REVENUES:	\$54,040.00
EXPENDITURES:	
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$2,159.17
Total Auxiliary Services	\$2,159.17
TOTAL EXPENDITURES:	\$2,159.17
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$2,159.17
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$51,880.83
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$51,880.83

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Exhibit C-II-11

Fund Types	1775-0
Descriptions/Fund Source	
REVENUES:	
1000-2999: State Sources	\$56,602.00
TOTAL REVENUES:	\$56,602.00
EXPENDITURES:	
9000-9899: Other Expenditures	
001-199: Personal Services	\$45,600.00
200-299: Employee Benefits	\$6,154.00
400-499: Materials & Supplies	\$4,848.00
Total Other Expenditures	\$56,602.00
TOTAL EXPENDITURES:	\$56,602.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$56,602.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Fund Types	1776-0
Descriptions/Fund Source	
REVENUES:	
1000-2999: State Sources	\$111,614.00
TOTAL REVENUES:	\$111,614.00
EXPENDITURES:	
9000-9899: Other Expenditures	
001-199: Personal Services	\$21,109.50
200-299: Employee Benefits	\$3,911.44
Total Other Expenditures	\$25,020.94
TOTAL EXPENDITURES:	\$25,020.94
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$25,020.94
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$86,593.06
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$86,593.06

STATE OF ALABAMA
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Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	2130-0
REVENUES:	
1000-2999: State Sources	\$2,019.00
TOTAL REVENUES:	\$2,019.00
EXPENDITURES:	
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$2,019.00
Total Operations & Maintenance Services	\$2,019.00
TOTAL EXPENDITURES:	\$2,019.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$2,019.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

2241-0

REVENUES:

1000-2999: State Sources \$224,520.67

TOTAL REVENUES:

\$224,520.67

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$143,119.81

200-299: Employee Benefits \$60,990.87

Total Instructional Services

\$204,110.68

2000-2999: Instructional Support Services

300-399: Purchased Services \$20,410.00

Total Instructional Support Services

\$20,410.00

TOTAL EXPENDITURES:

\$224,520.68

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$224,520.68

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

(\$0.01)

BEGINNING FUND BALANCE - OCT. 1:

\$0.01

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

102 - Alexander City Board of Education

Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	2259-0
REVENUES:	
1000-2999: State Sources	\$833.08
TOTAL REVENUES:	\$833.08
EXPENDITURES:	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$833.08
Total Instructional Support Services	\$833.08
TOTAL EXPENDITURES:	\$833.08
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$833.08
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

102 - Alexander City Board of Education

Exhibit C-II-11

Fund Types Descriptions/Fund Source	2901-0
REVENUES:	
1000-2999: State Sources	\$46,544.50
TOTAL REVENUES:	\$46,544.50
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$5,000.00
200-299: Employee Benefits	\$1,002.75
Total Instructional Services	\$6,002.75
2000-2999: Instructional Support Services	
001-199: Personal Services	\$18,299.20
200-299: Employee Benefits	\$3,774.58
400-499: Materials & Supplies	\$1,511.25
Total Instructional Support Services	\$23,585.03
9000-9899: Other Expenditures	
001-199: Personal Services	\$14,092.50
200-299: Employee Benefits	\$2,864.22
Total Other Expenditures	\$16,956.72
TOTAL EXPENDITURES:	\$46,544.50
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$46,544.50
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

102 - Alexander City Board of Education

Exhibit C-II-11

Fund Types Descriptions/Fund Source	5930-0
REVENUES:	
3000-5999: Federal Sources	\$74,710.71
TOTAL REVENUES:	\$74,710.71
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$31,510.67
200-299: Employee Benefits	\$12,178.69
Total Instructional Services	\$43,689.36
TOTAL EXPENDITURES:	\$43,689.36
OTHER FINANCING USES:	
920-929: Transfers Out	\$31,021.35
TOTAL OTHER FINANCING USES:	\$31,021.35
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$74,710.71
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6001-0

REVENUES:

3000-5999: Federal Sources \$1,300.00

6000-7999: Local Sources \$6,304,694.70

TOTAL REVENUES: **\$6,305,994.70**

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$1,276,116.34

200-299: Employee Benefits \$369,885.22

300-399: Purchased Services \$14,305.91

400-499: Materials & Supplies \$232,167.72

500-599: Capital Outlay \$47,427.00

Total Instructional Services **\$1,939,902.19**

2000-2999: Instructional Support Services

001-199: Personal Services \$1,074,146.67

200-299: Employee Benefits \$297,449.92

300-399: Purchased Services \$19,378.39

400-499: Materials & Supplies \$11,652.10

600-899: Other Objects \$2,765.00

Total Instructional Support Services **\$1,405,392.08**

3000-3999: Operations & Maintenance Services

001-199: Personal Services \$15,400.64

200-299: Employee Benefits \$7,932.23

300-399: Purchased Services \$201,697.40

400-499: Materials & Supplies \$69,735.56

500-599: Capital Outlay \$24,168.00

600-899: Other Objects \$22,108.50

Total Operations & Maintenance Services **\$341,042.33**

4000-4999: Auxiliary Services

001-199: Personal Services \$32,886.80

200-299: Employee Benefits \$5,950.11

300-399: Purchased Services \$1,285.23

Total Auxiliary Services **\$40,122.14**

6000-6999: General Administrative Services

001-199: Personal Services \$878,831.07

200-299: Employee Benefits \$268,392.69

300-399: Purchased Services \$301,877.17

400-499: Materials & Supplies \$78,361.37

600-899: Other Objects \$21,372.40

Total General Administrative Services **\$1,548,834.70**

STATE OF ALABAMA
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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types Descriptions/Fund Source	6001-0
9000-9899: Other Expenditures	
001-199: Personal Services	\$306,271.81
200-299: Employee Benefits	\$53,355.83
300-399: Purchased Services	\$735.00
Total Other Expenditures	\$360,362.64
TOTAL EXPENDITURES:	\$5,635,656.08
OTHER FINANCING SOURCES:	
9000-9999: Other Financing Sources	\$224,016.00
9200-9299: Transfers In	\$19,273.27
TOTAL OTHER FINANCING SOURCES:	\$243,289.27
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$10,623.63
920-929: Transfers Out	\$291,550.00
TOTAL OTHER FINANCING USES:	\$302,173.63
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$5,694,540.44
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$611,454.26
BEGINNING FUND BALANCE - OCT. 1:	\$10,500,158.79
ENDING FUND BALANCE - SEPT. 30:	\$11,111,613.05

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LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

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Fund Types	
Descriptions/Fund Source	6370-0
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types

Descriptions/Fund Source

6940-0

REVENUES:

6000-7999: Local Sources \$162,858.00

TOTAL REVENUES:

\$162,858.00

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$206,168.23

200-299: Employee Benefits \$72,311.50

300-399: Purchased Services \$2,137.10

400-499: Materials & Supplies \$23,507.69

600-899: Other Objects \$186.30

Total Instructional Services

\$304,310.82

4000-4999: Auxiliary Services

300-399: Purchased Services \$1,379.10

Total Auxiliary Services

\$1,379.10

9000-9899: Other Expenditures

500-599: Capital Outlay \$6,011.20

Total Other Expenditures

\$6,011.20

TOTAL EXPENDITURES:

\$311,701.12

OTHER FINANCING USES:

920-929: Transfers Out \$2,000.00

TOTAL OTHER FINANCING USES:

\$2,000.00

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$313,701.12

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

(\$150,843.12)

BEGINNING FUND BALANCE - OCT. 1:

\$155,374.49

ENDING FUND BALANCE - SEPT. 30:

\$4,531.37

STATE OF ALABAMA
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	6950-0
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Governmental - General Fund Type
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For Fiscal Year Ended September 30, 2025

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Exhibit C-II-11

Fund Types	
Descriptions/Fund Source	8995-0
REVENUES:	
8000-8999: Other Sources	\$72,685.04
TOTAL REVENUES:	\$72,685.04
EXPENDITURES:	
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$20,328.76
400-499: Materials & Supplies	\$5,695.55
500-599: Capital Outlay	\$90,000.00
Total Auxiliary Services	\$116,024.31
6000-6999: General Administrative Services	
300-399: Purchased Services	\$4,000.00
Total General Administrative Services	\$4,000.00
TOTAL EXPENDITURES:	\$120,024.31
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$120,024.31
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	(\$47,339.27)
BEGINNING FUND BALANCE - OCT. 1:	\$107,537.14
ENDING FUND BALANCE - SEPT. 30:	\$60,197.87

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025**

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Exhibit C-II-12

Fund Types Descriptions/Fund Source	3210-0
REVENUES:	
3000-5999: Federal Sources	\$815,521.77
TOTAL REVENUES:	\$815,521.77
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$468,522.58
200-299: Employee Benefits	\$183,843.70
300-399: Purchased Services	\$586.51
400-499: Materials & Supplies	\$26,852.39
Total Instructional Services	\$679,805.18
2000-2999: Instructional Support Services	
001-199: Personal Services	\$42,110.75
200-299: Employee Benefits	\$3,225.77
300-399: Purchased Services	\$34,432.71
400-499: Materials & Supplies	\$10,726.39
Total Instructional Support Services	\$90,495.62
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$2,951.96
Total Auxiliary Services	\$2,951.96
6000-6999: General Administrative Services	
001-199: Personal Services	\$18,310.00
200-299: Employee Benefits	\$1,453.56
400-499: Materials & Supplies	\$78.00
600-899: Other Objects	\$349.00
Total General Administrative Services	\$20,190.56
9000-9899: Other Expenditures	
001-199: Personal Services	\$5,485.48
200-299: Employee Benefits	\$1,072.94
Total Other Expenditures	\$6,558.42
TOTAL EXPENDITURES:	\$800,001.74
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$15,520.03
TOTAL OTHER FINANCING USES:	\$15,520.03
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$815,521.77
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

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Exhibit C-II-12

Fund Types Descriptions/Fund Source	3220-0
REVENUES:	
3000-5999: Federal Sources	\$20,019.48
TOTAL REVENUES:	\$20,019.48
EXPENDITURES:	
9000-9899: Other Expenditures	
001-199: Personal Services	\$10,948.91
200-299: Employee Benefits	\$4,373.68
300-399: Purchased Services	\$3,066.81
400-499: Materials & Supplies	\$1,249.09
Total Other Expenditures	\$19,638.49
TOTAL EXPENDITURES:	\$19,638.49
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$380.99
TOTAL OTHER FINANCING USES:	\$380.99
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$20,019.48
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2025

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Exhibit C-II-12

Fund Types Descriptions/Fund Source	3290-0
REVENUES:	
3000-5999: Federal Sources	\$6,000.00
TOTAL REVENUES:	\$6,000.00
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$5,000.00
200-299: Employee Benefits	\$1,000.00
Total Instructional Services	\$6,000.00
TOTAL EXPENDITURES:	\$6,000.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$6,000.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

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Exhibit C-II-12

Fund Types Descriptions/Fund Source	3310-0
REVENUES:	
3000-5999: Federal Sources	\$51,822.00
TOTAL REVENUES:	\$51,822.00
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$43,140.04
Total Instructional Services	\$43,140.04
2000-2999: Instructional Support Services	
001-199: Personal Services	\$2,000.00
200-299: Employee Benefits	\$155.00
300-399: Purchased Services	\$5,671.96
Total Instructional Support Services	\$7,826.96
TOTAL EXPENDITURES:	\$50,967.00
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$855.00
TOTAL OTHER FINANCING USES:	\$855.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$51,822.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	3317-0
REVENUES:	
3000-5999: Federal Sources	\$5,711.50
TOTAL REVENUES:	\$5,711.50
EXPENDITURES:	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$5,711.50
Total Instructional Support Services	\$5,711.50
TOTAL EXPENDITURES:	\$5,711.50
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$5,711.50
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025**

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Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-0

REVENUES:

3000-5999: Federal Sources \$1,055,672.40

TOTAL REVENUES:

\$1,055,672.40

EXPENDITURES:

1000-1999: Instructional Services

001-199: Personal Services \$576,551.93

200-299: Employee Benefits \$146,763.68

400-499: Materials & Supplies \$92,950.94

Total Instructional Services

\$816,266.55

2000-2999: Instructional Support Services

001-199: Personal Services \$53,407.56

200-299: Employee Benefits \$13,510.43

300-399: Purchased Services \$15,829.04

400-499: Materials & Supplies \$10,561.57

Total Instructional Support Services

\$93,308.60

6000-6999: General Administrative Services

001-199: Personal Services \$95,479.31

200-299: Employee Benefits \$29,397.51

400-499: Materials & Supplies \$1,130.14

Total General Administrative Services

\$126,006.96

TOTAL EXPENDITURES:

\$1,035,582.11

OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900) \$20,090.29

TOTAL OTHER FINANCING USES:

\$20,090.29

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$1,055,672.40

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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For Fiscal Year Ended September 30, 2025

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Exhibit C-II-12

Fund Types

Descriptions/Fund Source

4110-1

REVENUES:

3000-5999: Federal Sources \$100,344.69

TOTAL REVENUES:

\$100,344.69

EXPENDITURES:

1000-1999: Instructional Services

300-399: Purchased Services \$4,000.00

400-499: Materials & Supplies \$66,732.42

Total Instructional Services

\$70,732.42

2000-2999: Instructional Support Services

300-399: Purchased Services \$28,839.27

400-499: Materials & Supplies \$773.00

Total Instructional Support Services

\$29,612.27

TOTAL EXPENDITURES:

\$100,344.69

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$100,344.69

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$0.00

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
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Exhibit C-II-12

Fund Types Descriptions/Fund Source	4130-0
REVENUES:	
3000-5999: Federal Sources	\$115,908.12
TOTAL REVENUES:	\$115,908.12
EXPENDITURES:	
1000-1999: Instructional Services	
001-199: Personal Services	\$8,778.16
200-299: Employee Benefits	\$3,559.49
Total Instructional Services	\$12,337.65
2000-2999: Instructional Support Services	
001-199: Personal Services	\$66,549.78
200-299: Employee Benefits	\$21,078.18
300-399: Purchased Services	\$13,074.49
400-499: Materials & Supplies	\$662.20
Total Instructional Support Services	\$101,364.65
TOTAL EXPENDITURES:	\$113,702.30
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$2,205.82
TOTAL OTHER FINANCING USES:	\$2,205.82
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$115,908.12
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4150-0
REVENUES:	
3000-5999: Federal Sources	\$9,573.00
TOTAL REVENUES:	\$9,573.00
EXPENDITURES:	
1000-1999: Instructional Services	
400-499: Materials & Supplies	\$5,474.59
Total Instructional Services	\$5,474.59
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$3,343.78
400-499: Materials & Supplies	\$578.00
Total Instructional Support Services	\$3,921.78
TOTAL EXPENDITURES:	\$9,396.37
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$176.63
TOTAL OTHER FINANCING USES:	\$176.63
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$9,573.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
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For Fiscal Year Ended September 30, 2025

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Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	4160-0
REVENUES:	
3000-5999: Federal Sources	\$96,589.32
TOTAL REVENUES:	\$96,589.32
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	\$6,930.00
Total Instructional Services	\$6,930.00
2000-2999: Instructional Support Services	
001-199: Personal Services	\$38,852.79
200-299: Employee Benefits	\$12,663.85
300-399: Purchased Services	\$36,276.53
400-499: Materials & Supplies	\$27.98
Total Instructional Support Services	\$87,821.15
TOTAL EXPENDITURES:	\$94,751.15
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$1,838.17
TOTAL OTHER FINANCING USES:	\$1,838.17
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$96,589.32
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

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Exhibit C-II-12

Fund Types Descriptions/Fund Source	4180-0
REVENUES:	
3000-5999: Federal Sources	\$110,838.00
TOTAL REVENUES:	\$110,838.00
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	\$94,428.66
Total Instructional Services	\$94,428.66
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$3,176.37
400-499: Materials & Supplies	\$2,000.00
Total Instructional Support Services	\$5,176.37
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$8,513.38
Total Operations & Maintenance Services	\$8,513.38
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$610.25
Total Auxiliary Services	\$610.25
TOTAL EXPENDITURES:	\$108,728.66
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$2,109.34
TOTAL OTHER FINANCING USES:	\$2,109.34
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$110,838.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

102 - Alexander City Board of Education

Exhibit C-II-12

Fund Types	
Descriptions/Fund Source	5101-0
REVENUES:	
3000-5999: Federal Sources	\$1,917,076.45
6000-7999: Local Sources	\$62,114.32
8000-8999: Other Sources	\$43,679.23
TOTAL REVENUES:	\$2,022,870.00
EXPENDITURES:	
4000-4999: Auxiliary Services	
001-199: Personal Services	\$800,028.23
200-299: Employee Benefits	\$386,076.91
300-399: Purchased Services	\$23,118.70
400-499: Materials & Supplies	\$1,029,181.56
Total Auxiliary Services	\$2,238,405.40
TOTAL EXPENDITURES:	\$2,238,405.40
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$250,000.00
TOTAL OTHER FINANCING SOURCES:	\$250,000.00
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$180,839.73
TOTAL OTHER FINANCING USES:	\$180,839.73
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$2,169,245.13
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	(\$146,375.13)
BEGINNING FUND BALANCE - OCT. 1:	\$668,995.69
ENDING FUND BALANCE - SEPT. 30:	\$522,620.56

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025**

102 - Alexander City Board of Education

Exhibit C-II-12

Fund Types Descriptions/Fund Source	7101-0
REVENUES:	
6000-7999: Local Sources	\$860,686.36
TOTAL REVENUES:	\$860,686.36
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	\$139,346.62
400-499: Materials & Supplies	\$269,392.10
600-899: Other Objects	\$66,888.30
Total Instructional Services	\$475,627.02
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$40,771.89
400-499: Materials & Supplies	\$96,076.82
600-899: Other Objects	\$954.86
Total Instructional Support Services	\$137,803.57
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$23,750.48
400-499: Materials & Supplies	\$32,093.39
Total Operations & Maintenance Services	\$55,843.87
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$43,347.41
Total Auxiliary Services	\$43,347.41
9000-9899: Other Expenditures	
300-399: Purchased Services	\$616.00
400-499: Materials & Supplies	\$132,046.02
600-899: Other Objects	\$8,307.07
Total Other Expenditures	\$140,969.09
TOTAL EXPENDITURES:	\$853,590.96
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$134,488.88
TOTAL OTHER FINANCING SOURCES:	\$134,488.88
OTHER FINANCING USES:	
920-929: Transfers Out	\$69,424.22
TOTAL OTHER FINANCING USES:	\$69,424.22
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$788,526.30
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$72,160.06
BEGINNING FUND BALANCE - OCT. 1:	\$694,218.18
ENDING FUND BALANCE - SEPT. 30:	\$766,378.24

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Special Revenue Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

102 - Alexander City Board of Education

Exhibit C-II-12

Fund Types

Descriptions/Fund Source

8992-0

EXPENDITURES:

6000-6999: General Administrative Services

300-399: Purchased Services \$10,446.33

400-499: Materials & Supplies \$673.61

Total General Administrative Services \$11,119.94

TOTAL EXPENDITURES:

\$11,119.94

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$11,119.94

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

(\$11,119.94)

BEGINNING FUND BALANCE - OCT. 1:

\$11,119.94

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Debt Service Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

102 - Alexander City Board of Education

Exhibit C-II-13

Fund Types	
Descriptions/Fund Source	1320-0
REVENUES:	
1000-2999: State Sources	\$52,109.18
TOTAL REVENUES:	\$52,109.18
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$52,109.18
TOTAL OTHER FINANCING USES:	\$52,109.18
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$52,109.18
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Debt Service Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

102 - Alexander City Board of Education

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

2120-0

REVENUES:

1000-2999: State Sources	\$795,516.00
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6000-7999: Local Sources	\$145,184.00
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TOTAL REVENUES:	\$940,700.00
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OTHER FINANCING USES:

900-997: Other Financing Uses (Account Codes Under 9900)	\$774,033.33
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TOTAL OTHER FINANCING USES:	\$774,033.33
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TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$774,033.33
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EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$166,666.67
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BEGINNING FUND BALANCE - OCT. 1:	\$1,166,666.69
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ENDING FUND BALANCE - SEPT. 30:	\$1,333,333.36
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STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Debt Service Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

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Exhibit C-II-13

Fund Types	6110-0
Descriptions/Fund Source	6110-0
REVENUES:	
6000-7999: Local Sources	\$3,717,338.71
TOTAL REVENUES:	\$3,717,338.71
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$104,523.33
TOTAL OTHER FINANCING SOURCES:	\$104,523.33
OTHER FINANCING USES:	
920-929: Transfers Out	\$4,616,302.96
TOTAL OTHER FINANCING USES:	\$4,616,302.96
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$4,511,779.63
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	(\$794,440.92)
BEGINNING FUND BALANCE - OCT. 1:	\$0.06
ENDING FUND BALANCE - SEPT. 30:	(\$794,440.86)

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Debt Service Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

102 - Alexander City Board of Education

Exhibit C-II-13

Fund Types

Descriptions/Fund Source

9115-0

REVENUES:

6000-7999: Local Sources	\$84,334.67
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TOTAL REVENUES:

\$84,334.67

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$0.00

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$84,334.67

BEGINNING FUND BALANCE - OCT. 1:

\$844,298.03

ENDING FUND BALANCE - SEPT. 30:

\$928,632.70

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

102 - Alexander City Board of Education

Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	1320-0
REVENUES:	
1000-2999: State Sources	\$137,415.82
TOTAL REVENUES:	\$137,415.82
EXPENDITURES:	
4000-4999: Auxiliary Services	
500-599: Capital Outlay	\$554,882.22
Total Auxiliary Services	\$554,882.22
TOTAL EXPENDITURES:	\$554,882.22
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$554,882.22
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	(\$417,466.40)
BEGINNING FUND BALANCE - OCT. 1:	\$417,467.00
ENDING FUND BALANCE - SEPT. 30:	\$0.60

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

102 - Alexander City Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

2120-0

EXPENDITURES:

2000-2999: Instructional Support Services

300-399: Purchased Services \$666.80

Total Instructional Support Services \$666.80

3000-3999: Operations & Maintenance Services

300-399: Purchased Services \$19,164.42

400-499: Materials & Supplies \$3,260.00

Total Operations & Maintenance Services \$22,424.42

4000-4999: Auxiliary Services

500-599: Capital Outlay \$369,461.78

Total Auxiliary Services \$369,461.78

6000-6999: General Administrative Services

300-399: Purchased Services \$16,652.00

Total General Administrative Services \$16,652.00

7000-7999: Capital Outlay

500-599: Capital Outlay \$96,349.20

Total Capital Outlay \$96,349.20

TOTAL EXPENDITURES: \$505,554.20

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES: \$505,554.20

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES: (\$505,554.20)

BEGINNING FUND BALANCE - OCT. 1: \$722,802.10

ENDING FUND BALANCE - SEPT. 30: \$217,247.90

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

102 - Alexander City Board of Education

Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	2210-0
REVENUES:	
1000-2999: State Sources	\$423,053.19
TOTAL REVENUES:	\$423,053.19
EXPENDITURES:	
7000-7999: Capital Outlay	
500-599: Capital Outlay	\$423,053.19
Total Capital Outlay	\$423,053.19
TOTAL EXPENDITURES:	\$423,053.19
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$423,053.19
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

102 - Alexander City Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

6001-0

EXPENDITURES:

4000-4999: Auxiliary Services

500-599: Capital Outlay

\$13,020.60

Total Auxiliary Services

\$13,020.60

TOTAL EXPENDITURES:

\$13,020.60

OTHER FINANCING SOURCES:

9000-9999: Other Financing Sources

\$254,621.75

TOTAL OTHER FINANCING SOURCES:

\$254,621.75

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

(\$241,601.15)

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

\$241,601.15

BEGINNING FUND BALANCE - OCT. 1:

\$0.00

ENDING FUND BALANCE - SEPT. 30:

\$241,601.15

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

102 - Alexander City Board of Education

Exhibit C-II-14

Fund Types

Descriptions/Fund Source

6110-0

OTHER FINANCING USES:

920-929: Transfers Out

\$104,523.33

TOTAL OTHER FINANCING USES:

\$104,523.33

TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:

\$104,523.33

EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:

(\$104,523.33)

BEGINNING FUND BALANCE - OCT. 1:

\$104,523.33

ENDING FUND BALANCE - SEPT. 30:

\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

102 - Alexander City Board of Education

Exhibit C-II-14

Fund Types	
Descriptions/Fund Source	8411-0
REVENUES:	
1000-2999: State Sources	\$14,393.00
TOTAL REVENUES:	\$14,393.00
EXPENDITURES:	
8000-8999: Debt Service	
300-399: Purchased Services	\$14,393.00
Total Debt Service	\$14,393.00
TOTAL EXPENDITURES:	\$14,393.00
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$14,393.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$0.00
ENDING FUND BALANCE - SEPT. 30:	\$0.00

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Capital Projects Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

102 - Alexander City Board of Education

Exhibit C-II-14

Fund Types	9110-0
Descriptions/Fund Source	
REVENUES:	
6000-7999: Local Sources	\$1,740,453.07
TOTAL REVENUES:	\$1,740,453.07
EXPENDITURES:	
7000-7999: Capital Outlay	
500-599: Capital Outlay	\$42,295,145.57
Total Capital Outlay	\$42,295,145.57
TOTAL EXPENDITURES:	\$42,295,145.57
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$4,616,302.86
TOTAL OTHER FINANCING SOURCES:	\$4,616,302.86
OTHER FINANCING USES:	
900-997: Other Financing Uses (Account Codes Under 9900)	\$4,687,246.21
TOTAL OTHER FINANCING USES:	\$4,687,246.21
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$42,366,088.92
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	(\$40,625,635.85)
BEGINNING FUND BALANCE - OCT. 1:	\$54,158,106.81
ENDING FUND BALANCE - SEPT. 30:	\$13,532,470.96

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Expendable Trust Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

102 - Alexander City Board of Education

Exhibit C-II-32

Fund Types	
Descriptions/Fund Source	6001-0
REVENUES:	
6000-7999: Local Sources	\$2,750.00
TOTAL REVENUES:	\$2,750.00
EXPENDITURES:	
2000-2999: Instructional Support Services	
400-499: Materials & Supplies	\$2,083.76
Total Instructional Support Services	\$2,083.76
6000-6999: General Administrative Services	
400-499: Materials & Supplies	\$38.08
Total General Administrative Services	\$38.08
TOTAL EXPENDITURES:	\$2,121.84
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$2,121.84
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$628.16
BEGINNING FUND BALANCE - OCT. 1:	\$1,348.66
ENDING FUND BALANCE - SEPT. 30:	\$1,976.82

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - Expendable Trust Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

102 - Alexander City Board of Education

Exhibit C-II-32

Fund Types	
Descriptions/Fund Source	7501-0
REVENUES:	
6000-7999: Local Sources	\$602,301.21
TOTAL REVENUES:	\$602,301.21
EXPENDITURES:	
1000-1999: Instructional Services	
300-399: Purchased Services	\$82,312.99
400-499: Materials & Supplies	\$220,675.29
600-899: Other Objects	\$63,198.24
Total Instructional Services	\$366,186.52
2000-2999: Instructional Support Services	
300-399: Purchased Services	\$20,625.10
400-499: Materials & Supplies	\$75,252.59
600-899: Other Objects	\$9,861.51
Total Instructional Support Services	\$105,739.20
3000-3999: Operations & Maintenance Services	
300-399: Purchased Services	\$2,730.00
Total Operations & Maintenance Services	\$2,730.00
4000-4999: Auxiliary Services	
300-399: Purchased Services	\$20,342.25
Total Auxiliary Services	\$20,342.25
9000-9899: Other Expenditures	
400-499: Materials & Supplies	\$51,474.37
600-899: Other Objects	\$18,371.32
Total Other Expenditures	\$69,845.69
TOTAL EXPENDITURES:	\$564,843.66
OTHER FINANCING SOURCES:	
9200-9299: Transfers In	\$7,697.07
TOTAL OTHER FINANCING SOURCES:	\$7,697.07
OTHER FINANCING USES:	
920-929: Transfers Out	\$17,463.55
TOTAL OTHER FINANCING USES:	\$17,463.55
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$574,610.14
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$27,691.07
BEGINNING FUND BALANCE - OCT. 1:	\$366,413.82
ENDING FUND BALANCE - SEPT. 30:	\$394,104.89

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental - General Fixed Asset Fund Type
by Fund Source
For Fiscal Year Ended September 30, 2025

102 - Alexander City Board of Education

Exhibit C-II-88

Fund Types	
Descriptions/Fund Source	0000-0
TOTAL EXPENDITURES, OTHER FINANCING SOURCES, AND OTHER FINANCING USES:	\$0.00
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FUND USES:	\$0.00
BEGINNING FUND BALANCE - OCT. 1:	\$59,523,845.92
ENDING FUND BALANCE - SEPT. 30:	\$59,523,845.92