

TALLAPOOSA COUNTY BOE
CHECK REGISTER ACCOUNTABILITY REPORT
01/01/2025 - 01/31/2025

Description	State Fund Amount	Federal Fund Amount	Local Fund Amount
ADVERTISING	\$0.00	\$0.00	\$2,285.50
Default Object Value	\$0.00	\$0.00	\$10,756.17
ELECTRICITY	\$0.00	\$11,562.66	\$54,617.49
FOOD PROCESSING SUPP	\$0.00	\$1,230.31	\$0.00
FOOD SERV SUPPLIES	\$0.00	\$10,430.41	\$0.00
FUEL-GASOLINE	\$23,146.42	\$0.00	\$0.00
GARBAGE AND WASTE IN-STATE	\$0.00	\$4,139.38	\$4,107.09
INSURANCE SERVICES	\$4,240.90	\$0.00	\$0.00
INTEREST	\$77,000.55	\$0.00	\$0.00
JANITORIAL SUPPLIES	\$425.50	\$0.00	\$0.00
LAND IMPROVEMENT	\$10,000.00	\$0.00	\$120,902.00
LEASES	\$0.00	\$0.00	\$2,050.00
LEGAL FEES	\$0.00	\$0.00	\$2,042.00
LIBRARY BOOKS	\$860.35	\$0.00	\$0.00
LOCAL DISTRICT	\$0.00	\$2,351.30	\$1,240.41
MAINTENANCE SUPPLIES	\$22,250.80	\$51,930.32	\$74,800.47
MEDICAL/HEALTH SERVI	\$0.00	\$3,362.50	\$0.00
NATURAL GAS NON-CAPITALIZED COMP	\$0.00	\$0.00	\$1,965.00
OFFICE SUPPLIES	\$0.00	\$1,939.95	\$5,173.16
OTH NONINST SUPPLIES	\$79.00	\$2,000.00	\$0.00
OTHER INST SUPPLIES	\$0.00	\$845.74	\$0.00
OTHER PROF ED SERVIC	\$0.00	\$1,500.00	\$0.00
OTHER PROF SERVICES	\$0.00	\$0.00	\$1,890.00
OTHER PURCHASED SERV	\$7,966.50	\$4,610.00	\$23,777.48
OTHER REFUNDS	\$0.00	\$0.00	\$75.00
PRINCIPAL	\$291,564.08	\$0.00	\$0.00
PURCHASED FOOD	\$0.00	\$120,597.99	\$0.00
REGISTRATION FEES	\$0.00	\$4,614.00	\$850.00
SOFTWARE MAINT AGREE	\$0.00	\$0.00	\$18,522.36
STAFF ED SERVICES	\$0.00	\$2,500.00	\$0.00
STUDENT CLASSRM SUPP	\$14,215.26	\$337.78	\$5,129.78
STUDENT EDUCATIONAL	\$0.00	\$237.66	\$0.00
TELEPHONE	\$644.05	\$1,571.89	\$4,024.25
TESTING SUPPLIES	\$9,276.25	\$0.00	\$0.00
TIRES	\$7,768.00	\$0.00	\$0.00
VEHICLE PARTS	\$4,761.31	\$0.00	\$0.00
WATER AND SEWAGE	\$0.00	\$361.35	\$6,905.31

\$474,208.14

\$229,526.15

\$347,692.03

STATE OF ALABAMA
For Fiscal Year 2025, Fiscal Period 04

Exhibit F-I-A

062 - Tallapoosa County Schools

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterprise Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$12,378,727.01	\$1,294,610.08	\$1,168,167.30	(\$2,566,091.46)	\$0.00	\$226,340.31	\$0.00
Investments	\$4,833,192.55	\$0.00	\$0.00	\$3,002,421.59	\$0.00	\$255,575.45	\$0.00
Receivables	(\$4,364.65)	\$410,757.33	\$0.00	\$0.00	\$0.00	\$80.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$230,403.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$69,084,867.65
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,336,726.66
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,656,990.14
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,321,999.70
Other Debits							
Total Assets and Other Debits:	\$17,207,554.91	\$1,935,770.66	\$1,168,167.30	\$436,330.13	\$0.00	\$481,995.76	\$131,400,584.15
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	(\$81,393.10)	\$4,366.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$20,267.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$227.75	\$13,972.47	\$0.00	\$0.00	\$0.00	\$7,225.92	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,978,989.84
Total Liabilities:	(\$60,897.37)	\$18,339.06	\$0.00	\$0.00	\$0.00	\$7,225.92	\$38,978,989.84
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$92,421,594.31
Contributed Capital							
Reserved Fund Balance	\$0.00	\$263,214.98	\$0.00	\$0.00	\$0.00	\$21,088.00	\$0.00
Unreserved Fund balance	\$17,268,452.28	\$1,654,216.62	\$1,168,167.30	\$436,330.13	\$0.00	\$453,681.84	\$0.00
Total Fund Equity:	\$17,268,452.28	\$1,917,431.60	\$1,168,167.30	\$436,330.13	\$0.00	\$474,769.84	\$92,421,594.31
Total Liabilities and Fund Equity:	\$17,207,554.91	\$1,935,770.66	\$1,168,167.30	\$436,330.13	\$0.00	\$481,995.76	\$131,400,584.15

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

STATE OF ALABAMA							Exhibit F-II-A
For Fiscal Year 2025, Fiscal Period 04							
062 - Tallapoosa County Schools	GOVERNMENTAL			FIDUCIARY			
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total	
Revenues							
State Sources	\$6,822,421.00	\$0.00	\$0.00	\$156,692.00	\$0.00	\$6,979,113.00	
Federal Sources	\$100.00	\$1,663,247.20	\$0.00	\$0.00	\$0.00	\$1,663,347.20	
Local Sources	\$10,545,135.12	\$137,088.94	\$0.00	\$0.00	\$93,142.42	\$10,775,366.48	
Other Sources	\$61,503.15	\$27,759.71	\$0.00	\$0.00	\$0.00	\$89,262.86	
Total Revenues:	\$17,429,159.27	\$1,828,095.85	\$0.00	\$156,692.00	\$93,142.42	\$19,507,089.54	
Expenditures							
Instructional Services	\$5,581,599.94	\$521,515.33	\$0.00	\$0.00	\$18,240.80	\$6,121,356.07	
Instructional Support Services	\$1,537,725.03	\$229,495.87	\$0.00	\$0.00	\$60.00	\$1,767,280.90	
Operation & Maintenance Services	\$1,553,105.73	\$2,095.00	\$0.00	\$37,924.00	\$0.00	\$1,593,124.73	
Auxiliary Services	\$787,190.49	\$1,008,765.53	\$0.00	\$0.00	\$0.00	\$1,795,956.02	
General Administrative Services	\$592,904.30	\$59,949.93	\$0.00	\$0.00	\$0.00	\$652,854.23	
Capital Outlay	\$10,000.00	\$0.00	\$0.00	\$126,382.00	\$0.00	\$136,382.00	
Debt Service	\$0.00	\$0.00	\$862,930.27	\$73,512.60	\$0.00	\$936,442.87	
Other Expenditures	\$253,872.69	\$32,026.84	\$0.00	\$0.00	\$2,723.82	\$288,623.35	
Total Expenditures:	\$10,316,398.18	\$1,853,848.50	\$862,930.27	\$237,818.60	\$21,024.62	\$13,292,020.17	
Other Fund Sources (Uses)							
Other Fund Sources:	\$10,729.66	\$22,816.00	\$0.00	\$0.00	\$255.00	\$33,800.66	
Other Fund Uses:	\$12,500.00	\$22,816.00	\$0.00	\$312,403.26	\$255.00	\$347,974.26	
Total Other Fund Sources (Uses):	(\$1,770.34)	\$0.00	\$0.00	(\$312,403.26)	\$0.00	(\$314,173.60)	
(Under) Expenditures and Other Fund Uses:	\$7,110,990.75	(\$25,752.65)	(\$862,930.27)	(\$393,529.86)	\$72,117.80	\$5,900,895.77	
Beginning Fund Balance - October 1:	\$10,157,461.53	\$1,943,184.25	\$2,031,097.57	\$829,859.99	\$402,652.04	\$15,364,255.38	
Ending Fund Balance:	\$17,268,452.28	\$1,917,431.60	\$1,168,167.30	\$436,330.13	\$474,769.84	\$21,265,151.15	

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

STATE OF ALABAMA							Exhibit F-III-A
For Fiscal Year 2025, Fiscal Period 04							
062 - Tallapoosa County Schools	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE	
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)	
Revenues							
State Sources	\$19,060,150.00	\$6,822,421.00	(\$12,237,729.00)	\$0.00	\$0.00	\$0.00	
Federal Sources	\$1,200.00	\$100.00	(\$1,100.00)	\$5,064,596.00	\$1,663,247.20	(\$3,401,348.80)	
Local Sources	\$12,185,740.00	\$10,545,135.12	(\$1,640,604.88)	\$1,339,674.00	\$137,088.94	(\$1,202,585.06)	
Other Sources	\$123,000.00	\$61,503.15	(\$61,496.85)	\$31,000.00	\$27,759.71	(\$3,240.29)	
Total Revenues:	\$31,370,090.00	\$17,429,159.27	(\$13,940,930.73)	\$6,435,270.00	\$1,828,095.85	(\$4,607,174.15)	
Expenditures							
Instructional Services	\$16,526,316.00	\$5,581,599.94	\$10,944,716.06	\$1,848,922.28	\$521,515.33	\$1,327,406.95	
Instructional Support Services	\$4,537,377.00	\$1,537,725.03	\$2,999,651.97	\$867,947.69	\$229,495.87	\$638,451.82	
Operation & Maintenance Services	\$4,308,287.00	\$1,553,105.73	\$2,755,181.27	\$168,659.00	\$2,095.00	\$166,564.00	
Auxiliary Services	\$2,366,065.00	\$787,190.49	\$1,578,874.51	\$2,932,822.00	\$1,008,765.53	\$1,924,056.47	
General Administrative Services	\$1,718,427.00	\$592,904.30	\$1,125,522.70	\$187,680.00	\$59,949.93	\$127,730.07	
Special Revenue Outlay	\$0.00	\$10,000.00	(\$10,000.00)	\$0.00	\$0.00	\$0.00	
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Expenditures	\$725,507.00	\$253,872.69	\$471,634.31	\$220,069.03	\$32,026.84	\$188,042.19	
Total Expenditures:	\$30,181,979.00	\$10,316,398.18	\$19,865,580.82	\$6,226,100.00	\$1,853,848.50	\$4,372,251.50	
Other Financing Sources (Uses)							
Other Financing Sources:	\$280,008.26	\$10,729.66	(\$269,278.60)	\$528,873.00	\$22,816.00	(\$506,057.00)	
Other Financing Uses:	\$383,060.00	\$12,500.00	\$370,560.00	\$105,963.00	\$22,816.00	\$83,147.00	
Total Other Financing Sources (Uses):	(\$103,051.74)	(\$1,770.34)	\$101,281.40	\$422,910.00	\$0.00	(\$422,910.00)	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$1,085,059.26	\$7,110,990.75	\$6,025,931.49	\$632,080.00	(\$25,752.65)	(\$657,832.65)	
Beginning Fund Balance - Oct. 1:	\$8,805,526.40	\$10,157,461.53	\$1,351,935.13	\$1,732,410.16	\$1,943,184.25	\$210,774.09	
Ending Fund Balance:	\$9,890,585.66	\$17,268,452.28	\$7,377,866.62	\$2,364,490.16	\$1,917,431.60	(\$447,058.56)	

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STATE OF ALABAMA							Exhibit F-III-B
For Fiscal Year 2025, Fiscal Period 04							
062 - Tallapoosa County Schools	DEBT SERVICE			VARIANCE	CAPITAL PROJECTS		VARIANCE
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)	
Revenues							
State Sources	\$496,154.96	\$0.00	(\$496,154.96)	\$527,511.04	\$156,692.00	(\$370,819.04)	
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Local Sources	\$1,866,240.00	\$0.00	(\$1,866,240.00)	\$400,000.00	\$0.00	(\$400,000.00)	
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Revenues:	\$2,362,394.96	\$0.00	(\$2,362,394.96)	\$927,511.04	\$156,692.00	(\$770,819.04)	
Expenditures							
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$0.00	\$37,924.00	(\$37,924.00)	
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	\$0.00	\$126,382.00	(\$126,382.00)	
Debt Service	\$2,298,933.00	\$862,930.27	\$1,436,002.73	\$527,511.04	\$73,512.60	\$453,998.44	
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenditures:	\$2,298,933.00	\$862,930.27	\$1,436,002.73	\$527,511.04	\$237,818.60	\$289,692.44	
Other Financing Sources (Uses)							
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$312,403.26	\$312,403.26	\$0.00	
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	(\$312,403.26)	(\$312,403.26)	\$0.00	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$63,461.96	(\$862,930.27)	(\$926,392.23)	\$87,596.74	(\$393,529.86)	(\$481,126.60)	
Beginning Fund Balance - Oct. 1:	\$4,636,569.37	\$2,031,097.57	(\$2,605,471.80)	\$4,970,851.77	\$829,859.99	(\$4,140,991.78)	
Ending Fund Balance:	\$4,700,031.33	\$1,168,167.30	(\$3,531,864.03)	\$5,058,448.51	\$436,330.13	(\$4,622,118.38)	

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

STATE OF ALABAMA							Exhibit F-III-C
For Fiscal Year 2025, Fiscal Period 04							
062 - Tallapoosa County Schools	EXPENDABLE TRUST		VARIANCE	AND EXPENDABLE TRUST FUNDS		VARIANCE	
Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)	
Revenues							
State Sources	\$0.00	\$0.00	\$0.00	\$20,083,816.00	\$6,979,113.00	(\$13,104,703.00)	
Federal Sources	\$0.00	\$0.00	\$0.00	\$5,065,796.00	\$1,663,347.20	(\$3,402,448.80)	
Local Sources	\$508,827.00	\$93,142.42	(\$415,684.58)	\$16,300,481.00	\$10,775,366.48	(\$5,525,114.52)	
Other Sources	\$0.00	\$0.00	\$0.00	\$154,000.00	\$89,262.86	(\$64,737.14)	
Total Revenues:	\$508,827.00	\$93,142.42	(\$415,684.58)	\$41,604,093.00	\$19,507,089.54	(\$22,097,003.46)	
Expenditures							
Instructional Services	\$267,588.00	\$18,240.80	\$249,347.20	\$18,642,826.28	\$6,121,356.07	\$12,521,470.21	
Instructional Support Services	\$5,656.00	\$60.00	\$5,596.00	\$5,410,980.69	\$1,767,280.90	\$3,643,699.79	
Operation & Maintenance Services	\$1,400.00	\$0.00	\$1,400.00	\$4,478,346.00	\$1,593,124.73	\$2,885,221.27	
Auxiliary Services	\$19,610.00	\$0.00	\$19,610.00	\$5,318,497.00	\$1,795,956.02	\$3,522,540.98	
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,906,107.00	\$652,854.23	\$1,253,252.77	
Total Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$136,382.00	(\$136,382.00)	
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,826,444.04	\$936,442.87	\$1,890,001.17	
Other Expenditures	\$76,058.00	\$2,723.82	\$73,334.18	\$1,021,634.03	\$288,623.35	\$733,010.68	
Total Expenditures:	\$370,312.00	\$21,024.62	\$349,287.38	\$39,604,835.04	\$13,292,020.17	\$26,312,814.87	
Other Financing Sources (Uses)							
Other Financing Sources:	\$1,616.00	\$255.00	(\$1,361.00)	\$810,497.26	\$33,800.66	(\$776,696.60)	
Other Financing Uses:	\$9,071.00	\$255.00	\$8,816.00	\$810,497.26	\$347,974.26	\$462,523.00	
Total Other Financing Sources (Uses):	(\$7,455.00)	\$0.00	\$7,455.00	\$0.00	(\$314,173.60)	(\$314,173.60)	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$131,060.00	\$72,117.80	(\$58,942.20)	\$1,999,257.96	\$5,900,895.77	\$3,901,637.81	
Beginning Fund Balance - Oct. 1:	\$501,441.22	\$402,652.04	(\$98,789.18)	\$20,646,798.92	\$15,364,255.38	(\$5,282,543.54)	
Ending Fund Balance:	\$632,501.22	\$474,769.84	(\$157,731.38)	\$22,646,056.88	\$21,265,151.15	(\$1,380,905.73)	

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