

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 09

102 - Alexander City Schools		GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS
Description	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$15,919,641.57	\$1,176,810.06	\$2,112,391.39	\$7,752,851.83	\$0.00	\$436,819.82	\$0.00
Investments							
Receivables	(\$250.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	(\$1,121.11)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$91,400.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$663.76	\$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	\$50,606,284.31
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,917,561.61
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,010,964.72
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$110,174,345.47
Other Debits							
Total Assets and Other Debits:	\$15,918,934.22	\$1,268,210.43	\$2,112,391.39	\$7,752,851.83	\$0.00	\$436,819.82	\$171,709,156.11
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$27,915.45	\$156.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$0.00	\$34,639.47	\$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	\$112,185,310.19
Total Liabilities:	\$27,915.45	\$34,796.27	\$0.00	\$0.00	\$0.00	\$0.00	\$112,185,310.19
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$59,523,845.92
Contributed Capital							
Reserved Fund Balance	\$8,577,784.61	\$995,763.59	\$0.00	\$814.65	\$0.00	\$93,837.39	\$0.00
Unreserved Fund balance	\$7,313,234.16	\$237,650.57	\$2,112,391.39	\$7,752,037.18	\$0.00	\$342,982.43	\$0.00
Total Fund Equity:	\$15,891,018.77	\$1,233,414.16	\$2,112,391.39	\$7,752,851.83	\$0.00	\$436,819.82	\$59,523,845.92
Total Liabilities and Fund Equity:	\$15,918,934.22	\$1,268,210.43	\$2,112,391.39	\$7,752,851.83	\$0.00	\$436,819.82	\$171,709,156.11

**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 2026, Fiscal Period 09**

102 - Alexander City Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$19,815,353.67	\$0.00	\$758,140.00	\$0.00	\$0.00	\$20,573,493.67
Federal Sources	\$68,275.34	\$2,827,521.74	\$0.00	\$0.00	\$0.00	\$2,895,797.08
Local Sources	\$7,412,320.23	\$535,765.70	\$3,463,340.14	\$283,992.42	\$456,800.36	\$12,152,218.85
Other Sources	\$12,912.93	\$44,515.79	\$0.00	\$0.00	\$0.00	\$57,428.72
Total Revenues:	\$27,308,862.17	\$3,407,803.23	\$4,221,480.14	\$283,992.42	\$456,800.36	\$35,678,938.32
Expenditures						
Instructional Services	\$14,912,966.94	\$1,449,721.69	\$0.00	\$0.00	\$240,152.41	\$16,602,841.04
Instructional Support Services	\$5,216,357.50	\$277,776.60	\$0.00	\$746.10	\$92,739.26	\$5,587,619.46
Operation & Maintenance Services	\$2,130,316.26	\$22,762.29	\$0.00	\$27,813.89	\$1,280.00	\$2,182,172.44
Auxiliary Services	\$1,098,998.76	\$1,642,390.31	\$0.00	\$163,488.00	\$5,512.89	\$2,910,389.96
General Administrative Services	\$1,372,249.09	\$99,129.80	\$0.00	\$0.00	\$0.00	\$1,471,378.89
Capital Outlay	\$559,727.36	\$0.00	\$0.00	\$5,617,869.99	\$0.00	\$6,177,597.35
Debt Service	\$0.00	\$0.00	\$54,731.18	\$5,041,032.56	\$0.00	\$5,095,763.74
Other Expenditures	\$1,042,124.44	\$104,700.30	\$0.00	\$0.00	\$49,280.58	\$1,196,105.32
Total Expenditures:	\$26,332,740.35	\$3,596,480.99	\$54,731.18	\$10,850,950.54	\$388,965.14	\$41,223,868.20
Other Fund Sources (Uses)						
Other Fund Sources:	\$153,615.35	\$281,675.38	\$0.00	\$4,328,489.34	\$11,707.61	\$4,775,487.68
Other Fund Uses:	\$133,810.00	\$148,582.26	\$4,318,662.34	\$0.00	\$38,804.72	\$4,639,859.32
Total Other Fund Sources (Uses):	\$19,805.35	\$133,093.12	(\$4,318,662.34)	\$4,328,489.34	(\$27,097.11)	\$135,628.36
(Under) Expenditures and Other Fund Uses:	\$995,927.17	(\$55,584.64)	(\$151,913.38)	(\$6,238,468.78)	\$40,738.11	(\$5,409,301.52)
Beginning Fund Balance - October 1:	\$14,895,091.60	\$1,288,998.80	\$2,264,304.77	\$13,991,320.61	\$396,081.71	\$32,835,797.49
Ending Fund Balance:	\$15,891,018.77	\$1,233,414.16	\$2,112,391.39	\$7,752,851.83	\$436,819.82	\$27,426,495.97

DEPARTMENT OF EDUCATION LEA Financial System Combined Statement of Revenues, Expenditures, and Changes in Fund Balances All Governmental Fund Types and Expendable Trust Funds Budget and Actual For Fiscal Year 2026, Fiscal Period 09						Exhibit F-III-A
102 - Alexander City Schools	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
Description	Budget	Actual		Budget	Actual	
Revenues						
Local Sources	\$8,558,527.00	\$7,412,320.23	(\$1,146,206.77)	\$891,419.00	\$535,765.70	(\$355,653.30)
Other Sources	\$55,457.00	\$12,912.93	(\$42,544.07)	\$60,446.00	\$44,515.79	(\$15,930.21)
State Sources	\$25,619,328.00	\$19,815,353.67	(\$5,803,974.33)	\$0.00	\$0.00	\$0.00
Federal Sources	\$50,582.00	\$68,275.34	\$17,693.34	\$4,709,885.97	\$2,827,521.74	(\$1,882,364.23)
Total Revenues:	\$34,283,894.00	\$27,308,862.17	(\$6,975,031.83)	\$5,661,750.97	\$3,407,803.23	(\$2,253,947.74)
Expenditures						
Instructional Services	\$19,546,820.30	\$14,912,966.94	\$4,633,853.36	\$2,202,134.78	\$1,449,721.69	\$752,413.09
Instructional Support Services	\$7,131,108.27	\$5,216,357.50	\$1,914,750.77	\$650,513.05	\$277,776.60	\$372,736.45
Operation & Maintenance Services	\$4,367,240.60	\$2,130,316.26	\$2,236,924.34	\$78,378.93	\$22,762.29	\$55,616.64
Auxiliary Services	\$1,689,982.00	\$1,098,998.76	\$590,983.24	\$2,501,808.00	\$1,642,390.31	\$859,417.69
General Administrative Services	\$1,946,480.00	\$1,372,249.09	\$574,230.91	\$177,977.00	\$99,129.80	\$78,847.20
Special Revenue Outlay	\$5,676,746.15	\$559,727.36	\$5,117,018.79	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$1,671,098.69	\$1,042,124.44	\$628,974.25	\$193,184.21	\$104,700.30	\$88,483.91
Total Expenditures:	\$42,029,476.01	\$26,332,740.35	\$15,696,735.66	\$5,803,995.97	\$3,596,480.99	\$2,207,514.98
Other Financing Sources (Uses)						
Other Financing Sources:	\$269,785.00	\$153,615.35	(\$116,169.65)	\$204,400.00	\$281,675.38	\$77,275.38
Other Financing Uses:	\$150,000.00	\$133,810.00	\$16,190.00	\$59,500.00	\$148,582.26	(\$89,082.26)
Total Other Financing Sources (Uses):	\$119,785.00	\$19,805.35	(\$99,979.65)	\$144,900.00	\$133,093.12	(\$11,806.88)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$7,625,797.01)	\$995,927.17	\$8,621,724.18	\$2,655.00	(\$55,584.64)	(\$58,239.64)
Beginning Fund Balance - Oct. 1:	\$14,895,091.00	\$14,895,091.60	\$0.60	\$1,288,999.00	\$1,288,998.80	(\$0.20)
Ending Fund Balance:	\$7,269,293.99	\$15,891,018.77	\$8,621,724.78	\$1,291,654.00	\$1,233,414.16	(\$58,239.84)

DEPARTMENT OF EDUCATION LEA Financial System Combined Statement of Revenues, Expenditures, and Changes in Fund Balances All Governmental Fund Types and Expendable Trust Funds Budget and Actual For Fiscal Year 2026, Fiscal Period 09						Exhibit F-III-B
102 - Alexander City Schools	DEBT SERVICE		VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
Description	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$52,109.00	\$758,140.00	\$706,031.00	\$972,413.00	\$0.00	(\$972,413.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$5,578,517.00	\$3,463,340.14	(\$2,115,176.86)	\$175,000.00	\$283,992.42	\$108,992.42
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$5,630,626.00	\$4,221,480.14	(\$1,409,145.86)	\$1,147,413.00	\$283,992.42	(\$863,420.58)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$10,000.00	\$746.10	\$9,253.90
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$40,000.00	\$27,813.89	\$12,186.11
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$152,578.00	\$163,488.00	(\$10,910.00)
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$9,000,000.00	\$5,617,869.99	\$3,382,130.01
Debt Service	\$54,731.00	\$54,731.18	(\$0.18)	\$5,474,924.00	\$5,041,032.56	\$433,891.44
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$54,731.00	\$54,731.18	(\$0.18)	\$14,677,502.00	\$10,850,950.54	\$3,826,551.46
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$5,461,258.00	\$4,328,489.34	(\$1,132,768.66)
Other Financing Uses:	\$5,461,258.00	\$4,318,662.34	\$1,142,595.66	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	(\$5,461,258.00)	(\$4,318,662.34)	\$1,142,595.66	\$5,461,258.00	\$4,328,489.34	(\$1,132,768.66)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$114,637.00	(\$151,913.38)	(\$266,550.38)	(\$8,068,831.00)	(\$6,238,468.78)	\$1,830,362.22
Beginning Fund Balance - Oct. 1:	\$2,264,303.00	\$2,264,304.77	\$1.77	\$13,991,317.00	\$13,991,320.61	\$3.61
Ending Fund Balance:	\$2,378,940.00	\$2,112,391.39	(\$266,548.61)	\$5,922,486.00	\$7,752,851.83	\$1,830,365.83

DEPARTMENT OF EDUCATION LEA Financial System Combined Statement of Revenues, Expenditures, and Changes in Fund Balances All Governmental Fund Types and Expendable Trust Funds Budget and Actual For Fiscal Year 2026, Fiscal Period 09						Exhibit F-III-C
102 - Alexander City Schools	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
Description	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$26,643,850.00	\$20,573,493.67	(\$6,070,356.33)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,760,467.97	\$2,895,797.08	(\$1,864,670.89)
Local Sources	\$599,754.00	\$456,800.36	(\$142,953.64)	\$15,803,217.00	\$12,152,218.85	(\$3,650,998.15)
Other Sources	\$0.00	\$0.00	\$0.00	\$115,903.00	\$57,428.72	(\$58,474.28)
Total Revenues:	\$599,754.00	\$456,800.36	(\$142,953.64)	\$47,323,437.97	\$35,678,938.32	(\$11,644,499.65)
Expenditures						
Instructional Services	\$322,063.00	\$240,152.41	\$81,910.59	\$22,071,018.08	\$16,602,841.04	\$5,468,177.04
Instructional Support Services	\$101,550.00	\$92,739.26	\$8,810.74	\$7,893,171.32	\$5,587,619.46	\$2,305,551.86
Operation & Maintenance Services	\$1,980.00	\$1,280.00	\$700.00	\$4,487,599.53	\$2,182,172.44	\$2,305,427.09
Auxiliary Services	\$11,450.00	\$5,512.89	\$5,937.11	\$4,355,818.00	\$2,910,389.96	\$1,445,428.04
Expendable Administrative Services	\$229.00	\$0.00	\$229.00	\$2,124,686.00	\$1,471,378.89	\$653,307.11
Total Outlay	\$0.00	\$0.00	\$0.00	\$14,676,746.15	\$6,177,597.35	\$8,499,148.80
Expendable Service	\$0.00	\$0.00	\$0.00	\$5,529,655.00	\$5,095,763.74	\$433,891.26
Other Expenditures	\$66,115.00	\$49,280.58	\$16,834.42	\$1,930,397.90	\$1,196,105.32	\$734,292.58
Total Expenditures:	\$503,387.00	\$388,965.14	\$114,421.86	\$63,069,091.98	\$41,223,868.20	\$21,845,223.78
Other Financing Sources (Uses)						
Other Financing Sources:	\$6,200.00	\$11,707.61	\$5,507.61	\$5,941,643.00	\$4,775,487.68	(\$1,166,155.32)
Other Financing Uses:	\$21,100.00	\$38,804.72	(\$17,704.72)	\$5,691,858.00	\$4,639,859.32	\$1,051,998.68
Total Other Financing Sources (Uses):	(\$14,900.00)	(\$27,097.11)	(\$12,197.11)	\$249,785.00	\$135,628.36	(\$114,156.64)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$81,467.00	\$40,738.11	(\$40,728.89)	(\$15,495,869.01)	(\$5,409,301.52)	\$10,086,567.49
Beginning Fund Balance - Oct. 1:	\$396,046.00	\$396,081.71	\$35.71	\$32,835,756.00	\$32,835,797.49	\$41.49
Ending Fund Balance:	\$477,513.00	\$436,819.82	(\$40,693.18)	\$17,339,886.99	\$27,426,495.97	\$10,086,608.98