

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System

Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 01

816 - Floretta P. Carson Visual and
Performing Arts Schools

Description Assets and Other Debits:	GOVERNMENTAL			PROPRIETARY		FIDUCIARY	ACCOUNT GROUPS
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	F/A LT Dept
Assets:							
Cash	\$739,762.23	(\$53,736.80)	\$0.00	\$2,801.99	\$0.00	\$0.00	\$0.00
Investments							
Receivables	\$25,228.87	\$51,872.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$172.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$13,167.66	\$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	\$0.00
Construction In Progress							\$24,895.00
Other Debits:							
Amounts Available							
Amounts to be Provided							
Other Debits							
Total Assets and Other Debits:	\$778,158.76	(\$1,692.10)	\$0.00	\$2,801.99	\$0.00	\$0.00	\$24,895.00
Liabilities:							
Claims Payable	\$33,405.02	\$23,116.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities							
Long-Term Liabilities							
Total Liabilities:	\$33,405.02	\$23,116.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Equity:							
Investments in General Fixed Assets							
Contributed Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,895.00
Reserved Fund Balance	\$5,781.97	\$172.61	\$0.00	\$19.99	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$738,971.77	(\$24,981.02)	\$0.00	\$2,782.00	\$0.00	\$0.00	\$0.00
Total Fund Equity:	\$744,753.74	(\$24,808.41)	\$0.00	\$2,801.99	\$0.00	\$0.00	\$24,895.00
Total Liabilities and Fund Equity:	\$778,158.76	(\$1,692.10)	\$0.00	\$2,801.99	\$0.00	\$0.00	\$24,895.00

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

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STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2026, Fiscal Period 01

816 - Floretta P. Carson Visual and Performing Arts Schools		GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total	
Revenues							
State Sources	\$205,288.00	\$0.00	\$0.00	\$0.00	\$0.00	\$205,288.00	
Federal Sources	\$0.00	\$14,293.58	\$0.00	\$0.00	\$0.00	\$14,293.58	
Local Sources	\$11,296.66	\$0.00	\$0.00	\$0.00	\$0.00	\$11,296.66	
Other Sources						\$0.00	
Total Revenues:	\$216,584.66	\$14,293.58	\$0.00	\$0.00	\$0.00	\$230,878.24	
Expenditures							
Instructional Services	\$114,781.59	\$23,116.31	\$0.00	\$0.00	\$0.00	\$137,897.90	
Instructional Support Services	\$73,192.16	\$7,757.84	\$0.00	\$0.00	\$0.00	\$80,950.00	
Operation & Maintenance Services	\$26,134.22	\$0.00	\$0.00	\$6,656.58	\$0.00	\$32,790.80	
Auxiliary Services	\$3,036.44	\$8,400.45	\$0.00	\$0.00	\$0.00	\$11,436.89	
General Administrative Services	\$16,403.50	\$0.00	\$0.00	\$0.00	\$0.00	\$16,403.50	
Capital Outlay						\$0.00	
Debt Service						\$0.00	
Other Expenditures						\$0.00	
Total Expenditures:	\$233,547.91	\$39,274.60	\$0.00	\$6,656.58	\$0.00	\$279,479.09	
Other Fund Sources (Uses)							
Other Fund Sources:						\$0.00	
Other Fund Uses:						\$0.00	
Total Other Fund Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$16,963.25)	(\$24,981.02)	\$0.00	(\$6,656.58)	\$0.00	(\$48,600.85)	
Beginning Fund Balance - October 1:	\$761,716.99	\$172.61	\$0.00	\$9,458.57	\$0.00	\$771,348.17	
Ending Fund Balance:	\$744,753.74	(\$24,808.41)	\$0.00	\$2,801.99	\$0.00	\$722,747.32	

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STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual

For Fiscal Year 2026, Fiscal Period 01

816 - Floretta P. Carson Visual and Performing Arts Schools

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$2,567,340.00	\$205,288.00	(\$2,362,052.00)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$558,163.00	\$14,293.58	(\$543,869.42)
Local Sources	\$291,734.19	\$11,296.66	(\$280,437.53)	\$0.00	\$0.00	\$0.00
Other Sources						
Total Revenues:	\$2,859,074.19	\$216,584.66	(\$2,642,489.53)	\$558,163.00	\$14,293.58	(\$543,869.42)
Expenditures						
Instructional Services	\$1,551,554.80	\$114,781.59	\$1,436,773.21	\$132,186.55	\$23,116.31	\$109,070.24
Instructional Support Services	\$946,470.65	\$73,192.16	\$873,278.49	\$88,611.45	\$7,757.84	\$80,853.61
Operation & Maintenance Services	\$438,320.21	\$26,134.22	\$412,185.99	\$0.00	\$0.00	\$0.00
Auxiliary Services	\$33,988.88	\$3,036.44	\$30,952.44	\$337,365.00	\$8,400.45	\$328,964.55
General Administrative Services	\$483,035.15	\$16,403.50	\$466,631.65	\$0.00	\$0.00	\$0.00
Special Revenue Outlay						
General Service						
Other Expenditures	\$133,353.50	\$0.00	\$133,353.50	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$3,586,723.19	\$233,547.91	\$3,353,175.28	\$558,163.00	\$39,274.60	\$518,888.40
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$27,787.00	\$0.00	(\$27,787.00)
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$27,787.00	\$0.00	\$27,787.00
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$727,649.00)	(\$16,963.25)	\$710,685.75	\$0.00	(\$24,981.02)	(\$24,981.02)
Beginning Fund Balance - Oct. 1:	\$727,649.00	\$761,716.99	\$34,067.99	\$0.00	\$172.61	\$172.61
Ending Fund Balance:	\$0.00	\$744,753.74	\$744,753.74	\$0.00	(\$24,808.41)	(\$24,808.41)

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

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STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual

For Fiscal Year 2026, Fiscal Period 01

816 - Floretta P. Carson Visual and
Performing Arts Schools

Description	DEBT SERVICE		VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$106,416.00	\$0.00	(\$106,416.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Sources						
Total Revenues:	\$0.00	\$0.00	\$0.00	\$106,416.00	\$0.00	(\$106,416.00)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$106,416.00	\$6,656.58	\$99,759.42
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						
Debt Service						
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$106,416.00	\$6,656.58	\$99,759.42
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$0.00	\$0.00	\$0.00	(\$6,656.58)	(\$6,656.56)
Beginning Fund Balance - Oct. 1:	\$0.00	\$0.00	\$0.00	\$0.00	\$9,458.57	\$9,458.57
Ending Fund Balance:	\$0.00	\$0.00	\$0.00	\$0.00	\$2,801.99	\$2,801.99

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STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual

For Fiscal Year 2026, Fiscal Period 01

EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
Description	Budget	Actual	Budget	Actual	
Revenues					
State Sources	\$0.00	\$0.00	\$2,673,756.00	\$205,288.00	(\$2,468,468.00)
Federal Sources	\$0.00	\$0.00	\$558,163.00	\$14,293.58	(\$543,869.42)
Local Sources	\$0.00	\$0.00	\$291,734.19	\$11,296.66	(\$280,437.53)
Other Sources					
Total Revenues:	\$0.00	\$0.00	\$3,523,653.19	\$230,878.24	(\$3,292,774.95)
Expenditures					
Instructional Services	\$0.00	\$0.00	\$1,683,741.35	\$137,897.90	\$1,545,843.45
Instructional Support Services	\$0.00	\$0.00	\$1,035,082.10	\$80,950.00	\$954,132.10
Operation & Maintenance Services	\$0.00	\$0.00	\$544,736.21	\$32,790.80	\$511,945.41
Auxiliary Services	\$0.00	\$0.00	\$371,353.88	\$11,436.89	\$359,916.99
Expendable Administrative Services	\$0.00	\$0.00	\$483,035.15	\$16,403.50	\$466,631.65
Total Outlay					
Expendable Service					
Other Expenditures	\$0.00	\$0.00	\$133,353.50	\$0.00	\$133,353.50
Total Expenditures:	\$0.00	\$0.00	\$4,251,302.19	\$279,479.09	\$3,971,823.10
Other Financing Sources (Uses)					
Other Financing Sources:	\$0.00	\$0.00	\$27,787.00	\$0.00	(\$27,787.00)
Other Financing Uses:	\$0.00	\$0.00	\$27,787.00	\$0.00	\$27,787.00
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	\$0.00	(\$727,649.00)	(\$48,600.85)	\$679,048.15
Beginning Fund Balance - Oct. 1:	\$0.00	\$0.00	\$727,649.00	\$771,348.17	\$43,699.17
Ending Fund Balance:	\$0.00	\$0.00	\$0.00	\$722,747.32	\$722,747.32

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STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Department of Revenues, Expenditures, and Changes in Fund Balances
Governmental and Expendable Trust Funds
Fiscal Year 2026, Fiscal Period 01

816 - Fioretta P. Carson Visual and Performing Arts Schools

		GOVERNMENTAL				FIDUCIARY		
		General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total	
SCHOOLS								
Revenues								
State Sources								
1110 - Foundation Program - Regular	\$185,924.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$185,924.00	
1220 - School Nurses Program	\$8,990.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,990.00	
1221 - Technology Coordinator	\$5,974.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,974.00	
2901 - State Sources Default	\$4,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,400.00	
Total - State Sources	\$205,288.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$205,288.00	
Federal Sources								
5110 - USDA-School Lunch Program-Section 11	\$0.00	\$11,856.32	\$0.00	\$0.00	\$0.00	\$0.00	\$11,856.32	
5135 - USDA-Severe Need Breakfast Program	\$0.00	\$2,437.26	\$0.00	\$0.00	\$0.00	\$0.00	\$2,437.26	
Total - Federal Sources	\$0.00	\$14,293.58	\$0.00	\$0.00	\$0.00	\$0.00	\$14,293.58	
Local Sources								
6930 - Fees	\$1,812.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,812.00	
6940 - Contributions from Private Sources	\$9,484.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,484.66	
Total - Local Sources	\$11,296.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,296.66	
Total Revenues:	\$216,584.66	\$14,293.58	\$0.00	\$0.00	\$0.00	\$0.00	\$230,878.24	
Expenditures								
Account Code 1100 - Instruction								
Program Code 1500 - Secondary Program-Grades 7-12								
010 - Regular Teacher	\$68,903.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,903.79	
210 - State Insurance	\$12,656.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,656.00	
220 - State Retirement	\$9,363.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,363.50	
230 - Social Security	\$4,188.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,188.29	
240 - Federal Medicare	\$979.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$979.50	
250 - State Unemployment Compensation Insurance	\$88.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$88.22	
399 - Other Purchased Services	\$18,500.29	\$23,116.31	\$0.00	\$0.00	\$0.00	\$0.00	\$41,616.60	
495 - Computer Hardware	\$102.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$102.00	
Total for Program Code 1500	\$114,781.59	\$23,116.31	\$0.00	\$0.00	\$0.00	\$0.00	\$137,897.90	
Total for Account Code 1100 - Instruction	\$114,781.59	\$23,116.31	\$0.00	\$0.00	\$0.00	\$0.00	\$137,897.90	
Account Code 2120 - Guidance and Counseling Services								
Program Code 1500 - Secondary Program-Grades 7-12								
044 - Counselor (7-12)	\$5,833.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,833.33	
210 - State Insurance	\$904.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$904.00	
220 - State Retirement	\$793.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$793.92	
230 - Social Security	\$349.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$349.64	
240 - Federal Medicare	\$81.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$81.77	
Total for Program Code 1500	\$7,962.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,962.66	
Total for Account Code 2120 - Guidance and Counseling Services	\$7,962.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,962.66	
Account Code 2140 - Health Services								
Program Code 8210 - Student Support Services								
111 - Coordinator/Asst. Coordinator	\$1,737.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,737.98	

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STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental and Expendable Trust Funds
Fiscal Year 2026, Fiscal Period 01

816 - Fioretta P. Carson Visual and Performing Arts Schools

Description	GOVERNMENTAL				FIDUCIARY			Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust			
Expenditures								
Account Code 2140 - Health Services								
<i>Program Code 8210 - Student Support Services</i>								
121 - Registered Nurse	\$5,228.13	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$5,228.13
210 - State Insurance	\$1,808.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$1,808.00
220 - State Retirement	\$964.77	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$964.77
230 - Social Security	\$431.89	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$431.89
240 - Federal Medicare	\$101.01	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$101.01
250 - State Unemployment Compensation Insurance	\$3.03	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$3.03
<i>Total for Program Code 8210</i>	<i>\$10,274.81</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>		<i>\$0.00</i>	<i>\$10,274.81</i>
Account Code 2190 - Other Student Support Services	\$10,274.81	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$10,274.81
<i>Program Code 1500 - Secondary Program-Grades 7-12</i>								
399 - Other Purchased Services	\$3,890.75	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$3,890.75
<i>Total for Program Code 1500</i>	<i>\$3,890.75</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>		<i>\$0.00</i>	<i>\$3,890.75</i>
<i>Program Code 1750 - Homeless</i>								
411 - Student Classroom Supplies	\$0.00	\$257.84	\$0.00	\$0.00	\$0.00		\$0.00	\$257.84
<i>Total for Program Code 1750</i>	<i>\$0.00</i>	<i>\$257.84</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>		<i>\$0.00</i>	<i>\$257.84</i>
<i>Program Code 8210 - Student Support Services</i>								
399 - Other Purchased Services	\$4,623.04	\$500.00	\$0.00	\$0.00	\$0.00		\$0.00	\$5,123.04
489 - Other Non-instructional Supplies	\$802.50	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$802.50
621 - Association Dues	\$660.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$660.00
<i>Total for Program Code 8210</i>	<i>\$6,085.54</i>	<i>\$500.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>		<i>\$0.00</i>	<i>\$6,585.54</i>
Total for Account Code 2190 - Other Student Support Services	\$9,976.29	\$757.84	\$0.00	\$0.00	\$0.00		\$0.00	\$10,734.13
<i>Account Code 8220 - Instructional Staff Development Services</i>								
312 - Staff Educational Services	\$14,089.87	\$7,000.00	\$0.00	\$0.00	\$0.00		\$0.00	\$21,089.87
<i>Total for Program Code 8220</i>	<i>\$14,089.87</i>	<i>\$7,000.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>		<i>\$0.00</i>	<i>\$21,089.87</i>
Total for Account Code 2215 - Instructional Staff Development Services	\$14,089.87	\$7,000.00	\$0.00	\$0.00	\$0.00		\$0.00	\$21,089.87
<i>Account Code 2310 - Office of School Administrator</i>								
<i>Program Code 1500 - Secondary Program-Grades 7-12</i>								
024 - Principal (7-12)	\$12,083.33	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$12,083.33
034 - Asst Principal (7-12)	\$7,750.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$7,750.00
210 - State Insurance	\$1,808.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$1,808.00
220 - State Retirement	\$2,773.72	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$2,773.72
230 - Social Security	\$1,208.78	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$1,208.78
240 - Federal Medicare	\$282.70	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$282.70
<i>Total for Program Code 1500</i>	<i>\$25,906.53</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>		<i>\$0.00</i>	<i>\$25,906.53</i>
Total for Account Code 2310 - Office of School Administrator	\$25,906.53	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$25,906.53

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DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental and Expendable Trust Funds
Fiscal Year 2026, Fiscal Period 01

816 - Floretta P. Carson Visual and Performing Arts Schools

Description	GOVERNMENTAL			FIDUCIARY			Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust		
Expenditures							
Account Code 2390 - Other School Administrative Services							
<i>Program Code 8230 - School Administrative Services</i>							
141 - Secretary	\$3,333.33	\$0.00	\$0.00	\$0.00	\$0.00	\$3,333.33	
210 - State Insurance	\$904.00	\$0.00	\$0.00	\$0.00	\$0.00	\$904.00	
220 - State Retirement	\$453.67	\$0.00	\$0.00	\$0.00	\$0.00	\$453.67	
230 - Social Security	\$206.67	\$0.00	\$0.00	\$0.00	\$0.00	\$206.67	
240 - Federal Medicare	\$48.33	\$0.00	\$0.00	\$0.00	\$0.00	\$48.33	
250 - State Unemployment Compensation Insurance	\$36.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36.00	
<i>Total for Program Code 8230</i>	<i>\$4,982.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$4,982.00</i>	
Total for Account Code 2390 - Other School Administrative Services	\$4,982.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,982.00	
Account Code 3100 - Security Services							
<i>Program Code 8310 - Operation & Maintenance</i>							
399 - Other Purchased Services	\$5,806.75	\$0.00	\$0.00	\$0.00	\$0.00	\$5,806.75	
<i>Total for Program Code 8310</i>	<i>\$5,806.75</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$5,806.75</i>	
Total for Account Code 3100 - Security Services	\$5,806.75	\$0.00	\$0.00	\$0.00	\$0.00	\$5,806.75	
Account Code 3200 - Building Services							
<i>Program Code 8320 - Operation & Maintenance</i>							
171 - Custodial	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	
210 - State Insurance	\$904.00	\$0.00	\$0.00	\$0.00	\$0.00	\$904.00	
220 - State Retirement	\$340.25	\$0.00	\$0.00	\$0.00	\$0.00	\$340.25	
230 - Social Security	\$147.68	\$0.00	\$0.00	\$0.00	\$0.00	\$147.68	
240 - Federal Medicare	\$34.54	\$0.00	\$0.00	\$0.00	\$0.00	\$34.54	
340 - Property Services	\$16,401.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,401.00	
360 - Communication	\$0.00	\$0.00	\$0.00	\$1,199.11	\$0.00	\$1,199.11	
395 - Insurance Services	\$0.00	\$0.00	\$0.00	\$3,645.95	\$0.00	\$3,645.95	
399 - Other Purchased Services	\$0.00	\$0.00	\$0.00	\$482.90	\$0.00	\$482.90	
441 - Custodial Supplies	\$0.00	\$0.00	\$0.00	\$1,328.62	\$0.00	\$1,328.62	
<i>Total for Program Code 8320</i>	<i>\$20,327.47</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$6,656.58</i>	<i>\$0.00</i>	<i>\$26,984.05</i>	
Total for Account Code 3200 - Building Services	\$20,327.47	\$0.00	\$0.00	\$6,656.58	\$0.00	\$26,984.05	
Account Code 4210 - Child Nutrition							
<i>Program Code 8420 - Food Service Operations</i>							
115 - Manager/Asst. Manager	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	
210 - State Insurance	\$0.00	\$904.00	\$0.00	\$0.00	\$0.00	\$904.00	
220 - State Retirement	\$0.00	\$340.25	\$0.00	\$0.00	\$0.00	\$340.25	
230 - Social Security	\$0.00	\$148.43	\$0.00	\$0.00	\$0.00	\$148.43	
240 - Federal Medicare	\$0.00	\$34.71	\$0.00	\$0.00	\$0.00	\$34.71	
393 - Food Services	\$827.84	\$4,078.22	\$0.00	\$0.00	\$0.00	\$4,906.06	
399 - Other Purchased Services	\$2,208.60	\$0.00	\$0.00	\$0.00	\$0.00	\$2,208.60	

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental and Expendable Trust Funds
Fiscal Year 2026, Fiscal Period 01

816 - Floretta P. Carson Visual and Performing Arts Schools

Schools	Description	GOVERNMENTAL				FIDUCIARY		Total
		General	Special Revenue	Debt Service	Capital Projects	Expendable Trust		
Expenditures								
Account Code 4210 - Child Nutrition								
Program Code 8420 - Food Service Operations								
463 - Food Service Supplies		\$0.00	\$394.84	\$0.00	\$0.00	\$0.00	\$0.00	\$394.84
Total for Program Code 8420		\$3,036.44	\$8,400.45	\$0.00	\$0.00	\$0.00	\$0.00	\$11,436.89
Total for Account Code 4210 - Child Nutrition		\$3,036.44	\$8,400.45	\$0.00	\$0.00	\$0.00	\$0.00	\$11,436.89
Account Code 6210 - General Executive Administrative Services								
Program Code 8620 - General Administrative Services								
081 - Coordinator/Director		\$7,083.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,083.33
210 - State Insurance		\$904.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$904.00
220 - State Retirement		\$964.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$964.04
230 - Social Security		\$431.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$431.85
240 - Federal Medicare		\$101.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$101.00
Total for Program Code 8620		\$9,484.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,484.22
Total for Account Code 6210 - General Executive Administrative Services		\$9,484.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,484.22
Account Code 6410 - Information Services								
Program Code 8640 - General Administrative Services								
399 - Other Purchased Services		\$3,860.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,860.50
Total for Program Code 8640		\$3,860.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,860.50
Total for Account Code 6410 - Information Services		\$3,860.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,860.50
Account Code 6490 - Other Central Support Services								
Program Code 8640 - General Administrative Services								
479 - Other General Supplies		\$3,058.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,058.78
Total for Program Code 8640		\$3,058.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,058.78
Total for Account Code 6490 - Other Central Support Services		\$3,058.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,058.78
Total Expenditures:		\$233,547.91	\$39,274.60	\$0.00	\$6,656.58	\$0.00	\$0.00	\$279,479.09
Total Other Fund Sources (Uses):								\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:		(\$16,963.25)	(\$24,981.02)	\$0.00	(\$6,656.58)	\$0.00	\$0.00	(\$48,600.85)
Beginning Fund Balance - October 1:		\$761,716.99	\$172.61	\$0.00	\$9,458.57	\$0.00	\$0.00	\$771,348.17
Ending Fund Balance:		\$744,753.74	(\$24,808.41)	\$0.00	\$2,801.99	\$0.00	\$0.00	\$722,747.32