

Alabama State Department of Education

Fiscal Year 2026

Tallapoosa County Board of Education

MONTHLY GENERAL PURPOSE FINANCIAL STATEMENTS

JANUARY 2026

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2026, Fiscal Period 04

Exhibit F-I-A

062 - Tallapoosa County Schools

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$12,442,900.03	\$810,624.28	\$6,411,491.60	(\$2,139,204.12)	\$0.00	\$223,637.13	\$0.00
Investments	\$6,985,761.33	\$0.00	\$0.00	\$3,534,887.72	\$0.00	\$262,852.54	\$0.00
Receivables	(\$4,364.65)	\$304,291.18	\$0.00	\$0.00	\$0.00	\$548.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$75,090.61	\$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	\$93,587,733.42
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$125,821.22
Other Debits:							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$185,143.63
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,577,454.45
Other Debits							
Total Assets and Other Debits:	\$19,424,296.71	\$1,190,006.07	\$6,411,491.60	\$1,395,683.60	\$0.00	\$487,037.67	\$130,476,152.72
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	(\$100,551.72)	(\$25,571.66)	\$74,813.62	\$18,378.15	\$0.00	\$75.00	\$0.00
Interfund Payable							
Other Liabilities	\$32,650.88	\$138,539.35	\$0.00	(\$125,821.22)	\$0.00	(\$2,356.03)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,762,598.08
Total Liabilities:	(\$67,900.84)	\$112,967.69	\$74,813.62	(\$107,443.07)	\$0.00	(\$2,281.03)	\$36,762,598.08
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$93,713,554.64
Contributed Capital							
Reserved Fund Balance	\$0.00	\$133,158.84	\$0.00	\$0.00	\$0.00	\$8,701.02	\$0.00
Unreserved Fund balance	\$19,492,197.55	\$943,879.54	\$6,336,677.98	\$1,503,126.67	\$0.00	\$480,617.68	\$0.00
Total Fund Equity:	\$19,492,197.55	\$1,077,038.38	\$6,336,677.98	\$1,503,126.67	\$0.00	\$489,318.70	\$93,713,554.64
Total Liabilities and Fund Equity:	\$19,424,296.71	\$1,190,006.07	\$6,411,491.60	\$1,395,683.60	\$0.00	\$487,037.67	\$130,476,152.72

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

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

Exhibit F-II-A

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2026, Fiscal Period 04**

062 - Tallapoosa County Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$7,551,575.33	\$0.00	\$27,988.99	\$29,692.00	\$0.00	\$7,609,256.32
Federal Sources	\$180.00	\$1,226,660.05	\$0.00	\$0.00	\$0.00	\$1,226,840.05
Local Sources	\$10,673,767.85	\$403,740.96	\$0.00	\$0.00	\$228,189.29	\$11,305,698.10
Other Sources	\$158,027.57	\$24,000.12	\$0.00	\$0.00	\$0.00	\$182,027.69
Total Revenues:	\$18,383,550.75	\$1,654,401.13	\$27,988.99	\$29,692.00	\$228,189.29	\$20,323,822.16
Expenditures						
Instructional Services	\$6,083,500.39	\$559,708.67	\$0.00	\$0.00	\$126,075.11	\$6,769,284.17
Instructional Support Services	\$1,714,389.67	\$356,815.85	\$0.00	\$0.00	\$778.09	\$2,071,983.61
Operation & Maintenance Services	\$1,453,651.04	\$3,454.02	\$0.00	\$176,424.62	\$0.00	\$1,633,529.68
Auxiliary Services	\$813,416.66	\$938,066.82	\$0.00	\$0.00	\$5,208.24	\$1,756,691.72
General Administrative Services	\$572,018.61	\$71,986.48	\$0.00	\$0.00	\$0.00	\$644,005.09
Capital Outlay	\$0.00	\$0.00	\$0.00	\$458,788.98	\$0.00	\$458,788.98
Debt Service	\$0.00	\$0.00	\$679,982.86	\$55,134.45	\$0.00	\$735,117.31
Other Expenditures	\$310,026.42	\$62,894.07	\$0.00	\$0.00	\$80,049.57	\$452,970.06
Total Expenditures:	\$10,947,002.79	\$1,992,925.91	\$679,982.86	\$690,348.05	\$212,111.01	\$14,522,370.62
Other Fund Sources (Uses)						
Other Fund Sources:	\$12,190.68	\$66,651.56	\$312,403.26	\$0.00	(\$28.50)	\$391,217.00
Other Fund Uses:	\$354,253.26	\$55,058.02	\$0.00	\$0.00	\$8,025.52	\$417,336.80
Total Other Fund Sources (Uses):	(\$342,062.58)	\$11,593.54	\$312,403.26	\$0.00	(\$8,054.02)	(\$26,119.80)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$7,094,485.38	(\$326,931.24)	(\$339,590.61)	(\$660,656.05)	\$8,024.26	\$5,775,331.74
Beginning Fund Balance - October 1:	\$12,397,712.17	\$1,403,969.62	\$6,676,268.59	\$2,163,782.72	\$481,294.44	\$23,123,027.54
Ending Fund Balance:	\$19,492,197.55	\$1,077,038.38	\$6,336,677.98	\$1,503,126.67	\$489,318.70	\$28,898,359.28

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

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

Exhibit F-III-A

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2026, Fiscal Period 04**

062 - Tallapoosa County Schools

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$20,830,636.56	\$7,551,575.33	(\$13,279,061.23)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$180.00	\$180.00	\$4,843,626.00	\$1,226,660.05	(\$3,616,965.95)
Local Sources	\$13,071,000.00	\$10,673,767.85	(\$2,397,232.15)	\$1,157,657.00	\$403,740.96	(\$753,916.04)
Other Sources	\$180,800.00	\$158,027.57	(\$22,772.43)	\$18,000.00	\$24,000.12	\$6,000.12
Total Revenues:	\$34,082,436.56	\$18,383,550.75	(\$15,698,885.81)	\$6,019,283.00	\$1,654,401.13	(\$4,364,881.87)
Expenditures						
Instructional Services	\$17,806,261.33	\$6,083,500.39	\$11,722,760.94	\$1,602,644.99	\$559,708.67	\$1,042,936.32
Instructional Support Services	\$5,123,773.85	\$1,714,389.67	\$3,409,384.18	\$989,065.28	\$356,815.85	\$632,249.43
Operation & Maintenance Services	\$4,712,075.19	\$1,453,651.04	\$3,258,424.15	\$159,231.00	\$3,454.02	\$155,776.98
Auxiliary Services	\$2,760,026.42	\$813,416.66	\$1,946,609.76	\$3,591,002.49	\$938,066.82	\$2,652,935.67
General Administrative Services	\$1,979,487.82	\$572,018.61	\$1,407,469.21	\$210,286.90	\$71,986.48	\$138,300.42
Special Revenue Outlay	\$1,335,000.00	\$0.00	\$1,335,000.00	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$879,222.22	\$310,026.42	\$569,195.80	\$180,274.83	\$62,894.07	\$117,380.76
Total Expenditures:	\$34,595,846.83	\$10,947,002.79	\$23,648,844.04	\$6,732,505.49	\$1,992,925.91	\$4,739,579.58
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$12,190.68	\$12,190.68	\$860,551.35	\$66,651.56	(\$793,899.79)
Other Financing Uses:	\$774,878.35	\$354,253.26	\$420,625.09	\$84,969.00	\$55,058.02	\$29,910.98
Total Other Financing Sources (Uses):	(\$774,878.35)	(\$342,062.58)	\$432,815.77	\$775,582.35	\$11,593.54	(\$763,988.81)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$1,288,288.62)	\$7,094,485.38	\$8,382,774.00	\$62,359.86	(\$326,931.24)	(\$389,291.10)
Beginning Fund Balance - Oct. 1:	\$10,102,479.00	\$12,397,712.17	\$2,295,233.17	\$794,828.70	\$1,403,969.62	\$609,140.92
Ending Fund Balance:	\$8,814,190.38	\$19,492,197.55	\$10,678,007.17	\$857,188.56	\$1,077,038.38	\$219,849.82

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

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

Exhibit F-III-B

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2026, Fiscal Period 04**

062 - Tallapoosa County Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$27,988.99	\$27,988.99	\$0.00	\$1,021,303.01	\$29,692.00	(\$991,611.01)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$1,748,750.56	\$0.00	(\$1,748,750.56)	\$240,668.00	\$0.00	(\$240,668.00)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$1,776,739.55	\$27,988.99	(\$1,748,750.56)	\$1,261,971.01	\$29,692.00	(\$1,232,279.01)
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	\$176,424.62	(\$176,424.62)
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	\$930,000.00	\$458,788.98	\$471,211.02
Debt Service	\$1,776,739.55	\$679,982.86	\$1,096,756.69	\$701,851.95	\$55,134.45	\$646,717.50
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$1,776,739.55	\$679,982.86	\$1,096,756.69	\$1,631,851.95	\$690,348.05	\$941,503.90
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$312,403.26	\$312,403.26	\$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	\$312,403.26	\$312,403.26	\$0.00	\$0.00	\$0.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$0.00	(\$339,590.61)	(\$339,590.61)	(\$369,880.94)	(\$660,656.05)	(\$290,775.11)
Beginning Fund Balance - Oct. 1:	\$0.00	\$6,676,268.59	\$6,676,268.59	\$649,013.52	\$2,163,782.72	\$1,514,769.20
Ending Fund Balance:	\$0.00	\$6,336,677.98	\$6,336,677.98	\$279,132.58	\$1,503,126.67	\$1,223,994.09

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

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

Exhibit F-III-C

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2026, Fiscal Period 04**

062 - Tallapoosa County Schools

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$21,879,928.56	\$7,609,256.32	(\$14,270,672.24)
Federal Sources	\$0.00	\$0.00	\$0.00	\$4,843,626.00	\$1,226,840.05	(\$3,616,785.95)
Local Sources	\$478,706.00	\$228,189.29	(\$250,516.71)	\$16,696,781.56	\$11,305,698.10	(\$5,391,083.46)
Other Sources	\$0.00	\$0.00	\$0.00	\$198,800.00	\$182,027.69	(\$16,772.31)
Total Revenues:	\$478,706.00	\$228,189.29	(\$250,516.71)	\$43,619,136.12	\$20,323,822.16	(\$23,295,313.96)
Expenditures						
Instructional Services	\$265,702.00	\$126,075.11	\$139,626.89	\$19,674,608.32	\$6,769,284.17	\$12,905,324.15
Instructional Support Services	\$5,656.00	\$778.09	\$4,877.91	\$6,118,495.13	\$2,071,983.61	\$4,046,511.52
Operation & Maintenance Services	\$250.00	\$0.00	\$250.00	\$4,871,556.19	\$1,633,529.68	\$3,238,026.51
Auxiliary Services	\$22,508.00	\$5,208.24	\$17,299.76	\$6,373,536.91	\$1,756,691.72	\$4,616,845.19
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,189,774.72	\$644,005.09	\$1,545,769.63
Total Outlay	\$0.00	\$0.00	\$0.00	\$2,265,000.00	\$458,788.98	\$1,806,211.02
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,478,591.50	\$735,117.31	\$1,743,474.19
Other Expenditures	\$65,088.00	\$80,049.57	(\$14,961.57)	\$1,124,585.05	\$452,970.06	\$671,614.99
Total Expenditures:	\$359,204.00	\$212,111.01	\$147,092.99	\$45,096,147.82	\$14,522,370.62	\$30,573,777.20
Other Financing Sources (Uses)						
Other Financing Sources:	\$1,616.00	(\$28.50)	(\$1,644.50)	\$862,167.35	\$391,217.00	(\$470,950.35)
Other Financing Uses:	\$2,320.00	\$8,025.52	(\$5,705.52)	\$862,167.35	\$417,336.80	\$444,830.55
Total Other Financing Sources (Uses):	(\$704.00)	(\$8,054.02)	(\$7,350.02)	\$0.00	(\$26,119.80)	(\$26,119.80)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$118,798.00	\$8,024.26	(\$110,773.74)	(\$1,477,011.70)	\$5,775,331.74	\$7,252,343.44
Beginning Fund Balance - Oct. 1:	\$6,050.00	\$481,294.44	\$475,244.44	\$11,552,371.22	\$23,123,027.54	\$11,570,656.32
Ending Fund Balance:	\$124,848.00	\$489,318.70	\$364,470.70	\$10,075,359.52	\$28,898,359.28	\$18,822,999.76

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