

**STATE OF ALABAMA**  
**For Fiscal Year 2022, Fiscal Period 03**

Exhibit F-I-A

**050 - Monroe County Schools**

Description	GOVERNMENTAL			PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept	
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal		Trust Agency
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$3,283,527.64	\$1,497,062.77	\$0.00	\$494,386.42	\$0.00	\$237,310.14	\$0.00
Investments	\$4,904,733.25	\$1,400.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$0.00
Receivables	\$49,860.15	\$995,619.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$906,267.47	\$0.00	\$0.00	\$137,040.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$58,346.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$2,888.20	\$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	\$41,130,808.79
Construction In Progress							
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$543,150.26
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,011,666.68
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$9,147,276.71</b>	<b>\$2,552,429.27</b>	<b>\$0.00</b>	<b>\$631,426.42</b>	<b>\$0.00</b>	<b>\$262,310.14</b>	<b>\$46,685,625.73</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$61,530.69	\$84,594.99	\$0.00	\$3,857.51	\$0.00	\$0.00	\$0.00
Interfund Payable	\$137,360.90	\$834,612.22	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$17,225.33	\$127,636.56	\$0.00	\$0.00	\$0.00	(\$1,185.72)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,554,816.94
<b>Total Liabilities:</b>	<b>\$216,116.92</b>	<b>\$1,046,843.77</b>	<b>\$0.00</b>	<b>\$103,857.51</b>	<b>\$0.00</b>	<b>(\$1,185.72)</b>	<b>\$5,554,816.94</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,130,808.79
Contributed Capital							
Reserved Fund Balance	\$370,966.41	\$804,872.10	\$0.00	\$55,240.55	\$0.00	\$972.48	\$0.00
Unreserved Fund balance	\$8,560,193.38	\$700,713.40	\$0.00	\$472,328.36	\$0.00	\$262,523.38	\$0.00
<b>Total Fund Equity:</b>	<b>\$8,931,159.79</b>	<b>\$1,505,585.50</b>	<b>\$0.00</b>	<b>\$527,568.91</b>	<b>\$0.00</b>	<b>\$263,495.86</b>	<b>\$41,130,808.79</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$9,147,276.71</b>	<b>\$2,552,429.27</b>	<b>\$0.00</b>	<b>\$631,426.42</b>	<b>\$0.00</b>	<b>\$262,310.14</b>	<b>\$46,685,625.73</b>

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

**STATE OF ALABAMA**  
**For Fiscal Year 2022, Fiscal Period 03**

Exhibit F-II-

050 - Monroe County Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$5,728,999.54	\$0.00	\$0.00	\$27,165.00	\$0.00	\$5,756,164.54
Federal Sources	\$0.00	\$1,296,255.14	\$0.00	\$0.00	\$0.00	\$1,296,255.14
Local Sources	\$1,651,112.70	\$364,027.78	\$0.00	\$63.21	\$105,420.99	\$2,120,624.68
Other Sources	\$8,735.18	\$33,948.51	\$0.00	\$0.00	\$0.00	\$42,683.69
<b>Total Revenues:</b>	<b>\$7,388,847.42</b>	<b>\$1,694,231.43</b>	<b>\$0.00</b>	<b>\$27,228.21</b>	<b>\$105,420.99</b>	<b>\$9,215,728.05</b>
<b>Expenditures</b>						
Instructional Services	\$4,058,907.29	\$762,089.07	\$0.00	\$0.00	\$14,185.78	\$4,835,182.14
Instructional Support Services	\$1,281,379.30	\$432,750.18	\$0.00	\$0.00	\$28,508.02	\$1,742,637.50
Operation & Maintenance Services	\$742,176.30	\$19,153.81	\$0.00	\$157,346.61	\$169.64	\$918,846.36
Auxiliary Services	\$548,240.88	\$624,236.45	\$0.00	\$0.00	\$796.50	\$1,173,273.83
General Administrative Services	\$217,811.48	\$45,542.99	\$0.00	\$0.00	\$0.00	\$263,354.47
Capital Outlay						\$0.00
Debt Service						\$0.00
Other Expenditures	\$159,788.93	\$147,522.29	\$0.00	\$0.00	\$54,164.97	\$361,476.19
<b>Total Expenditures:</b>	<b>\$7,008,304.18</b>	<b>\$2,031,294.79</b>	<b>\$0.00</b>	<b>\$157,346.61</b>	<b>\$97,824.91</b>	<b>\$9,294,770.49</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$7,799.64	\$144,008.00	\$0.00	\$0.00	\$0.00	\$151,807.64
Other Fund Uses:	\$142,408.00	\$10,121.31	\$0.00	\$0.00	\$1,008.02	\$153,537.33
<b>Total Other Fund Sources (Uses):</b>	<b>(\$134,608.36)</b>	<b>\$133,886.69</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$1,008.02)</b>	<b>(\$1,729.69)</b>
(Under) Expenditures and Other Fund Uses:	\$245,934.88	(\$203,176.67)	\$0.00	(\$130,118.40)	\$6,588.06	(\$80,772.13)
Beginning Fund Balance - October 1:	\$8,685,224.91	\$1,708,762.17	\$0.00	\$657,687.31	\$256,907.80	\$11,308,582.19
Ending Fund Balance:	\$8,931,159.79	\$1,505,585.50	\$0.00	\$527,568.91	\$263,495.86	\$11,227,810.06

03/12=25%

**STATE OF ALABAMA**  
**For Fiscal Year 2022, Fiscal Period 03**

Exhibit F-III-A

050 - Monroe County Schools

Description	GENERAL		VARIANCE		SPECIAL REVENUE		VARIANCE
	Budget	Actual		Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
<b>Revenues</b>							
State Sources	\$22,628,883.00	\$5,728,999.54	25%	(\$16,899,883.46)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$0.00	0%	\$0.00	\$20,638,550.43	\$1,296,255.14	(\$19,342,295.29)
Local Sources	\$5,382,839.00	\$1,651,112.70	31%	(\$3,731,726.30)	\$1,051,674.22	\$364,027.78	(\$687,646.44)
Other Sources	\$73,444.00	\$8,735.18	12%	(\$64,708.82)	\$19,100.00	\$33,948.51	\$14,848.51
<b>Total Revenues:</b>	<b>\$28,085,166.00</b>	<b>\$7,388,847.42</b>	<b>26%</b>	<b>(\$20,696,318.58)</b>	<b>\$21,709,324.65</b>	<b>\$1,694,231.43</b>	<b>(\$20,015,093.22)</b>
<b>Expenditures</b>							
Instructional Services	\$16,142,609.52	\$4,058,907.29	25%	\$12,083,702.23	\$11,029,528.28	\$762,089.07	\$10,267,439.21
Instructional Support Services	\$4,653,320.19	\$1,281,379.30	28%	\$3,371,940.89	\$2,765,465.97	\$432,750.18	\$2,332,715.79
Operation & Maintenance Services	\$2,135,521.00	\$742,176.30	35%	\$1,393,344.70	\$227,245.60	\$19,153.81	\$208,091.79
Auxiliary Services	\$2,288,034.00	\$548,240.88	24%	\$1,739,793.12	\$3,110,311.35	\$624,236.45	\$2,486,074.90
General Administrative Services	\$1,229,255.00	\$217,811.48	18%	\$1,011,443.52	\$1,049,855.57	\$45,542.99	\$1,004,312.58
Special Revenue Outlay	\$0.00	\$0.00	0%	\$0.00	\$3,719,688.30	\$0.00	\$3,719,688.30
General Service	\$0.00	\$0.00	0%	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$694,200.00	\$159,788.93	23%	\$534,411.07	\$559,621.28	\$147,522.29	\$412,098.99
<b>Total Expenditures:</b>	<b>\$27,142,939.71</b>	<b>\$7,008,304.18</b>	<b>26%</b>	<b>\$20,134,635.53</b>	<b>\$22,461,716.35</b>	<b>\$2,031,294.79</b>	<b>\$20,430,421.56</b>
<b>Other Financing Sources (Uses)</b>							
Other Financing Sources:	\$1,045,211.35	\$7,799.64	1%	(\$1,037,411.71)	\$957,523.51	\$144,008.00	(\$813,515.51)
Other Financing Uses:	\$937,019.20	\$142,408.00	15%	\$794,611.20	\$18,504.31	\$10,121.31	\$8,383.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$108,192.15</b>	<b>(\$134,608.36)</b>	<b>-124%</b>	<b>(\$242,800.51)</b>	<b>\$939,019.20</b>	<b>\$133,886.69</b>	<b>(\$805,132.51)</b>
(Under) Expenditures and Other Uses:	\$1,050,418.44	\$245,934.88	23%	(\$804,483.56)	\$186,627.50	(\$203,176.67)	(\$389,804.17)
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$6,835,492.00</b>	<b>\$8,685,224.91</b>	<b>127%</b>	<b>\$1,849,732.91</b>	<b>\$553,514.35</b>	<b>\$1,708,762.17</b>	<b>\$1,155,247.82</b>
<b>Ending Fund Balance:</b>	<b>\$7,885,910.44</b>	<b>\$8,931,159.79</b>	<b>113%</b>	<b>\$1,045,249.35</b>	<b>\$740,141.85</b>	<b>\$1,505,585.50</b>	<b>\$765,443.65</b>

**STATE OF ALABAMA**  
**For Fiscal Year 2022, Fiscal Period 03**

**Exhibit F-III-B**

*050 - Monroe County Schools*

Description	DEBT SERVICE			CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$1,205,338.00	\$27,165.00	(\$1,178,173.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$137,830.00	\$63.21	(\$137,766.79)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,343,168.00</b>	<b>\$27,228.21</b>	<b>(\$1,315,939.79)</b>
<b>Expenditures</b>						
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	\$636,851.67	\$157,346.61	\$479,505.06
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$181,455.22	\$0.00	\$181,455.22
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	\$0.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00	\$524,861.11	\$0.00	\$524,861.11
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,343,168.00</b>	<b>\$157,346.61</b>	<b>\$1,185,821.39</b>
<b>Other Financing Sources (Uses)</b>						
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
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
(Under) Expenditures and Other Uses:	\$0.00	\$0.00	\$0.00	\$0.00	(\$130,118.40)	(\$130,118.40)
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$657,687.31</b>	<b>\$657,687.31</b>
<b>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$527,568.91</b>	<b>\$527,568.91</b>

03/12=24%

STATE OF ALABAMA								Exhibit F-III-C
For Fiscal Year 2022, Fiscal Period 03								
Description	EXPENDABLE TRUST			AND EXPENDABLE TRUST FUNDS				
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual		VARIANCE Favorable (Unfavorable)	
<b>Revenues</b>								
State Sources	\$0.00	\$0.00	\$0.00	\$23,834,221.00	\$5,756,164.54	24%	(\$18,078,056.46)	
Federal Sources	\$0.00	\$0.00	\$0.00	\$20,638,550.43	\$1,296,255.14	6%	(\$19,342,295.29)	
Local Sources	\$387,635.74	\$105,420.99	(\$282,214.75)	\$6,959,978.96	\$2,120,624.68	30%	(\$4,839,354.28)	
Other Sources	\$0.00	\$0.00	\$0.00	\$92,544.00	\$42,683.69	46%	(\$49,860.31)	
<b>Total Revenues:</b>	<b>\$387,635.74</b>	<b>\$105,420.99</b>	<b>(\$282,214.75)</b>	<b>\$51,525,294.39</b>	<b>\$9,215,728.05</b>	<b>18%</b>	<b>(\$42,309,566.34)</b>	
<b>Expenditures</b>								
Instructional Services	\$66,804.38	\$14,185.78	\$52,618.60	\$27,238,942.18	\$4,835,182.14	18%	\$22,403,760.04	
Instructional Support Services	\$139,590.73	\$28,508.02	\$111,082.71	\$7,558,376.89	\$1,742,637.50	23%	\$5,815,739.39	
Operation & Maintenance Services	\$13,250.00	\$169.64	\$13,080.36	\$3,012,868.27	\$918,846.36	30%	\$2,094,021.91	
Auxiliary Services	\$11,302.00	\$796.50	\$10,505.50	\$5,591,102.57	\$1,173,273.83	21%	\$4,417,828.74	
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,279,110.57	\$263,354.47	12%	\$2,015,756.10	
Total Outlay	\$0.00	\$0.00	\$0.00	\$3,719,688.30	\$0.00	0%	\$3,719,688.30	
Expendable Service	\$0.00	\$0.00	\$0.00	\$524,861.11	\$0.00	0%	\$524,861.11	
Other Expenditures	\$95,333.00	\$54,164.97	\$41,168.03	\$1,349,154.28	\$361,476.19	27%	\$987,678.09	
<b>Total Expenditures:</b>	<b>\$326,280.11</b>	<b>\$97,824.91</b>	<b>\$228,455.20</b>	<b>\$51,274,104.17</b>	<b>\$9,294,770.49</b>	<b>18%</b>	<b>\$41,979,333.68</b>	
<b>Other Financing Sources (Uses)</b>								
Other Financing Sources:	\$1,500.00	\$0.00	(\$1,500.00)	\$2,004,234.86	\$151,807.64	8%	(\$1,852,427.22)	
Other Financing Uses:	\$3,500.00	\$1,008.02	\$2,491.98	\$959,023.51	\$153,537.33	16%	\$805,486.18	
<b>Total Other Financing Sources (Uses):</b>	<b>(\$2,000.00)</b>	<b>(\$1,008.02)</b>	<b>\$991.98</b>	<b>\$1,045,211.35</b>	<b>(\$1,729.69)</b>	<b>0%</b>	<b>(\$1,046,941.04)</b>	
(Under) Expenditures and Other Uses:	\$59,355.63	\$6,588.06	(\$52,767.57)	\$1,296,401.57	(\$80,772.13)	-6%	(\$1,377,173.70)	
Beginning Fund Balance - Oct. 1:	\$329,911.64	\$256,907.80	(\$73,003.84)	\$7,718,917.99	\$11,308,582.19	147%	\$3,589,664.20	
Ending Fund Balance:	\$389,267.27	\$263,495.86	(\$125,771.41)	\$9,015,319.56	\$11,227,810.06	125%	\$2,212,490.50	