

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2022, Fiscal Period 05**

Exhibit F-I-A

050 - Monroe County Schools

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
Assets and Other Debits:							
Assets:							
Cash	\$4,857,434.48	\$1,701,357.45	\$0.00	\$365,857.55	\$0.00	\$301,032.02	\$0.00
Investments	\$4,905,922.55	\$1,400.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$0.00
Receivables	\$49,860.15	\$483,867.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$1,006,267.47	\$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							
Other Debits:							
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							
Total Assets and Other Debits:	\$10,822,372.85	\$2,244,972.02	\$0.00	\$502,897.55	\$0.00	\$326,032.02	\$46,685,625.73
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$61,530.69	\$86,762.74	\$0.00	\$3,857.51	\$0.00	\$0.00	\$0.00
Interfund Payable	\$137,360.90	\$834,612.22	\$0.00	\$200,000.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$20,991.09	\$0.00	\$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	\$5,554,816.94
Total Liabilities:	\$219,882.68	\$921,374.96	\$0.00	\$203,857.51	\$0.00	\$0.00	\$5,554,816.94
Fund Equity:							
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	\$235,904.97	\$1,204,362.69	\$0.00	\$70,601.17	\$0.00	\$7,349.05	\$0.00
Unreserved Fund balance	\$10,366,585.20	\$119,234.37	\$0.00	\$228,438.87	\$0.00	\$318,682.97	\$0.00
Total Fund Equity:	\$10,602,490.17	\$1,323,597.06	\$0.00	\$299,040.04	\$0.00	\$326,032.02	\$41,130,808.79
Total Liabilities and Fund Equity:	\$10,822,372.85	\$2,244,972.02	\$0.00	\$502,897.55	\$0.00	\$326,032.02	\$46,685,625.73

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

STATE OF ALABAMA
For Fiscal Year 2022, Fiscal Period 05

Exhibit F-II-A

050 - Monroe County Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$9,576,258.30	\$0.00	\$0.00	\$27,165.00	\$0.00	\$9,603,423.30
Federal Sources	\$0.00	\$2,172,331.19	\$0.00	\$0.00	\$0.00	\$2,172,331.19
Local Sources	\$4,055,199.16	\$574,172.63	\$0.00	\$85.76	\$197,963.48	\$4,827,421.03
Other Sources	\$34,986.52	\$33,948.51	\$0.00	\$0.00	\$0.00	\$68,935.03
Total Revenues:	\$13,666,443.98	\$2,780,452.33	\$0.00	\$27,250.76	\$197,963.48	\$16,672,110.55
Expenditures						
Instructional Services	\$6,923,027.11	\$1,288,916.09	\$0.00	\$6,545.00	\$20,365.79	\$8,238,853.99
Instructional Support Services	\$2,133,635.86	\$686,143.82	\$0.00	\$0.00	\$39,763.87	\$2,859,543.55
Operation & Maintenance Services	\$964,872.51	\$56,089.98	\$0.00	\$331,271.14	\$332.08	\$1,352,565.71
Auxiliary Services	\$916,484.03	\$960,333.77	\$0.00	\$0.00	\$1,136.70	\$1,877,954.50
General Administrative Services	\$414,086.53	\$79,447.57	\$0.00	\$0.00	\$0.00	\$493,534.10
Capital Outlay						\$0.00
Debt Service	\$0.00	\$0.00	\$0.00	\$48,081.89	\$0.00	\$48,081.89
Other Expenditures	\$264,816.92	\$228,300.08	\$0.00	\$0.00	\$63,443.40	\$556,560.40
Total Expenditures:	\$11,616,922.96	\$3,299,231.31	\$0.00	\$385,898.03	\$125,041.84	\$15,427,094.14
Other Fund Sources (Uses)						
Other Fund Sources:	\$10,152.24	\$148,028.00	\$0.00	\$0.00	\$0.00	\$158,180.24
Other Fund Uses:	\$142,408.00	\$14,414.13	\$0.00	\$0.00	\$3,797.42	\$160,619.55
Total Other Fund Sources (Uses):	(\$132,255.76)	\$133,613.87	\$0.00	\$0.00	(\$3,797.42)	(\$2,439.31)
(Under) Expenditures and Other Fund Uses:	\$1,917,265.26	(\$385,165.11)	\$0.00	(\$358,647.27)	\$69,124.22	\$1,242,577.10
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:	\$10,602,490.17	\$1,323,597.06	\$0.00	\$299,040.04	\$326,032.02	\$12,551,159.29

05/12=42%

STATE OF ALABAMA
For Fiscal Year 2022, Fiscal Period 05

Exhibit F-III-A

050 - Monroe County Schools

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$22,628,883.00	\$9,576,258.30	42%	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$0.00	0%	\$20,638,550.43	\$2,172,331.19	(\$18,466,219.24)
Local Sources	\$5,382,839.00	\$4,055,199.16	75%	\$1,051,674.22	\$574,172.63	(\$477,501.59)
Other Sources	\$73,444.00	\$34,986.52	48%	\$19,100.00	\$33,948.51	\$14,848.51
Total Revenues:	\$28,085,166.00	\$13,666,443.98	49%	\$21,709,324.65	\$2,780,452.33	(\$18,928,872.32)
Expenditures						
Instructional Services	\$16,142,609.52	\$6,923,027.11	43%	\$11,029,528.28	\$1,288,916.09	\$9,740,612.19
Instructional Support Services	\$4,653,320.19	\$2,133,635.86	46%	\$2,765,465.97	\$686,143.82	\$2,079,322.15
Operation & Maintenance Services	\$2,135,521.00	\$964,872.51	45%	\$227,245.60	\$56,089.98	\$171,155.62
Auxiliary Services	\$2,288,034.00	\$916,484.03	40%	\$3,110,311.35	\$960,333.77	\$2,149,977.58
General Administrative Services	\$1,229,255.00	\$414,086.53	34%	\$1,049,855.57	\$79,447.57	\$970,408.00
Special Revenue Outlay	\$0.00	\$0.00	0%	\$3,719,688.30	\$0.00	\$3,719,688.30
General Service	\$0.00	\$0.00	0%	\$0.00	\$0.00	\$0.00
Other Expenditures	\$694,200.00	\$264,816.92	38%	\$559,621.28	\$228,300.08	\$331,321.20
Total Expenditures:	\$27,142,939.71	\$11,616,922.96	43%	\$22,461,716.35	\$3,299,231.31	\$19,162,485.04
Other Financing Sources (Uses)						
Other Financing Sources:	\$1,045,211.35	\$10,152.24	1%	\$957,523.51	\$148,028.00	(\$809,495.51)
Other Financing Uses:	\$937,019.20	\$142,408.00	15%	\$18,504.31	\$14,414.13	\$4,090.18
Total Other Financing Sources (Uses):	\$108,192.15	(\$132,255.76)	-122%	\$939,019.20	\$133,613.87	(\$805,405.33)
(Under) Expenditures and Other Uses:	\$1,050,418.44	\$1,917,265.26	183%	\$186,627.50	(\$385,165.11)	(\$571,792.61)
Beginning Fund Balance - Oct. 1:	\$6,835,492.00	\$8,685,224.91	127%	\$553,514.35	\$1,708,762.17	\$1,155,247.82
Ending Fund Balance:	\$7,885,910.44	\$10,602,490.17	134%	\$740,141.85	\$1,323,597.06	\$583,455.21

STATE OF ALABAMA
For Fiscal Year 2022, Fiscal Period 05

Exhibit F-III-B

050 - Monroe County Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
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	\$85.76	(\$137,744.24)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$0.00	\$0.00	\$0.00	\$1,343,168.00	\$27,250.76	(\$1,315,917.24)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$6,545.00	(\$6,545.00)
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	\$331,271.14	\$305,580.53
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	\$48,081.89	\$476,779.22
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$1,343,168.00	\$385,898.03	\$957,269.97
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
(Under) Expenditures and Other Uses:	\$0.00	\$0.00	\$0.00	\$0.00	(\$358,647.27)	(\$358,647.27)
Beginning Fund Balance - Oct. 1:	\$0.00	\$0.00	\$0.00	\$0.00	\$657,687.31	\$657,687.31
Ending Fund Balance:	\$0.00	\$0.00	\$0.00	\$0.00	\$299,040.04	\$299,040.04

05/12=40%

STATE OF ALABAMA
For Fiscal Year 2022, Fiscal Period 05
EXPENDABLE TRUST VARIANCE AND EXPENDABLE TRUST FUNDS

Exhibit F-III-C

050 - Monroe County Schools

Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Variance (Unfavorable)	Favorable (Unfavorable)
Revenues							
State Sources	\$0.00	\$0.00	\$0.00	\$23,834,221.00	\$9,603,423.30	40%	(\$14,230,797.70)
Federal Sources	\$0.00	\$0.00	\$0.00	\$20,638,550.43	\$2,172,331.19	11%	(\$18,466,219.24)
Local Sources	\$387,635.74	\$197,963.48	(\$189,672.26)	\$6,959,978.96	\$4,827,421.03	69%	(\$2,132,557.93)
Other Sources	\$0.00	\$0.00	\$0.00	\$92,544.00	\$68,935.03	74%	(\$23,608.97)
Total Revenues:	\$387,635.74	\$197,963.48	(\$189,672.26)	\$51,525,294.39	\$16,672,110.55	32%	(\$34,853,183.84)
Expenditures							
Instructional Services	\$66,804.38	\$20,365.79	\$46,438.59	\$27,238,942.18	\$8,238,853.99	30%	\$19,000,088.19
Instructional Support Services	\$139,590.73	\$39,763.87	\$99,826.86	\$7,558,376.89	\$2,859,543.55	38%	\$4,698,833.34
Operation & Maintenance Services	\$13,250.00	\$332.08	\$12,917.92	\$3,012,868.27	\$1,352,565.71	45%	\$1,660,302.56
Auxiliary Services	\$11,302.00	\$1,136.70	\$10,165.30	\$5,591,102.57	\$1,877,954.50	34%	\$3,713,148.07
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,279,110.57	\$493,534.10	22%	\$1,785,576.47
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	\$48,081.89	9%	\$476,779.22
Other Expenditures	\$95,333.00	\$63,443.40	\$31,889.60	\$1,349,154.28	\$556,560.40	41%	\$792,593.88
Total Expenditures:	\$326,280.11	\$125,041.84	\$201,238.27	\$51,274,104.17	\$15,427,094.14	30%	\$35,847,010.03
Other Financing Sources (Uses)							
Other Financing Sources:	\$1,500.00	\$0.00	(\$1,500.00)	\$2,004,234.86	\$158,180.24	8%	(\$1,846,054.62)
Other Financing Uses:	\$3,500.00	\$3,797.42	(\$297.42)	\$959,023.51	\$160,619.55	17%	\$798,403.96
Total Other Financing Sources (Uses):	(\$2,000.00)	(\$3,797.42)	(\$1,797.42)	\$1,045,211.35	(\$2,439.31)	0%	(\$1,047,650.66)
(Under) Expenditures and Other Uses:	\$59,355.63	\$69,124.22	\$9,768.59	\$1,296,401.57	\$1,242,577.10	96%	(\$53,824.47)
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	\$326,032.02	(\$63,235.25)	\$9,015,319.56	\$12,551,159.29	139%	\$3,535,839.73

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