

STATE OF ALABAMA
For Fiscal Year 2022, Fiscal Period 06

Exhibit F-I-A

050 - Monroe County Schools

Description	GOVERNMENTAL						
	General	Special Revenue	Debt Service	Capital Projects	Y Enterp/ Internal	FIDUCIARY Trust Agency	ACCOUNT GROUPS F/A L/T Dept
Assets and Other Debits:							
Assets:							
Cash	\$4,032,420.57	\$1,621,481.25	\$0.00	\$353,637.77	\$0.00	\$322,741.98	\$0.00
Investments	\$4,906,547.55	\$1,400.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$0.00
Receivables	\$49,860.15	\$758,287.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$1,468,267.47	\$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	\$0.00
Construction In Progress				\$0.00	\$0.00	\$0.00	\$41,130,808.79
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:	\$10,459,983.94	\$2,439,515.19	\$0.00	\$490,677.77	\$0.00	\$347,741.98	\$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	\$1,196,612.22	\$0.00	\$300,000.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$17,584.52	\$0.00	\$0.00	\$0.00	\$0.00	(\$217.18)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,554,816.94
Total Liabilities:	\$216,476.11	\$1,283,374.96	\$0.00	\$303,857.51	\$0.00	(\$217.18)	\$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	\$214,636.40	\$1,053,558.15	\$0.00	\$48,524.94	\$0.00	\$29,146.93	\$0.00
Unreserved Fund balance	\$10,028,871.43	\$102,582.08	\$0.00	\$138,295.32	\$0.00	\$318,812.23	\$0.00
Total Fund Equity:	\$10,243,507.83	\$1,156,140.23	\$0.00	\$186,820.26	\$0.00	\$347,959.16	\$41,130,808.79
Total Liabilities and Fund Equity:	\$10,459,983.94	\$2,439,515.19	\$0.00	\$490,677.77	\$0.00	\$347,741.98	\$46,685,625.73

STATE OF ALABAMA
For Fiscal Year 2022, Fiscal Period 06

Exhibit F-II-A

050 - Monroe County Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$11,415,222.06	\$0.00	\$0.00	\$27,165.00	\$0.00	\$11,442,387.06
Federal Sources	\$0.00	\$2,618,290.48	\$0.00	\$0.00	\$0.00	\$2,618,290.48
Local Sources	\$4,348,591.97	\$679,703.85	\$0.00	\$92.61	\$262,826.13	\$5,291,214.56
Other Sources	\$42,596.68	\$33,948.51	\$0.00	\$0.00	\$0.00	\$76,545.19
Total Revenues:	\$15,806,410.71	\$3,331,942.84	\$0.00	\$27,257.61	\$262,826.13	\$19,428,437.29
Expenditures						
Instructional Services	\$8,346,039.26	\$1,593,809.75	\$0.00	\$6,545.00	\$25,126.32	\$9,971,520.33
Instructional Support Services	\$2,648,337.21	\$865,716.13	\$0.00	\$0.00	\$56,944.52	\$3,570,997.86
Operation & Maintenance Services	\$1,094,909.44	\$79,386.19	\$0.00	\$443,497.77	\$4,142.89	\$1,621,936.29
Auxiliary Services	\$1,138,881.13	\$1,159,894.12	\$0.00	\$0.00	\$1,813.17	\$2,300,588.42
General Administrative Services	\$502,263.26	\$96,274.73	\$0.00	\$0.00	\$0.00	\$598,537.99
Capital Outlay						\$0.00
Debt Service	\$0.00	\$0.00	\$0.00	\$48,081.89	\$0.00	\$48,081.89
Other Expenditures	\$317,848.28	\$283,732.46	\$0.00	\$0.00	\$78,904.50	\$680,485.24
Total Expenditures:	\$14,048,278.58	\$4,078,813.38	\$0.00	\$498,124.66	\$166,931.40	\$18,792,148.02
Other Fund Sources (Uses)						
Other Fund Sources:	\$13,808.78	\$230,465.99	\$0.00	\$0.00	\$1,500.00	\$245,774.77
Other Fund Uses:	\$213,657.99	\$36,217.39	\$0.00	\$0.00	\$6,343.37	\$256,218.75
Total Other Fund Sources (Uses):	(\$199,849.21)	\$194,248.60	\$0.00	\$0.00	(\$4,843.37)	(\$10,443.98)
(Under) Expenditures and Other Fund Uses:	\$1,558,282.92	(\$552,621.94)	\$0.00	(\$470,867.05)	\$91,051.36	\$625,845.29
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:	\$10,243,507.83	\$1,156,140.23	\$0.00	\$186,820.26	\$347,959.16	\$11,934,427.48

STATE OF ALABAMA
For Fiscal Year 2022, Fiscal Period 06

Exhibit F-III-A

050 - Monroe County Schools

Description	GENERAL		VARIANCE		SPECIAL REVENUE		VARIANCE
	Budget	Actual		Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues							
State Sources	\$22,628,883.00	\$11,415,222.06	50%	(\$11,213,660.94)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$0.00	0%	\$0.00	\$20,638,550.43	\$2,618,290.48	(\$18,020,259.95)
Local Sources	\$5,382,839.00	\$4,348,591.97	81%	(\$1,034,247.03)	\$1,051,674.22	\$679,703.85	(\$371,970.37)
Other Sources	\$73,444.00	\$42,596.68	58%	(\$30,847.32)	\$19,100.00	\$33,948.51	\$14,848.51
Total Revenues:	\$28,085,166.00	\$15,806,410.71	56%	(\$12,278,755.29)	\$21,709,324.65	\$3,331,942.84	(\$18,377,381.81)
Expenditures							
Instructional Services	\$16,142,609.52	\$8,346,039.26	52%	\$7,796,570.26	\$11,029,528.28	\$1,593,809.75	\$9,435,718.53
Instructional Support Services	\$4,653,320.19	\$2,648,337.21	57%	\$2,004,982.98	\$2,765,465.97	\$865,716.13	\$1,899,749.84
Operation & Maintenance Services	\$2,135,521.00	\$1,094,909.44	51%	\$1,040,611.56	\$227,245.60	\$79,386.19	\$147,859.41
Auxiliary Services	\$2,288,034.00	\$1,138,881.13	50%	\$1,149,152.87	\$3,110,311.35	\$1,159,894.12	\$1,950,417.23
General Administrative Services	\$1,229,255.00	\$502,263.26	41%	\$726,991.74	\$1,049,855.57	\$96,274.73	\$953,580.84
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	\$317,848.28	46%	\$376,351.72	\$559,621.28	\$283,732.46	\$275,888.82
Total Expenditures:	\$27,142,939.71	\$14,048,278.58	52%	\$13,094,661.13	\$22,461,716.35	\$4,078,813.38	\$18,382,902.97
Other Financing Sources (Uses)							
Other Financing Sources:	\$1,045,211.35	\$13,808.78	1%	(\$1,031,402.57)	\$957,523.51	\$230,465.99	(\$727,057.52)
Other Financing Uses:	\$937,019.20	\$213,657.99	23%	\$723,361.21	\$18,504.31	\$36,217.39	(\$17,713.08)
Total Other Financing Sources (Uses):	\$108,192.15	(\$199,849.21)	-185%	(\$308,041.36)	\$939,019.20	\$194,248.60	(\$744,770.60)
(Under) Expenditures and Other Uses:	\$1,050,418.44	\$1,558,282.92	148%	\$507,864.48	\$186,627.50	(\$552,621.94)	(\$739,249.44)
Beginning Fund Balance - Oct. 1:	\$6,835,492.00	\$8,685,224.91	127%	\$1,849,732.91	\$553,514.35	\$1,708,762.17	\$1,155,247.82
Ending Fund Balance:	\$7,885,910.44	\$10,243,507.83	130%	\$2,357,597.39	\$740,141.85	\$1,156,140.23	\$415,998.38

STATE OF ALABAMA
For Fiscal Year 2022, Fiscal Period 06

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	\$92.61	(\$137,737.39)
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	\$27,257.61	(\$1,315,910.39)
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	\$443,497.77	\$193,353.90
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	\$498,124.66	\$845,043.34
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	(\$470,867.05)	(\$470,867.05)
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	\$186,820.26	\$186,820.26

STATE OF ALABAMA
For Fiscal Year 2022, Fiscal Period 06

Exhibit F-III-C

050 - Monroe County Schools

Description	EXPENDABLE TRUST			TYPES AND EXPENDABLE TRUST			VARIANCE Favorable (Unfavorable)
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	
Revenues							
State Sources	\$0.00	\$0.00	\$0.00	\$23,834,221.00	\$11,442,387.06	\$0.48	(\$12,391,833.94)
Federal Sources	\$0.00	\$0.00	\$0.00	\$20,638,550.43	\$2,618,290.48	\$0.13	(\$18,020,259.95)
Local Sources	\$387,635.74	\$262,826.13	(\$124,809.61)	\$6,959,978.96	\$5,291,214.56	\$0.76	(\$1,668,764.40)
Other Sources	\$0.00	\$0.00	\$0.00	\$92,544.00	\$76,545.19	\$0.83	(\$15,998.81)
Total Revenues:	\$387,635.74	\$262,826.13	(\$124,809.61)	\$51,525,294.39	\$19,428,437.29	\$0.38	(\$32,096,857.10)
Expenditures							
Instructional Services	\$66,804.38	\$25,126.32	\$41,678.06	\$27,238,942.18	\$9,971,520.33	\$0.37	\$17,267,421.85
Instructional Support Services	\$139,590.73	\$56,944.52	\$82,646.21	\$7,558,376.89	\$3,570,997.86	\$0.47	\$3,987,379.03
Operation & Maintenance Services	\$13,250.00	\$4,142.89	\$9,107.11	\$3,012,868.27	\$1,621,936.29	\$0.54	\$1,390,931.98
Auxiliary Services	\$11,302.00	\$1,813.17	\$9,488.83	\$5,591,102.57	\$2,300,588.42	\$0.41	\$3,290,514.15
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,279,110.57	\$598,537.99	\$0.26	\$1,680,572.58
Total Outlay	\$0.00	\$0.00	\$0.00	\$3,719,688.30	\$0.00	\$0.00	\$3,719,688.30
Expendable Service	\$0.00	\$0.00	\$0.00	\$524,861.11	\$48,081.89	\$0.09	\$476,779.22
Other Expenditures	\$95,333.00	\$78,904.50	\$16,428.50	\$1,349,154.28	\$680,485.24	\$0.50	\$668,669.04
Total Expenditures:	\$326,280.11	\$166,931.40	\$159,348.71	\$51,274,104.17	\$18,792,148.02	\$0.37	\$32,481,956.15
Other Financing Sources (Uses)							
Other Financing Sources:	\$1,500.00	\$1,500.00	\$0.00	\$2,004,234.86	\$245,774.77	\$0.12	(\$1,758,460.09)
Other Financing Uses:	\$3,500.00	\$6,343.37	(\$2,843.37)	\$959,023.51	\$256,218.75	\$0.27	\$702,804.76
Total Other Financing Sources (Uses):	(\$2,000.00)	(\$4,843.37)	(\$2,843.37)	\$1,045,211.35	(\$10,443.98)	(\$0.01)	(\$1,055,655.33)
(Under) Expenditures and Other Uses:	\$59,355.63	\$91,051.36	\$31,695.73	\$1,296,401.57	\$625,845.29	\$0.48	(\$670,556.28)
Beginning Fund Balance - Oct. 1:	\$329,911.64	\$256,907.80	(\$73,003.84)	\$7,718,917.99	\$11,308,582.19	\$1.47	\$3,589,664.20
Ending Fund Balance:	\$389,267.27	\$347,959.16	(\$41,308.11)	\$9,015,319.56	\$11,934,427.48	\$1.32	\$2,919,107.92