

STATE OF ALABAMA
For Fiscal Year 2022, Fiscal Period 07

Exhibit F-I-A

050 - Monroe County Schools

Description	GOVERNMENTAL				RY	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	\$3,847,193.68	\$2,198,464.76	\$0.00	\$407,356.77	\$0.00	\$318,319.44	\$0.00
Investments	\$4,907,152.47	\$1,400.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$0.00
Receivables	\$49,860.15	\$180,543.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$1,768,267.47	\$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							\$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:	\$10,575,361.97	\$2,438,755.43	\$0.00	\$544,396.77	\$0.00	\$343,319.44	\$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	\$1,396,612.22	\$0.00	\$400,000.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$19,529.97	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,938.33)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,554,816.94
Total Liabilities:	\$218,421.56	\$1,483,374.96	\$0.00	\$403,857.51	\$0.00	(\$1,938.33)	\$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	\$409,409.27	\$1,462,415.41	\$0.00	\$46,189.75	\$0.00	\$27,199.66	\$0.00
Unreserved Fund balance	\$9,947,531.14	(\$507,034.94)	\$0.00	\$94,349.51	\$0.00	\$318,058.11	\$0.00
Total Fund Equity:	\$10,356,940.41	\$955,380.47	\$0.00	\$140,539.26	\$0.00	\$345,257.77	\$41,130,808.79
Total Liabilities and Fund Equity:	\$10,575,361.97	\$2,438,755.43	\$0.00	\$544,396.77	\$0.00	\$343,319.44	\$46,685,625.73

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

STATE OF ALABAMA
For Fiscal Year 2022, Fiscal Period 07

Exhibit F-II-A

050 - Monroe County Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$13,318,377.93	\$0.00	\$0.00	\$54,330.00	\$0.00	\$13,372,707.93
Federal Sources	\$0.00	\$3,176,724.36	\$0.00	\$0.00	\$0.00	\$3,176,724.36
Local Sources	\$4,689,570.08	\$757,264.48	\$0.00	\$101.87	\$281,692.87	\$5,728,629.30
Other Sources	\$50,627.48	\$33,948.51	\$0.00	\$0.00	\$0.00	\$84,575.99
Total Revenues:	\$18,058,575.49	\$3,967,937.35	\$0.00	\$54,431.87	\$281,692.87	\$22,362,637.58
Expenditures						
Instructional Services	\$9,714,160.07	\$1,890,492.89	\$0.00	\$6,545.00	\$29,464.81	\$11,640,662.77
Instructional Support Services	\$3,080,075.41	\$1,030,258.79	\$0.00	\$0.00	\$65,610.76	\$4,175,944.96
Operation & Maintenance Services	\$1,189,062.85	\$90,746.38	\$0.00	\$516,953.03	\$4,244.46	\$1,801,006.72
Auxiliary Services	\$1,324,943.25	\$1,443,724.40	\$0.00	\$0.00	\$2,531.37	\$2,771,199.02
General Administrative Services	\$591,597.57	\$113,548.15	\$0.00	\$0.00	\$0.00	\$705,145.72
Capital Outlay						\$0.00
Debt Service	\$0.00	\$0.00	\$0.00	\$48,081.89	\$0.00	\$48,081.89
Other Expenditures	\$373,196.50	\$343,861.02	\$0.00	\$0.00	\$86,567.31	\$803,624.83
Total Expenditures:	\$16,273,035.65	\$4,912,631.63	\$0.00	\$571,579.92	\$188,418.71	\$21,945,665.91
Other Fund Sources (Uses)						
Other Fund Sources:	\$99,833.65	\$236,565.99	\$0.00	\$0.00	\$1,500.00	\$337,899.64
Other Fund Uses:	\$213,657.99	\$45,253.41	\$0.00	\$0.00	\$6,424.19	\$265,335.59
Total Other Fund Sources (Uses):	(\$113,824.34)	\$191,312.58	\$0.00	\$0.00	(\$4,924.19)	\$72,564.05
(Under) Expenditures and Other Fund Uses:	\$1,671,715.50	(\$753,381.70)	\$0.00	(\$517,148.05)	\$88,349.97	\$489,535.72
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:	\$10,356,940.41	\$955,380.47	\$0.00	\$140,539.26	\$345,257.77	\$11,798,117.91

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

Pulled from Production

STATE OF ALABAMA
For Fiscal Year 2022, Fiscal Period 07

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	\$13,318,377.93	59%	(\$9,310,505.07)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$0.00	0%	\$0.00	\$20,638,550.43	\$3,176,724.36	(\$17,461,826.07)
Local Sources	\$5,382,839.00	\$4,689,570.08	87%	(\$693,268.92)	\$1,051,674.22	\$757,264.48	(\$294,409.74)
Other Sources	\$73,444.00	\$50,627.48	69%	(\$22,816.52)	\$19,100.00	\$33,948.51	\$14,848.51
Total Revenues:	\$28,085,166.00	\$18,058,575.49	64%	(\$10,026,590.51)	\$21,709,324.65	\$3,967,937.35	(\$17,741,387.30)
Expenditures							
Instructional Services	\$16,142,609.52	\$9,714,160.07	60%	\$6,428,449.45	\$11,029,528.28	\$1,890,492.89	\$9,139,035.39
Instructional Support Services	\$4,653,320.19	\$3,080,075.41	66%	\$1,573,244.78	\$2,765,465.97	\$1,030,258.79	\$1,735,207.18
Operation & Maintenance Services	\$2,135,521.00	\$1,189,062.85	56%	\$946,458.15	\$227,245.60	\$90,746.38	\$136,499.22
Auxiliary Services	\$2,288,034.00	\$1,324,943.25	58%	\$963,090.75	\$3,110,311.35	\$1,443,724.40	\$1,666,586.95
General Administrative Services	\$1,229,255.00	\$591,597.57	48%	\$637,657.43	\$1,049,855.57	\$113,548.15	\$936,307.42
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	\$373,196.50	54%	\$321,003.50	\$559,621.28	\$343,861.02	\$215,760.26
Total Expenditures:	\$27,142,939.71	\$16,273,035.65	60%	\$10,869,904.06	\$22,461,716.35	\$4,912,631.63	\$17,549,084.72
Other Financing Sources (Uses)							
Other Financing Sources:	\$1,045,211.35	\$99,833.65	10%	(\$945,377.70)	\$957,523.51	\$236,565.99	(\$720,957.52)
Other Financing Uses:	\$937,019.20	\$213,657.99	23%	\$723,361.21	\$18,504.31	\$45,253.41	(\$26,749.10)
Total Other Financing Sources (Uses):	\$108,192.15	(\$113,824.34)	-105%	(\$222,016.49)	\$939,019.20	\$191,312.58	(\$747,706.62)
(Under) Expenditures and Other Uses:	\$1,050,418.44	\$1,671,715.50	159%	\$621,297.06	\$186,627.50	(\$753,381.70)	(\$940,009.20)
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	\$10,356,940.41	131%	\$2,471,029.97	\$740,141.85	\$955,380.47	\$215,238.62

STATE OF ALABAMA
For Fiscal Year 2022, Fiscal Period 07

Exhibit F-III-B

050 - Monroe County Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$1,205,338.00	\$54,330.00	(\$1,151,008.00)
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	\$101.87	(\$137,728.13)
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	\$54,431.87	(\$1,288,736.13)
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	\$516,953.03	\$119,898.64
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	\$571,579.92	\$771,588.08
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	(\$517,148.05)	(\$517,148.05)
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	\$140,539.26	\$140,539.26

STATE OF ALABAMA
For Fiscal Year 2022, Fiscal Period 07
EXPENDABLE TRUST

Exhibit F-III-C

050 - Monroe County Schools

AND EXPENDABLE TRUST FUNDS

VARIANCE
Favorable
(Unfavorable)

Description	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$23,834,221.00	\$13,372,707.93	(\$10,461,513.07)
Federal Sources	\$0.00	\$0.00	\$0.00	\$20,638,550.43	\$3,176,724.36	(\$17,461,826.07)
Local Sources	\$387,635.74	\$281,692.87	(\$105,942.87)	\$6,959,978.96	\$5,728,629.30	(\$1,231,349.66)
Other Sources	\$0.00	\$0.00	\$0.00	\$92,544.00	\$84,575.99	(\$7,968.01)
Total Revenues:	\$387,635.74	\$281,692.87	(\$105,942.87)	\$51,525,294.39	\$22,362,637.58	(\$29,162,656.81)
Expenditures						
Instructional Services	\$66,804.38	\$29,464.81	\$37,339.57	\$27,238,942.18	\$11,640,662.77	\$15,598,279.41
Instructional Support Services	\$139,590.73	\$65,610.76	\$73,979.97	\$7,558,376.89	\$4,175,944.96	\$3,382,431.93
Operation & Maintenance Services	\$13,250.00	\$4,244.46	\$9,005.54	\$3,012,868.27	\$1,801,006.72	\$1,211,861.55
Auxiliary Services	\$11,302.00	\$2,531.37	\$8,770.63	\$5,591,102.57	\$2,771,199.02	\$2,819,903.55
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,279,110.57	\$705,145.72	\$1,573,964.85
Total Outlay	\$0.00	\$0.00	\$0.00	\$3,719,688.30	\$0.00	\$3,719,688.30
Expendable Service	\$0.00	\$0.00	\$0.00	\$524,861.11	\$48,081.89	\$476,779.22
Other Expenditures	\$95,333.00	\$86,567.31	\$8,765.69	\$1,349,154.28	\$803,624.83	\$545,529.45
Total Expenditures:	\$326,280.11	\$188,418.71	\$137,861.40	\$51,274,104.17	\$21,945,665.91	\$29,328,438.26
Other Financing Sources (Uses)						
Other Financing Sources:	\$1,500.00	\$1,500.00	\$0.00	\$2,004,234.86	\$337,899.64	(\$1,666,335.22)
Other Financing Uses:	\$3,500.00	\$6,424.19	(\$2,924.19)	\$959,023.51	\$265,335.59	\$693,687.92
Total Other Financing Sources (Uses):	(\$2,000.00)	(\$4,924.19)	(\$2,924.19)	\$1,045,211.35	\$72,564.05	(\$972,647.30)
(Under) Expenditures and Other Uses:	\$59,355.63	\$88,349.97	\$28,994.34	\$1,296,401.57	\$489,535.72	(\$806,865.85)
Beginning Fund Balance - Oct. 1:	\$329,911.64	\$256,907.80	(\$73,003.84)	\$7,718,917.99	\$11,308,582.19	\$3,589,664.20
Ending Fund Balance:	\$389,267.27	\$345,257.77	(\$44,009.50)	\$9,015,319.56	\$11,798,117.91	\$2,782,798.35