

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2022, Fiscal Period 04

Exhibit F-I-A

102 - Alexander City 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	\$10,891,214.54	(\$859,054.24)	\$821,607.77	\$57,238,416.61	\$0.00	\$291,177.98	\$0.00
Investments	\$0.00	\$41,768.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$91,139.59	\$2,048,700.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$36,733.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$101,307.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets							
Construction In Progress							
Other Debits:							
Amounts Available							
Amounts to be Provided							
Other Debits							
Total Assets and Other Debits:	\$11,019,087.84	\$1,332,723.28	\$821,607.77	\$57,238,416.61	\$0.00	\$291,177.98	\$0.00
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$89,195.65	\$356,092.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$8,740.65	\$1,258.23	\$0.00	\$0.00	\$0.00	(\$187,097.21)	\$0.00
Long-Term Liabilities							
Total Liabilities:	\$97,936.30	\$357,350.64	\$0.00	\$0.00	\$0.00	(\$187,097.21)	\$0.00
Fund Equity:							
Investments in General Fixed Assets							
Contributed Capital							
Reserved Fund Balance	\$365,549.54	\$826,623.70	\$0.00	\$112,225.55	\$0.00	\$84,791.58	\$0.00
Unreserved Fund balance	\$10,555,602.00	\$148,748.94	\$821,607.77	\$57,126,191.06	\$0.00	\$393,483.61	\$0.00
Total Fund Equity:	\$10,921,151.54	\$975,372.64	\$821,607.77	\$57,238,416.61	\$0.00	\$478,275.19	\$0.00
Total Liabilities and Fund Equity:	\$11,019,087.84	\$1,332,723.28	\$821,607.77	\$57,238,416.61	\$0.00	\$291,177.98	\$0.00

Information in this report has NOT been reconciled to the corresponding bank statements.

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For Fiscal Year 2022, Fiscal Period 04

102 - Alexander City Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$6,424,234.97	\$0.00	\$16,425.00	\$49,275.00	\$0.00	\$6,489,934.97
Federal Sources	\$31,074.95	\$1,016,275.98	\$0.00	\$0.00	\$0.00	\$1,047,350.93
Local Sources	\$4,095,602.78	\$196,109.10	\$0.00	\$681,548.88	\$159,398.73	\$5,132,659.49
Other Sources	\$0.00	\$39,987.86	\$0.00	\$0.00	\$0.00	\$39,987.86
Total Revenues:	\$10,550,912.70	\$1,252,372.94	\$16,425.00	\$730,823.88	\$159,398.73	\$12,709,933.25
Expenditures						
Instructional Services	\$5,643,243.51	\$938,816.34	\$0.00	\$0.00	\$41,379.81	\$6,623,439.66
Instructional Support Services	\$1,576,528.72	\$200,090.55	\$0.00	\$0.00	\$17,267.23	\$1,793,886.50
Operation & Maintenance Services	\$550,227.00	\$31,073.76	\$0.00	\$33,588.70	\$1,125.00	\$616,014.46
Auxiliary Services	\$479,238.79	\$263,017.32	\$0.00	\$0.00	\$0.00	\$742,256.11
General Administrative Services	\$395,825.41	\$105,932.92	\$0.00	\$59,940.77	\$0.00	\$561,699.10
Capital Outlay	\$0.00	\$0.00	\$0.00	\$563,730.17	\$0.00	\$563,730.17
Debt Service	\$0.00	\$0.00	\$679,901.20	\$0.00	\$0.00	\$679,901.20
Other Expenditures	\$290,348.50	\$520,695.81	\$0.00	\$0.00	\$24,172.41	\$835,216.72
Total Expenditures:	\$8,935,411.93	\$2,059,626.70	\$679,901.20	\$657,259.64	\$83,944.45	\$12,416,143.92
Other Fund Sources (Uses)						
Other Fund Sources:	\$9,880.55	\$26,209.70	\$0.00	\$0.00	\$5,000.00	\$41,090.25
Other Fund Uses:	\$11,800.00	\$16,792.81	\$0.00	\$0.00	\$5,195.29	\$33,788.10
Total Other Fund Sources (Uses):	(\$1,919.45)	\$9,416.89	\$0.00	\$0.00	(\$195.29)	\$7,302.15
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	\$1,613,581.32	(\$797,836.87)	(\$663,476.20)	\$73,564.24	\$75,258.99	\$301,091.48
Beginning Fund Balance - October 1:	\$9,307,570.22	\$1,773,209.51	\$1,485,083.97	\$57,164,852.37	\$403,016.20	\$70,133,732.27
Ending Fund Balance:	\$10,921,151.54	\$975,372.64	\$821,607.77	\$57,238,416.61	\$478,275.19	\$70,434,823.75

Information in this report has NOT been reconciled to the corresponding bank statements.

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2022, Fiscal Period 04**

102 - Alexander City Schools

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$19,173,602.00	\$6,424,234.97	(\$12,749,367.03)	\$0.00	\$0.00	\$0.00
Federal Sources	\$65,481.00	\$31,074.95	(\$34,406.05)	\$6,530,204.00	\$1,016,275.98	(\$5,513,928.02)
Local Sources	\$7,000,814.14	\$4,095,602.78	(\$2,905,211.36)	\$556,837.00	\$196,109.10	(\$360,727.90)
Other Sources	\$150,942.00	\$0.00	(\$150,942.00)	\$45,218.00	\$39,987.86	(\$5,230.14)
Total Revenues:	\$26,390,839.14	\$10,550,912.70	(\$15,839,926.44)	\$7,132,259.00	\$1,252,372.94	(\$5,879,886.06)
Expenditures						
Instructional Services	\$15,390,645.74	\$5,643,243.51	\$9,747,402.23	\$3,102,221.93	\$938,816.34	\$2,163,405.59
Instructional Support Services	\$4,840,219.00	\$1,576,528.72	\$3,263,690.28	\$857,363.75	\$200,090.55	\$657,273.20
Operation & Maintenance Services	\$2,264,272.90	\$550,227.00	\$1,714,045.90	\$85,635.64	\$31,073.76	\$54,561.88
Auxiliary Services	\$1,195,292.00	\$479,238.79	\$716,053.21	\$32,115.00	\$263,017.32	(\$230,902.32)
General Administrative Services	\$1,133,955.09	\$395,825.41	\$738,129.68	\$476,848.00	\$105,932.92	\$370,915.08
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$1,026,716.00	\$290,348.50	\$736,367.50	\$3,104,397.00	\$520,695.81	\$2,583,701.19
Total Expenditures:	\$25,851,100.73	\$8,935,411.93	\$16,915,688.80	\$7,658,581.32	\$2,059,626.70	\$5,598,954.62
Other Financing Sources (Uses)						
Other Financing Sources:	\$211,434.00	\$9,880.55	(\$201,553.45)	\$112,525.00	\$26,209.70	(\$86,315.30)
Other Financing Uses:	\$58,100.00	\$11,800.00	\$46,300.00	\$77,175.00	\$16,792.81	\$60,382.19
Total Other Financing Sources (Uses):	\$153,334.00	(\$1,919.45)	(\$155,253.45)	\$35,350.00	\$9,416.89	(\$25,933.11)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$693,072.41	\$1,613,581.32	\$920,508.91	(\$490,972.32)	(\$797,836.87)	(\$306,864.55)
Beginning Fund Balance - Oct. 1:	\$7,997,741.74	\$9,307,570.22	\$1,309,828.48	\$1,409,889.01	\$1,773,209.51	\$363,320.50
Ending Fund Balance:	\$8,690,814.15	\$10,921,151.54	\$2,230,337.39	\$918,916.69	\$975,372.64	\$56,455.95

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**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
Budget and Actual
For Fiscal Year 2022, Fiscal Period 04**

102 - Alexander City Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
Revenues						
State Sources	\$458,715.27	\$16,425.00	(\$442,290.27)	\$569,594.73	\$49,275.00	(\$520,319.73)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$2,099,087.12	\$0.00	(\$2,099,087.12)	\$1,590,000.00	\$681,548.88	(\$908,451.12)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$2,557,802.39	\$16,425.00	(\$2,541,377.39)	\$2,159,594.73	\$730,823.88	(\$1,428,770.85)
Expenditures						
Instructional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$156,980.00	\$0.00	\$156,980.00
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$122,524.56	\$33,588.70	\$88,935.86
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$229,051.15	\$59,940.77	\$169,110.38
Capital Outlay	\$0.00	\$0.00	\$0.00	\$644,441.19	\$563,730.17	\$80,711.02
Debt Service	\$2,716,385.73	\$679,901.20	\$2,036,484.53	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$2,716,385.73	\$679,901.20	\$2,036,484.53	\$1,152,996.90	\$657,259.64	\$495,737.26
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
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$158,583.34)	(\$663,476.20)	(\$504,892.86)	\$1,006,597.83	\$73,564.24	(\$933,033.59)
Beginning Fund Balance - Oct. 1:	\$1,287,064.20	\$1,485,083.97	\$198,019.77	\$55,374,304.83	\$57,164,852.37	\$1,790,547.54
Ending Fund Balance:	\$1,128,480.86	\$821,607.77	(\$306,873.09)	\$56,380,902.66	\$57,238,416.61	\$857,513.95

Information in this report has NOT 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 2022, Fiscal Period 04**

102 - Alexander City 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	\$20,201,912.00	\$6,489,934.97	(\$13,711,977.03)
Federal Sources	\$0.00	\$0.00	\$0.00	\$6,595,685.00	\$1,047,350.93	(\$5,548,334.07)
Local Sources	\$437,245.00	\$159,398.73	(\$277,846.27)	\$11,683,983.26	\$5,132,659.49	(\$6,551,323.77)
Other Sources	\$0.00	\$0.00	\$0.00	\$196,160.00	\$39,987.86	(\$156,172.14)
Total Revenues:	\$437,245.00	\$159,398.73	(\$277,846.27)	\$38,677,740.26	\$12,709,933.25	(\$25,967,807.01)
Expenditures						
Instructional Services	\$113,244.31	\$41,379.81	\$71,864.50	\$18,606,111.98	\$6,623,439.66	\$11,982,672.32
Instructional Support Services	\$180,240.00	\$17,267.23	\$162,972.77	\$6,034,802.75	\$1,793,886.50	\$4,240,916.25
Operation & Maintenance Services	\$0.00	\$1,125.00	(\$1,125.00)	\$2,472,433.10	\$616,014.46	\$1,856,418.64
Auxiliary Services	\$30,975.00	\$0.00	\$30,975.00	\$1,258,382.00	\$742,256.11	\$516,125.89
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,839,854.24	\$561,699.10	\$1,278,155.14
Total Outlay	\$0.00	\$0.00	\$0.00	\$644,441.19	\$563,730.17	\$80,711.02
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,716,385.73	\$679,901.20	\$2,036,484.53
Other Expenditures	\$59,310.00	\$24,172.41	\$35,137.59	\$4,190,423.00	\$835,216.72	\$3,355,206.28
Total Expenditures:	\$383,769.31	\$83,944.45	\$299,824.86	\$37,762,833.99	\$12,416,143.92	\$25,346,690.07
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$5,000.00	\$5,000.00	\$323,959.00	\$41,090.25	(\$282,868.75)
Other Financing Uses:	\$12,155.00	\$5,195.29	\$6,959.71	\$147,430.00	\$33,788.10	\$113,641.90
Total Other Financing Sources (Uses):	(\$12,155.00)	(\$195.29)	\$11,959.71	\$176,529.00	\$7,302.15	(\$169,226.85)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$41,320.69	\$75,258.99	\$33,938.30	\$1,091,435.27	\$301,091.48	(\$790,343.79)
Beginning Fund Balance - Oct. 1:	\$377,559.71	\$403,016.20	\$25,456.49	\$66,446,559.49	\$70,133,732.27	\$3,687,172.78
Ending Fund Balance:	\$418,880.40	\$478,275.19	\$59,394.79	\$67,537,994.76	\$70,434,823.75	\$2,896,828.99

Information in this report has NOT been reconciled to the corresponding bank statements.

**ALEXANDER CITY BOARD OF EDUCATION
CHECK REGISTER ACCOUNTABILITY REPORT
01/01/2022 - 01/31/2022**

Check Number	Vendor Name	State Fund Amount	Federal Fund Amount	Local Fund Amount	Description
90000	REGIONS TRUST OPERATIONS	\$6,221.91	(\$61,463.87)	\$55,388.09	ACCOUNTS PAYABLE
		\$6,221.91	(\$61,463.87)	\$55,388.09	

Due to the conversion of the accounting software, no physical checks were run during the month of January. The Region's payment listed above is where we posted the ACH payment that occurred in January.

**ALEXANDER CITY BOARD OF EDUCATION
COMPARISON OF TAX REVENUES
FY22 and FY21**

	County-Wide Ad-Valorem (Tallapoosa County)			District 25A Ad-Valorem (District-Wide)			Special District 25A Ad-Valorem (Outside City Limits)			Total Ad-Valorem Tax Revenue		
	4.5 Mills			3.0 Mills			7.5 Mills					
	2022	2021	Variance	2022	2021	Variance	2022	2021	Variance	2022	2021	Variance
October	\$ 27,447.33	\$ 44,018.21	(16,570.88)	\$ 13,806.73	\$ 18,087.37	(4,280.64)	\$ 10,314.29	\$ 10,494.85	(180.56)	\$ 51,568.35	\$ 72,600.43	\$ (21,032.08)
November	224,847.20	211,888.28	12,958.92	107,595.65	100,180.06	7,415.59	103,015.64	79,399.15	23,616.49	\$ 435,458.49	\$ 391,467.49	43,991.00
December	694,711.87	1,163,339.77	(468,627.90)	194,535.17	489,239.78	(294,704.61)	207,396.12	333,180.78	(125,784.66)	\$ 1,096,643.16	\$ 1,985,760.33	(889,117.17)
January	324,296.14	134,481.41	189,814.73	765,711.21	89,053.36	676,657.85	204,977.90	57,057.36	147,920.54	\$ 1,294,985.25	\$ 280,592.13	1,014,393.12
February		64,705.66			49,708.36			12,735.25		\$ -	\$ 127,149.27	-
March		32,511.67			20,729.17			7,036.57		\$ -	\$ 60,277.41	-
April		16,683.01			7,109.07			1,585.73		\$ -	\$ 25,377.81	-
May		14,456.79			6,789.44			1,530.50		\$ -	\$ 22,776.73	-
June		10,794.42			4,944.84			1,267.57		\$ -	\$ 17,006.83	-
July		11,331.21			4,875.79			1,091.51		\$ -	\$ 17,298.51	-
August		11,739.96			5,827.02			1,489.35		\$ -	\$ 19,056.33	-
September		13,903.88			5,854.17			1,643.32		\$ -	\$ 21,401.37	-
Sep(accrual)	-	15,279.05		-	7,240.94		-	1,495.34		\$ -	\$ 24,015.33	-
TOTAL	1,271,302.54	1,745,133.32	(282,425.13)	1,081,648.76	809,639.37	272,009.39	525,703.95	510,007.28	15,696.67	2,878,655.25	3,064,779.97	(186,124.72)
Totals as of December	1,271,302.54	1,553,727.67	(282,425.13)	1,081,648.76	696,560.57	385,088.19	525,703.95	480,132.14	45,571.81	2,878,655.25	2,730,420.38	148,234.87
			-18.18%			55.28%			9.49%			5.43%
BUDGET	1,788,270.00	1,733,500.00	54,770.00	832,098.00	809,700.00	22,398.00	527,682.00	518,340.00	9,342.00	3,148,050.00	3,061,540.00	86,510.00
OVER/ (UNDER)	\$ (516,967.46)	\$ 11,633.32		\$ 249,550.76	\$ (60.63)		\$ (1,978.05)	\$ (8,332.72)		\$ (269,394.75)	\$ 3,239.97	

	Tallapoosa County Business Privilege Tax			Beer Tax			County Sales (2%)			Total Tax Revenue		
	2022	2021	Variance	2022	2021	Variance	2022	2021	Variance	2022	2021	Variance
October	\$ -	\$ -		\$ -	\$ -		\$ 338,856.48	\$ 349,483.98	(10,627.50)	\$ 390,424.83	\$ 422,084.41	\$ (31,659.58)
November	-	-		8,032.33	11,404.62	(3,372.29)	349,333.83	332,837.18	16,496.65	792,824.65	735,709.29	57,115.36
December	-	-		-	9,506.81		322,423.38	271,696.49	50,726.89	1,419,066.54	2,266,963.63	(838,390.28)
January	-	-		7,694.41	-	7,694.41	357,808.56	360,333.58	(2,525.02)	1,660,488.22	640,925.71	1,019,562.51
February	-	-		-	22,367.08		-	318,323.95		\$ -	\$ 467,840.30	\$ -
March	-	-		-	10,084.36		-	282,730.66		\$ -	\$ 353,092.43	\$ -
April	-	-		-	13,002.29		-	388,746.81		\$ -	\$ 427,126.91	\$ -
May	-	-		-	-		-	372,146.45		\$ -	\$ 394,923.18	\$ -
June	-	-		-	27,568.51		-	422,487.57		\$ -	\$ 467,062.91	\$ -
July	-	22,844.21		-	14,482.33		-	382,206.69		\$ -	\$ 436,831.74	\$ -
August	-	-		-	13,705.05		-	350,650.42		\$ -	\$ 383,411.80	\$ -
September	-	-		-	12,434.58		-	377,244.83		\$ -	\$ 411,080.78	\$ -
Sep(accrual)	-	-		-	11,865.63		-	-		\$ -	\$ 35,880.96	\$ -
TOTAL	-	22,844.21	-	15,726.74	146,421.26	4,322.12	1,368,422.25	4,208,888.61	(2,840,466.36)	4,262,804.24	7,442,934.05	(3,180,129.81)
Totals as of December	0.00	0.00	0.00	15,726.74	20,911.43	4,322.12	1,368,422.25	1,314,351.23	54,071.02	4,262,804.24	4,065,683.04	206,628.01
			#DIV/0!			20.67%			4.11%			5.08%
BUDGET	22,639.00	22,639.00	0.00	150,000.00	150,000.00	0.00	3,780,000.00	3,780,000.00	0.00	7,100,689.00	7,014,179.00	86,510.00
OVER/ (UNDER)	\$ (22,639.00)	\$ 205.21		\$ (134,273.26)	\$ (3,578.74)		\$ (2,411,577.75)	\$ 428,888.61		\$ (2,837,884.76)	\$ 428,755.05	