

STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year Ended September 30, 2021

Exhibit F-I-A

*800 - Acceleration Day and  
Evening Academy Schools*

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$363,270.02	(\$36,558.70)	\$0.00	\$26,966.85	\$0.00	\$100.00	\$0.00
Investments							
Receivables	\$0.00	\$148,978.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories							
Other Assets							
Fixed Assets							
Construction In Progress							
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$383,373.84
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$363,270.02</b>	<b>\$112,419.52</b>	<b>\$0.00</b>	<b>\$26,966.85</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$383,373.84</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable							
Interfund Payable							
Other Liabilities	\$11,845.71	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$383,373.84
<b>Total Liabilities:</b>	<b>\$11,845.71</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$383,373.84</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets							
Contributed Capital							
Reserved Fund Balance	\$29,142.21	\$10,066.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Unreserved Fund balance	\$322,282.10	\$102,352.57	\$0.00	\$26,966.85	\$0.00	\$0.00	\$0.00
<b>Total Fund Equity:</b>	<b>\$351,424.31</b>	<b>\$112,419.52</b>	<b>\$0.00</b>	<b>\$26,966.85</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$363,270.02</b>	<b>\$112,419.52</b>	<b>\$0.00</b>	<b>\$26,966.85</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$383,373.84</b>

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

STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System

Exhibit F-II-A

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For Fiscal Year Ended September 30, 2021

800 - Acceleration Day and Evening Academy Schools	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$2,388,055.48	\$0.00	\$0.00	\$97,982.00	\$0.00	\$2,486,037.48
Federal Sources	\$0.00	\$538,223.28	\$0.00	\$0.00	\$0.00	\$538,223.28
Local Sources	\$1,850,862.11	\$14,396.36	\$0.00	\$0.00	\$0.00	\$1,865,258.47
Other Sources						\$0.00
<b>Total Revenues:</b>	<b>\$4,238,917.59</b>	<b>\$552,619.64</b>	<b>\$0.00</b>	<b>\$97,982.00</b>	<b>\$0.00</b>	<b>\$4,889,519.23</b>
<b>Expenditures</b>						
Instructional Services	\$1,702,532.62	\$76,362.64	\$0.00	\$0.00	\$0.00	\$1,778,895.26
Instructional Support Services	\$595,822.92	\$268,014.42	\$0.00	\$0.00	\$0.00	\$863,837.34
Operation & Maintenance Services	\$778,556.32	\$122,618.06	\$0.00	\$0.00	\$0.00	\$901,174.38
Auxiliary Services	\$80,811.06	\$57,708.21	\$0.00	\$0.00	\$0.00	\$138,519.27
General Administrative Services	\$891,325.60	\$0.00	\$0.00	\$104,124.45	\$0.00	\$995,450.05
Capital Outlay						\$0.00
Debt Service	\$71,634.28	\$0.00	\$0.00	\$0.00	\$0.00	\$71,634.28
Other Expenditures						\$0.00
<b>Total Expenditures:</b>	<b>\$4,120,682.80</b>	<b>\$524,703.33</b>	<b>\$0.00</b>	<b>\$104,124.45</b>	<b>\$0.00</b>	<b>\$4,749,510.58</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$323,100.00	\$83,565.31	\$0.00	\$0.00	\$0.00	\$406,665.31
Other Fund Uses:	\$406,665.31	\$0.00	\$0.00	\$0.00	\$0.00	\$406,665.31
<b>Total Other Fund Sources (Uses):</b>	<b>(\$83,565.31)</b>	<b>\$83,565.31</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$34,669.48</b>	<b>\$111,481.62</b>	<b>\$0.00</b>	<b>(\$6,142.45)</b>	<b>\$0.00</b>	<b>\$140,008.65</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$316,754.83</b>	<b>\$937.90</b>	<b>\$0.00</b>	<b>\$33,109.30</b>	<b>\$0.00</b>	<b>\$350,802.03</b>
<b>Ending Fund Balance - September 30:</b>	<b>\$351,424.31</b>	<b>\$112,419.52</b>	<b>\$0.00</b>	<b>\$26,966.85</b>	<b>\$0.00</b>	<b>\$490,810.68</b>

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

STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System

Exhibit F-III-A

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
Budget and Actual  
For Fiscal Year Ended September 30, 2021

800 - Acceleration Day and Evening  
Academy Schools

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$2,288,158.00	\$2,388,055.48	\$99,897.48	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$1,222,961.42	\$538,223.28	(\$684,738.14)
Local Sources	\$1,663,353.50	\$1,850,862.11	\$187,508.61	\$500.00	\$14,396.36	\$13,896.36
Other Sources						
<b>Total Revenues:</b>	<b>\$3,951,511.50</b>	<b>\$4,238,917.59</b>	<b>\$287,406.09</b>	<b>\$1,223,461.42</b>	<b>\$552,619.64</b>	<b>(\$670,841.78)</b>
<b>Expenditures</b>						
Instructional Services	\$1,600,451.33	\$1,702,532.62	(\$102,081.29)	\$691,278.16	\$76,362.64	\$614,915.52
Instructional Support Services	\$598,317.44	\$595,822.92	\$2,494.52	\$316,538.35	\$268,014.42	\$48,523.93
Operation & Maintenance Services	\$695,242.00	\$778,556.32	(\$83,314.32)	\$100,644.91	\$122,618.06	(\$21,973.15)
Auxiliary Services	\$7,500.00	\$80,811.06	(\$73,311.06)	\$160,437.90	\$57,708.21	\$102,729.69
General Administrative Services	\$935,378.56	\$891,325.60	\$44,052.96	\$0.00	\$0.00	\$0.00
Special Revenue Outlay						
General Service	\$70,436.00	\$71,634.28	(\$1,198.28)	\$0.00	\$0.00	\$0.00
Other Expenditures						
<b>Total Expenditures:</b>	<b>\$3,907,325.33</b>	<b>\$4,120,682.80</b>	<b>(\$213,357.47)</b>	<b>\$1,268,899.32</b>	<b>\$524,703.33</b>	<b>\$744,195.99</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$323,100.00	\$323,100.00	\$44,500.00	\$83,565.31	\$39,065.31
Other Financing Uses:	\$44,500.00	\$406,665.31	(\$362,165.31)	\$0.00	\$0.00	\$0.00
<b>Total Other Financing Sources (Uses):</b>	<b>(\$44,500.00)</b>	<b>(\$83,565.31)</b>	<b>(\$39,065.31)</b>	<b>\$44,500.00</b>	<b>\$83,565.31</b>	<b>\$39,065.31</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$313.83)</b>	<b>\$34,669.48</b>	<b>\$34,983.31</b>	<b>(\$937.90)</b>	<b>\$111,481.62</b>	<b>\$112,419.52</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$316,754.83</b>	<b>\$316,754.83</b>	<b>\$0.00</b>	<b>\$7,596.90</b>	<b>\$937.90</b>	<b>(\$6,659.00)</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$316,441.00</b>	<b>\$351,424.31</b>	<b>\$34,983.31</b>	<b>\$6,659.00</b>	<b>\$112,419.52</b>	<b>\$105,760.52</b>

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

STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System

Exhibit F-III-B

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
Budget and Actual  
For Fiscal Year Ended September 30, 2021

800 - Acceleration Day and Evening  
Academy Schools

Description	DEBT SERVICE		VARIANCE Favorable (Unfavorable)	CAPITAL PROJECTS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$97,982.00	\$97,982.00	\$0.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Sources						
<b>Total Revenues:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$97,982.00</b>	<b>\$97,982.00</b>	<b>\$0.00</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	\$0.00	\$0.00	\$0.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$97,982.00	\$104,124.45	(\$6,142.45)
Capital Outlay						
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures						
<b>Total Expenditures:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$97,982.00</b>	<b>\$104,124.45</b>	<b>(\$6,142.45)</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>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$6,142.45)</b>	<b>(\$6,142.45)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$33,109.30</b>	<b>\$33,109.30</b>	<b>\$0.00</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$33,109.30</b>	<b>\$26,966.85</b>	<b>(\$6,142.45)</b>

Information in this report has 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 Ended September 30, 2021

800 - Acceleration Day and Evening Academy Schools		EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
Description	Budget	Actual			Budget	Actual	
Revenues							
State Sources	\$0.00	\$0.00	\$0.00	\$2,386,140.00	\$2,486,037.48	\$99,897.48	
Federal Sources	\$0.00	\$0.00	\$0.00	\$1,222,961.42	\$538,223.28	(\$684,738.14)	
Local Sources	\$0.00	\$0.00	\$0.00	\$1,663,853.50	\$1,865,258.47	\$201,404.97	
Other Sources							
Total Revenues:	\$0.00	\$0.00	\$0.00	\$5,272,954.92	\$4,889,519.23	(\$383,435.69)	
Expenditures							
Instructional Services	\$0.00	\$0.00	\$0.00	\$2,291,729.49	\$1,778,895.26	\$512,834.23	
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$914,855.79	\$863,837.34	\$51,018.45	
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$795,886.91	\$901,174.38	(\$105,287.47)	
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$167,937.90	\$138,519.27	\$29,418.63	
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,033,360.56	\$995,450.05	\$37,910.51	
Total Outlay							
Expendable Service	\$0.00	\$0.00	\$0.00	\$70,436.00	\$71,634.28	(\$1,198.28)	
Other Expenditures							
Total Expenditures:	\$0.00	\$0.00	\$0.00	\$5,274,206.65	\$4,749,510.58	\$524,696.07	
Other Financing Sources (Uses)							
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$44,500.00	\$406,665.31	\$362,165.31	
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$44,500.00	\$406,665.31	(\$362,165.31)	
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:	\$0.00	\$0.00	\$0.00	(\$1,251.73)	\$140,008.65	\$141,260.38	
Beginning Fund Balance - Oct. 1:	\$0.00	\$0.00	\$0.00	\$357,461.03	\$350,802.03	(\$6,659.00)	
Ending Fund Balance - Sept. 30:	\$0.00	\$0.00	\$0.00	\$356,209.30	\$490,810.68	\$134,601.38	

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