

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2021, Fiscal Period 10**

Exhibit F-I-A

**801 - University Charter School  
Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$933,493.16	\$710,029.23	\$0.00	\$25,774.00	\$0.00	\$0.00	\$0.00
Investments							
Receivables	\$0.00	\$122,374.95	\$0.00	\$71,550.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories							
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,751.07
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	\$452,600.00
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$933,493.16</b>	<b>\$832,404.18</b>	<b>\$0.00</b>	<b>\$97,324.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$474,351.07</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$39,560.91	\$4,620.68	\$0.00	\$4,545.94	\$0.00	\$0.00	\$0.00
Interfund Payable							
Other Liabilities	\$166,219.51	\$18,658.35	\$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	\$452,600.00
<b>Total Liabilities:</b>	<b>\$205,780.42</b>	<b>\$23,279.03</b>	<b>\$0.00</b>	<b>\$4,545.94</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$452,600.00</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,751.07
Contributed Capital							
Reserved Fund Balance							
Unreserved Fund balance	\$727,712.74	\$809,125.15	\$0.00	\$92,778.06	\$0.00	\$0.00	\$0.00
<b>Total Fund Equity:</b>	<b>\$727,712.74</b>	<b>\$809,125.15</b>	<b>\$0.00</b>	<b>\$92,778.06</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$21,751.07</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$933,493.16</b>	<b>\$832,404.18</b>	<b>\$0.00</b>	<b>\$97,324.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$474,351.07</b>

No reconciliation information is available for this report.

**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 2021, Fiscal Period 10**

<i>801 - University Charter School Schools</i>	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
<b>Revenues</b>						
State Sources	\$2,959,453.56	\$0.00	\$0.00	\$168,874.00	\$0.00	\$3,128,327.56
Federal Sources	\$0.00	\$830,491.63	\$0.00	\$0.00	\$0.00	\$830,491.63
Local Sources	\$754,734.19	\$198,923.12	\$0.00	\$0.00	\$0.00	\$953,657.31
Other Sources	\$15,412.87	\$0.00	\$0.00	\$0.00	\$0.00	\$15,412.87
<b>Total Revenues:</b>	<b>\$3,729,600.62</b>	<b>\$1,029,414.75</b>	<b>\$0.00</b>	<b>\$168,874.00</b>	<b>\$0.00</b>	<b>\$4,927,889.37</b>
<b>Expenditures</b>						
Instructional Services	\$2,247,551.52	\$402,191.65	\$0.00	\$0.00	\$0.00	\$2,649,743.17
Instructional Support Services	\$692,916.47	\$65,749.32	\$0.00	\$0.00	\$0.00	\$758,665.79
Operation & Maintenance Services	\$128,193.26	\$0.00	\$0.00	\$0.00	\$0.00	\$128,193.26
Auxiliary Services	\$98,679.63	\$1,982.93	\$0.00	\$0.00	\$0.00	\$100,662.56
General Administrative Services	\$438,324.95	\$319.39	\$0.00	\$0.00	\$0.00	\$438,644.34
Capital Outlay	\$0.00	\$0.00	\$0.00	\$76,095.94	\$0.00	\$76,095.94
Debt Service						\$0.00
Other Expenditures	\$239,340.94	\$43,307.93	\$0.00	\$0.00	\$0.00	\$282,648.87
<b>Total Expenditures:</b>	<b>\$3,845,006.77</b>	<b>\$513,551.22</b>	<b>\$0.00</b>	<b>\$76,095.94</b>	<b>\$0.00</b>	<b>\$4,434,653.93</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:						\$0.00
Other Fund Uses:	\$6.30	\$0.00	\$0.00	\$0.00	\$0.00	\$6.30
<b>Total Other Fund Sources (Uses):</b>	<b>(\$6.30)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$6.30)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>(\$115,412.45)</b>	<b>\$515,863.53</b>	<b>\$0.00</b>	<b>\$92,778.06</b>	<b>\$0.00</b>	<b>\$493,229.14</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$843,125.19</b>	<b>\$293,261.62</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,136,386.81</b>
<b>Ending Fund Balance:</b>	<b>\$727,712.74</b>	<b>\$809,125.15</b>	<b>\$0.00</b>	<b>\$92,778.06</b>	<b>\$0.00</b>	<b>\$1,629,615.95</b>

No reconciliation information is available for this report.

**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 2021, Fiscal Period 10**

**801 - University Charter School  
Schools**

Description	GENERAL			SPECIAL REVENUE		
	Budget	Actual	VARIANCE Favorable (Unfavorable)	Budget	Actual	VARIANCE Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$3,609,562.00	\$2,959,453.56	(\$650,108.44)	\$0.00	\$0.00	\$0.00
Federal Sources	\$0.00	\$0.00	\$0.00	\$980,715.70	\$830,491.63	(\$150,224.07)
Local Sources	\$638,500.00	\$754,734.19	\$116,234.19	\$161,500.00	\$198,923.12	\$37,423.12
Other Sources	\$0.00	\$15,412.87	\$15,412.87	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$4,248,062.00</b>	<b>\$3,729,600.62</b>	<b>(\$518,461.38)</b>	<b>\$1,142,215.70</b>	<b>\$1,029,414.75</b>	<b>(\$112,800.95)</b>
<b>Expenditures</b>						
Instructional Services	\$2,472,908.63	\$2,247,551.52	\$225,357.11	\$595,232.09	\$402,191.65	\$193,040.44
Instructional Support Services	\$755,412.03	\$692,916.47	\$62,495.56	\$110,849.61	\$65,749.32	\$45,100.29
Operation & Maintenance Services	\$100,106.94	\$128,193.26	(\$28,086.32)	\$0.00	\$0.00	\$0.00
Auxiliary Services	\$93,317.50	\$98,679.63	(\$5,362.13)	\$15,000.00	\$1,982.93	\$13,017.07
General Administrative Services	\$368,168.40	\$438,324.95	(\$70,156.55)	\$77,905.00	\$319.39	\$77,585.61
Special Revenue Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Service						
Other Expenditures	\$291,752.00	\$239,340.94	\$52,411.06	\$35,274.00	\$43,307.93	(\$8,033.93)
<b>Total Expenditures:</b>	<b>\$4,081,665.50</b>	<b>\$3,845,006.77</b>	<b>\$236,658.73</b>	<b>\$834,260.70</b>	<b>\$513,551.22</b>	<b>\$320,709.48</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$33,951.00	\$0.00	(\$33,951.00)
Other Financing Uses:	\$0.00	\$6.30	(\$6.30)	\$33,951.00	\$0.00	\$33,951.00
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>(\$6.30)</b>	<b>(\$6.30)</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>\$166,396.50</b>	<b>(\$115,412.45)</b>	<b>(\$281,808.95)</b>	<b>\$307,955.00</b>	<b>\$515,863.53</b>	<b>\$207,908.53</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$843,125.19</b>	<b>\$843,125.19</b>	<b>\$0.00</b>	<b>\$293,261.62</b>	<b>\$293,261.62</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$1,009,521.69</b>	<b>\$727,712.74</b>	<b>(\$281,808.95)</b>	<b>\$601,216.62</b>	<b>\$809,125.15</b>	<b>\$207,908.53</b>

No reconciliation information is available for this report.

**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 2021, Fiscal Period 10**

**801 - University Charter School 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	\$129,765.00	\$168,874.00	\$39,109.00
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$129,765.00</b>	<b>\$168,874.00</b>	<b>\$39,109.00</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	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$129,765.00	\$76,095.94	\$53,669.06
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$129,765.00</b>	<b>\$76,095.94</b>	<b>\$53,669.06</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>\$92,778.06</b>	<b>\$92,778.06</b>
<b>Beginning Fund Balance - Oct. 1:</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>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$92,778.06</b>	<b>\$92,778.06</b>

No reconciliation information is available for this report.

**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 2021, Fiscal Period 10**

**801 - University Charter School  
Schools**

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$3,739,327.00	\$3,128,327.56	(\$610,999.44)
Federal Sources	\$0.00	\$0.00	\$0.00	\$980,715.70	\$830,491.63	(\$150,224.07)
Local Sources	\$0.00	\$0.00	\$0.00	\$800,000.00	\$953,657.31	\$153,657.31
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$15,412.87	\$15,412.87
<b>Total Revenues:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,520,042.70</b>	<b>\$4,927,889.37</b>	<b>(\$592,153.33)</b>
<b>Expenditures</b>						
Instructional Services	\$0.00	\$0.00	\$0.00	\$3,068,140.72	\$2,649,743.17	\$418,397.55
Instructional Support Services	\$0.00	\$0.00	\$0.00	\$866,261.64	\$758,665.79	\$107,595.85
Operation & Maintenance Services	\$0.00	\$0.00	\$0.00	\$100,106.94	\$128,193.26	(\$28,086.32)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$108,317.50	\$100,662.56	\$7,654.94
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$446,073.40	\$438,644.34	\$7,429.06
Total Outlay	\$0.00	\$0.00	\$0.00	\$129,765.00	\$76,095.94	\$53,669.06
Expendable Service						
Other Expenditures	\$0.00	\$0.00	\$0.00	\$327,026.00	\$282,648.87	\$44,377.13
<b>Total Expenditures:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,045,691.20</b>	<b>\$4,434,653.93</b>	<b>\$611,037.27</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$33,951.00	\$0.00	(\$33,951.00)
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$33,951.00	\$6.30	\$33,944.70
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$6.30)</b>	<b>(\$6.30)</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>\$474,351.50</b>	<b>\$493,229.14</b>	<b>\$18,877.64</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,136,386.81</b>	<b>\$1,136,386.81</b>	<b>\$0.00</b>
<b>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,610,738.31</b>	<b>\$1,629,615.95</b>	<b>\$18,877.64</b>

No reconciliation information is available for this report.