

**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

171 - Midfield City Schools

Description	GOVERNMENTAL				PROPRIETARY	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	(\$4,806.24)	\$602,700.96	\$0.00	(\$3,997.74)	\$0.00	\$10,926.75	\$0.00
Investments	\$924.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$1,119,649.56	\$78,224.96	\$0.00	\$0.00	\$0.00	\$4,662.96	\$0.00
Interfund Receivables	\$202,654.87	\$219,790.71	\$0.00	\$0.00	\$0.00	\$30,795.59	\$0.00
Inventories	\$0.00	\$36,088.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$194,617.45	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,800,462.37
Construction In Progress							
Other Debits:							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,785,508.40
Other Debits							
Total Assets and Other Debits:	\$1,513,039.80	\$939,805.44	\$0.00	(\$3,997.74)	\$0.00	\$46,385.30	\$48,585,970.77
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$83,905.65	\$721,907.16	\$0.00	\$12,165.10	\$0.00	\$1,193.29	\$0.00
Interfund Payable	\$158,029.91	\$255,464.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$14,367.25	\$8,834.82	\$0.00	\$0.00	\$0.00	(\$31,407.83)	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,785,508.40
Total Liabilities:	\$256,302.81	\$986,206.59	\$0.00	\$12,165.10	\$0.00	(\$30,214.54)	\$2,785,508.40
Fund Equity:							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,800,462.37
Contributed Capital							
Reserved Fund Balance	\$855,607.48	\$455,633.25	\$0.00	\$0.00	\$0.00	\$25,228.51	\$0.00
Unreserved Fund balance	\$401,129.51	(\$502,034.40)	\$0.00	(\$16,162.84)	\$0.00	\$51,371.33	\$0.00
Total Fund Equity:	\$1,256,736.99	(\$46,401.15)	\$0.00	(\$16,162.84)	\$0.00	\$76,599.84	\$45,800,462.37
Total Liabilities and Fund Equity:	\$1,513,039.80	\$939,805.44	\$0.00	(\$3,997.74)	\$0.00	\$46,385.30	\$48,585,970.77

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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

171 - Midfield City Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$7,668,186.99	\$0.00	\$249,474.67	\$105,292.33	\$0.00	\$8,022,953.99
Federal Sources	\$26,596.41	\$1,913,591.22	\$0.00	\$0.00	\$0.00	\$1,940,187.63
Local Sources	\$2,262,444.65	\$332,330.41	\$0.00	\$5,454.74	\$55,768.40	\$2,655,998.20
Other Sources	\$588,659.81	\$3,230.44	\$0.00	\$0.00	\$0.00	\$591,890.25
Total Revenues:	\$10,545,887.86	\$2,249,152.07	\$249,474.67	\$110,747.07	\$55,768.40	\$13,211,030.07
Expenditures						
Instructional Services	\$5,986,451.09	\$608,139.32	\$0.00	\$0.00	\$3,097.49	\$6,597,687.90
Instructional Support Services	\$2,036,870.47	\$308,567.62	\$0.00	\$0.00	\$16,462.08	\$2,361,900.17
Operation & Maintenance Services	\$1,634,963.90	\$42,041.41	\$0.00	\$204,635.97	\$280.00	\$1,881,921.28
Auxiliary Services	\$221,980.97	\$1,432,960.62	\$0.00	\$0.00	\$0.00	\$1,654,941.59
General Administrative Services	\$1,565,017.39	\$163,933.64	\$0.00	\$0.00	\$0.00	\$1,728,951.03
Capital Outlay	\$14,025.10	\$0.00	\$0.00	\$54,498.10	\$0.00	\$68,523.20
Debt Service	\$0.00	\$0.00	\$249,474.67	\$0.00	\$0.00	\$249,474.67
Other Expenditures	\$143,408.19	\$40,955.81	\$0.00	\$0.00	\$0.00	\$184,364.00
Total Expenditures:	\$11,602,717.11	\$2,596,598.42	\$249,474.67	\$259,134.07	\$19,839.57	\$14,727,763.84
Other Fund Sources (Uses)						
Other Fund Sources:	\$410,000.00	\$287,892.28	\$0.00	\$0.00	(\$1,200.00)	\$696,692.28
Other Fund Uses:	\$90,000.00	\$6,500.53	\$0.00	\$0.00	\$0.00	\$96,500.53
Total Other Fund Sources (Uses):	\$320,000.00	\$281,391.75	\$0.00	\$0.00	(\$1,200.00)	\$600,191.75
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$736,829.25)	(\$66,054.60)	\$0.00	(\$148,387.00)	\$34,728.83	(\$916,542.02)
Beginning Fund Balance - October 1:	\$1,993,566.24	\$19,653.45	\$0.00	\$132,224.16	\$41,871.01	\$2,187,314.86
Ending Fund Balance - September 30:	\$1,256,736.99	(\$46,401.15)	\$0.00	(\$16,162.84)	\$76,599.84	\$1,270,772.84

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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

171 - Midfield City Schools

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$6,866,169.00	\$7,668,186.99	\$802,017.99	\$0.00	\$0.00	\$0.00
Federal Sources	\$50,650.00	\$26,596.41	(\$24,053.59)	\$1,621,528.00	\$1,913,591.22	\$292,063.22
Local Sources	\$2,668,016.00	\$2,262,444.65	(\$405,571.35)	\$114,607.00	\$332,330.41	\$217,723.41
Other Sources	\$101,500.00	\$588,659.81	\$487,159.81	\$29,700.00	\$3,230.44	(\$26,469.56)
Total Revenues:	\$9,686,335.00	\$10,545,887.86	\$859,552.86	\$1,765,835.00	\$2,249,152.07	\$483,317.07
Expenditures						
Instructional Services	\$4,785,143.08	\$5,986,451.09	(\$1,201,308.01)	\$599,546.32	\$608,139.32	(\$8,593.00)
Instructional Support Services	\$2,000,100.84	\$2,036,870.47	(\$36,769.63)	\$234,259.98	\$308,567.62	(\$74,307.64)
Operation & Maintenance Services	\$1,499,325.76	\$1,634,963.90	(\$135,638.14)	\$13,635.70	\$42,041.41	(\$28,405.71)
Auxiliary Services	\$324,843.00	\$221,980.97	\$102,862.03	\$1,270,994.75	\$1,432,960.62	(\$161,965.87)
General Administrative Services	\$1,096,770.66	\$1,565,017.39	(\$468,246.73)	\$148,561.42	\$163,933.64	(\$15,372.22)
Special Revenue Outlay	\$0.00	\$14,025.10	(\$14,025.10)	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$104,597.00	\$143,408.19	(\$38,811.19)	\$81,929.23	\$40,955.81	\$40,973.42
Total Expenditures:	\$9,810,780.34	\$11,602,717.11	(\$1,791,936.77)	\$2,348,927.40	\$2,596,598.42	(\$247,671.02)
Other Financing Sources (Uses)						
Other Financing Sources:	\$145,584.77	\$410,000.00	\$264,415.23	\$162,000.00	\$287,892.28	\$125,892.28
Other Financing Uses:	\$85,000.00	\$90,000.00	(\$5,000.00)	\$1,925.00	\$6,500.53	(\$4,575.53)
Total Other Financing Sources (Uses):	\$60,584.77	\$320,000.00	\$259,415.23	\$160,075.00	\$281,391.75	\$121,316.75
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$63,860.57)	(\$736,829.25)	(\$672,968.68)	(\$423,017.40)	(\$66,054.60)	\$356,962.80
Beginning Fund Balance - Oct. 1:	\$2,697,880.29	\$1,993,566.24	(\$704,314.05)	\$485,182.99	\$19,653.45	(\$465,529.54)
Ending Fund Balance - Sept. 30:	\$2,634,019.72	\$1,256,736.99	(\$1,377,282.73)	\$62,165.59	(\$46,401.15)	(\$108,566.74)

at least one month reserve

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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

171 - Midfield City Schools

Description	DEBT SERVICE			CAPITAL PROJECTS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
State Sources	\$249,474.67	\$249,474.67	\$0.00	\$112,241.33	\$105,292.33	(\$6,949.00)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$14,085.00	\$5,454.74	(\$8,630.26)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$249,474.67	\$249,474.67	\$0.00	\$126,326.33	\$110,747.07	(\$15,579.26)
Expenditures						
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	\$204,635.97	(\$204,635.97)
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$61,911.00	\$0.00	\$61,911.00
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$64,415.33	\$54,498.10	\$9,917.23
Debt Service	\$249,474.67	\$249,474.67	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$249,474.67	\$249,474.67	\$0.00	\$126,326.33	\$259,134.07	(\$132,807.74)
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:	\$0.00	\$0.00	\$0.00	\$0.00	(\$148,387.00)	(\$148,387.00)
Beginning Fund Balance - Oct. 1:	\$0.00	\$0.00	\$0.00	\$436,697.62	\$132,224.16	(\$304,473.46)
Ending Fund Balance - Sept. 30:	\$0.00	\$0.00	\$0.00	\$436,697.62	(\$16,162.84)	(\$452,860.46)

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

171 - Midfield City Schools

Description	EXPENDABLE TRUST			TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	
Revenues						
State Sources	\$0.00	\$0.00	\$0.00	\$7,227,885.00	\$8,022,953.99	\$795,068.99
Federal Sources	\$0.00	\$0.00	\$0.00	\$1,672,178.00	\$1,940,187.63	\$268,009.63
Local Sources	\$70,944.03	\$55,768.40	(\$15,175.63)	\$2,867,652.03	\$2,655,998.20	(\$211,653.83)
Other Sources	\$0.00	\$0.00	\$0.00	\$131,200.00	\$591,890.25	\$460,690.25
Total Revenues:	\$70,944.03	\$55,768.40	(\$15,175.63)	\$11,898,915.03	\$13,211,030.07	\$1,312,115.04
Expenditures						
Instructional Services	\$27,060.63	\$3,097.49	\$23,963.14	\$5,411,750.03	\$6,597,687.90	(\$1,185,937.87)
Instructional Support Services	\$24,124.57	\$16,462.08	\$7,662.49	\$2,258,485.39	\$2,361,900.17	(\$103,414.78)
Operation & Maintenance Services	\$173.25	\$280.00	(\$106.75)	\$1,513,134.71	\$1,881,921.28	(\$368,786.57)
Auxiliary Services	\$3,984.75	\$0.00	\$3,984.75	\$1,661,733.50	\$1,654,941.59	\$6,791.91
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,245,332.08	\$1,728,951.03	(\$483,618.95)
Total Outlay	\$0.00	\$0.00	\$0.00	\$64,415.33	\$68,523.20	(\$4,107.87)
Expendable Service	\$0.00	\$0.00	\$0.00	\$249,474.67	\$249,474.67	\$0.00
Other Expenditures	\$7,623.00	\$0.00	\$7,623.00	\$194,149.23	\$184,364.00	\$9,785.23
Total Expenditures:	\$62,966.20	\$19,839.57	\$43,126.63	\$12,598,474.94	\$14,727,763.84	(\$2,129,288.90)
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	(\$1,200.00)	(\$1,200.00)	\$307,584.77	\$696,692.28	\$389,107.51
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$86,925.00	\$96,500.53	(\$9,575.53)
Total Other Financing Sources (Uses):	\$0.00	(\$1,200.00)	(\$1,200.00)	\$220,659.77	\$600,191.75	\$379,531.98
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$7,977.83	\$34,728.83	\$26,751.00	(\$478,900.14)	(\$916,542.02)	(\$437,641.88)
Beginning Fund Balance - Oct. 1:	\$44,616.31	\$41,871.01	(\$2,745.30)	\$3,664,377.21	\$2,187,314.86	(\$1,477,062.35)
Ending Fund Balance - Sept. 30:	\$52,594.14	\$76,599.84	\$24,005.70	\$3,185,477.07	\$1,270,772.84	(\$1,914,704.23)

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

14,824,264.37 **13,907,724.35**