

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2023, Fiscal Period 04**

**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
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$1,123,285.86	\$406,666.14	\$0.00	\$7,497.14	\$0.00	\$106,126.10	\$0.00
Investments	\$62,072.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$145,623.00	\$228,477.91	\$0.00	\$0.00	\$0.00	\$29,869.16	\$0.00
Interfund Receivables	\$221,609.07	\$3,928.36	\$0.00	\$0.00	\$0.00	\$429,795.59	\$0.00
Inventories	\$0.00	\$111,088.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	\$639,435.43	\$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	\$48,945,462.37
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	\$2,593,853.04
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$2,192,025.47</b>	<b>\$753,161.22</b>	<b>\$0.00</b>	<b>\$7,497.14</b>	<b>\$0.00</b>	<b>\$565,790.85</b>	<b>\$51,539,315.41</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$665,582.24	\$233,118.03	\$0.00	\$0.00	\$0.00	\$21,998.54	\$0.00
Interfund Payable	\$16,623.63	\$300,298.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$14,367.25	\$16,709.47	\$0.00	\$0.00	\$0.00	\$450,091.34	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,593,853.04
<b>Total Liabilities:</b>	<b>\$696,573.12</b>	<b>\$550,126.21</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$472,089.88</b>	<b>\$2,593,853.04</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48,945,462.37
Contributed Capital							
Reserved Fund Balance	\$163,642.14	\$233,910.36	\$0.00	\$49,211.00	\$0.00	\$3,798.12	\$0.00
Unreserved Fund balance	\$1,331,810.21	(\$30,875.35)	\$0.00	(\$41,713.86)	\$0.00	\$89,902.85	\$0.00
<b>Total Fund Equity:</b>	<b>\$1,495,452.35</b>	<b>\$203,035.01</b>	<b>\$0.00</b>	<b>\$7,497.14</b>	<b>\$0.00</b>	<b>\$93,700.97</b>	<b>\$48,945,462.37</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$2,192,025.47</b>	<b>\$753,161.22</b>	<b>\$0.00</b>	<b>\$7,497.14</b>	<b>\$0.00</b>	<b>\$565,790.85</b>	<b>\$51,539,315.41</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 2023, Fiscal Period 04**

**171 - Midfield City Schools**

	<b>GOVERNMENTAL</b>			<b>FIDUCIARY</b>		
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Expendable Trust</b>	<b>Total</b>
<b>Revenues</b>						
State Sources	\$2,447,711.20	\$0.00	\$0.00	\$20,216.00	\$0.00	\$2,467,927.20
Federal Sources	\$19,168.84	\$699,744.30	\$0.00	\$0.00	\$0.00	\$718,913.14
Local Sources	\$1,759,804.07	\$41,007.09	\$0.00	\$0.00	\$26,307.92	\$1,827,119.08
Other Sources	\$12,436.18	\$18,916.78	\$0.00	\$0.00	\$0.00	\$31,352.96
<b>Total Revenues:</b>	<b>\$4,239,120.29</b>	<b>\$759,668.17</b>	<b>\$0.00</b>	<b>\$20,216.00</b>	<b>\$26,307.92</b>	<b>\$5,045,312.38</b>
<b>Expenditures</b>						
Instructional Services	\$2,274,991.40	\$123,153.89	\$0.00	\$0.00	\$0.00	\$2,398,145.29
Instructional Support Services	\$579,835.85	\$64,543.08	\$0.00	\$0.00	\$1,456.97	\$645,835.90
Operation & Maintenance Services	\$589,457.25	\$4,635.00	\$0.00	\$66,664.00	\$0.00	\$660,756.25
Auxiliary Services	\$184,333.49	\$351,585.65	\$0.00	\$0.00	\$0.00	\$535,919.14
General Administrative Services	\$390,215.78	\$177,475.38	\$0.00	\$0.00	\$0.00	\$567,691.16
Capital Outlay	\$0.00	\$62,009.79	\$0.00	\$49,211.00	\$0.00	\$111,220.79
Debt Service						\$0.00
Other Expenditures	\$10,445.77	\$16,867.14	\$0.00	\$0.00	\$0.00	\$27,312.91
<b>Total Expenditures:</b>	<b>\$4,029,279.54</b>	<b>\$800,269.93</b>	<b>\$0.00</b>	<b>\$115,875.00</b>	<b>\$1,456.97</b>	<b>\$4,946,881.44</b>
<b>Other Fund Sources (Uses)</b>						
Other Fund Sources:	\$0.00	(\$255.00)	\$0.00	\$0.00	\$0.00	(\$255.00)
Other Fund Uses:	\$0.00	\$225.00	\$0.00	\$0.00	\$0.00	\$225.00
<b>Total Other Fund Sources (Uses):</b>	<b>\$0.00</b>	<b>(\$480.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$480.00)</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:</b>	<b>\$209,840.75</b>	<b>(\$41,081.76)</b>	<b>\$0.00</b>	<b>(\$95,659.00)</b>	<b>\$24,850.95</b>	<b>\$97,950.94</b>
<b>Beginning Fund Balance - October 1:</b>	<b>\$1,285,611.60</b>	<b>\$244,116.77</b>	<b>\$0.00</b>	<b>\$103,156.14</b>	<b>\$68,850.02</b>	<b>\$1,701,734.53</b>
<b>Ending Fund Balance:</b>	<b>\$1,495,452.35</b>	<b>\$203,035.01</b>	<b>\$0.00</b>	<b>\$7,497.14</b>	<b>\$93,700.97</b>	<b>\$1,799,685.47</b>

Information in this report has 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 2023, Fiscal Period 04**

**171 - Midfield City Schools**

Description	GENERAL		VARIANCE	SPECIAL REVENUE		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$7,028,673.00	\$2,447,711.20	(\$4,580,961.80)	\$0.00	\$0.00	\$0.00
Federal Sources	\$50,650.00	\$19,168.84	(\$31,481.16)	\$1,978,508.34	\$699,744.30	(\$1,278,764.04)
Local Sources	\$3,483,256.00	\$1,759,804.07	(\$1,723,451.93)	\$279,282.32	\$41,007.09	(\$238,275.23)
Other Sources	\$80,000.00	\$12,436.18	(\$67,563.82)	\$9,366.99	\$18,916.78	\$9,549.79
<b>Total Revenues:</b>	<b>\$10,642,579.00</b>	<b>\$4,239,120.29</b>	<b>(\$6,403,458.71)</b>	<b>\$2,267,157.65</b>	<b>\$759,668.17</b>	<b>(\$1,507,489.48)</b>
<b>Expenditures</b>						
Instructional Services	\$5,744,374.27	\$2,274,991.40	(\$3,469,382.87)	\$667,387.90	\$123,153.89	(\$544,234.01)
Instructional Support Services	\$1,871,746.63	\$579,835.85	(\$1,291,910.78)	\$356,795.86	\$64,543.08	(\$292,252.78)
Operation & Maintenance Services	\$1,601,829.59	\$589,457.25	(\$1,012,372.34)	\$43,445.66	\$4,635.00	(\$38,810.66)
Auxiliary Services	\$388,324.87	\$184,333.49	(\$203,991.38)	\$1,333,000.28	\$351,585.65	(\$981,414.63)
General Administrative Services	\$1,031,848.16	\$390,215.78	(\$641,632.38)	\$155,967.46	\$177,475.38	\$21,507.92
Special Revenue Outlay	\$709.50	\$0.00	(\$709.50)	\$0.00	\$62,009.79	\$62,009.79
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$18,362.90	\$10,445.77	(\$7,917.13)	\$69,362.12	\$16,867.14	(\$52,494.98)
<b>Total Expenditures:</b>	<b>\$10,657,195.92</b>	<b>\$4,029,279.54</b>	<b>(\$6,627,916.38)</b>	<b>\$2,625,959.28</b>	<b>\$800,269.93</b>	<b>(\$1,825,689.35)</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$148,896.90	\$0.00	(\$148,896.90)	\$471,272.32	(\$255.00)	(\$471,527.32)
Other Financing Uses:	\$471,272.32	\$0.00	(\$471,272.32)	\$0.00	\$225.00	\$225.00
<b>Total Other Financing Sources (Uses):</b>	<b>(\$322,375.42)</b>	<b>\$0.00</b>	<b>\$322,375.42</b>	<b>\$471,272.32</b>	<b>(\$480.00)</b>	<b>(\$471,752.32)</b>
<b>Excess Revenues and Other Sources</b>	<b>(\$336,992.34)</b>	<b>\$209,840.75</b>	<b>\$546,833.09</b>	<b>\$112,470.69</b>	<b>(\$41,081.76)</b>	<b>(\$153,552.45)</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$1,497,959.79</b>	<b>\$1,285,611.60</b>	<b>(\$212,348.19)</b>	<b>\$485,182.99</b>	<b>\$244,116.77</b>	<b>(\$241,066.22)</b>
<b>Ending Fund Balance:</b>	<b>\$1,160,967.45</b>	<b>\$1,495,452.35</b>	<b>\$334,484.90</b>	<b>\$597,653.68</b>	<b>\$203,035.01</b>	<b>(\$394,618.67)</b>

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

Pulled from Production

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 2023, Fiscal Period 04

**171 - Midfield City Schools**

Description	DEBT SERVICE		VARIANCE	CAPITAL PROJECTS		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$179,569.64	\$0.00	(\$179,569.64)	\$212,507.36	\$20,216.00	(\$192,291.36)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$15,683.00	\$0.00	(\$15,683.00)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenues:</b>	<b>\$179,569.64</b>	<b>\$0.00</b>	(\$179,569.64)	<b>\$228,190.36</b>	<b>\$20,216.00</b>	(\$207,974.36)
<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	\$66,664.00	\$66,664.00
Auxiliary Services	\$0.00	\$0.00	\$0.00	\$60,648.00	\$0.00	(\$60,648.00)
Debt Administrative Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$125,000.00	\$49,211.00	(\$75,789.00)
Debt Service	\$179,569.64		(\$179,569.64)	\$0.00		\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$179,569.64</b>	<b>\$0.00</b>	(\$179,569.64)	<b>\$185,648.00</b>	<b>\$115,875.00</b>	(\$69,773.00)
<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>	\$0.00	<b>\$0.00</b>	<b>\$0.00</b>	\$0.00
<b>Excess Revenues and Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	\$0.00	<b>\$42,542.36</b>	<b>(\$95,659.00)</b>	(\$138,201.36)
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$0.00</b>	<b>\$0.00</b>	\$0.00	<b>\$436,697.62</b>	<b>\$103,156.14</b>	(\$333,541.48)
<b>Ending Fund Balance:</b>	<b>\$0.00</b>	<b>\$0.00</b>	\$0.00	<b>\$479,239.98</b>	<b>\$7,497.14</b>	(\$471,742.84)

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

Pulled from Production



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 2023, Fiscal Period 04

**171 - Midfield City Schools**

Description	EXPENDABLE TRUST		VARIANCE	TOTAL GOVERNMENT AND FUND TYPES		VARIANCE
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$7,420,750.00	\$2,467,927.20	(\$4,952,822.80)
Federal Sources	\$0.00	\$0.00	\$0.00	\$2,029,158.34	\$718,913.14	(\$1,310,245.20)
Local Sources	\$87,920.00	\$26,307.92	(\$61,612.08)	\$3,866,141.32	\$1,827,119.08	(\$2,039,022.24)
Other Sources	\$0.00	\$0.00	\$0.00	\$89,366.99	\$31,352.96	(\$58,014.03)
<b>Total Revenues:</b>	<b>\$87,920.00</b>	<b>\$26,307.92</b>	<b>(\$61,612.08)</b>	<b>\$13,405,416.65</b>	<b>\$5,045,312.38</b>	<b>(\$8,360,104.27)</b>
<b>Expenditures</b>						
Instructional Services	\$28,419.00	\$0.00	(\$28,419.00)	\$6,440,181.17	\$2,398,145.29	(\$4,042,035.88)
Instructional Support Services	\$25,342.00	\$1,456.97	(\$23,885.03)	\$2,253,884.49	\$645,835.90	(\$1,608,048.59)
Operation & Maintenance Services	\$183.00	\$0.00	(\$183.00)	\$1,645,458.25	\$660,756.25	(\$984,702.00)
Auxiliary Services	\$4,186.00	\$0.00	(\$4,186.00)	\$1,786,159.15	\$535,919.14	(\$1,250,240.01)
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,187,815.62	\$567,691.16	(\$620,124.46)
Total Outlay	\$0.00	\$0.00	\$0.00	\$125,709.50	\$111,220.79	(\$14,488.71)
Expendable Service	\$0.00	\$0.00	\$0.00	\$179,569.64		(\$179,569.64)
Other Expenditures	\$8,006.00	\$0.00	(\$8,006.00)	\$95,731.02	\$27,312.91	(\$68,418.11)
<b>Total Expenditures:</b>	<b>\$66,136.00</b>	<b>\$1,456.97</b>	<b>(\$64,679.03)</b>	<b>\$13,714,508.84</b>	<b>\$4,946,881.44</b>	<b>(\$8,767,627.40)</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$620,169.22	(\$255.00)	(\$620,424.22)
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$471,272.32	\$225.00	(\$471,047.32)
<b>Total Other Financing Sources (Uses):</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$148,896.90</b>	<b>(\$480.00)</b>	<b>(\$149,376.90)</b>
<b>Excess Revenues and Other Sources</b>	<b>\$21,784.00</b>	<b>\$24,850.95</b>	<b>\$3,066.95</b>	<b>(\$160,195.29)</b>	<b>\$97,950.94</b>	<b>\$258,146.23</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$44,616.31</b>	<b>\$68,850.02</b>	<b>\$24,233.71</b>	<b>\$2,464,456.71</b>	<b>\$1,701,734.53</b>	<b>(\$762,722.18)</b>
<b>Ending Fund Balance:</b>	<b>\$66,400.31</b>	<b>\$93,700.97</b>	<b>\$27,300.66</b>	<b>\$2,304,261.42</b>	<b>\$1,799,685.47</b>	<b>(\$504,575.95)</b>

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