

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

171 - Midfield City Schools

Description	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	
Assets and Other Debits:							
Assets:							
Cash	(\$138,462.00)	\$797,993.28	\$0.00	(\$18,764.07)	\$0.00	\$24,706.38	\$0.00
Investments	\$924.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$1,275,801.34	\$823,532.07	\$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	\$0.00
Construction In Progress						\$0.00	\$45,800,462.37
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:	\$1,535,535.82	\$1,880,404.87	\$0.00	(\$18,764.07)	\$0.00	\$60,164.93	\$48,585,970.77
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	(\$98,758.17)	\$658,753.05	\$0.00	\$12,165.10	\$0.00	\$472.28	\$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	\$69,960.51	\$0.00	\$0.00	\$0.00	\$10,670.98	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,785,508.40
Total Liabilities:	\$73,638.99	\$984,178.17	\$0.00	\$12,165.10	\$0.00	\$11,143.26	\$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	\$951,310.48	\$285,278.52	\$0.00	\$0.00	\$0.00	\$20,204.74	\$0.00
Unreserved Fund balance	\$510,586.35	\$610,948.18	\$0.00	(\$30,929.17)	\$0.00	\$28,816.93	\$0.00
Total Fund Equity:	\$1,461,896.83	\$896,226.70	\$0.00	(\$30,929.17)	\$0.00	\$49,021.67	\$45,800,462.37
Total Liabilities and Fund Equity:	\$1,535,535.82	\$1,880,404.87	\$0.00	(\$18,764.07)	\$0.00	\$60,164.93	\$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 2021, Fiscal Period 10

171 - Midfield City Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$6,225,410.99	\$0.00	\$0.00	\$84,126.00	\$0.00	\$6,309,536.99
Federal Sources	\$23,928.39	\$2,154,987.81	\$0.00	\$0.00	\$0.00	\$2,178,916.20
Local Sources	\$2,366,315.61	\$165,645.34	\$0.00	\$5,454.74	\$23,779.97	\$2,561,195.66
Other Sources	\$238,762.29	\$3,230.44	\$0.00	\$0.00	\$0.00	\$241,992.73
Total Revenues:	\$8,854,417.28	\$2,323,863.59	\$0.00	\$89,580.74	\$23,779.97	\$11,291,641.58
Expenditures						
Instructional Services	\$4,789,362.55	\$451,693.88	\$0.00	\$0.00	\$2,792.74	\$5,243,849.17
Instructional Support Services	\$1,693,290.47	\$254,830.34	\$0.00	\$0.00	\$13,556.57	\$1,961,677.38
Operation & Maintenance Services	\$1,216,462.61	\$38,365.35	\$0.00	\$198,235.97	\$280.00	\$1,453,343.93
Auxiliary Services	\$176,801.47	\$838,798.73	\$0.00	\$0.00	\$0.00	\$1,015,600.20
General Administrative Services	\$1,282,636.32	\$106,634.18	\$0.00	\$0.00	\$0.00	\$1,389,270.50
Capital Outlay	\$14,025.10	\$0.00	\$0.00	\$54,498.10	\$0.00	\$68,523.20
Debt Service						\$0.00
Other Expenditures	\$123,508.17	\$39,716.27	\$0.00	\$0.00	\$0.00	\$163,224.44
Total Expenditures:	\$9,296,086.69	\$1,730,038.75	\$0.00	\$252,734.07	\$16,629.31	\$11,295,488.82
Other Fund Sources (Uses)						
Other Fund Sources:	\$0.00	\$289,092.28	\$0.00	\$0.00	\$0.00	\$289,092.28
Other Fund Uses:	\$90,000.00	\$6,343.87	\$0.00	\$0.00	\$0.00	\$96,343.87
Total Other Fund Sources (Uses):	(\$90,000.00)	\$282,748.41	\$0.00	\$0.00	\$0.00	\$192,748.41
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$531,669.41)	\$876,573.25	\$0.00	(\$163,153.33)	\$7,150.66	\$188,901.17
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:	\$1,461,896.83	\$896,226.70	\$0.00	(\$30,929.17)	\$49,021.67	\$2,376,216.03

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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 2021, Fiscal Period 10**

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	\$6,225,410.99	(\$640,758.01)	\$0.00	\$0.00	\$0.00
Federal Sources	\$50,650.00	\$23,928.39	(\$26,721.61)	\$1,621,528.00	\$2,154,987.81	\$533,459.81
Local Sources	\$2,668,016.00	\$2,366,315.61	(\$301,700.39)	\$114,607.00	\$165,645.34	\$51,038.34
Other Sources	\$101,500.00	\$238,762.29	\$137,262.29	\$29,700.00	\$3,230.44	(\$26,469.56)
Total Revenues:	\$9,686,335.00	\$8,854,417.28	(\$831,917.72)	\$1,765,835.00	\$2,323,863.59	\$558,028.59
Expenditures						
Instructional Services	\$4,785,143.08	\$4,789,362.55	(\$4,219.47)	\$599,546.32	\$451,693.88	\$147,852.44
Instructional Support Services	\$2,000,100.84	\$1,693,290.47	\$306,810.37	\$234,259.98	\$254,830.34	(\$20,570.36)
Operation & Maintenance Services	\$1,499,325.76	\$1,216,462.61	\$282,863.15	\$13,635.70	\$38,365.35	(\$24,729.65)
Auxiliary Services	\$324,843.00	\$176,801.47	\$148,041.53	\$1,270,994.75	\$838,798.73	\$432,196.02
General Administrative Services	\$1,096,770.66	\$1,282,636.32	(\$185,865.66)	\$148,561.42	\$106,634.18	\$41,927.24
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	\$123,508.17	(\$18,911.17)	\$81,929.23	\$39,716.27	\$42,212.96
Total Expenditures:	\$9,810,780.34	\$9,296,086.69	\$514,693.65	\$2,348,927.40	\$1,730,038.75	\$618,888.65
Other Financing Sources (Uses)						
Other Financing Sources:	\$145,584.77	\$0.00	(\$145,584.77)	\$162,000.00	\$289,092.28	\$127,092.28
Other Financing Uses:	\$85,000.00	\$90,000.00	(\$5,000.00)	\$1,925.00	\$6,343.87	(\$4,418.87)
Total Other Financing Sources (Uses):	\$60,584.77	(\$90,000.00)	(\$150,584.77)	\$160,075.00	\$282,748.41	\$122,673.41
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$63,860.57)	(\$531,669.41)	(\$467,808.84)	(\$423,017.40)	\$876,573.25	\$1,299,590.65
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:	\$2,634,019.72	\$1,461,896.83	(\$1,172,122.89)	\$62,165.59	\$896,226.70	\$834,061.11

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 2021, Fiscal Period 10

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	\$0.00	(\$249,474.67)	\$112,241.33	\$84,126.00	(\$28,115.33)
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	\$0.00	(\$249,474.67)	\$126,326.33	\$89,580.74	(\$36,745.59)
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	\$198,235.97	(\$198,235.97)
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	\$0.00	\$249,474.67	\$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	\$0.00	\$249,474.67	\$126,326.33	\$252,734.07	(\$126,407.74)
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	(\$163,153.33)	(\$163,153.33)
Beginning Fund Balance - Oct. 1:	\$0.00	\$0.00	\$0.00	\$436,697.62	\$132,224.16	(\$304,473.46)
Ending Fund Balance:	\$0.00	\$0.00	\$0.00	\$436,697.62	(\$30,929.17)	(\$467,626.79)

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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 2021, Fiscal Period 10

171 - Midfield 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	\$7,227,885.00	\$6,309,536.99	(\$918,348.01)
Federal Sources	\$0.00	\$0.00	\$0.00	\$1,672,178.00	\$2,178,916.20	\$506,738.20
Local Sources	\$70,944.03	\$23,779.97	(\$47,164.06)	\$2,867,652.03	\$2,561,195.66	(\$306,456.37)
Other Sources	\$0.00	\$0.00	\$0.00	\$131,200.00	\$241,992.73	\$110,792.73
Total Revenues:	\$70,944.03	\$23,779.97	(\$47,164.06)	\$11,898,915.03	\$11,291,641.58	(\$607,273.45)
Expenditures						
Instructional Services	\$27,060.63	\$2,792.74	\$24,267.89	\$5,411,750.03	\$5,243,849.17	\$167,900.86
Instructional Support Services	\$24,124.57	\$13,556.57	\$10,568.00	\$2,258,485.39	\$1,961,677.38	\$296,808.01
Operation & Maintenance Services	\$173.25	\$280.00	(\$106.75)	\$1,513,134.71	\$1,453,343.93	\$59,790.78
Auxiliary Services	\$3,984.75	\$0.00	\$3,984.75	\$1,661,733.50	\$1,015,600.20	\$646,133.30
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$1,245,332.08	\$1,389,270.50	(\$143,938.42)
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	\$0.00	\$249,474.67
Other Expenditures	\$7,623.00	\$0.00	\$7,623.00	\$194,149.23	\$163,224.44	\$30,924.79
Total Expenditures:	\$62,966.20	\$16,629.31	\$46,336.89	\$12,598,474.94	\$11,295,488.82	\$1,302,986.12
Other Financing Sources (Uses)						
Other Financing Sources:	\$0.00	\$0.00	\$0.00	\$307,584.77	\$289,092.28	(\$18,492.49)
Other Financing Uses:	\$0.00	\$0.00	\$0.00	\$86,925.00	\$96,343.87	(\$9,418.87)
Total Other Financing Sources (Uses):	\$0.00	\$0.00	\$0.00	\$220,659.77	\$192,748.41	(\$27,911.36)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	\$7,977.83	\$7,150.66	(\$827.17)	(\$478,900.14)	\$188,901.17	\$667,801.31
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:	\$52,594.14	\$49,021.67	(\$3,572.47)	\$3,185,477.07	\$2,376,216.03	(\$809,261.04)

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