

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Combined Balance Sheet -- All Fund Types and Account Groups
For Fiscal Year 2022, Fiscal Period 10**

Exhibit F-I-A

171 - Midfield City Schools

	GOVERNMENTAL				PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service	Capital Projects	Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
Description							
Assets and Other Debits:							
Assets:							
Cash	\$297,154.87	\$165,837.22	\$0.00	\$179,335.12	\$0.00	\$51,517.92	\$0.00
Investments	\$19,165.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$19,875.53	\$1,319,463.23	\$0.00	\$0.00	\$0.00	\$29,869.16	\$0.00
Interfund Receivables	\$403,693.60	\$179,290.71	\$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	\$538,171.22	\$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	\$2,593,853.04
Other Debits							
Total Assets and Other Debits:	\$1,278,060.67	\$1,778,679.97	\$0.00	\$179,335.12	\$0.00	\$511,182.67	\$48,394,315.41
Liabilities and Fund Equity:							
Liabilities:							
Claims Payable	\$144,633.69	\$621,215.01	\$0.00	\$12,165.10	\$0.00	\$622.28	\$0.00
Interfund Payable	\$62,272.90	\$173,289.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$14,367.25	\$16,709.47	\$0.00	\$0.00	\$0.00	\$439,232.95	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,593,853.04
Total Liabilities:	\$221,273.84	\$811,214.39	\$0.00	\$12,165.10	\$0.00	\$439,855.23	\$2,593,853.04
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	\$517,952.52	\$901,485.95	\$0.00	\$87,691.00	\$0.00	\$70,936.16	\$0.00
Unreserved Fund balance	\$538,834.31	\$65,979.63	\$0.00	\$79,479.02	\$0.00	\$391.28	\$0.00
Total Fund Equity:	\$1,056,786.83	\$967,465.58	\$0.00	\$167,170.02	\$0.00	\$71,327.44	\$45,800,462.37
Total Liabilities and Fund Equity:	\$1,278,060.67	\$1,778,679.97	\$0.00	\$179,335.12	\$0.00	\$511,182.67	\$48,394,315.41

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 2022, Fiscal Period 10**

171 - Midfield City Schools

	GOVERNMENTAL			FIDUCIARY		
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Total
Revenues						
State Sources	\$6,540,983.47	\$0.00	\$0.00	\$153,377.00	\$0.00	\$6,694,360.47
Federal Sources	\$57,842.91	\$2,183,106.37	\$0.00	\$0.00	\$0.00	\$2,240,949.28
Local Sources	\$2,647,629.89	\$228,300.69	\$0.00	\$0.00	\$44,329.45	\$2,920,260.03
Other Sources	\$223,053.16	\$9,366.99	\$0.00	\$0.00	\$0.00	\$232,420.15
Total Revenues:	\$9,469,509.43	\$2,420,774.05	\$0.00	\$153,377.00	\$44,329.45	\$12,087,989.93
Expenditures						
Instructional Services	\$5,137,517.05	\$76,729.36	\$0.00	\$0.00	\$13,043.14	\$5,227,289.55
Instructional Support Services	\$1,299,241.78	\$232,991.85	\$0.00	\$0.00	\$33,378.71	\$1,565,612.34
Operation & Maintenance Services	\$1,342,172.62	\$67,245.18	\$0.00	\$187,457.02	\$180.00	\$1,597,054.82
Auxiliary Services	\$288,188.81	\$971,584.14	\$0.00	\$0.00	\$0.00	\$1,259,772.95
General Administrative Services	\$1,462,162.60	\$203,916.21	\$0.00	\$0.00	\$0.00	\$1,666,078.81
Capital Outlay	\$709.50	\$0.00	\$0.00	\$50,351.45	\$0.00	\$51,060.95
Debt Service						\$0.00
Other Expenditures	\$181,599.96	\$169,398.60	\$0.00	\$0.00	\$0.00	\$350,998.56
Total Expenditures:	\$9,711,592.32	\$1,721,865.34	\$0.00	\$237,808.47	\$46,601.85	\$11,717,867.98
Other Fund Sources (Uses)						
Other Fund Sources:	\$65,000.00	\$130,995.00	\$0.00	\$0.00	(\$4,200.00)	\$191,795.00
Other Fund Uses:	\$95,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$95,000.00
Total Other Fund Sources (Uses):	(\$30,000.00)	\$130,995.00	\$0.00	\$0.00	(\$4,200.00)	\$96,795.00
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:	(\$272,082.89)	\$829,903.71	\$0.00	(\$84,431.47)	(\$6,472.40)	\$466,916.95
Beginning Fund Balance - October 1:	\$1,328,869.72	\$137,561.87	\$0.00	\$251,601.49	\$77,799.84	\$1,795,832.92
Ending Fund Balance:	\$1,056,786.83	\$967,465.58	\$0.00	\$167,170.02	\$71,327.44	\$2,262,749.87

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 2022, Fiscal Period 10

171 - Midfield City Schools

Description	GENERAL		VARIANCE Favorable (Unfavorable)	SPECIAL REVENUE		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
State Sources	\$7,068,834.00	\$6,540,983.47	(\$527,850.53)	\$0.00	\$0.00	\$0.00
Federal Sources	\$50,650.00	\$57,842.91	\$7,192.91	\$1,629,248.00	\$2,183,106.37	\$553,858.37
Local Sources	\$2,658,666.00	\$2,647,629.89	(\$11,036.11)	\$38,880.00	\$228,300.69	\$189,420.69
Other Sources	\$80,000.00	\$223,053.16	\$143,053.16	\$23,760.00	\$9,366.99	(\$14,393.01)
Total Revenues:	\$9,858,150.00	\$9,469,509.43	(\$388,640.57)	\$1,691,888.00	\$2,420,774.05	\$728,886.05
Expenditures						
Instructional Services	\$4,985,552.08	\$5,137,517.05	(\$151,964.97)	\$660,913.62	\$76,729.36	\$584,184.26
Instructional Support Services	\$1,993,802.84	\$1,299,241.78	\$694,561.06	\$249,148.76	\$232,991.85	\$16,156.91
Operation & Maintenance Services	\$1,499,325.76	\$1,342,172.62	\$157,153.14	\$6,518.20	\$67,245.18	(\$60,726.98)
Auxiliary Services	\$322,980.00	\$288,188.81	\$34,791.19	\$1,144,583.00	\$971,584.14	\$172,998.86
General Administrative Services	\$808,049.66	\$1,462,162.60	(\$654,112.94)	\$160,469.19	\$203,916.21	(\$43,447.02)
Special Revenue Outlay	\$0.00	\$709.50	(\$709.50)	\$0.00	\$0.00	\$0.00
General Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$105,664.00	\$181,599.96	(\$75,935.96)	\$83,127.23	\$169,398.60	(\$86,271.37)
Total Expenditures:	\$9,715,374.34	\$9,711,592.32	\$3,782.02	\$2,304,760.00	\$1,721,865.34	\$582,894.66
Other Financing Sources (Uses)						
Other Financing Sources:	\$197,521.00	\$65,000.00	(\$132,521.00)	\$375,000.00	\$130,995.00	(\$244,005.00)
Other Financing Uses:	\$375,000.00	\$95,000.00	\$280,000.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources (Uses):	(\$177,479.00)	(\$30,000.00)	\$147,479.00	\$375,000.00	\$130,995.00	(\$244,005.00)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:	(\$34,703.34)	(\$272,082.89)	(\$237,379.55)	(\$237,872.00)	\$829,903.71	\$1,067,775.71
Beginning Fund Balance - Oct. 1:	\$2,197,880.29	\$1,328,869.72	(\$869,010.57)	\$485,182.99	\$137,561.87	(\$347,621.12)
Ending Fund Balance:	\$2,163,176.95	\$1,056,786.83	(\$1,106,390.12)	\$247,310.99	\$967,465.58	\$720,154.59

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 2022, 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	\$179,587.08	\$0.00	(\$179,587.08)	\$205,964.92	\$153,377.00	(\$52,587.92)
Federal Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Sources	\$0.00	\$0.00	\$0.00	\$12,338.00	\$0.00	(\$12,338.00)
Other Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues:	\$179,587.08	\$0.00	(\$179,587.08)	\$218,302.92	\$153,377.00	(\$64,925.92)
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	\$187,457.02	(\$187,457.02)
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	\$157,654.92	\$50,351.45	\$107,303.47
Debt Service	\$179,587.08	\$0.00	\$179,587.08	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures:	\$179,587.08	\$0.00	\$179,587.08	\$218,302.92	\$237,808.47	(\$19,505.55)
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	(\$84,431.47)	(\$84,431.47)
Beginning Fund Balance - Oct. 1:	\$0.00	\$0.00	\$0.00	\$436,697.62	\$251,601.49	(\$185,096.13)
Ending Fund Balance:	\$0.00	\$0.00	\$0.00	\$436,697.62	\$167,170.02	(\$269,527.60)

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

